




# Q3 FY04/2025 Financial Results Presentation Material

March 14, 2025

[Macbee Planet, Inc.](#)

Stock code 7095



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# Summary

# FY04/2025 Q3 (9 months) highlights


■ Net sales and profits continued to progress ahead of the plan, with both existing and new clients growing steadily.


## Q3 (9 months) financial highlights


(Millions of yen)


	Q3 FY2024	Q3 FY2025	YoY change
Net sales	29,043	<b>38,381</b>	<b>+32%</b>
EBITDA	3,554	<b>4,088</b>	<b>+16%</b>
Operating profit	3,189	<b>3,629</b>	<b>+14%</b>
OPM	11.0%	<b>9.5%</b>	<b>(1.5)pt</b>

### Q3 Initiatives

- Net sales** 
- Sales in the Medical sector exceeded the plan
  - Investment sector drove the growth in Finance sector
  - Large campaign newly launched in Talent sector**
  - Steady expansion in Other sector as well

- Margins** 
- Medical sector prioritized scale expansion over profit margin enhancement
  - Reduction in the Bricks & Mortar sector (high profit margin) in view of sector trends

- Profits** 
- Progressed ahead of the plan
  - Reversal of allowance for doubtful accounts: ¥0.09b
  - Advertising expenses: ¥0.13b (reduced from the plan)**

- Others** 
- Moved to Tokyo Stock Exchange Prime Market
  - Mid-Term Business Plan announced
  - Share buybacks and introduction of regular dividends
  - PR of the Company  
**(Taxi ads, TV programs, symposium)**

# Revision of FY04/2025 financial results forecasts



- In addition to net sales forecast, range forecasts for profits were also revised.
- Growth rate for FY04/2025 is expected to exceed the mid-term business plan.

(Millions of yen)	FY04/2024	FY04/2025	
	Results	Previous forecasts	Revised forecasts
Net sales	39,405	48,000	<b>53,000</b>
(YOY change)	+101%	+22%	<b>+35%</b>
Operating profit	3,670	4,500 to 5,000	<b>4,700</b>
(YOY change)	+70%	+23% to 36%	<b>+28%</b>
Ordinary profit	3,668	4,470 to 4,970	<b>4,630</b>
Profit attributable to owners of parent	2,282	2,720 to 3,070	<b>2,770</b>
(YOY change)	+46%	+19% to 35%	<b>+21%</b>
Profit per share	¥158.77	¥187.57 to ¥211.70	<b>¥195.80</b>

## Background of the revision of the financial results forecasts

### Net sales /GPM

**Net sales increased mainly in Medical sector, but GPM declined due to clients mix**  
Met client's demand and achieved rapid expansion by successfully acquiring users while maintaining efficiency.

### SG&A expenses

**Reduction of advertising expenses and reversal of allowance for doubtful accounts**  
👉 Details next page

## Q4 assumptions

### Net sales

**Increase from Q3**  
Expect further expansion in Finance/Talent sectors

### GPM

**Slight decrease from Q3**  
GPM has been impacted by client mix in FY2025, but an improvement is expected in FY2026

### SG&A expenses

**Increase in advertising expenses**  
¥0.2b is expected for Q4 (partly under adjustment)

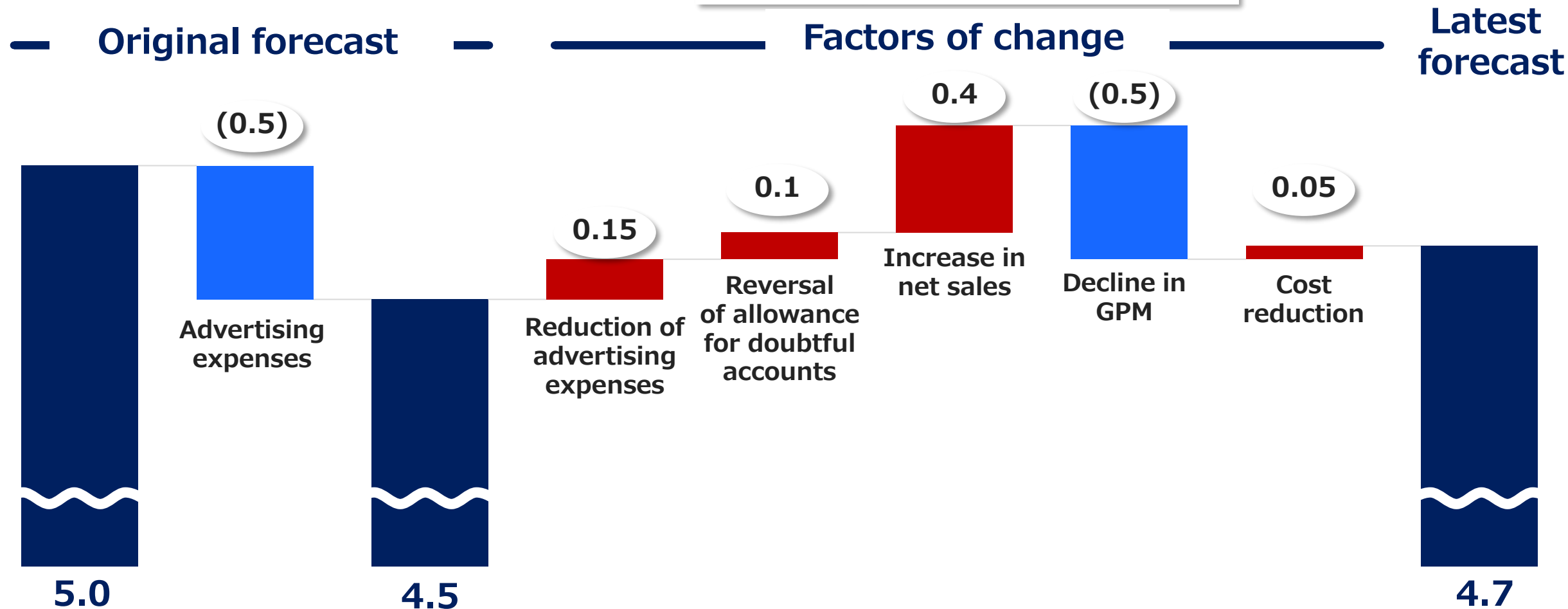
# Factors affecting operating profit forecast

