

# **FY04/2026**

# **Financial Results**

# **Presentation Material**

June 11, 2026

[Macbee Planet, Inc.](#)

Stock code 7095



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# Summary of FY04/2026

# Initiatives Implemented in FY04/2026

- We expanded services in line with the business strategy of the mid-term business plan. We also implemented the adoption of IFRS and repurchase of treasury shares.

## ◇ Initiatives for service expansion

May 2025

MBP Strategy: Accelerated M&A

### Group-in of MOJA, an SNS consulting firm

- Objectives: To expand the lineup of services with performance-based fees and improve profit margins through efficient client acquisition via social media

Jan. 2026

MBP Strategy: Shift to Next-Gen Internet Ads

### Launch of vertical media through collaboration with major media companies

- Objectives: To create new consumer touchpoints in the wellness industry and improve profit margins by capturing a portion of the compensation paid to media partners

## ◇ Establishment of organizational structure

July 2025

### Voluntary Adoption of IFRS (International Financial Reporting Standards)

- Objective: To improve international comparability (The adoption of IFRS reduced SG&A expenses by about 550 million yen compared to J-GAAP, mainly due to the non-amortization of goodwill)

April 2026

### Repurchase of treasury shares (ToSTNeT-3)

- Objective: Shift to a structure designed to accelerate initiatives aimed at agile business operations and enhancing corporate value (MG GK, the asset management company of founder Mr. Matsumoto, participated)

# Financial Highlights for FY04/2026



- Although the number of new clients increased, we were significantly impacted by the specific circumstances of existing major clients, resulting in decline in both revenue and profit for the first time since our foundation.

(Unit: Millions of yen) **Full year financial results**

	FY04/2025	FY04/2026	YoY Change
Revenue	51,675	<b>50,579</b>	<b>(2)%</b>

	FY04/2025	FY04/2026	YoY Change
Operating profit	5,171	<b>3,650</b>	<b>(29)%</b>
Operating profit margin	10.0%	<b>7.2%</b>	<b>(2.8) pt</b>

## New clients

The number of newly acquired clients with monthly sales of 10 million yen or more

**5 → 10**

FY04/2025 FY04/2026

Of which monthly sales of 30 million yen or more : 3 clients (1 in the previous fiscal year)

## Existing clients

### Investment

- Advertising restrained due to unauthorized access issues at securities companies (resolved from Q3)
- FX and cryptocurrency remained low due to deteriorating market conditions

### Lending

- The impact of increase in media costs that began in Q1 was resolved by Q4
- Driven by the peak season, Q4 accounting period set a new record high

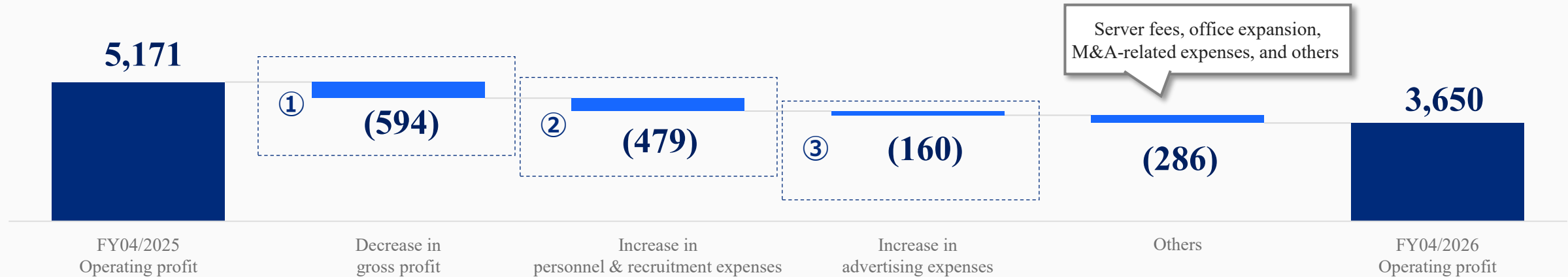
### Medical

- Revenue from online medical consultations declined starting in Q2 due to a revision in ad unit price
- Revenue from in-person consultations performed well

# Breakdown of Changes in Operating Profit

- Operating profit decreased year-on-year mainly due to a decrease in gross profit influenced by specific situations of certain major clients as well as an increase in personnel expenses.
- Advertising efforts raised corporate awareness, leading to larger applicant pool and active hiring.

