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Consolidated Financial Results for Q1 (3 Months) FY04/2027 [IFRS]

September 10, 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) Hideyuki Shoda
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 FY04/2027 (May 1, 2026 to July 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	%
Q1 FY04/2027	12,290	(3.8)	764	1.3	749	0.6	441	(12.9)	442	(12.5)	275	(54.7)
Q1 FY04/2026	12,780	10.6	754	(41.1)	744	(41.4)	507	(38.4)	505	(38.7)	608	(23.6)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Q1 FY04/2027	35.53	—
Q1 FY04/2026	36.45	—

(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 FY04/2027	23,465	12,297	12,221	52.1
FY04/2026	24,091	12,691	12,614	52.4

2. Cash Dividends

	Annual Dividends				
	End of Q1	End of Q2	End of Q3	Year-End	Total
	Yen	Yen	Yen	Yen	Yen
FY04/2026	—	0.00	—	55.00	55.00
FY04/2027	—				
FY04/2027 (Forecast)		0.00	—	55.00	55.00

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

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

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

(Note) Revisions to the most recently announced financial 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 end of the period (including treasury shares)	Q1 FY04/2027	14,654,272 shares	FY04/2026	14,654,272 shares
2) Number of treasury shares at end of the period	Q1 FY04/2027	2,199,759 shares	FY04/2026	2,197,847 shares
3) Average number of shares outstanding during the period	Q1 FY04/2027	12,455,678 shares	Q1 FY04/2026	13,874,898 shares

* 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 three months of 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 emergence of generative AI is significantly transforming search behavior. To achieve sustainable growth, swift and appropriate responses to the irreversible environmental change 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.

For the first three months of the current fiscal year, revenue was 12,290 million yen (down 3.8% year-on-year), operating profit was 764 million yen (up 1.3% year-on-year), and profit attributable to owners of the parent was 442 million yen (down 12.5% 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, due to the impact of specific factors affecting certain major clients, revenue was 12,032 million yen (down 3.7% year-on-year) and segment profit was 1,440 million yen (down 2.2% year-on-year).

(2) Overview of Financial Position

1) Financial Position

(Assets)

Total assets at the end of Q1 FY04/2027 decreased by 626 million yen from the end of FY04/2026 to 23,465 million yen. The main factors were an increase of 232 million yen in other financial assets, offset by a decrease of 1,016 million yen in cash and cash equivalents.

(Liabilities)

Liabilities at the end of Q1 FY04/2027 decreased by 232 million yen from the end of FY04/2026 to 11,167 million yen. The main factor was a decrease of 210 million yen in borrowings.

(Equity)

Total equity at the end of Q1 FY04/2027 decreased by 394 million yen from the end of FY04/2026 to 12,297 million yen. This was primarily due to a decrease of 235 million yen in retained earnings and a decrease of 151 million yen in other components of equity.

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

At the meeting of the Board of Directors held on September 10, 2026, the Company resolved to transfer the shares of All Ads, Inc., a consolidated subsidiary of the Company. The impact of the share transfer on the consolidated financial results for FY04/2027 is currently under review, and the Company will disclose the amount of the impact promptly after it has been determined.

For details of the share transfer, please refer to the “Notice Regarding the Transfer of Shares Resulting in a Change in a Consolidated Subsidiary” announced on September 10, 2026.

2. Consolidated Financial Statements and Notes

(1) Consolidated Statement of Financial Position

(Unit: Millions of yen)

	End of FY04/2026 (April 30, 2026)	End of Q1 FY04/2027 (July 31, 2026)
Assets		
Current assets		
Cash and cash equivalents	7,311	6,294
Trade and other receivables	8,754	8,667
Other current assets	443	542
Other financial assets	62	562
Total current assets	16,571	16,067
Non-current assets		
Property, plant and equipment	390	418
Goodwill	3,930	3,930
Intangible assets	391	374
Other financial assets	2,540	2,273
Deferred tax assets	166	262
Other non-current assets	101	139
Total non-current assets	7,520	7,397
Total assets	24,091	23,465

(Unit: Millions of yen)

	End of FY04/2026 (April 30, 2026)	End of Q1 FY04/2027 (July 31, 2026)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	5,798	5,582
Borrowings	1,865	1,589
Lease liabilities	148	197
Other financial liabilities	12	12
Income taxes payable	320	299
Other current liabilities	390	508
Total current liabilities	8,536	8,189
Non-current liabilities		
Borrowings	2,379	2,446
Lease liabilities	180	197
Other financial liabilities	81	81
Provisions	82	98
Deferred tax liabilities	138	154
Total non-current liabilities	2,863	2,978
Total liabilities	11,400	11,167
Equity		
Share capital	2,635	2,635
Capital surplus	2,623	2,623
Retained earnings	11,327	11,091
Treasury shares	(4,003)	(4,010)
Other components of equity	31	(119)
Total equity attributable to owners of the parent	12,614	12,221
Non-controlling interests	76	76
Total equity	12,691	12,297
Total liabilities and equity	24,091	23,465

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

(Consolidated Statement of Income)

(Unit: Millions of yen)

	Q1 FY04/2026 (May 1, 2025 to July 31, 2025)	Q1 FY04/2027 (May 1, 2026 to July 31, 2026)
Revenue	12,780	12,290
Cost of sales	10,698	10,204
Gross profit	2,082	2,085
Selling, general and administrative expenses	1,329	1,320
Other income	1	1
Other expenses	0	1
Operating profit	754	764
Finance income	0	1
Finance cost	11	17
Profit before tax	744	749
Income tax expense	237	307
Profit	507	441
Profit attributable to		
Owners of the parent	505	442
Non-controlling interests	1	(0)
Profit	507	441
Earnings per share		
Basic earnings per share (yen)	36.45	35.53
Diluted earnings per share (yen)	—	—