■ Revised in consideration of reduced advertising expenses and reversal of allowance for doubtful accounts, etc.

(Billions of yen)

Rough estimates as of Q3

■ Factors of increase  
■ Factors of decrease



# Examples of marketing support

■ Performance-based fee marketing supported clients' high business growth.

**dip**  
Labor force solution company

Talent  
Job site  
company

**x1.6**

\* Comparing the number of registrants between April to June in 2023 and April to June in 2024

STYLE EDGE

Other  
For-lawyers  
consulting  
company

**x2**

\* Comparing the number of acquisitions in December 2019 and December 2020 for one of the companies supported by the client

# Media exposure

■ Performance-based fee marketing is receiving increasing media attention.

March 26, 2025  
Toyo Keizai Symposium

**Title**  
Marketing Strategies Shaping the Future and  
the Power of Digital Transformation  
Learning from Practical Cases of Top Runners

東洋経済シンポジウム

参加費無料(事前登録制)

## 未来を創るマーケティング戦略と デジタル変革の力

### 変革を導くトップランナー実践事例から学ぶ

**磯和 啓雄 氏**  
株式会社三井住友フィナンシャルグループ  
株式会社三井住友銀行  
三井住友フィナンシャルグループ  
執行役専務 グループCDIO、  
三井住友銀行 専務執行役員

**木原 久明 氏**  
アクセントチュア株式会社  
マネジング・ディレクター  
Accenture Song執行責任者 兼  
コンサルティンググループ 日本統括

**千葉 知裕 氏**  
株式会社Macbee Planet  
代表取締役社長

2025年 3月 26日(水)  
15:00 - 16:30  
オンライン / ストリーミング配信

**Presenting companies**  
Sumitomo Mitsui Banking Co.  
Accenture Japan Ltd  
Macbee Planet, Inc.

Application URL\*:  
<https://toyokeizai.net/sp/sm/macdigital2025/>

January 18, 2025  
MBS Mainichi Broadcasting System, Inc.  
"NEXT JAPAN Heat Seekers"

# NEXT JAPAN

## 熱き求道者

毎週土曜 午後6時50分

世の中を豊かにする新製品やサービスの裏にある開発者たちの奮闘を、綿密な取材で紹介するドキュメンタリー。開発をめぐる苦労話や、着想のきっかけなどを紐解いていく。

Other media (Link: Our news release\*)

- [PIVOT](#)
- [Nikkei CNBC "Ask the Top"](#)
- [Fuji Television Network, Inc. "Gold Rush of Shinobu Sakagami"](#)
- [ITmedia Marketing](#)



# Voluntary Adoption of IFRS

- Preparing to apply International Financial Reporting Standards (IFRS) to meet global standards.

## Schedule for voluntary adoption of IFRS (tentative)

	FY04/2025	FY04/2026
Financial results forecasts	J-GAAP	IFRS
Financial results (Consolidated Financial Results)	J-GAAP*	IFRS
Financial results (Annual Securities Report**)	Semiannual: J-GAAP, <b>Annual: IFRS</b>	IFRS

\*FY04/2025 full-year financial results will be disclosed **under J-GAAP**, while FY04/2026 forecast will be disclosed **under IFRS** (tentative). Consolidated Financial Results for FY04/2025 will be disclosed under IFRS as well at a later date (tentative).

