



Consolidated Financial Results for Q2 (6 Months) of FY04/2026 [IFRS]

December 11, 2025

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 Filing of Semi-Annual Report: December 11, 2025 *Available only in Japanese

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.)

Consolidated Results for Q2 (6 months) of FY04/2026 (May 1, 2025 to October 31, 2025)

(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	%
Q2 FY04/2026	25,279	1.7	1,676	(38.1)	1,673	(37.8)	1,119	(36.8)	1,118	(36.9)	1,208	(29.2)
Q2 FY04/2025	24,850	—	2,709	—	2,689	—	1,771	—	1,772	—	1,707	—

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Q2 FY04/2026	80.58		—	
Q2 FY04/2025	122.98		—	

(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
	Millions of yen	Millions of yen	Millions of yen	%
End of Q2 FY04/2026	23,215	13,228	13,151	56.6
End of FY04/2025	23,068	12,229	12,152	52.7

2. Cash Dividends

	Annual Dividends				
	End of Q1	End of Q2	End of Q3	Year-End	Total
	Yen	Yen	Yen	Yen	Yen
FY04/2025	—	18.00	—	18.00	36.00
FY04/2026	—	0.00	—	—	—
FY04/2026 (Forecast)	—	—	—	55.00	55.00

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

3. Forecasts of Consolidated Financial Results for FY04/2026 (May 1, 2025 to April 30, 2026)

(Percentages represent year-on-year change.)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	51,000	(1.3)	3,700	(28.5)	3,690	(27.3)	2,500	(27.4)	179.78

(Note 1) Revisions to the most recently announced financial results forecasts : Yes

(Note 2) Regarding the revision of financial results forecasts, please refer to the "Notice Regarding Revision of Consolidated Financial Results Forecasts for FY04/2026" released today (December 11, 2025).

* 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)	Q2 FY04/2026	14,654,272 shares	FY04/2025	14,654,272 shares
2) Number of treasury shares at the end of the period	Q2 FY04/2026	720,933 shares	FY04/2025	779,143 shares
3) Average number of shares outstanding during the period	Q2 FY04/2026	13,878,829 shares	Q2 FY04/2025	14,409,473 shares

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

* 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.

Table of Contents

1. Overview of Operating Results.....	2
(1) Overview of Operating Results.....	2
(2) Overview of Financial Position	2
(3) Overview of Consolidated Financial Results Forecasts and Other Forward-Looking Information	2
2. Consolidated Financial Statements and Notes	3
(1) Consolidated Statement of Financial Position	3
(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income	5
(3) Consolidated Statement of Changes in Equity	7
(4) Consolidated Statements of Cash Flows	8
(5) Notes to the Consolidated Financial Statements	9
(Going-Concern Assumptions)	9
(Segment Information)	9
(Significant Subsequent Events)	11

1. Overview of Operating Results

(1) Overview of Operating Results

During the first six months of the current fiscal year, the Japanese economy continued to recover at a moderate pace, supported by progress in the normalization of economic activities, inbound demand increasing due to the weak yen, and improvements in the employment and income environment. Although corporate earnings improved and capital investment rebounded, due to factors such as the continued rise in raw material and energy prices and overall inflation, personal consumption lacked momentum, and a significant improvement in consumer sentiment has not yet materialized. As a result, the outlook remains uncertain.

In the Internet advertising market, where Macbee Planet Group (“the Group”)'s core businesses operate, a wave of DX (digital transformation) is sweeping across the world, and the full-fledged digital age is about to arrive. The Internet advertising market increased by 9.6% year-on-year, reaching 3,651.7 billion yen (*) by 2024. Globally, digital media spending tends to account for about half of all advertising expenditures, due in part to its cost efficiency compared to offline media, and the trend is taking shape in Japan as well.

* From "Advertising Expenditures in Japan in 2024" by Dentsu Inc.

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, acquisition efficiency declined due to an increase in advertising costs for certain clients. As a result, the Group's operating results were as follows.

For the first six months of the current fiscal year, revenue was 25,279 million yen (up 1.7% year-on-year), operating profit was 1,676 million yen (down 38.1% year-on-year), and profit attributable to owners of the parent was 1,118 million yen (down 36.9% 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, acquisition efficiency declined due to an increase in advertising costs for certain clients. As a result, segment revenue was 24,684 million yen (up 0.8% year-on-year), and segment profit was 3,059 million yen (down 12.3% year-on-year).

