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Macbee Planet, Inc. (7095) Consolidated Financial Results for Q3 (9 Months) of FY04/2026 [IFRS]



Consolidated Financial Results for Q3 (9 Months) of FY04/2026 [IFRS]

March 12, 2026

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 Results for Q3 (9 months) of FY04/2026 (May 1, 2025 to January 31, 2026)

(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	%
Q3 FY04/2026	37,691	(1.8)	2,606	(35.3)	2,637	(34.0)	1,751	(34.7)	1,751	(34.6)	2,004	(25.4)
Q3 FY04/2025	38,381	—	4,031	—	3,996	—	2,680	—	2,679	—	2,686	—

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Q3 FY04/2026	126.06		—	
Q3 FY04/2025	188.23		—	

(Note) 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	%
End of Q3 FY04/2026	23,265	14,044	13,968	60.0
End of 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	—	0.00	—	—	—
FY04/2026 (Forecast)	—	—	—	55.00	55.00

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

3. Consolidated Financial Results Forecasts 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 parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen/Sen
Full year	51,000	(1.3)	3,700	(28.5)	3,690	(27.3)	2,500	(27.4)	179.78

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

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* 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)

Q3 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

Q3 FY04/2026	723,185 shares	FY04/2025	779,143 shares
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3) Average number of shares outstanding during the period

Q3 FY04/2026	13,896,722 shares	Q3 FY04/2025	14,234,279 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 nine months 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 10.8% year-on-year, reaching 4,045.9 billion yen (*) by 2025. 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. Meanwhile, there is a growing need to closely monitor the impact of generative AI on the market.

* From "Advertising Expenditures in Japan in 2025" 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, financial results were significantly affected by individual factors related to certain major clients. As a result, our Group's operating results were as follows.

For the first nine months of the current fiscal year, revenue was 37,691 million yen (down 1.8% year-on-year), operating profit was 2,606 million yen (down 35.3% year-on-year), and profit attributable to owners of the parent was 1,751 million yen (down 34.6% year-on-year).

Operating results by segment were 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, financial results were significantly affected by individual factors related to certain major clients. As a result, segment revenue was 36,816 million yen (down 2.4% year-on-year), and segment profit was 4,398 million yen (down 20.3% year-on-year).

(2) Overview of Financial Position

1) Financial Position

(Assets)

Total assets as of the first nine months of the current fiscal year increased by 196 million yen compared to the end of the previous fiscal year, to 23,265 million yen. The main factors were an increase of 1,331 million yen in trade and other receivables, an increase of 649 million yen in other financial assets, and an increase of 617 million yen in goodwill, which were partially offset by a decrease of 1,800 million yen in cash and cash equivalents, a decrease of 185 million in other current assets, a decrease of 162 million yen in deferred tax assets, and a decrease of 146 million yen in property, plant and equipment.

(Liabilities)

Liabilities as of the first nine months of the current fiscal year decreased by 1,618 million yen compared to the end of the previous fiscal year to 9,220 million yen. The main factors were a decrease of 827 million in income taxes payable, a decrease of 295 million in trade and other payables, a decrease of 240 million in non-current borrowings, and a decrease of 123 million yen in non-current lease liabilities.

(Equity)

Equity as of the first nine months of the current fiscal year increased by 1,815 million yen compared to the end of the previous fiscal year to 14,044 million yen. The main factors were an increase of 1,475 million yen in retained earnings and an increase of 202 million yen in other components of equity.

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

The financial results forecasts for FY04/2026 remain unchanged from the full-year forecast disclosed in the "Consolidated Financial Results for Q2 (6 Months) of FY04/2026" announced on December 11, 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 Statement and Notes

(1) Consolidated Statement of Financial Position

(Unit: Millions of yen)

