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



Consolidated Financial Results for FY04/2026 [IFRS]

June 11, 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 Annual General Meeting of Shareholders: July 29, 2026

Scheduled Date of Dividends Payment Commencement: July 30, 2026

Scheduled Date of Filing of Securities Report: July 27, 2026 *Available only in Japanese

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 FY04/2026 (May 1, 2025 to April 30, 2026)

(1) Consolidated Operating Results (Percentages represent changes from the previous fiscal year.)

	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	%
FY04/2026	50,579	(2.1)	3,650	(29.4)	3,617	(28.7)	2,354	(31.7)	2,353	(31.6)	2,640	(23.7)
FY04/2025	51,675	31.1	5,171	27.7	5,072	25.1	3,445	26.1	3,443	26.1	3,461	26.8

	Basic earnings per share	Diluted earnings per share	Ratio of profit to equity attributable to owners of the parent	Profit before tax to total assets ratio	Operating profit margin
	Yen	Yen	%	%	%
FY04/2026	169.49	–	19.0	15.3	7.2
FY04/2025	243.41	–	30.4	22.9	10.0

(Reference) Equity in earnings of affiliates FY04/2026 – million yen FY04/2025 – million yen

(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	Equity per share attributable to owners of the parent
	Millions of yen	Millions of yen	Millions of yen	%	Yen
FY04/2026	24,091	12,691	12,614	52.4	1,012.71
FY04/2025	23,068	12,229	12,152	52.7	875.86

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
FY04/2026	1,625	(903)	(917)	7,311
FY04/2025	(341)	(1,037)	(2,442)	7,506

2. Cash Dividends

	Annual dividends					Total dividends (Total)	Dividend payout ratio (Consolidated)	Dividend to equity attributable to owners of the parent ratio (Consolidated)
	End of Q1	End of Q2	End of Q3	Year-End	Total			
FY04/2025	Yen -	Yen 18.00	Yen -	Yen 18.00	Yen 36.00	Millions of yen 500	% 14.8	% 4.5
FY04/2026	-	0.00	-	55.00	55.00	685	28.7	5.4
FY04/2027 (Forecast)	-	0.00	-	55.00	55.00		32.4	

3. Consolidated Financial Forecasts for FY04/2027 (May 1, 2026 to April 30, 2027)

(Percentages represent changes from the previous fiscal year.)

	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	51,000	0.8	3,000	(17.8)	2,900	(19.8)	1,900	(19.3)	152.53

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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)

FY04/2026	14,654,272 shares	FY04/2025	14,654,272 shares
FY04/2026	2,197,847 shares	FY04/2025	779,143 shares
FY04/2026	13,888,246 shares	FY04/2025	14,146,960 shares

2) Number of treasury shares at the end of the period

3) Average number of shares outstanding during the period

(Note) On June 1, 2024, a 4-for-1 stock split of common shares was conducted. "Average number of shares outstanding during the period" has been calculated based on the assumption that the stock split was conducted at the beginning of the previous fiscal year.

(Reference) Summary of Non-Consolidated Financial Results

1. Non-Consolidated Financial Results for FY04/2026 (May 1, 2025 to April 30, 2026)

(1) Non-Consolidated Operating Results

(Percentages represent changes from the previous fiscal year.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	million yen	%
FY04/2026	5,697	40.1	3,390	56.3	3,330	56.1	3,280	69.5
FY04/2025	4,065	-	2,169	-	2,133	-	1,935	-

	Profit per share	Diluted profit per share
	Yen	Yen
FY04/2026	236.22	-
FY04/2025	136.82	-

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

(Note 2) Due to the Company's transition to a holding company structure on November 1, 2023, there is a difference between the figures of the current fiscal year and the previous years. The percentage changes from the previous year for FY04/2025 have been omitted, as appropriate comparative data for the previous fiscal years are unavailable.

(Note 3) Diluted profit per share is not presented because there are no dilutive shares.