(Unit: Millions of yen)



### 1) Gross profit

Factors

- **Q1: Media costs increased in in the lending & card industry**
- **Q1 to Q2: Restraint in advertising spending in the investment industry**
- **2Q Onward: Revision in ad unit price in the medical industry**

### 2) Personnel & recruitment expenses

Factors

- **Influenced by the advertising efforts, applications from high-quality candidates increased, leading to active hiring (YoY +19 employees)**
- **Pay raises and grant of stock-based compensation**

### 3) Advertising expenses

Factors

- **Increased corporate exposure from the latter half of FY04/2025 to enhance branding and awareness (taxi ads, event sponsorships and others)**
- **The Corporate Hometown Tax Donations**

# **Financial Forecasts and Growth Strategies for FY04/2027**

An organization that continues  
to realize dreams and goals  
with partners



- Macbee Planet is a company that values dreams.

Dreams are what drive us towards our goals, and the unifying force that brings in others to realize them.

Our dream is to lead the future of Japan as a company creating the next generation.

The dream is also connected to the dreams of our partners.

We believe in your dreams and the potential you have yet to see,  
and we are committed to corporate growth and business expansion.

**To realize our dreams and goals together,**

**we respond with results.**

**This is Macbee Planet.**



- Vision

Become a world-leading

company through innovative

marketing

# Our Track Record

- We defined relevant marketing approaches to drive growth.

## Vision

Become a world-leading company through innovative marketing

## Defined a new approach to marketing and becoming the market leader

- Advocated "LTV Marketing\*", which became a widely accepted concept and redefined the approach of modern marketing
- Established the top market share in the performance-based fee marketing segment of the search-centric internet advertising market through "LTV Marketing"

\* A form of data-driven digital marketing that maximizes user spending and retention periods in order to optimize advertising cost-effectiveness

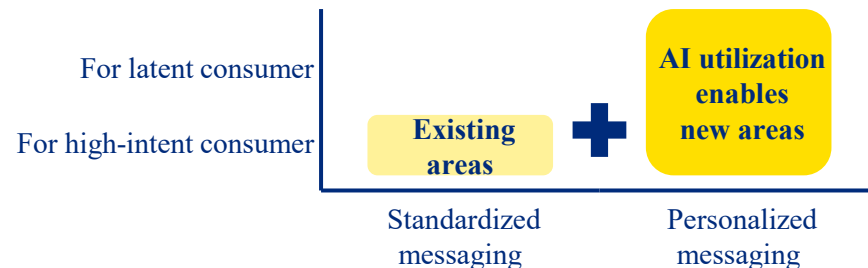
# Changes in the Business Environment

- The business environment has changed significantly, driven by the rapid expansion of the market for advertising targeting latent consumers.
- We will penetrate the growing market with a performance-based model while leveraging AI.

**Current situation: Established the top market share in the performance-based fee domain of the internet advertising market through "LTV Marketing."**

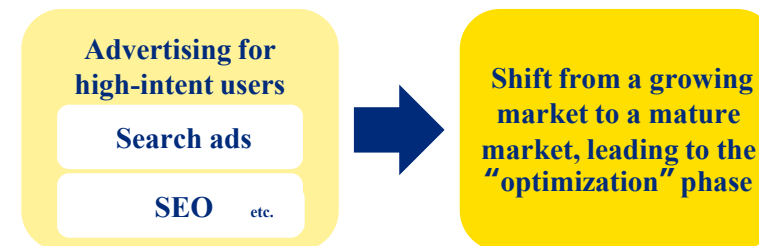
## Opportunities

- In the internet advertising market, advertising targeting latent consumers such as social media, retail, and various tie-ups, has surpassed advertising targeting high-intent consumers (ads displayed when searching) in scale and continues to expand
- Leveraging AI to generate personalized creatives at a low cost is setting the stage for the growing market to transition into our performance-based "LTV Marketing" model.