(2) Overview of Financial Position

1) Financial Position

(Assets)

Total assets as of the first six months of the current fiscal year increased by 147 million yen to 23,215 million yen. The main factors were an increase of 620 million yen in trade and other receivables and an increase of 560 million yen in goodwill, despite a decrease of 923 million yen in cash and cash equivalents.

(Liabilities)

Liabilities as of the first six months of the current fiscal year decreased by 851 million yen to 9,987 million yen. The main factors were a decrease of 421 million yen in income taxes payable, a decrease of 173 million yen in borrowings (non-current), and a decrease of 116 million yen in trade and other payables.

(Equity)

Equity as of the first six months of the current fiscal year increased by 999 million yen to 13,228 million yen. This was primarily due to an increase of 842 million yen in retained earnings, among other factors.

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

The financial results forecasts for FY04/2026 have been revised from the full year forecast disclosed in the “Consolidated Financial Results for the Full Year FY04/2025” on June 12, 2025. For details regarding the revision, please refer to “Notice Regarding Revision of Consolidated Financial Results Forecasts for FY04/2026” released today (December 11, 2025).

The financial results forecasts are based on information available as of the date of the document's release and certain assumptions deemed reasonable. Actual results may differ due to various factors.

2. Consolidated Financial Statements and Notes

(1) Consolidated Statement of Financial Position

	(Unit: Millions of yen)	
	End of FY04/2025 (April 30, 2025)	End of Q2 FY04/2026 (October 31, 2025)
Assets		
Current assets		
Cash and cash equivalents	7,506	6,583
Trade and other receivables	8,266	8,887
Other current assets	603	362
Other financial assets	—	38
Total current assets	16,376	15,870
Non-current assets		
Property, plant and equipment	581	479
Goodwill	3,312	3,873
Intangible assets	466	427
Other financial assets	1,797	2,150
Deferred tax assets	378	318
Other non-current assets	154	95
Total non-current assets	6,691	7,344
Total assets	23,068	23,215

(Unit: Millions of yen)

	End of FY04/2025 (April 30, 2025)	End of Q2 FY04/2026 (October 31, 2025)
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	6,110	5,994
Borrowings	1,577	1,536
Lease liabilities	184	183
Other financial liabilities	21	12
Income taxes payable	975	554
Other current liabilities	336	370
Total current liabilities	9,205	8,652
Non-current liabilities		
Borrowings	1,086	913
Lease liabilities	317	220
Other financial liabilities	110	110
Provisions	82	82
Deferred tax liabilities	36	8
Total non-current liabilities	1,633	1,335
Total liabilities	10,839	9,987
Equity		
Share capital	2,635	2,635
Capital surplus	2,629	2,629
Retained earnings	9,249	10,091
Treasury shares	(2,131)	(1,982)
Other components of equity	(230)	(223)
Total equity attributable to owners of parent	12,152	13,151
Non-controlling interests	76	77
Total equity	12,229	13,228
Total liabilities and equity	23,068	23,215

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

	(Unit: Millions of yen)	
	Q2 FY04/2025 (From May 1, 2024 to October 31, 2024)	Q2 FY04/2026 (From May 1, 2025 to October 31, 2025)
Revenue	24,850	25,279
Cost of Sales	(20,312)	(21,027)
Gross profit	4,537	4,251
Selling, general and administrative expenses	(1,824)	(2,583)
Other income	2	8
Other expenses	(6)	(0)
Operating profit	2,709	1,676
Finance income	1	37
Finance cost	(21)	(39)
Profit before tax	2,689	1,673
Income tax expense	(917)	(554)
Profit	1,771	1,119
Profit attributable to		
Owners of parent	1,772	1,118
Non-controlling interests	(0)	0
Profit	1,771	1,119
Earnings per share		
Basic earnings per share (yen)	122.98	80.58
Diluted earnings per share (yen)	—	—

(Consolidated Statement of Comprehensive Income)

	(Unit: Millions of yen)	
	Q2 FY04/2025 (From May 1, 2024 to October 31, 2024)	Q2 FY04/2026 (From May 1, 2025 to October 31, 2025)
Profit	1,771	1,119
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	(64)	89
Total other comprehensive income	(64)	89
Comprehensive Income	1,707	1,208
Comprehensive income attributable to		
Owners of parent	1,707	1,207
Non-controlling interests	(0)	0
Comprehensive income	1,707	1,208

(3) Consolidated Statement of Changes in Equity

Q2 FY04/2025 (From May 1, 2024 to October 31, 2024)