(2) Non-Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
FY04/2026	16,805	9,347	55.6	750.41
FY04/2025	14,797	7,787	52.6	561.26

(Reference) Net worth FY04/2026 9,347 million yen FY04/2025 7,787 million yen

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

* The Consolidated Financial Results is exempt from audit by a certified public accountant or an audit firm

* Explanation Regarding the Appropriate Use of Earnings Forecasts and Others

(Cautionary Notes 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.

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1. Overview of Operating Results

(1) Overview of Operating Results for the Current Fiscal Year

During the current fiscal year, the Japanese economy continued on a moderate recovery trend, supported by improvements in the employment and income environment and a recovery in capital investment. While signs of a recovery are also evident in personal consumption, the outlook remains uncertain due to factors such as development surrounding U.S. trade policy and rising geopolitical risks stemming from tensions in the Middle East.

In the internet advertising market, where our Group's core businesses operate, the shift in advertising budgets toward digital media, where investment efficiency is easier to verify compared to offline media, continued to grow steadily. As a result, the internet advertising market in 2025 reached 4,045.9 billion yen (*), a 10.8% increase from the previous year, accounting for more than half of Japan's total advertising market for the first time. At the same time, the widespread adoption of smartphone apps, the rise of emerging formats such as social media, short videos, and live streaming, and the emergence of generative AI are significantly transforming search behavior. To achieve sustainable growth, swift and appropriate responses to these irreversible environmental changes are required.

* Source: Dentsu Inc., "Japan's Advertising Expenditures in 2025"

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, due to the impact of specific factors affecting certain major clients, the Group's operating results were as follows.

Regarding the operating results for the current fiscal year, revenue was 50,579 million yen (down 2.1% year-on-year), operating profit was 3,650 million yen (down 29.4% year-on-year), profit before tax was 3,617 million yen (down 28.7% year-on-year), and profit attributable to owners of the parent was 2,353 million yen (down 31.6% 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, due to the impact of specific factors affecting certain major clients, revenue was 49,363 million yen (down 2.7% year-on-year), and segment profit was 6,197 million yen (down 13.9% year-on-year).

(2) Overview of Financial Position for the Current Fiscal Year

(Assets)

Total assets at the end of the current fiscal year increased by 1,023 million yen from the end of the previous fiscal year to 24,091 million yen. The main factors were increases of 487 million yen in trade and other receivables, 617 million yen in goodwill, and 742 million yen in other financial assets, which were partially offset by decreases of 195 million yen in cash and cash equivalents, 212 million yen in deferred tax assets, and 190 million yen in property, plant and equipment.

(Liabilities)

Liabilities at the end of the current fiscal year increased by 560 million yen from the end of the previous fiscal year to 11,400 million yen. The main factors were an increase of 1,581 million yen in borrowings, which were partially offset by decreases of 655 million yen in income taxes payable and 312 million yen in trade and other payables.

(Equity)

Total equity at the end of the current fiscal year increased by 462 million yen from the end of the previous fiscal year to 12,691 million yen. The main factors were the recording of 2,353 million yen in profit attributable to owners of the parent, which was partially offset by dividend payments of 249 million yen and an increase of 2,003 million yen in treasury shares.

(3) Overview of Cash Flows for the Current Fiscal Year

The balance of cash and cash equivalents (hereinafter referred to as “cash”) at the end of the current fiscal year decreased by 195 million yen compared to the end of the previous fiscal year to 7,311 million yen. The status of cash flows for the current fiscal year and the factors contributing to them are as follows.

(Cash Flows from Operating Activities)

Cash provided by operating activities was 1,625 million yen (compared to an outflow of 341 million yen in the previous fiscal year). The main factors were increases of 412 million yen in trade and other receivables and 1,880 million yen in income taxes paid, which were partially offset by the recording of 3,617 million yen in profit before tax and 281 million yen in income taxes refund.