(Consolidated Statement of Comprehensive Income)

(Unit: Millions of yen)

	Q1 FY04/2026 (May 1, 2025 to July 31, 2025)	Q1 FY04/2027 (May 1, 2026 to July 31, 2026)
Profit	507	441
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	101	(166)
Total other comprehensive income	101	(166)
Comprehensive income	608	275
Comprehensive income attributable to		
Owners of the parent	607	276
Non-controlling interests	1	(0)
Comprehensive income	608	275

(3) Consolidated Statement of Changes in Equity

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

Q1 FY04/2027 (May 1, 2026 to July 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, 2026	2,635	2,623	11,327	(4,003)	31	12,614	76	12,691
Profit	—	—	442	—	—	442	(0)	441
Other comprehensive income	—	—	—	—	(166)	(166)	—	(166)
Comprehensive income	—	—	442	—	(166)	276	(0)	275
Repurchase of treasury shares	—	—	—	—	—	—	—	—
Dividends	—	—	(685)	—	—	(685)	—	(685)
Others	—	—	7	(6)	14	15	—	15
Total transactions with owners	—	—	(678)	(6)	14	(669)	—	(669)
As of July 31, 2026	2,635	2,623	11,091	(4,010)	(119)	12,221	76	12,297

(4) Consolidated Statement of Cash Flows

(Unit: Millions of yen)

	Q1 FY04/2026 (May 1, 2025 to July 31, 2025)	Q1 FY04/2027 (May 1, 2026 to July 31, 2026)
Cash flows from operating activities		
Profit before tax	744	749
Depreciation and amortization	74	72
Finance cost (income)	8	15
Decrease (increase) in trade and other receivables	255	86
Increase (decrease) in trade and other payables	(309)	(287)
Other increase (decrease)	94	54
Subtotal	868	690
Interest and dividends received	2	2
Interest expense	(9)	(16)
Income taxes refunded (paid)	(1,012)	(286)
Cash flows from operating activities	(151)	390
Cash flows from investing activities		
Purchase of property, plant and equipment	(2)	(16)
Payments for loans receivable	—	(500)
Proceeds from collection of loans receivable	17	3
Purchase of other financial assets	(30)	(20)
Proceeds from sale of other financial assets	—	37
Payments for acquisition of subsidiaries	(599)	—
Others	0	—
Cash flows from investing activities	(614)	(495)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	—	(300)
Proceeds from long-term borrowings	—	300
Repayments of long-term borrowings	(107)	(210)
Repayments of lease liabilities	(48)	(43)
Repurchase of treasury shares	(0)	—
Dividends paid	(241)	(657)
Cash flows from financing activities	(396)	(910)
Net increase (decrease) in cash and cash equivalents	(1,163)	(1,016)
Cash and cash equivalents at beginning of period	7,506	7,311
Cash and cash equivalents at end of period	6,343	6,294

(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) 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.

(2) Information on Reportable Segments

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

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

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

(Unit: Millions of yen)

	Reportable segment	Others	Total	Adjustments (Notes) 1, 2	Consolidated financial statements
	LTV Marketing				
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 consist of corporate-wide expenses not allocated to reportable segments, primarily general and administrative expenses not attributable to any reportable segment.
2. Segment profit has been reconciled with operating profit in the Consolidated Statement of Income.

Q1 FY04/2027 (May 1, 2026 to July 31, 2026)

(Unit: Millions of yen)

	Reportable segment	Others	Total	Adjustments (Notes) 1, 2	Consolidated financial statements
	LTV Marketing				
Revenue					
Performance-based fee	11,695	71	11,766	—	11,766
Fixed fee	336	187	523	—	523
Revenue from external customers	12,032	258	12,290	—	12,290
Total	12,032	258	12,290	—	12,290
Segment profit	1,440	75	1,515	(751)	764
Other income					1
Other expenses					1
Operating profit					764

(Note) 1. Adjustments to segment profit consist of corporate-wide expenses not allocated to reportable segments, primarily general and administrative expenses not attributable to any reportable segment.
2. Segment profit has been reconciled with operating profit in the Consolidated Statement of Income.

(Significant Subsequent Events)

(Transfer of Shares Resulting in a Change in a Consolidated Subsidiary)

At the meeting of the Board of Directors held on September 10, 2026, the Company resolved to sell all of the shares it holds in All Ads, Inc. (the “Target Company”), a consolidated subsidiary of the Company, to AA Bunkatsu Junbi Co., Ltd. (provisional name) (the “Transferee”), a special purpose company indirectly held by the officers of the Target Company, and to receive shares of the Transferee in exchange.

As the Transferee is in the process of being established as of today, and as the share transfer agreement has been entered into prior to the establishment of the Transferee, the agreement has been concluded with All Ads HD, Inc. (a special purpose company established by the officers of the Target Company, with no capital relationship with the Company), which will become the wholly owning parent company of the Transferee. Upon completion of the establishment of the Transferee, the Transferee is expected to succeed to the position of the purchaser under the agreement. In addition, in connection with the share transfer, the Target Company is expected to be excluded from the Company’s consolidated subsidiaries.

The execution of the share transfer is subject to the drawdown of financing from a financial institution by the Transferee and the satisfaction of other prescribed conditions precedent.

For details, please refer to the “Notice Regarding the Transfer of Shares Resulting in a Change in a Consolidated Subsidiary” announced on September 10, 2026.