



## Consolidated Financial Results for Q1 (3 Months) of FY04/2026 [IFRS]

September 11, 2025

Company Name: Macbee Planet, Inc. ("the Company")

Listing: Tokyo Stock Exchange Prime Market

Securities Code: 7095

URL: <https://macbee-planet.com/ir/en/index.html>

Representative: (Title) Representative Director and President (Name) Tomohiro Chiba

Scheduled Date of Dividends Payment Commencement: -

Preparation of Supplementary Materials on Financial Results: Yes

Financial Results Briefing: Yes (financial results presentation video planned) \*Available only in Japanese

(Amounts are rounded down to the nearest million yen.)

### 1. Consolidated Financial Results for Q1 (3 Months) of FY04/2026 (May 1, 2025 - July 31, 2025)

#### (1) Consolidated Operating Results (Cumulative)

(Percentages represent year-on-year change.)

	Revenue		Operating profit		Profit before tax		Profit		Profit attributable to owners of the parent		Total comprehensive income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Q1 FY04/2026	12,780	10.6	754	(41.1)	744	(41.4)	507	(38.4)	505	(38.7)	608	(23.6)
Q1 FY04/2025	11,560	—	1,281	—	1,270	—	823	—	824	—	793	—

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Q1 FY04/2026	36.45	—
Q1 FY04/2025	56.88	—

(Note 1) On June 1, 2024, a 4-for-1 stock split of common shares was conducted. "Basic earnings per share" has been calculated based on the assumption that the stock split had taken place at the beginning of the previous fiscal year.

#### (2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of the parent	Ratio of equity attributable to owners of the parent to total assets
	Millions of yen	Millions of yen	Millions of yen	%
Q1 FY04/2026	22,355	12,608	12,530	56.1
FY04/2025	23,068	12,229	12,152	52.7

### 2. Cash Dividends

	Annual Dividends				
	End of Q1	End of Q2	End of Q3	Year-End	Total
	Yen	Yen	Yen	Yen	Yen
FY04/2025	—	18.00	—	18.00	36.00
FY04/2026	—	—	—	—	—
FY04/2026 (Forecast)	—	0.00	—	55.00	55.00

(Note) Revisions to the dividends forecast from the most recently announced forecast : None

### 3. Forecasts of Consolidated Financial Results for FY04/2026 (May 1, 2025 to April 30, 2026)

(Percentages represent year-on-year change.)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of the parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	61,000	18.0	5,600	8.3	5,580	10.0	3,760	9.2	270.99

(Note) Revisions to the most recently announced financial results forecasts : None

\* Notes

(1) Significant Changes in the Scope of Consolidation During the Period : None

Newly included company: None Excluded company: None

(2) Changes in Accounting Policies and Changes in Accounting Estimates

- 1) Changes in accounting policies required by IFRS : None
- 2) Changes in accounting policies other than (1) : None
- 3) Changes in accounting estimates : None

(3) Number of Shares Issued (Common Shares)

1) Number of shares issued at the end of the period (including treasury shares)

Q1 FY04/2026	14,654,272 shares	FY04/2025	14,654,272 shares
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2) Number of treasury shares at the end of the period

Q1 FY04/2026	779,985 shares	FY04/2025	779,143 shares
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3) Average number of shares outstanding during the period

Q1 FY04/2026	13,874,898 shares	Q1 FY04/2025	14,501,184 shares
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(Note) On June 1, 2024, a 4-for-1 stock split of common shares was conducted. "Number of shares issued at the end of the period," "Number of treasury shares at the end of the period," and "Average number of shares outstanding during the period" have been calculated based on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

\* Consolidated financial results are exempt from review by a certified public accountant or an auditing firm

\* Explanation of the appropriate use of earnings forecasts and other special notes

(Cautionary statement regarding forward-looking statements)

The forward-looking statements in the document are based on information currently available to the Company and certain assumptions that are judged to be reasonable. Due to uncertainties inherent in the judgments and assumptions, as well as changes in business operations and internal and external conditions, actual results may differ materially from those forecasted. The Company does not guarantee the certainty of any forward-looking statements.

(How to obtain supplementary material on financial results)

Supplementary material for financial results is disclosed on the TD-net on the same day. The supplementary material is also posted on the Company's website on the same day.