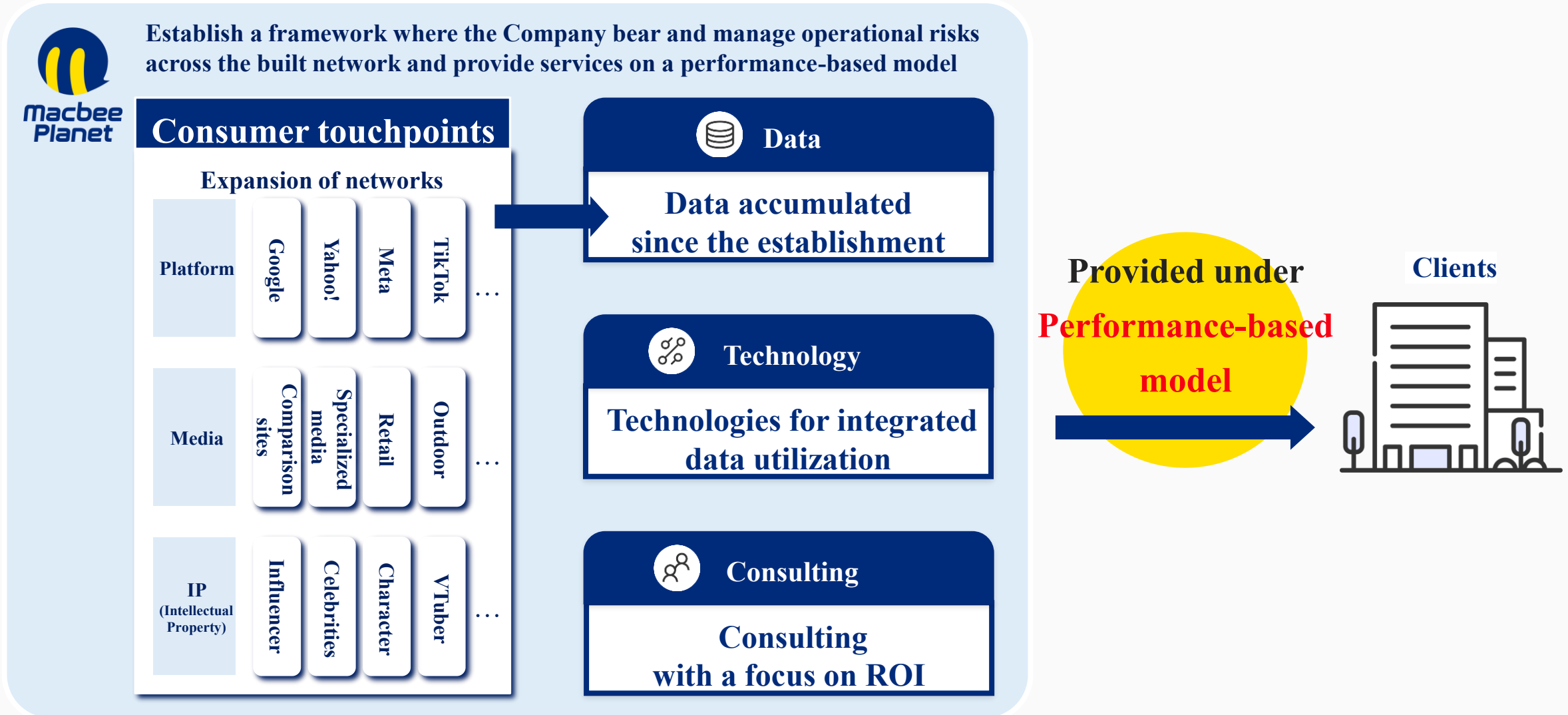
## Threats

- With the evolution of AI, high-intent consumer ads (such as search ads and SEO) that wait for consumers to search are shifting from a phase of "maximization" to "optimization".
- Driven also by the growing trend toward in-housing, market growth in these areas is slowing or flattening; consequently, we anticipate a similar growth deceleration for our conventional approaches, even under our performance-based model.



