



October 14, 2026

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

**Notice Regarding the Acquisition of Shares of JC&G, Inc.
(Making It a Wholly Owned 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 acquire all of the issued shares of JC&G, Inc. (the “Target Company”), thereby making it a wholly owned subsidiary of the Company (the “Share Acquisition”), as set out below.

1. Reason for the Share Acquisition

Under its vision of “becoming a company that leads the world through innovative marketing,” the Company provides LTV Marketing that leverages data and technology, and through its performance-based fee marketing support, it has business relationships with companies across a wide range of industries, including aesthetic medicine.

Since its establishment in 2004, the Target Company has been engaged in the credit purchase intermediation business (consumer credit business) under the Installment Sales Act, providing installment payment services to consumers mainly through member merchants in the beauty and medical fields.

The Group expects that making the Target Company a wholly owned subsidiary will deliver the following benefits:

- (i) The Group will be able to offer payment and financial service functions to its existing client base, helping to expand the value it provides to clients.
- (ii) Applying the Company’s data analysis technology for LTV prediction to credit screening is expected to improve screening accuracy and operational efficiency.
- (iii) Generating revenue from installment fees in addition to performance-based fee marketing will help diversify and stabilize the Group’s revenue structure.

Based mainly on the above, the Company has determined that the Share Acquisition will contribute to enhancing the corporate value of the Group and has decided to proceed with it.

2. Overview of the Subsidiary Subject to the Change (JC&G, Inc.)

(1)	Name	JC&G, Inc.	
(2)	Location	2-19-7 Kotobashi, Sumida-ku, Tokyo	
(3)	Title and name of representative	Yoshiko Tomii, Representative Director	
(4)	Business description	Credit purchase intermediation business (consumer credit business)	
(5)	Share capital	99,957 thousand yen	
(6)	Date of establishment	March 2, 2004	
(7)	Major shareholder and shareholding ratio	Admiral Fund No. 3 Investment Limited Partnership 100.00%	
(8)	Relationship between the listed company and the Target Company	Capital relationship	None between the Company and the Target Company, or between their related parties and affiliates.
		Personnel relationship	None between the Company and the Target Company, or between their related parties and affiliates.
		Business relationship	None between the Company and the Target Company, or between their related parties and affiliates.
(9)	Operating results and financial position of the Target Company for the past three fiscal years (Unit: Thousands of yen; amounts are rounded down to the nearest thousand yen)		
	Fiscal year ended	March 2024	March 2025
		March 2026	
	Net assets	266,780	268,038
	Net assets per share	29	29
	Total assets	5,846,428	4,546,032
	Net sales	635,222	588,654
	Operating profit	37,611	2,543
	Ordinary profit	38,977	2,516
	Net income	26,576	1,257
	Net income per share	2	0
	Cash dividends per share	0	0

3. Overview of the Seller

(1)	Name	Admiral Fund No. 3 Investment Limited Partnership	
(2)	Location	1-3-3 Uchisaiwaicho, Chiyoda-ku, Tokyo	
(3)	Basis of establishment	Act on Limited Partnership Agreements for Investment	
(4)	Purpose of formation	Generating returns through investments in various assets, mainly shares and debt instruments	
(5)	Date of formation	September 6, 2023	
(6)	Total amount of capital contributions	Not disclosed	
(7)	Investors, investment ratios, and overview of investors	Not disclosed	
(8)	Overview of the general partner	Name	Admiral Capital Co., Ltd.
		Location	1-3-3 Uchisaiwaicho, Chiyoda-ku, Tokyo
		Title and name of representative	Reiko Kinoshita, Representative Director
		Business description	Fund management and operation
		Share capital	30,000 thousand yen
(9)	Relationship between the listed company and the fund	Relationship between the listed company and the fund	Not applicable
		Relationship between the listed company and the general partner	Not applicable

4. Number of Shares to Be Acquired, Acquisition Price, and Shareholdings Before and After the Acquisition

(1)	Number of shares held before the change	0 shares (Number of voting rights: 0) (Voting rights ratio: 0%)
(2)	Number of shares to be acquired	9,101 shares (Number of voting rights: 9,101)
(3)	Acquisition price	Not disclosed
(4)	Number of shares held after the change	9,101 shares (Number of voting rights: 9,101) (Voting rights ratio: 100.00%)

5. Schedule

(1)	Date of Board of Directors resolution	October 14, 2026
(2)	Date of execution of the share transfer agreement	October 20, 2026 (planned)
(3)	Date of closing of the share transfer	November 2, 2026 (planned)

6. Future Outlook

The impact of the Share Acquisition on the Company's consolidated financial results for FY04/2027 is expected to be minor. As stated in the "Notice Regarding the Transfer of Shares Resulting in a Change in a Consolidated Subsidiary" announced on September 10, 2026, the Company is currently examining the impact of the share transfer of a consolidated subsidiary on its consolidated financial results forecasts for FY04/2027, and will promptly announce any revision to the forecasts should it become necessary.