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## 1. Overview of Operating Results

### (1) Overview of Operating Results

During the first quarter of the current fiscal year, the Japanese economy continued to recover at a moderate pace, supported by progress in the normalization of economic activities, inbound demand increasing due to the weak yen, and improvements in the employment and income environment. Although corporate earnings improved and capital investment rebounded, due to factors such as the continued rise in raw material and energy prices and overall inflation, personal consumption lacked momentum, and a significant improvement in consumer sentiment has not yet materialized. As a result, the outlook remains uncertain.

In the Internet advertising market, where Macbee Planet Group (“the Group”)'s core businesses operate, a wave of DX (digital transformation) is sweeping across the world, and the full-fledged digital age is about to arrive. The Internet advertising market increased by 9.6% year-on-year, reaching 3,651.7 billion yen (\*) by 2024. Globally, digital media spending tends to account for about half of all advertising expenditures, due in part to its cost efficiency compared to offline media, and the trend is taking shape in Japan as well.

\* From "Advertising Expenditures in Japan in 2024" by Dentsu Inc.

Under such circumstances, the Group promoted LTV marketing, an advanced form of Internet advertising, and focused on developing proprietary technologies to expand its business. However, acquisition efficiency declined due to an increase in advertising costs for certain clients. As a result, the Group's operating results were as follows.

For Q1 FY04/2026, revenue was 12,780 million yen (up 10.6% year-on-year), operating profit of 754 million yen (down 41.1% year-on-year), and profit attributable to owners of the parent of 505 million yen (down 38.7% year-on-year).

Operating results by segment are as follows.

#### (LTV Marketing)

Regarding the segment, existing clients continued to grow, acquisition of new clients was steady, and measures using proprietary data acquisition technologies were conducted. However, acquisition efficiency declined due to an increase in advertising costs for certain clients. As a result, segment revenue increased by 9.8% year-on-year to 12,499 million yen and segment profit decreased by 14.7% year-on-year to 1,473 million yen.

### (2) Overview of Financial Position

#### 1) Financial Position

##### (Assets)

Total assets at the end of Q1 FY04/2026 decreased by 713 million yen from the end of the previous fiscal year to 22,355 million yen. The main factors were a decrease of 1,163 million yen in cash and cash equivalents, a decrease of 183 million yen in trade and other receivables, and a decrease of 51 million yen in property, plant and equipment, despite an increase of 560 million yen in goodwill and an increase of 175 million yen in other financial assets.

##### (Liabilities)

Total liabilities at the end of Q1 FY04/2026 decreased by 1,092 million yen from the end of the previous fiscal year to 9,746 million yen. The main factors were a decrease of 727 million yen in income taxes payable and a decrease of 302 million yen in trade and other payables.

##### (Equity)

Total equity at the end of Q1 FY04/2026 increased by 379 million yen compared to the end of the previous fiscal year to 12,608 million yen. The main factors were an increase of 256 million yen in retained earnings and an increase of 133 million yen in other components of equity.

### (3) Overview of Consolidated Financial Results Forecasts and Other Forward-Looking Information

The financial results forecasts for FY04/2026 remains unchanged from the full year forecast disclosed in the “Consolidated Financial Results for FY04/2025 [J-GAAP]” on June 12, 2025.

The financial results forecasts are based on information available as of the date of this document's release and certain assumptions deemed reasonable. Actual results may differ due to various factors.

## 2. Consolidated Financial Statements and Notes

### (1) Consolidated Statement of Financial Position

	(Unit: Millions of yen)	
	End of FY04/2025 (April 30, 2025)	End of Q1 FY04/2026 (July 31, 2025)
Assets		
Current assets		
Cash and cash equivalents	7,506	6,343
Trade and other receivables	8,266	8,083
Other current assets	603	631
Other financial assets	—	12
Total current assets	16,376	15,069
Non-current assets		
Property, plant and equipment	581	530
Goodwill	3,312	3,873
Intangible assets	466	446
Other financial assets	1,797	1,973
Deferred tax assets	378	349
Other non-current assets	154	112
Total non-current assets	6,691	7,285
Total assets	23,068	22,355
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	6,110	5,808
Borrowings	1,577	1,576
Lease liabilities	184	183
Other financial liabilities	21	12
Income taxes payable	975	248
Other current liabilities	336	439
Total current liabilities	9,205	8,269
Non-current liabilities		
Borrowings	1,086	980
Lease liabilities	317	270
Other financial liabilities	110	110
Provisions	82	82
Deferred tax liabilities	36	34
Total non-current liabilities	1,633	1,477
Total liabilities	10,839	9,746