\*\*Japanese only

## Main impact of voluntary adoption of IFRS

	J-GAAP	IFRS
Periodic amortization of goodwill	Yes (annual amortization expenses of less than 0.6 billion yen)	None

# Company overview

# Company overview/History



## Company overview

Company name	Macbee Planet, Inc. (7095) (URL: <a href="https://macbee-planet.com/ir/en/">https://macbee-planet.com/ir/en/</a> )
Established	August 25, 2015
Capital	¥2,635mn (as of end-October 2024)
Business description	Performance-based fee marketing
Head office address	3-11-11 Shibuya, Shibuya-ku, Tokyo
No. of employees	171 (as of end-October 2024)

## History

Aug 2015	Established Macbee Planet
Mar 2020	Listed on Mothers section (current Growth section) of the Tokyo Stock Exchange
Aug 2021	Made Alpha a wholly-owned subsidiary
Mar 2023	Made Net Marketing (current All Ads) a wholly-owned subsidiary
Nov 2023	Macbee Planet becomes holding company (with MAVEL the operating company)
May 2024	Made PR Cloud Tech a wholly-owned subsidiary
July 2024	Listed on the Tokyo Stock Exchange Prime Market

- Becoming the dominant market leader

**Change all marketing into**

**performance-based fee**

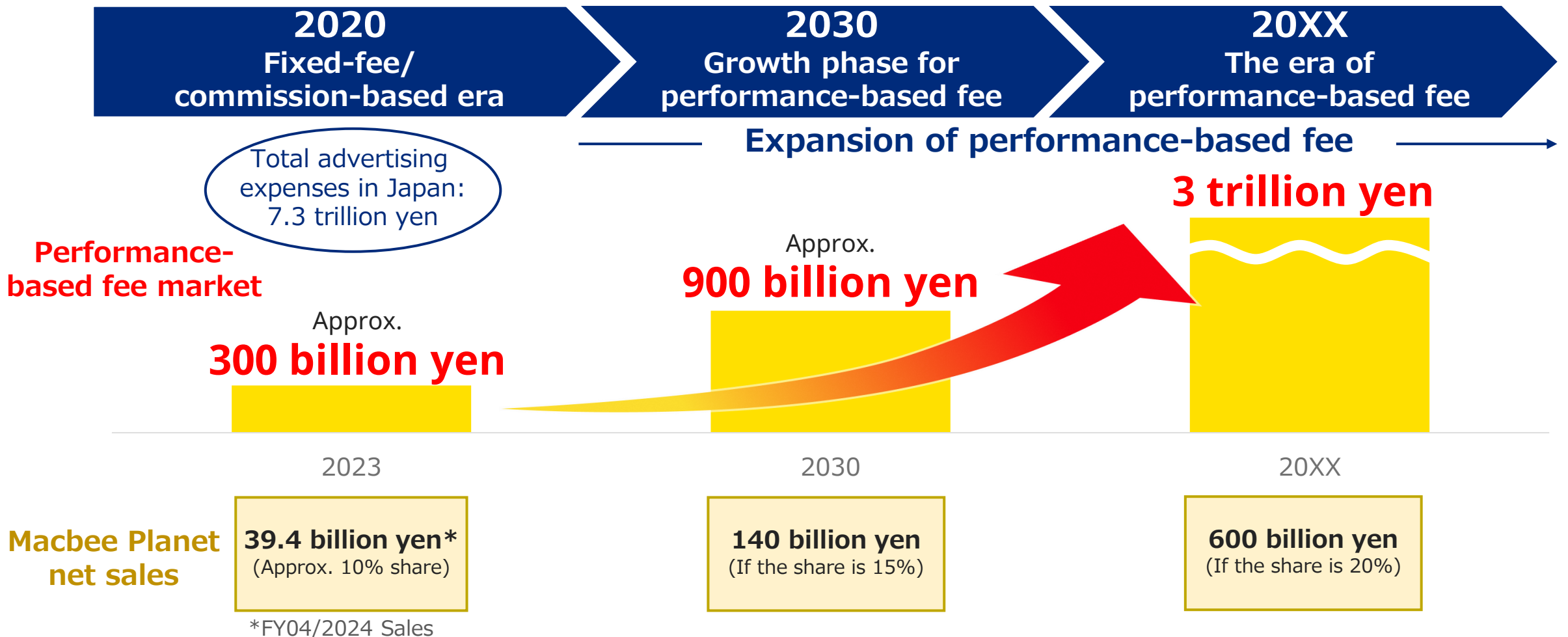
# Business overview

- We provide performance-based fee marketing that minimizes client risk through a combination of Data, Technologies and Consulting.