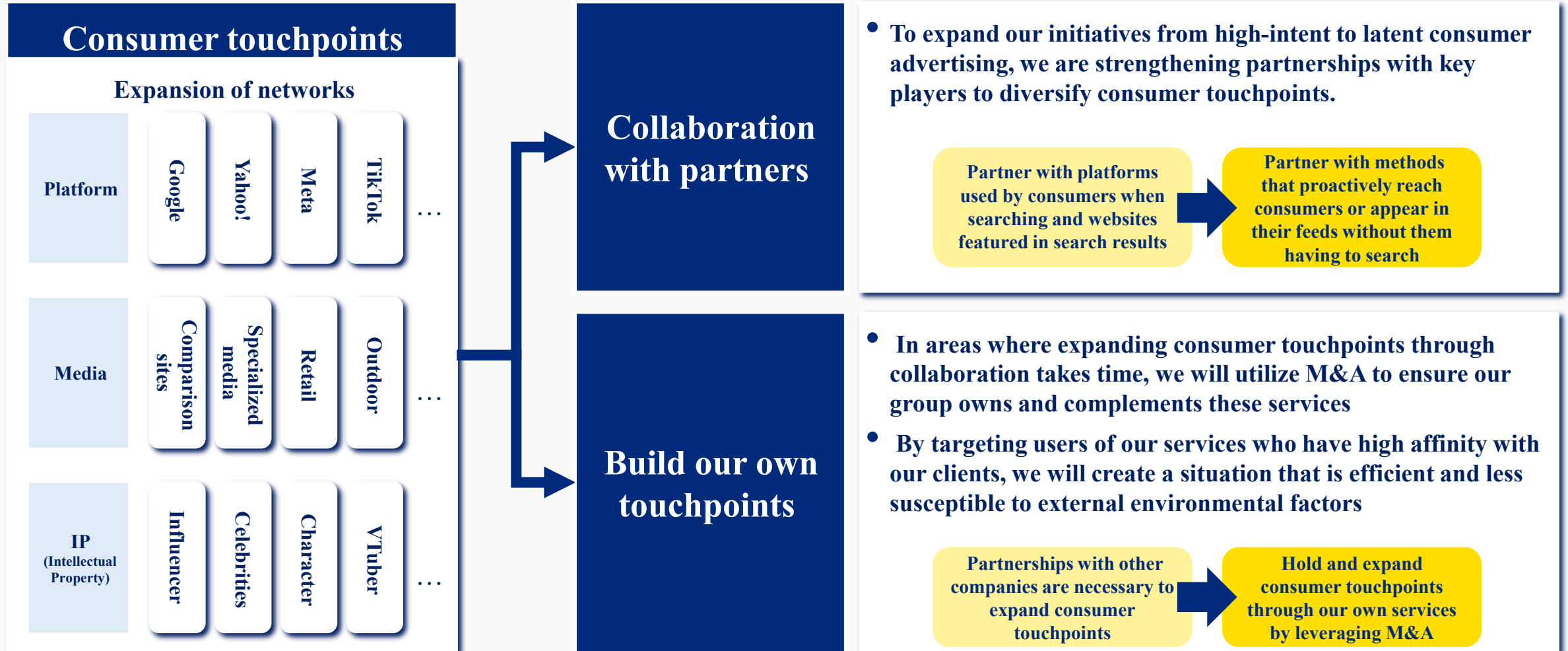
# Our Strengths

- Our evergreen strength lies in the service design of "LTV Marketing," which controls advertising allocation within networks with consumer touchpoints and delivers it on a performance-based model.



# Future Growth Drivers

- We will strengthen collaboration with partners to expand our reach to latent consumers.
- We will also build and expand our own consumer touchpoints by leveraging M&A.



# Financial Forecasts for FY04/2027

- **Forecasts: Revenue ¥51.0 billion / OP ¥3.0 billion (including investments for business transformation).**
- **Dividends: Changed 20% payout policy and expect to maintain ¥55 for FY04/2027.**

	FY04/2026	FY04/2027
(Unit: Millions of yen)	Results	Forecasts
Revenue	50,579	51,000
	(YoY) (2.1)%	+0.8%
Operating profit	3,650	3,000
	(YoY) (29.4)%	(17.8)%
Profit attributable to owners of the parent	2,353	1,900
	(YoY) (31.6)%	(19.3)%
Basic earnings per share	169.49 yen	152.53 yen
Dividends per share	55.00 yen*	55.00 yen

\*Planned

## Assumptions for Earnings Forecasts

Change from FY2026

<b>Revenue</b>	<ul style="list-style-type: none"> <li>• Finance: Flat (investment: (1.5) to (2.0) billion; lending &amp; card and other: increase of approximately the same amount in total)</li> <li>• Wellness: +2.0 billion</li> <li>• Others: (2.0) billion</li> </ul>
<b>Gross profit</b>	<ul style="list-style-type: none"> <li>• (500) million</li> </ul>
<b>SG&amp;A expenses</b>	<ul style="list-style-type: none"> <li>• Advertising expenses: (150) million</li> <li>• Personnel expenses: +150 million</li> <li>• M&amp;A and initiatives-related expenses: +150 million</li> </ul>