Note: This document has been translated from the Japanese original for reference purposes only.  
In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

	(Unit: Millions of yen)	
	End of FY04/2025 (April 30, 2025)	End of Q1 FY04/2026 (July 31, 2025)
Equity		
Share capital	2,635	2,635
Capital surplus	2,629	2,629
Retained earnings	9,249	9,505
Treasury shares	(2,131)	(2,143)
Other components of equity	(230)	(97)
Total equity attributable to owners of parent	12,152	12,530
Non-controlling interests	76	77
Total equity	12,229	12,608
Total liabilities and equity	23,068	22,355

(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

(Consolidated Statement of Income)

(Unit: Millions of yen)

	Q1 FY04/2025 (May 1, 2024 to July 31, 2024)	Q1 FY04/2026 (May 1, 2025 to July 31, 2025)
Revenue	11,560	12,780
Cost of sales	(9,311)	(10,698)
Gross profit	2,248	2,082
Selling, general and administrative expenses	(966)	(1,329)
Other income	1	1
Other expenses	(1)	(0)
Operating profit	1,281	754
Finance income	0	0
Finance expenses	(11)	(11)
Profit before tax	1,270	744
Income tax expense	(447)	(237)
Profit	823	507
Profit attributable to		
Owners of parent	824	505
Non-controlling interests	(1)	1
Profit	823	507
Earnings per share		
Basic earnings per share (yen)	56.88	36.45
Diluted earnings per share (yen)	—	—

(Consolidated Statement of Comprehensive Income)

(Unit: Millions of yen)

	Q1 FY04/2025 (May 1, 2024 to July 31, 2024)	Q1 FY04/2026 (May 1, 2025 to July 31, 2025)
Profit	823	507
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	(29)	101
Total other comprehensive income	(29)	101
Comprehensive income	793	608
Comprehensive income attributable to		
Owners of parent	794	607
Non-controlling interests	(1)	1
Comprehensive income	793	608



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(3) Consolidated Statement of Changes in Equity

Q1 FY04/2025 (May 1, 2024 to July 31, 2024)

(Unit: Millions of yen)

	Equity attributable to owners of the parent						Non-controlling interests	Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity	Total		
As of May 1, 2024	2,635	2,629	6,077	(693)	(145)	10,503	74	10,578
Profit	—	—	824	—	—	824	(1)	823
Other comprehensive income	—	—	—	—	(29)	(29)	—	(29)
Comprehensive income	—	—	824	—	(29)	794	(1)	793
Repurchase of treasury shares	—	—	—	—	—	—	—	—
Dividends	—	—	—	—	—	—	—	—
Others	—	—	—	—	3	3	—	3
Total transactions with owners	—	—	—	—	3	3	—	3
As of July 31, 2024	2,635	2,629	6,902	(693)	(171)	11,302	73	11,375

Q1 FY04/2026 (May 1, 2025 to July 31, 2025)

(Unit: Millions of yen)

	Equity attributable to owners of the parent						Non-controlling interests	Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity	Total		
As of May 1, 2025	2,635	2,629	9,249	(2,131)	(230)	12,152	76	12,229
Profit	—	—	505	—	—	505	1	507
Other comprehensive income	—	—	—	—	101	101	—	101
Comprehensive income	—	—	505	—	101	607	1	608
Repurchase of treasury shares	—	—	—	(0)	—	(0)	—	(0)
Dividends	—	—	(249)	—	—	(249)	—	(249)
Others	—	—	—	(11)	31	20	—	20
Total transactions with owners	—	—	(249)	(11)	31	(229)	—	(229)
As of July 31, 2025	2,635	2,629	9,505	(2,143)	(97)	12,530	77	12,608

(4) Consolidated Statements of Cash Flows

(Unit: Millions of yen)