(Cash flows from investing activities)

Cash used in investing activities was 903 million yen (compared to an outflow of 1,037 million yen in the previous fiscal year). The main factors were 590 million yen in payments for acquisition of subsidiaries and 222 million yen in payments for the purchase of other financial assets.

(Cash flows from financing activities)

Cash used in financing activities was 917 million yen (compared to an outflow of 2,442 million yen in the previous fiscal year). The main factors were proceeds from long-term borrowings of 2,000 million yen, which were partially offset by 2,003 million yen in the repurchase of treasury shares, 249 million yen in dividends paid, and 436 million yen in repayments of long-term borrowings.

(4) Forecasts for the next fiscal year

Regarding forecasts for the next fiscal year, the economic environment continues to remain uncertain, requiring close monitoring of factors such as the impact of persistent domestic inflation on consumer consumption, uncertainties surrounding U.S. trade policies, prolonged geopolitical risks (such as the situations in Ukraine and the Middle East), and fluctuations in financial and capital markets. Under these circumstances, the Company will continue to focus on acquiring new clients and expanding the transaction volume with existing clients.

For the consolidated financial results forecasts for FY04/2026, we expect revenue to be 51,000 million yen, operating profit to be 3,000 million yen, profit before tax to be 2,900 million yen, and profit attributable to owners of the parent to be 1,900 million yen.

The forecasts are based on information available at the present time, and actual results may differ from the forecast figures due to various factors in the future.

2. Policy for the selection of accounting standards

With the aim of improving the international comparability of financial information, the Group has voluntarily adopted International Financial Reporting Standards (IFRS) starting from FY04/2025.

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

3. Consolidated Financial Statement and Notes

(1) Consolidated Statement of Financial Position

	(Unit: Millions of yen)	
	FY04/2025 (April 30, 2025)	FY04/2026 (April 30, 2026)
Assets		
Current assets		
Cash and cash equivalents	7,506	7,311
Trade and other receivables	8,266	8,754
Other current assets	603	443
Other financial assets	—	62
Total current assets	16,376	16,571
Non-current assets		
Property, plant and equipment	581	390
Goodwill	3,312	3,930
Intangible assets	466	391
Other financial assets	1,797	2,540
Deferred tax assets	378	166
Other non-current assets	154	101
Total non-current assets	6,691	7,520
Total assets	23,068	24,091

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(Unit: Millions of yen)

	FY04/2025 (April 30, 2025)	FY04/2026 (April 30, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	6,110	5,798
Borrowings	1,577	1,865
Lease liabilities	184	148
Other financial liabilities	21	12
Income taxes payable	975	320
Other current liabilities	336	390
Total current liabilities	9,205	8,536
Non-current liabilities		
Borrowings	1,086	2,379
Lease liabilities	317	180
Other financial liabilities	110	81
Provisions	82	82
Deferred tax liabilities	36	138
Total non-current liabilities	1,633	2,863
Total liabilities	10,839	11,400
Equity		
Share capital	2,635	2,635
Capital surplus	2,629	2,623
Retained earnings	9,249	11,327
Treasury shares	(2,131)	(4,003)
Other components of equity	(230)	31
Total equity attributable to owners of the parent	12,152	12,614
Non-controlling interests	76	76
Total equity	12,229	12,691
Total liabilities and equity	23,068	24,091

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

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

Consolidated Statement of Income

(Unit: Millions of yen)

	FY04/2025 (May 1, 2024 to April 30, 2025)	FY04/2026 (May 1, 2025 to April 30, 2026)
Revenue	51,675	50,579
Cost of sales	42,438	41,937
Gross profit	9,236	8,642
Selling, general and administrative expenses	4,041	4,991
Other income	1	13
Other expenses	25	13
Operating profit	5,171	3,650
Finance income	22	126
Finance cost	121	159
Profit before tax	5,072	3,617
Income tax expense	1,626	1,263
Profit	3,445	2,354
Profit attributable to		
Owners of the parent	3,443	2,353
Non-controlling interests	2	0
Profit	3,445	2,354
Earnings per share		
Basic earnings per share (yen)	243.41	169.49
Diluted earnings per share (yen)	-	-