# Outlook for the performance-based fee market

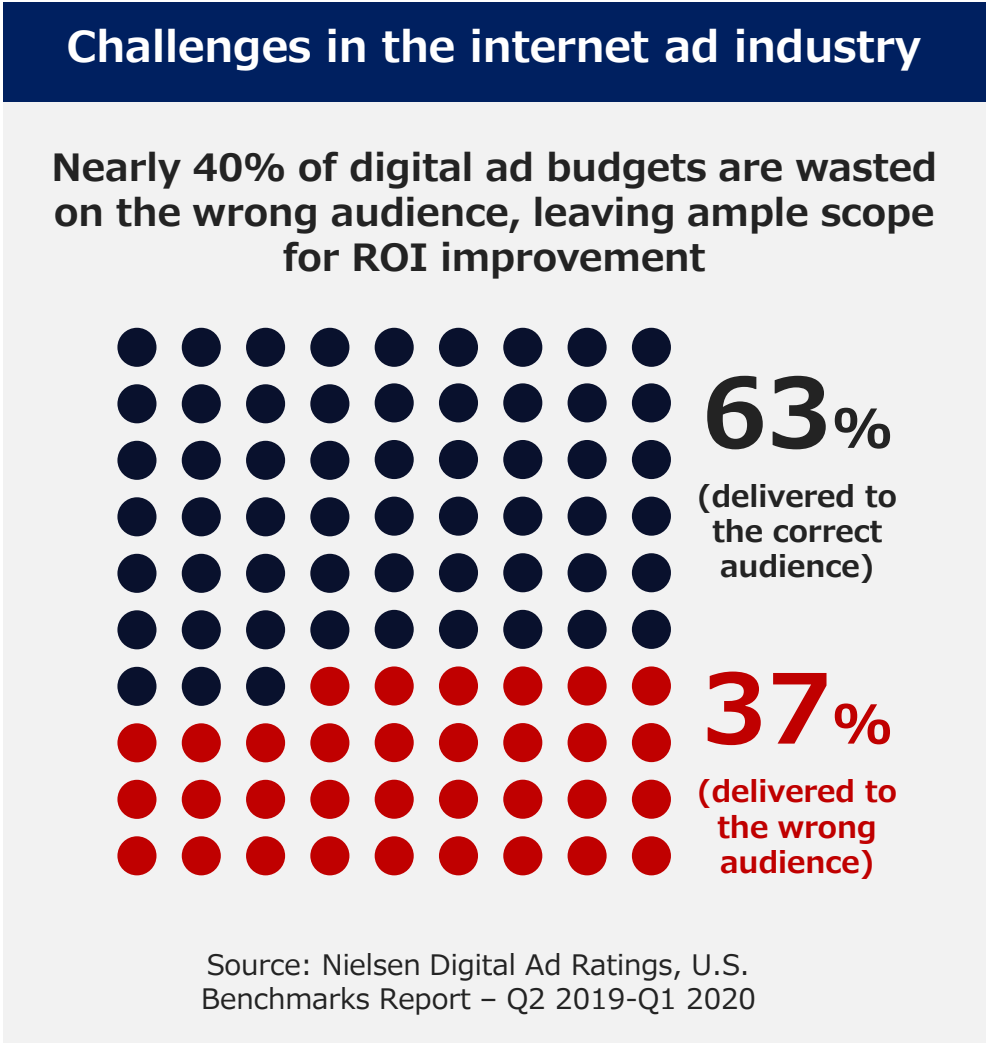
- Currently, fixed-fees and commissions are major.
- Moving to performance-based fee era which is low-risk for clients.



Source: The 2023 data is calculated by our company based on Dentsu's "Advertising Expenditures in Japan".  
 Figures of the performance-based fee market for 2030 onwards are based on the Company's estimates.

# Reasons for performance-based market growth(1)

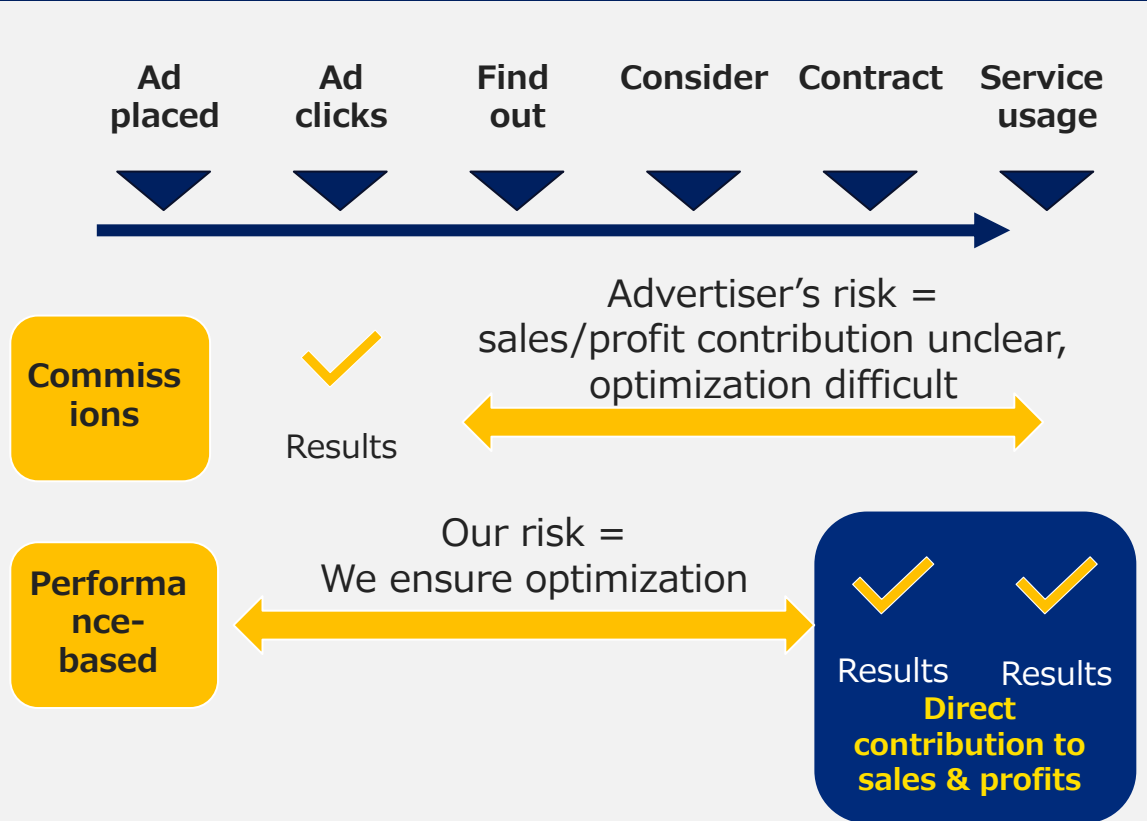
- Digital advertising budgets have been squandered on targets that will never become customers. "Performance-based fee" era will eliminate these wastes.