Changes from the most recent disclosure

### Disclosure as of April 23

Regarding the financial outlook for FY04/2026, revenue is expected to be approximately 50.0 billion yen, a slight decrease from the revised financial results forecast, while operating profit is expected to be generally in line with the forecast. For FY04/2027, the Company currently anticipates revenue and operating profit to be at the same level as the current fiscal year. An accurate forecast will be disclosed in the full-year financial results for FY04/2026 after careful review

### Negative impact of 650 million yen on OP

- **Gross profit: Decrease of approximately 500 million yen**
- Securities industry: Changes in business flows due to client-side partnerships and organizational restructuring
- Professional services industry: Review of advertising methods in the industry
- **SG&A expenses: Increase of 150 million yen for M&A and initiatives-related expenses**

# **Actions for Improving Cost of Capital and Share Prices**

# Actions for Improving Cost of Capital and Share Prices



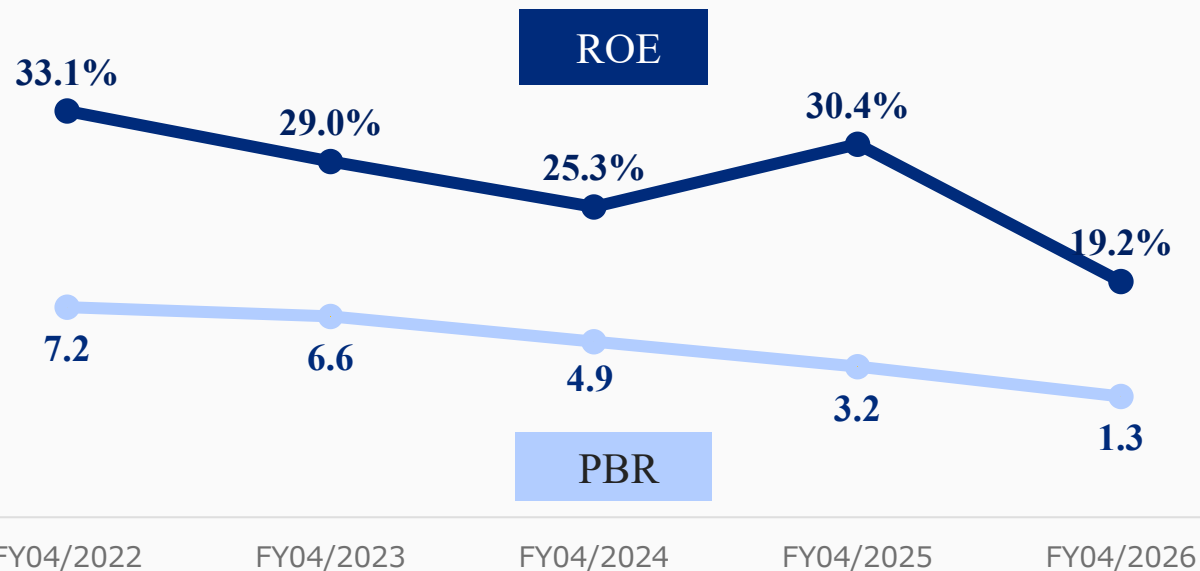
- We recognize that uncertainty about the future has lowered expectations for our growth.
- We will maintain FY2027 dividends while promoting growth strategies and solidifying earnings base.

## Current Situation Analysis

While ROE remains high, declining PBR is a critical issue

Background: Results deviated from the forecast due to the impact of major clients

⇒ Downward revision of financial forecasts in 2Q



## Initiatives to Improve PBR for FY04/2027

### Further promotion of growth strategies

- By utilizing AI, we will penetrate the growing latent consumer advertising market with a performance-based model
- Progress will be disclosed in a timely manner