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

Consolidated Statement of Comprehensive Income

	(Unit: Millions of yen)	
	FY04/2025 (May 1, 2024 to April 30, 2025)	FY04/2026 (May 1, 2025 to April 30, 2026)
Profit	3,445	2,354
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	15	285
Total items	15	285
Items that may be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	-	-
Total items	-	-
Total other comprehensive income	15	285
Comprehensive income	3,461	2,640
Comprehensive income attributable to		
Owners of the parent	3,459	2,639
Non-controlling interests	2	0
Comprehensive income	3,461	2,640

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

(3) Consolidated Statement of Changes in Equity

FY04/2025 (May 1, 2024 to April 30, 2025)

(Unit: Millions of yen)

	Equity attributable to owners of the parent					Total	Non-controlling interests	Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity			
May 1, 2024	2,635	2,629	6,077	(693)	(145)	10,503	74	10,578
Profit	-	-	3,443	-	-	3,443	2	3,445
Other comprehensive income	-	-	-	-	15	15	-	15
Comprehensive income	-	-	3,443	-	15	3,459	2	3,461
Repurchase of treasury shares	-	-	-	(1,622)	-	(1,622)	-	(1,622)
Restricted stock compensation	-	(20)	-	184	(101)	63	-	63
Dividends	-	-	(250)	-	-	(250)	-	(250)
Transfer from retained earnings to capital surplus	-	20	(20)	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
Total transactions with owners	-	-	(271)	(1,438)	(101)	(1,810)	-	(1,810)
April 30, 2025	2,635	2,629	9,249	(2,131)	(230)	12,152	76	12,229

FY04/2026 (May 1, 2025 to April 30, 2026)

(Unit: Millions of yen)

	Equity attributable to owners of the parent					Total	Non-controlling interests	Total equity
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity			
May 1, 2025	2,635	2,629	9,249	(2,131)	(230)	12,152	76	12,229
Profit	-	-	2,353	-	-	2,353	0	2,354
Other comprehensive income	-	-	-	-	285	285	-	285
Comprehensive income	-	-	2,353	-	285	2,639	0	2,640
Repurchase of treasury shares	-	-	-	(2,003)	-	(2,003)	-	(2,003)
Restricted stock compensation	-	(26)	-	132	(23)	82	-	82
Dividends	-	-	(249)	-	-	(249)	-	(249)
Transfer from retained earnings to capital surplus	-	26	(26)	-	-	-	-	-
Others	-	(6)	-	-	-	(6)	-	(6)
Total transactions with owners	-	(6)	(276)	(1,871)	(23)	(2,177)	-	(2,177)
April 30, 2026	2,635	2,623	11,327	(4,003)	31	12,614	76	12,691

(4) Consolidated Statement of Cash Flows

	(Unit: Millions of yen)	
	FY04/2025 (May 1, 2024 to April 30, 2025)	FY04/2026 (May 1, 2025 to April 30, 2026)
Cash flows from operating activities		
Profit before tax	5,072	3,617
Depreciation and amortization	282	302
Finance cost (income)	99	32
Decrease (increase) in trade and other receivables	(4,014)	(412)
Increase (decrease) in trade and other payables	1,138	(402)
Other increase (decrease)	(323)	116
Subtotal	2,255	3,254
Interest and dividends received	8	10
Interest expense	(40)	(40)
Income taxes paid	(2,563)	(1,880)
Income taxes refund	-	281
Cash flows from operating activities	(341)	1,625
Cash flows from investing activities		
Purchase of property, plant and equipment	(30)	(30)
Payments for loans receivable	(297)	(120)
Proceeds from collection of loans receivable	143	26
Purchase of other financial assets	(193)	(222)
Proceeds from sale of other financial assets	-	33
Payments for acquisition of subsidiaries	(661)	(590)
Others	0	-
Cash flows from investing activities	(1,037)	(903)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	61	(37)
Proceeds from long-term borrowings	-	2,000
Repayments of long-term borrowings	(455)	(436)
Repayments of lease liabilities	(175)	(189)
Repurchase of treasury shares	(1,622)	(2,003)
Dividends paid	(249)	(249)
Cash flows from financing activities	(2,442)	(917)
Net increase (decrease) in cash and cash equivalents	(3,820)	(195)
Cash and cash equivalents at beginning of period	11,327	7,506
Cash and cash equivalents at end of period	7,506	7,311