# Reasons for performance-based market growth(2)

■ “Performance-based fee” is rapidly expanding in the marketing service industry.

## “Performance-based fee model” with low risks and high efficiency



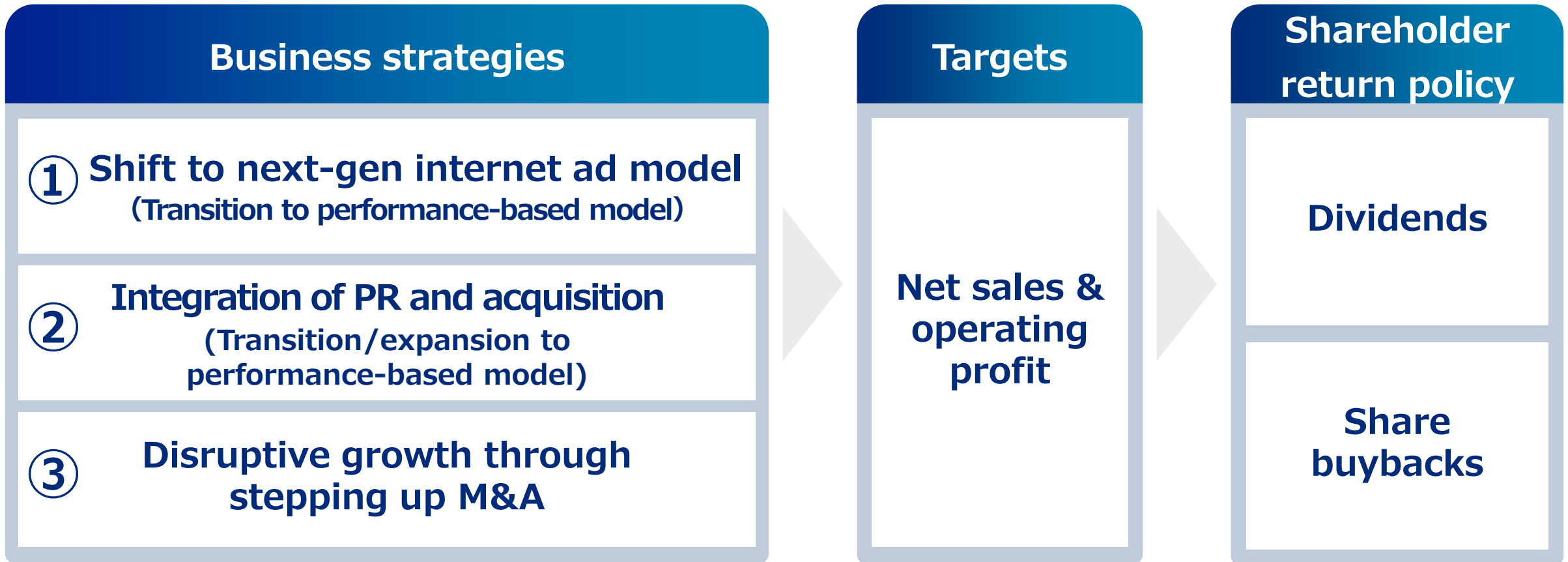
## Many marketing services turning to performance-based fee model





# Business strategies for the mid-term business plan

- Break through marketing norms through three business strategies.



