



September 10, 2026

Company Macbee Planet, Inc.
Representative Hideyuki Shoda,
Representative Director and President
(Securities Code: 7095, Tokyo Stock Exchange Prime Market)

Notice Regarding the Transfer of Shares Resulting in a Change in a Consolidated Subsidiary

Macbee Planet, Inc. (the “Company”; together with its subsidiaries, the “Group”) hereby announces that, at a meeting of its Board of Directors held today, it 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 officers of the Target Company, and to receive shares of the Transferee in exchange, as set out below. 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 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.

1. Reason for the Share Sale

Building on the know-how it has developed in performance-based LTV marketing, the Company has expanded into operating its own businesses and is transforming itself into a company that starts with marketing. Since joining the Group in 2023, the Target Company has developed by utilizing the Company’s technology; however, the Target Company requires expertise and approaches that differ from the Company’s new management policy. In light of these circumstances, the Company has determined that deploying the proceeds from the share transfer into new businesses and M&A in order to accelerate the renewed growth of the Group, while enabling agile decision-making by the Target Company’s own management, is the best course of action for enhancing the corporate value of the Group. Following the share transfer, the Company intends to maintain its capital and personnel relationships, as well as its advertising transactions, with the Target Company.

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.

2. Overview of the Subsidiary Subject to the Change

(1)	Name	All Ads, Inc.	
(2)	Location	1-2-6 Minami-Aoyama, Minato-ku, Tokyo	
(3)	Title and name of representative	Yusuke Utsuboe, Representative Director	
(4)	Business description	LTV Marketing business	
(5)	Share capital	428,525,600 yen	
(6)	Date of establishment	July 9, 2004	
(7)	Major shareholder and shareholding ratio	Macbee Planet, Inc. 100%	
(8)	Relationship between the listed company and the Target Company	Capital relationship	The Company holds 100% of the voting rights in the Target Company.
		Personnel relationship	Three officers and employees of the Company serve as directors of the Target Company, and one officer of the Target Company concurrently holds a position at the Company. In addition, six employees of the Company are seconded to the Target Company concurrently with their duties at the Company, and twelve employees of the Target Company engage in the Company's operations concurrently with their duties at the Target Company.
		Business relationship	The Target Company conducts advertising transactions within the Company's distribution channel.
(9)	Consolidated operating results and consolidated financial position for the past three fiscal years		
	Fiscal year ended	April 2024	April 2025
			April 2026
	Net assets	1,532 million yen	1,780 million yen
	Total assets	4,351 million yen	5,568 million yen
	Net sales	15,344 million yen	25,345 million yen
	Operating profit	593 million yen	815 million yen
	Ordinary profit	582 million yen	812 million yen
	Net income	400 million yen	553 million yen
			396 million yen

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3. Overview of the Transferee

(1)	Name	AA Bunkatsu Junbi Co., Ltd. (provisional name)	
(2)	Location	To be determined	
(3)	Title and name of representative	To be determined	
(4)	Business description	Holding and management of equity interests and investments	
(5)	Share capital	To be determined	
(6)	Date of establishment	Late September to early October 2026 (planned)	
(7)	Major shareholder and shareholding ratio	All Ads HD, Inc. 100%	
(8)	Relationship between the listed company and the Transferee	Capital relationship	Not applicable
		Personnel relationship	Not applicable
		Business relationship	Not applicable
		Status as a related party	Not applicable

As of today, the Transferee is in the process of incorporation by its promoter, All Ads HD, Inc. The application for registration of incorporation is scheduled to be filed in September 2026, and incorporation is expected to be completed between late September and early October 2026.

4. Number of Shares Sold, Sale Price, and Shareholdings Before and After the Sale

(1)	Number of shares held before the change	18 shares (voting rights ratio: 100%)
(2)	Number of shares sold	18 shares (voting rights ratio: 100%)
(3)	Sale price	Not disclosed due to confidentiality obligations.
(4)	Number of shares held after the sale	0 shares (voting rights ratio: 0%) The Company will hold 33.5% of the shares of the Transferee, and the Transferee is expected to become an equity-method affiliate of the Company.

5. Schedule

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(1)	Date of Board of Directors resolution	September 10, 2026
(2)	Date of execution of the agreement*	September 10, 2026
(3)	Date of completion of incorporation of the Transferee	Late September to early October 2026 (planned)
(4)	Date of closing of the share transfer**	October 2026 (planned)

* The agreement has been entered into by All Ads HD, Inc., the promoter, for and on behalf of the Transferee, which is in the process of incorporation.

** 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.

6. Future Outlook

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.