(5) Notes to Consolidated Financial Statement

(Going-Concern Assumptions)

Not applicable.

(Segment Information)

(1) Overview of Reportable Segments

The Group's primary reportable segment is the "LTV Marketing."

LTV Marketing is a form of data-driven digital marketing that maximizes user spending and retention periods in order to optimize advertising cost-effectiveness. Specifically, we provide consulting services on affiliate advertising and programmatic advertising to clients who conduct marketing activities for selling products and providing services on the internet. We 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.

(2) Information on Reportable Segments

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

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

FY04/2025 (May 1, 2024 to April 30, 2025)

(Unit: Millions of yen)

	Reportable segment	Others	Total	Adjustments (Notes) 1, 2	Consolidated financial statements
	LTV Marketing				
Revenue					
Performance-based fee	49,259	128	49,387	-	49,387
Fixed fee	1,458	829	2,287	-	2,287
Revenue from external customers	50,717	957	51,675	-	51,675
Total	50,717	957	51,675	-	51,675
Segment profit	7,201	368	7,569	(2,374)	5,195
Other income					1
Other expenses					(25)
Operating profit					5,171
Segment assets	9,575	3,651	13,226	9,841	23,068
(Other items of income and expenses)					
Depreciation and amortization	71	-	71	211	282

(Note) 1. Adjustments to revenue and segment profit between segments result from the elimination of inter-segment transactions.

2. Adjustments to segment assets consist primarily of company-wide assets not attributable to any reportable segment.

3. Segment profit is reconciled with operating profit in the consolidated statement of income.

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FY04/2026 (May 1, 2025 to April 30, 2026)

(Unit: Millions of yen)

	Reportable segment	Others	Total	Adjustments (Notes) 1, 2	Consolidated financial statements
	LTV Marketing				
Revenue					
Performance-based fee	48,048	422	48,471	-	48,471
Fixed fee	1,314	793	2,107	-	2,107
Revenue from external customers	49,363	1,216	50,579	-	50,579
Total	49,363	1,216	50,579	-	50,579
Segment profit	6,197	425	6,622	(2,972)	3,650
Other income					13
Other expenses					13
Operating profit					3,650
Segment Assets	10,002	3,956	13,958	10,133	24,091
(Other items of income and expenses)					
Depreciation and amortization	66	-	66	236	302

- (Note) 1. Adjustments to revenue and segment profit between segments result from the elimination of inter-segment transactions.
2. Adjustments to segment assets consist primarily of company-wide assets not attributable to any reportable segment.
3. Segment profit is reconciled with operating profit in the consolidated statement of income.

(Per share information)

Basis for Calculating Basic Earnings Per Share

Basic earnings per share and the basis for their calculation are as follows.

(Unit: Millions of yen)

	FY04/2025 (May 1, 2024 to April 30, 2025)	FY04/2026 (May 1, 2025 to April 30, 2026)
Profit attributable to ordinary shareholders of the parent		
Profit attributable to owners of the parent	3,443	2,353
Amounts not attributable to ordinary shares of the parent	-	-
Profit used in the calculation of basic earnings per share	3,443	2,353
Weighted-average number of shares outstanding during the period	14,146,960 shares	13,888,246 shares
Basic earnings per share	243.41 yen	169.49 yen

- (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. Diluted profit per share is not presented because there are no dilutive shares.

(Significant Subsequent Events)

Not applicable.