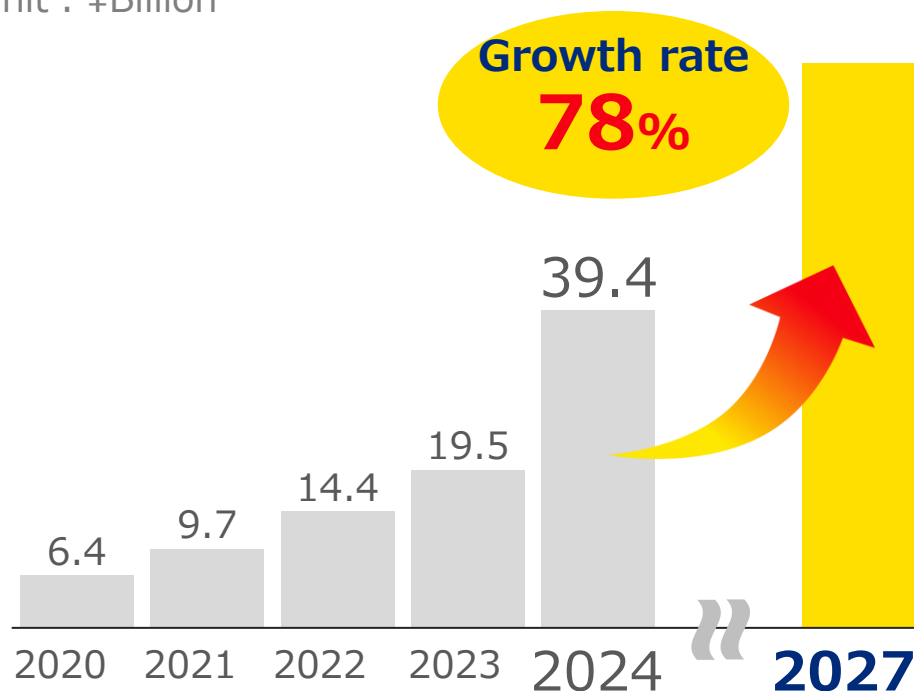
# Numerical targets

■ Target ¥70 billion in net sales and ¥7.5 billion in operating profit for FY04/2027.

## Net sales

FY04/2027 : **70.0** bn

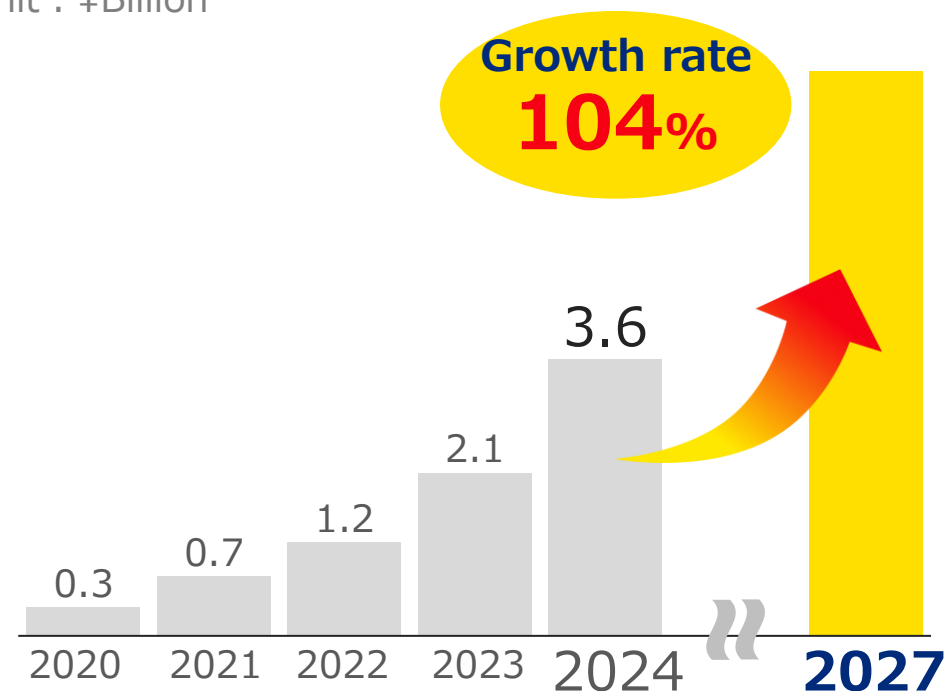
Unit : ¥Billion



## Operating profit

FY04/2027 : **7.5** bn

Unit : ¥Billion



\*Note: The operating profit for FY04/2027 is before the deduction of advertising expenses.

# Financial Data

# Quarterly financial results trends



(Units : ¥Mn)	FY04/2023		FY04/2024				FY04/2025		
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
Net sales	5,211	5,502	9,169	9,945	9,927	10,362	11,560	13,290	13,530
(YoY)	+53.3%	+51.6%	+102.8%	+128%	+90%	+88%	+26.1%	+33.6%	+36.3%
Gross profit	1,173	1,084	1,950	1,835	1,946	2,220	2,248	2,289	2,416
(YoY)	+79.9%	+43.1%	+113.0%	+105.4%	+65.8%	+104.9%	+15.3%	+24.7%	+24.2%
(GPM)	22.5%	19.7%	21.3%	18.5%	19.6%	21.4%	19.4%	17.2%	17.9%
SG&A expenses	589	427	946	830	757	1,739	1,072	999	1,252
Personnel	195	178	312	307	330	363	390	421	448
Advertising	13	7	2	1	2	37	26	8	126
Recruiting, education	15	8	41	23	17	31	26	16	27
R&D	1	1	18	32	36	79	41	31	68
Others	263	228	575	469	370	1,226	588	521	580
OP	584	656	999	1,000	1,189	481	1,175	1,289	1,164
(YoY)	+130.8%	+90.0%	+122.3%	+111.9%	+103.6%	(26.7)%	+17.6%	+28.9%	(2.1)%
(OPM)	11.2%	11.9%	10.9%	10.1%	12.0%	4.6%	10.2%	9.7%	8.6%