### Solidify earnings base

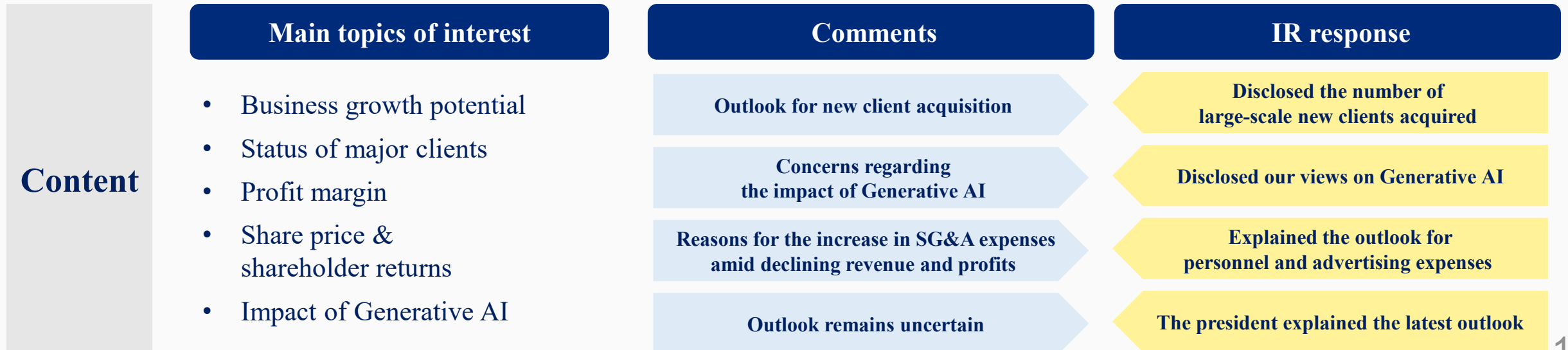
- A sharp decline in FY2026 due to the impact of major clients
- Although profit is expected to decline in FY2027, downside risks are limited, including investments for business transformation

### Maintain dividends (policy change)

- We revised the 20% dividend payout ratio policy announced in the mid-term business plan, and will maintain the dividend amount of 55 yen

# Promoting Dialogue with Shareholders and Disclosure

- Given the uncertain business performance, the president explained the situation in IR meetings.
- We disclosed our views on topics frequently raised by investors, such as the impact of AI.



# Appendix

## 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 of April 2025)
Business description	Performance-based fee marketing
Head office address	3-11-11 Shibuya, Shibuya-ku, Tokyo
No. of employees	201 (as of end of April 2026)

## 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 became 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
May 2025	Made MOJA a wholly-owned subsidiary

# Trends in Sales Composition by Industry



	FY04/2025										FY04/2026									
	Q1		Q2		Q3		Q4		FY		Q1		Q2		Q3		Q4		FY	
(Unit: million yen)	Sales	Ratio	Sales	Ratio	Sales	Ratio	Sales	Ratio	Sales	Ratio	Sales	Ratio	Sales	Ratio	Sales	Ratio	Sales	Ratio	Sales	Ratio
All	11,560	100%	13,290	100%	13,530	100%	13,293	100%	51,675	100%	12,780	100%	12,499	100%	12,411	100%	12,888	100%	50,579	100%
Finance	5,161	45%	5,630	42%	5,272	39%	5,546	42%	21,610	42%	4,609	36%	4,952	40%	5,088	41%	6,230	48%	20,880	41%
Investment	3,016	26%	3,149	24%	3,373	25%	3,640	27%	13,181	26%	3,249	25%	3,234	26%	3,237	26%	3,411	26%	13,133	26%
Lending & Card	1,276	11%	1,606	12%	1,332	10%	1,424	11%	5,640	11%	867	7%	1,168	9%	1,192	10%	1,920	15%	5,148	10%
Others (Finance)	867	8%	873	7%	565	4%	481	4%	2,788	5%	493	4%	549	4%	658	5%	897	7%	2,597	5%
Wellness	4,352	38%	5,015	38%	5,017	37%	4,073	31%	18,458	36%	5,022	39%	4,514	36%	3,710	30%	3,083	24%	16,330	32%
Medical	3,393	29%	4,426	33%	4,384	32%	3,558	27%	15,762	31%	4,558	36%	3,992	32%	3,144	25%	2,504	19%	14,199	28%
Bricks & Mortar	758	7%	376	3%	302	2%	386	3%	1,824	4%	340	3%	310	2%	323	3%	290	2%	1,265	3%
Others (Wellness)	200	2%	212	2%	330	2%	129	1%	872	2%	123	1%	210	2%	242	2%	288	2%	865	2%
Human Talent	1,003	9%	998	8%	1,299	10%	1,674	13%	4,976	10%	1,311	10%	1,194	10%	1,180	10%	1,556	12%	5,243	10%
Others	1,043	9%	1,646	12%	1,941	14%	1,998	15%	6,630	13%	1,836	14%	1,838	15%	2,432	20%	2,018	16%	8,124	16%

Note: The classification of sales by industry is scheduled to change starting with the fiscal year ending April 2027. Please refer to the next page for details.