	End of FY04/2025 (April 30, 2025)	End of Q3 FY04/2026 (January 31, 2026)
Assets		
Current Assets		
Cash and cash equivalents	7,506	5,706
Trade and other receivables	8,266	9,597
Other current assets	603	418
Other financial assets	—	12
Total current assets	16,376	15,734
Non-current assets		
Property, plant and equipment	581	435
Goodwill	3,312	3,930
Intangible assets	466	408
Other financial assets	1,797	2,447
Deferred tax assets	378	216
Other non-current assets	154	91
Total non-current assets	6,691	7,530
Total assets	23,068	23,265
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	6,110	5,815
Borrowings	1,577	1,522
Lease liabilities	184	164
Other financial liabilities	21	12
Income taxes payable	975	148
Other current liabilities	336	322
Total current liabilities	9,205	7,985
Non-current liabilities		
Borrowings	1,086	846
Lease liabilities	317	194
Other financial liabilities	110	110
Provisions	82	82
Deferred tax liabilities	36	1
Total non-current liabilities	1,633	1,234
Total liabilities	10,839	9,220

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(Unit: Millions of yen)

	End of FY04/2025 (April 30, 2025)	End of Q3 FY04/2026 (January 31, 2026)
Equity		
Share capital	2,635	2,635
Capital surplus	2,629	2,629
Retained earnings	9,249	10,725
Treasury shares	(2,131)	(1,993)
Other components of equity	(230)	(28)
Total equity attributable to owners of parent	12,152	13,968
Non-controlling interests	76	76
Total equity	12,229	14,044
Total liabilities and equity	23,068	23,265

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Macbee Planet, Inc. (7095) Consolidated Financial Results for Q3 (9 Months) of FY04/2026 [IFRS]

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

(Consolidated Statement of Income)

(Unit: Millions of yen)

	Q3 FY04/2025 (May 1, 2024 to January 31, 2025)	Q3 FY04/2026 (May 1, 2025 to January 31, 2026)
Revenue	38,381	37,691
Cost of sales	31,427	31,348
Gross profit	6,954	6,342
Selling, general and administrative expenses	2,918	3,741
Other income	3	6
Other expenses	7	0
Operating profit	4,031	2,606
Finance income	2	80
Finance cost	37	49
Profit before tax	3,996	2,637
Income tax expense	1,315	885
Profit	2,680	1,751
Profit attributable to		
Owners of parent	2,679	1,751
Non-controlling interests	1	(0)
Total	2,680	1,751
Earnings per share		
Basic earnings per share (yen)	188.23	126.06
Diluted earnings per share (yen)	—	—

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Macbee Planet, Inc. (7095) Consolidated Financial Results for Q3 (9 Months) of FY04/2026 [IFRS]

(Consolidated Statement of Comprehensive Income)

	(Unit: Millions of yen)	
	Q3 FY04/2025 (May 1, 2024 to January 31, 2025)	Q3 FY04/2026 (May 1, 2025 to January 31, 2026)
Profit	2,680	1,751
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	6	253
Total other comprehensive income	6	253
Comprehensive income	2,686	2,004
Comprehensive income attributable to		
Owners of parent	2,685	2,005
Non-controlling interests	1	(0)
Comprehensive income	2,686	2,004

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Macbee Planet, Inc. (7095) Consolidated Financial Results for Q3 (9 Months) of FY04/2026 [IFRS]

(3) Consolidated Statement of Changes in Equity

Q3 FY04/2025 (May 1, 2024 to January 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, 2024	2,635	2,629	6,077	(693)	(145)	10,503	74	10,578
Comprehensive income								
Profit	—	—	2,679	—	—	2,679	1	2,680
Other comprehensive income	—	—	—	—	6	6	—	6
Comprehensive income	—	—	2,679	—	6	2,685	1	2,686
Repurchase of treasury shares	—	—	—	(1,622)	—	(1,622)	—	(1,622)
Dividends	—	—	(250)	—	—	(250)	—	(250)
Restricted stock compensation	—	(20)	—	184	—	163	—	163
Transfer from retained earnings to capital surplus	—	20	(20)	—	—	—	—	—
Others	—	—	—	—	(125)	(125)	—	(125)
Total transactions with owners	—	—	(271)	(1,438)	(125)	(1,834)	—	(1,834)
As of January 31, 2025	2,635	2,629	8,485	(2,131)	(264)	11,354	75	11,430