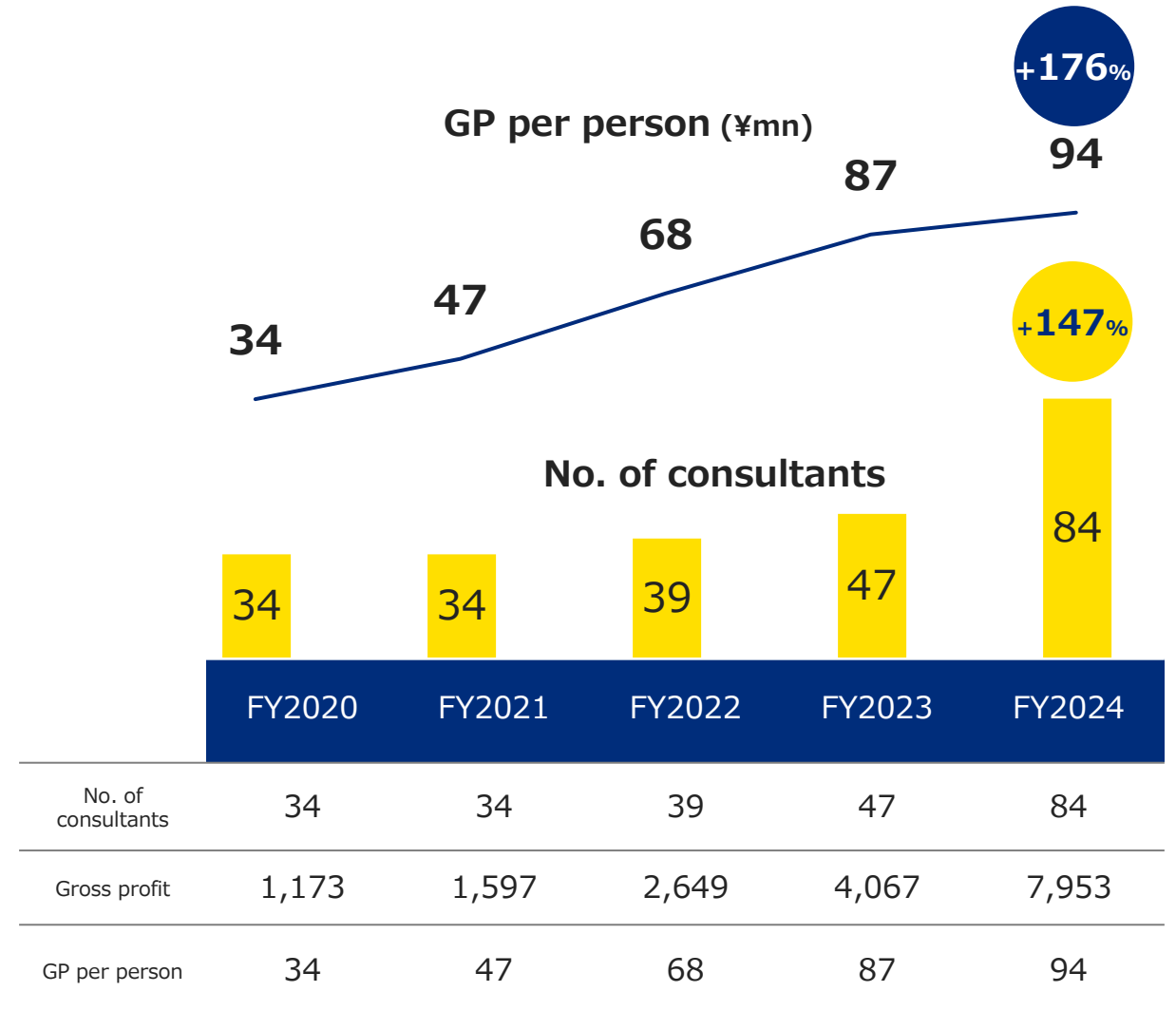
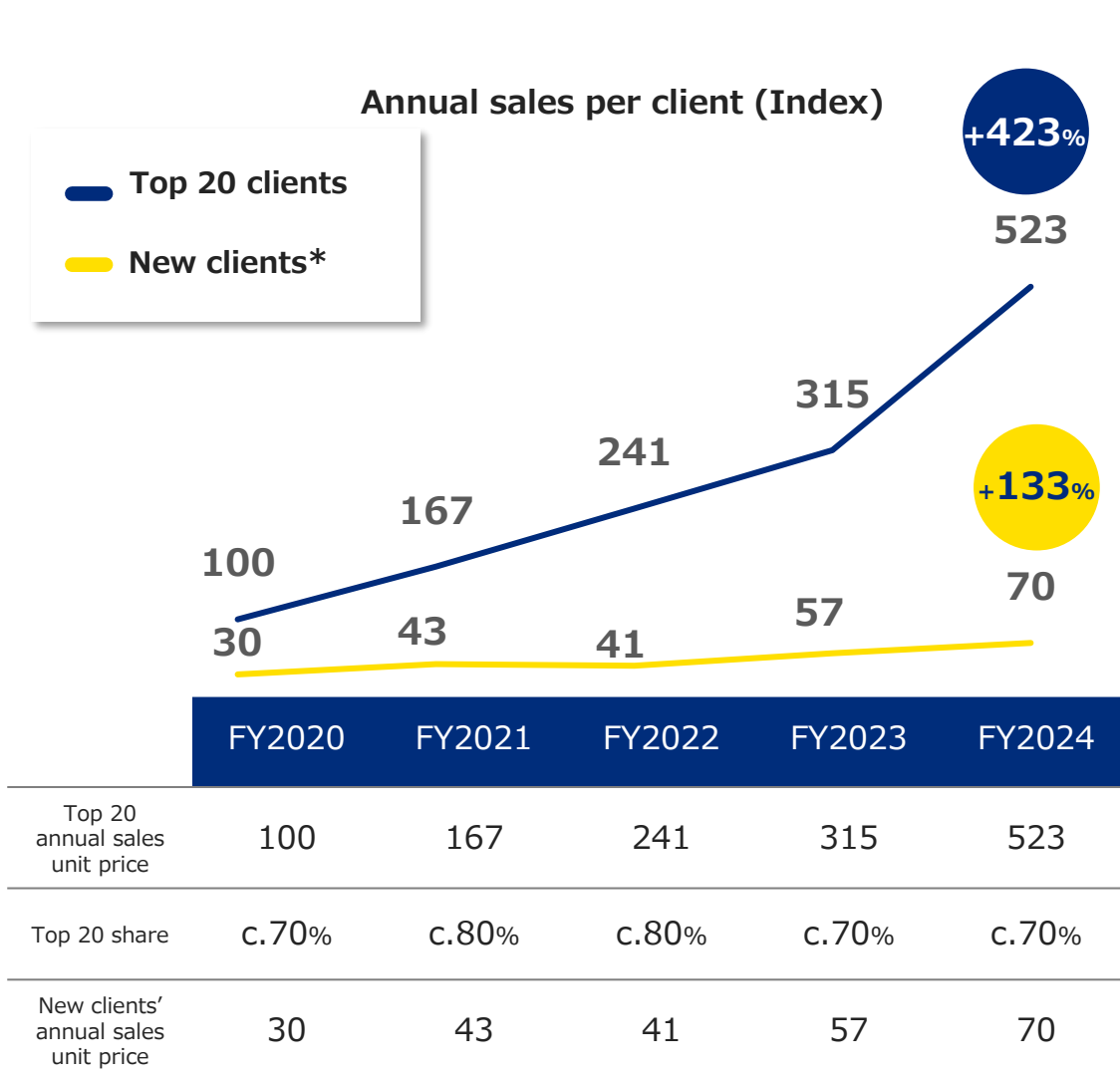
# Net sales trends by industries