	Q1 FY04/2025 (May 1, 2024 to July 31, 2024)	Q1 FY04/2026 (May 1, 2025 to July 31, 2025)
Cash flows from operating activities		
Profit before tax	1,270	744
Depreciation and amortization	66	74
Finance income (cost)	11	8
Decrease (increase) in trade and other receivables	(2,405)	255
Increase (decrease) in trade and other payables	488	(309)
Other increase (decrease)	82	94
Subtotal	(485)	868
Interest and dividends received	0	2
Interest expense	(7)	(9)
Income taxes paid	(1,560)	(1,012)
Cash flows from operating activities	(2,053)	(151)
Cash flows from investing activities		
Purchase of property, plant and equipment	(3)	(2)
Proceeds from collection of loans receivable	—	17
Purchase of other financial assets	—	(30)
Payments for acquisition of subsidiaries	(675)	(599)
Other	—	0
Cash flows from investing activities	(679)	(614)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(53)	—
Repayments of long-term borrowings	(106)	(107)
Repayments of lease liabilities	(47)	(48)
Repurchase of treasury shares	—	(0)
Dividends paid	(0)	(241)
Cash flows from financing activities	(207)	(396)
Net increase (decrease) in cash and cash equivalents	(2,940)	(1,163)
Cash and cash equivalents at beginning of period	11,327	7,506
Cash and cash equivalents at end of period	8,387	6,343

(5) Notes to the Consolidated Financial Statements

(Applicable Financial Reporting Framework)

The Group's consolidated financial statements have been prepared in accordance with Article 5, Paragraph 2 of the Tokyo Stock Exchange's Standards for Preparation of Financial Statements (however, the omissions of disclosure items specified in Article 5, Paragraph 5 of the Standards for Preparation of Financial Statements have been applied). Consequently, some of the disclosures and notes required by International Accounting Standard 34 "Interim Financial Reporting" have been omitted.

(Going-Concern Assumptions)

Not applicable.

(Segment Information)

(1) 1. Overview of the reportable segment

The LTV Marketing provides data-driven digital marketing services aimed at maximizing user spending and retention periods, thereby optimizing advertising efficiency. Specifically, by utilizing the Group's proprietary data analysis platform "Honeycomb," we centrally manage internet advertisements deployed across multiple media channels, select appropriate websites that match the client's marketing objectives from many advertisement media (including ASPs), and provide strategic planning and operational support for the client's marketing activities. The Group receives fees from clients according to the outcome of the advertisements and pays a portion to the media partners based on the same performance-based model. In addition to affiliate advertising, the Group integrates ad operations using ad technologies and offline media, while also leveraging and developing the Group's proprietary products to deliver more efficient and effective marketing solutions. In addition, by utilizing the web customer service tool "Robee," we collect data on entry paths and behavioral patterns of users from clients' websites to conduct machine learning and predict consumer actions, enabling us to increase traffic to those websites and conduct highly effective marketing that generates outcome.

Furthermore, we expand the strategic scope of marketing by optimizing website creatives such as wording, images, and videos, as well as chatbots and measures focused on maintaining relationships with existing clients (retention marketing).

Reportable segments are components of the Group for which separate financial information is available and are subject to periodic review by the Board of Directors for the purpose of determining the allocation of management resources and evaluating business performance.

(2) Information on Reportable Segment

The accounting policies for the reportable segment are generally consistent with those used in preparing the consolidated financial statements. Information on the Group's reportable segment is as follows.

Q1 FY04/2025 (May 1, 2024 to July 31, 2024)

(Unit: Millions of yen)

	Reportable segment LTV Marketing	Others	Total	Adjustments (Notes) 1, 2	Consolidated financial statements
Revenue					
Performance-based fee	11,018	93	11,111	—	11,111
Fixed fee	367	80	448	—	448
Revenue from external customers	11,386	173	11,560	—	11,560
Total	11,386	173	11,560	—	11,560
Segment profit	1,726	14	1,741	(459)	1,281
Other income					1
Other expenses					1
Operating profit					1,281

(Note) 1. Adjustments to segment profit consists of corporate expenses not allocated to the reportable segment, mainly general and administrative expenses not attributable to the reportable segment.

2. Segment profit is adjusted with operating profit in the consolidated statement of income.

Q1 FY04/2026 (May 1, 2025 to July 31, 2025)

(Unit: Millions of yen)

	Reportable Segment LTV Marketing	Others	Total	Adjustments (Notes) 1, 2	Consolidated financial statements
Revenue					
Performance-based fee	12,147	96	12,243	—	12,243
Fixed fee	352	184	536	—	536
Revenue from external customers	12,499	280	12,780	—	12,780
Total	12,499	280	12,780	—	12,780
Segment profit	1,473	93	1,566	(813)	752
Other income					1
Other expenses					0
Operating profit					754

(Note) 1. Adjustments to segment profit consists of corporate expenses not allocated to the reportable segment, mainly general and administrative expenses not attributable to the reportable segment.

2. Segment profit is adjusted with operating profit in the consolidated statement of income.

(Significant Subsequent Events)

Not applicable.