# Industry Classification

<b>Finance</b>	<b>Investment</b>	Securities company, FX/cryptocurrency, Real estate investment
	<b>Lending &amp; card</b>	Card loans, Home loans, Credit cards
	<b>Other (finance)</b>	Insurance, E-Money, and others
<b>Wellness</b>	<b>Medical</b>	Online medical consultations, Medical institutions (Beauty and others)
	<b>Bricks &amp; mortar</b>	Esthetics/salons, Gyms
	<b>Other (wellness)</b>	Food/beverages, Cosmetics, and others
<b>Human talent</b>	<b>Human talent</b>	Staffing/recruitment agencies, Online educations
<b>Other</b>	<b>Other</b>	Professional services, Apps, Games, Telecommunications, Real estate, and others

**Notice of upcoming changes**

To break down large categories and enable a detailed understanding of trends in business performance, we plan to implement the following changes for FY04/2027

- Finance**
  - Investment Categories Split into "Securities", "FX/cryptocurrency", and "Real estate investment"
  - The "Real estate investment" category above will be consolidated into "Others (finance)"
- Wellness**
  - Split "Medical" into "Online consultations" and "In-person consultations"
  - Consolidate "Bricks & mortar" into "Others (wellness)"

# Quarterly Financial Results (IFRS)



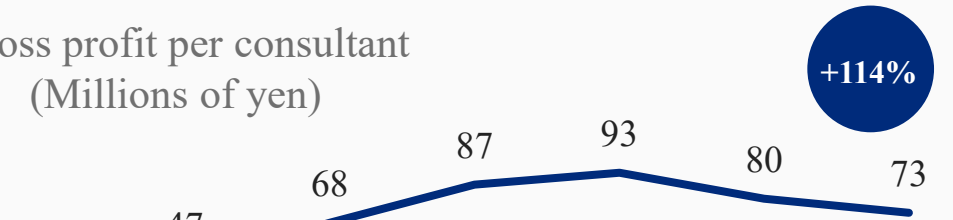
(Unit: Millions of yen)	FY04/2025					FY04/2026				
	Q1	Q2	Q3	Q4	FY	Q1	Q2	Q3	Q4	FY
Revenue / Net sales	11,560	13,290	13,530	13,293	51,675	12,780	12,499	12,411	12,888	50,579
(YoY)	+26.1%	+33.6%	+36.3%	+28.3%	+31.1%	+10.6%	(6.0)%	(8.3)%	(3.0)%	(2.1)%
Gross profit	2,248	2,289	2,416	2,282	9,236	2,082	2,169	2,090	2,299	8,642
(YoY)	+15.3%	+24.7%	+24.2%	+2.8%	+16.1%	(7.4)%	(5.2)%	(13.5)%	+0.8%	(6.4)%
(GPM)	19.4%	17.2%	17.9%	17.2%	17.9%	16.3%	17.4%	16.8%	17.8%	17.1%
SG&A expenses	966	857	1,094	1,122	4,041	1,329	1,254	1,157	1,250	4,991
Personnel expenses	396	414	438	407	1,657	516	525	513	544	2,100
Advertising expenses	26	8	126	156	317	196	153	52	75	477
Recruitment & training expenses	26	16	27	47	118	43	31	30	48	154
R&D expenses	41	31	68	127	268	42	41	47	8	139
Other expenses	477	388	433	383	1,680	530	501	513	573	2,119
Other revenue (expenses)	0	(3)	0	(19)	(23)	1	6	(2)	(6)	0
Operating profit	1,281	1,428	1,321	1,140	5,171	754	921	930	1,043	3,650
(YoY)	—	—	—	—	—	(41.1)%	(35.5)%	(29.6)%	(8.5)%	(29.4)%
(OPM)	11.1%	10.7%	9.8%	8.6%	10.0%	5.9%	7.4%	7.5%	8.1%	7.2%

Annual sales of top 20 clients  
(Index)

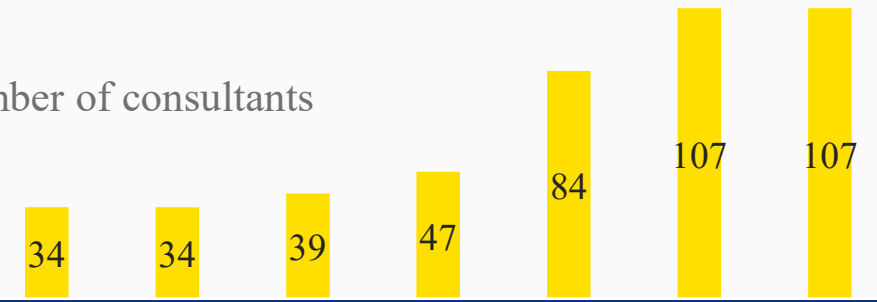


	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Top 20 Annual sales	100	167	241	315	523	710	699
Top 20 share	Around 70%	Around 80%	Around 80%	Around 70%	Around 70%	Around 70%	Around 70%