(Units : ¥Mn)	FY04/2023				FY04/2024								FY04/2025					
	Q 3		Q 4		Q 1		Q 2		Q 3		Q 4		Q 1		Q 2		Q 3	
	Sales	% of total	Sales	% of total	Sales	% of total	Sales	% of total	Sales	% of total	Sales	% of total	Sales	% of total	Sales	% of total	Sales	% of total
Net Sales	5,211	-	5,502	-	9,169	-	9,945	-	9,927	-	10,362	-	11,560	-	13,290	-	13,530	-
Finance	2,627	50%	3,172	58%	3,759	41%	4,752	48%	4,752	48%	5,409	52%	5,161	45%	5,630	42%	5,272	39%
Consumer Finance	891	17%	1,114	20%	1,350	15%	1,866	19%	1,260	13%	1,262	12%	1,276	11%	1,606	12%	1,332	10%
Investment	1,693	32%	2,018	37%	2,217	24%	2,399	24%	2,776	28%	3,063	29%	3,016	26%	3,149	24%	3,373	25%
Other (Finance)	42	1%	39	1%	191	2%	486	5%	715	7%	1,083	10%	867	8%	873	7%	565	4%
Wellness	1,609	31%	1,205	22%	3,539	39%	3,232	33%	3,258	33%	2,511	24%	4,352	38%	5,015	38%	5,017	37%
Bricks & Mortar	1,429	27%	1,035	19%	1,825	20%	1,472	15%	1,621	16%	663	6%	758	7%	376	3%	302	2%
Medical	1	0%	1	0%	1,395	15%	1,537	15%	1,403	14%	1,645	16%	3,393	29%	4,426	33%	4,384	32%
EC	177	3%	166	3%	318	4%	222	2%	232	2%	203	2%	200	2%	212	2%	330	2%
Human Talent	136	3%	260	5%	873	10%	897	9%	1,025	10%	1,221	12%	1,003	9%	998	8%	1,299	10%
Other	839	16%	863	16%	997	11%	1,071	11%	892	9%	1,219	12%	1,043	9%	1,646	12%	1,941	14%

# Productivity

■ Unit prices, per-consultant productivity improving even after consolidation of All Ads.



\*New clients: Annual sales in the following FY in which clients newly contracted  
 Note) Unit prices are indexed to the unit prices of existing clients in FY04/2020, with the base value set at 100.

# Disclaimer

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