Q3 FY04/2026 (May 1, 2025 to January 31, 2026)

(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
Comprehensive income								
Profit	—	—	1,751	—	—	1,751	(0)	1,751
Other comprehensive income	—	—	—	—	253	253	—	253
Comprehensive income	—	—	1,751	—	253	2,005	(0)	2,004
Repurchase of treasury shares	—	—	—	(24)	—	(24)	—	(24)
Dividends	—	—	(249)	—	—	(249)	—	(249)
Restricted stock compensation	—	(26)	—	162	—	136	—	136
Transfer from retained earnings to capital surplus	—	26	(26)	—	—	—	—	—
Others	—	—	—	—	(51)	(51)	—	(51)
Total transactions with owners	—	—	(276)	138	(51)	(189)	—	(189)
As of January 31, 2026	2,635	2,629	10,725	(1,993)	(28)	13,968	76	14,044

(4) Consolidated Statement of Cash Flows

	(Unit: Millions of yen)	
	Q3 FY04/2025 (May 1, 2024 to January 31, 2025)	Q3 FY04/2026 (May 1, 2025 to January 31, 2026)
Cash flows from operating activities		
Profit before tax	3,996	2,637
Depreciation and amortization	200	224
Finance cost (income)	35	(32)
Decrease (increase) in trade and other receivables	(4,580)	(1,256)
Increase (decrease) in trade and other payables	1,365	(276)
Other increase (decrease)	(259)	93
Subtotal	757	1,388
Interest and dividends received	3	7
Interest expense	(28)	(28)
Income taxes paid	(2,563)	(1,880)
Income taxes refund	—	281
Cash flows from operating activities	(1,831)	(231)
Cash flows from investing activities		
Purchase of property, plant and equipment	(13)	(18)
Payments for loans receivable	(297)	(70)
Proceeds from collection of loans receivable	86	23
Purchase of other financial assets	(154)	(220)
Proceeds from sale of other financial assets	—	30
Payments for acquisition of subsidiaries	(661)	(590)
Other	0	—
Cash flows from investing activities	(1,039)	(845)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	1,097	(17)
Repayments of long-term borrowings	(320)	(312)
Repayments of lease liabilities	(120)	(143)
Repurchase of treasury shares	(1,622)	(0)
Dividends paid	(242)	(249)
Cash flows from financing activities	(1,209)	(723)
Net increase (decrease) in cash and cash equivalents	(4,080)	(1,800)
Cash and cash equivalents at beginning of period	11,327	7,506
Cash and cash equivalents at end of period	7,247	5,706

(5) Notes to the Summary Quarterly 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.

(Notes on Segment information)

(1) Overview of Reportable Segments

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.

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(2) Information on Reportable Segments

The accounting policies for the reportable segments are generally consistent with those used in preparing the consolidated financial statements.

Information on the Group's reportable segments is as follows.

Q3 FY04/2025 (May 1, 2024 to January 31, 2025)

(Unit: Millions of yen)

	Reportable segment	Others	Total	Adjustments (Note)	Consolidated financial statements
	LTV Marketing				
Revenue					
Performance-based fee	36,601	102	36,703	—	36,703
Fixed fee	1,109	568	1,678	—	1,678
Revenue from external customers	37,710	671	38,381	—	38,381
Total	37,710	671	38,381	—	38,381
Segment profit	5,520	236	5,757	(1,721)	4,035
Other income					3
Other expenses					7
Operating profit					4,031

(Note) 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.

Q3 FY04/2026 (May 1, 2025 to January 31, 2026)

(Unit: Millions of yen)

	Reportable segment	Others	Total	Adjustments (Note)	Consolidated financial statements
	LTV Marketing Business				
Revenue					
Performance-based fee	35,861	306	36,168	—	36,168
Fixed fee	954	568	1,522	—	1,522
Revenue from external customers	36,816	875	37,691	—	37,691
Total	36,816	875	37,691	—	37,691
Segment profit	4,398	359	4,757	(2,156)	2,601
Other income					6
Other expenses					0
Operating profit					2,606

(Note) 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.

(Significant subsequent events)

Not applicable.