Gross profit per consultant  
(Millions of yen)



Number of consultants

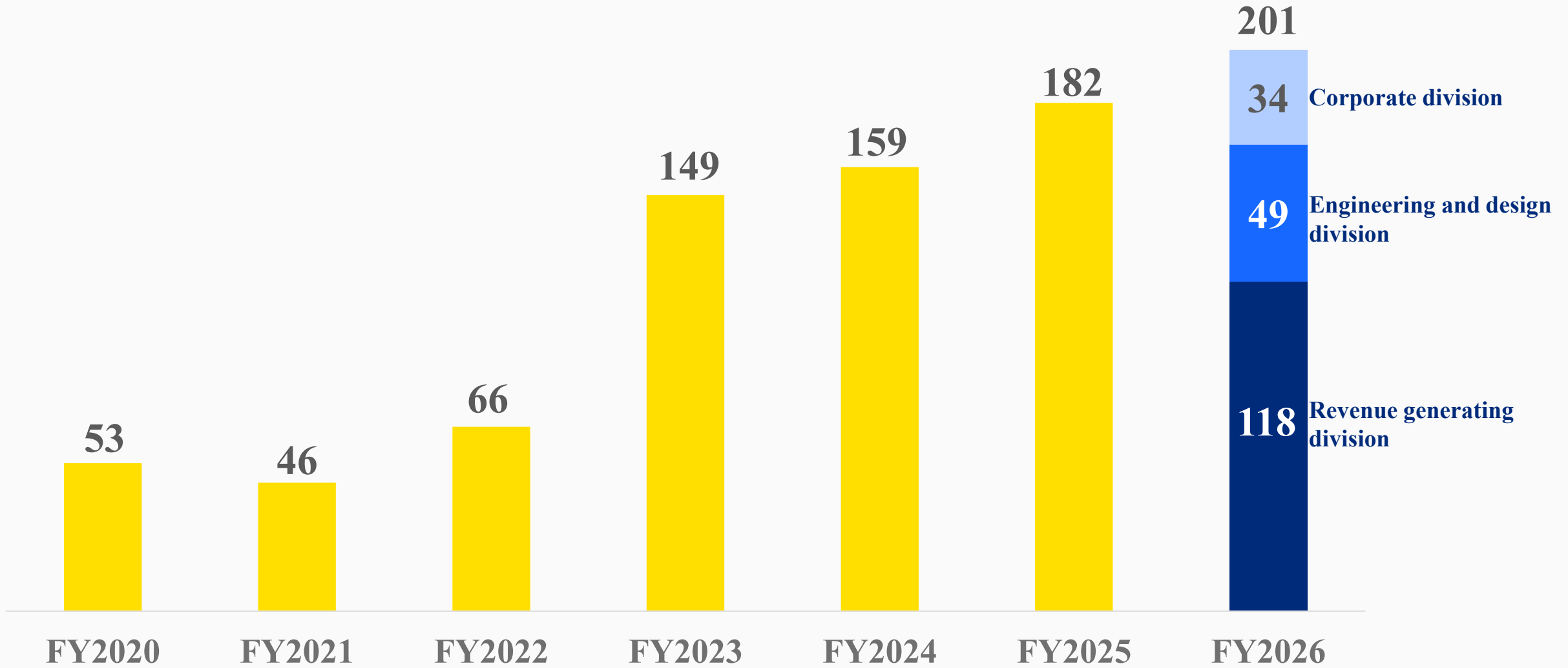


	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Number of consultants	34	34	39	47	84	107	107
Gross profit per consultant	34	47	68	87	93	80	73

\*Annual sales of top 20 clients as of FY04/2020 are indexed and set at 100.

\* From FY2024 onward, employees involved in LTV Marketing are counted as consultants

# Number of Employees (Consolidated)



# Disclaimer



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Actual results may differ materially from the forward-looking statements in this document due to changes in the business environments or other factors.

The above risks and uncertainties include, but are not limited to, factors such as economic conditions in Japan and overseas, and trends in the industries in which the Company operates.

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