(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, 2024	2,635	2,629	6,077	(693)	(145)	10,503	74	10,578
Profit	—	—	1,772	—	—	1,772	(0)	1,771
Other comprehensive income	—	—	—	—	(64)	(64)	—	(64)
Comprehensive income	—	—	1,772	—	(64)	1,707	(0)	1,707
Repurchase of treasury shares	—	—	—	(1,556)	—	(1,556)	—	(1,556)
Restricted stock compensation	—	(20)	—	184	—	163	—	163
Dividends	—	—	—	—	—	—	—	—
Transfer from retained earnings to capital surplus	—	20	(20)	—	—	—	—	—
Others	—	—	—	—	(147)	(147)	—	(147)
Total transaction with owners	—	—	(20)	(1,372)	(147)	(1,539)	—	(1,539)
As of October 31, 2024	2,635	2,629	7,828	(2,065)	(357)	10,671	74	10,745

Q2 FY04/2026 (From May 1, 2025 to October 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	—	—	1,118	—	—	1,118	0	1,119
Other comprehensive income	—	—	—	—	89	89	—	89
Comprehensive income	—	—	1,118	—	89	1,207	0	1,208
Repurchase of treasury shares	—	—	—	(13)	—	(13)	—	(13)
Restricted stock compensation	—	(26)	—	162	—	136	—	136
Dividends	—	—	(249)	—	—	(249)	—	(249)
Transfer from retained earnings to capital surplus	—	26	(26)	—	—	—	—	—
Others	—	—	—	—	(82)	(82)	—	(82)
Total transaction with owners	—	—	(276)	149	(82)	(209)	—	(209)
As of October 31, 2025	2,635	2,629	10,091	(1,982)	(223)	13,151	77	13,228

(4) Consolidated Statements of Cash Flows

	(Unit: Millions of yen)	
	Q2 FY04/2025 (From May 1, 2024 to October 31, 2024)	Q2 FY04/2026 (From May 1, 2025 to October 31, 2025)
Cash flows from operating activities		
Profit before tax	2,689	1,673
Depreciation and amortization	133	149
Finance cost (income)	20	1
Decrease (increase) in trade and other receivables	(4,063)	(546)
Increase (decrease) in trade and other payables	1,156	(458)
Other increase (decrease)	(68)	378
Subtotal	(133)	1,197
Interest and dividends received	1	5
Interest expense	(17)	(18)
Income taxes paid	(1,560)	(1,002)
Income taxes refund	-	281
Cash flows from operating activities	(1,710)	463
Cash flows from investing activities		
Purchase of property, plant and equipment	(5)	(3)
Purchase of other financial assets	(60)	(171)
Payments for loans receivable	(297)	(70)
Proceeds from collection of loans receivable	50	20
Payments for acquisition of subsidiaries	(675)	(599)
Cash flows from investing activities	(988)	(824)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	951	-
Repayments of long-term borrowings	(213)	(214)
Repayments of lease liabilities	(85)	(98)
Repurchase of treasury shares	(1,556)	(0)
Dividends paid	(0)	(249)
Cash flows from financing activities	(905)	(562)
Net increase (decrease) in cash and cash equivalents	(3,604)	(923)
Cash and cash equivalents at beginning of period	11,327	7,506
Cash and cash equivalents at end of period	7,723	6,583

(5) Notes to the Consolidated Financial Statements

(Going-Concern Assumptions)

Not applicable.

(Segment Information)

(1) Overview of the reportable segment

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 consistent with those used in preparing the consolidated financial statements.

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

Q2 FY04/2025 (From May 1, 2024 to October 31, 2024)

(Unit: Millions of yen)

	Reportable segment LTV Marketing	Others	Total	Adjustments (Note)	Consolidated financial statements
Revenue					
Performance-based fee	23,766	51	23,817	—	23,817
Fixed fee	719	313	1,033	—	1,033
Revenue from external customers	24,485	364	24,850	—	24,850
Total	24,485	364	24,850	—	24,850
Segment profit	3,488	78	3,566	(852)	2,713
Other income					2
Other expenses					6
Operating profit					2,709

(Note) Adjustments to segment profit consists of corporate expenses not allocated to the reportable segment, mainly general and administrative expenses not attributable to the reportable segment.

Q2 FY04/2026 (From May 1, 2025 to October 31, 2025)

(Unit: Millions of yen)

	Reportable segment LTV Marketing	Others	Total	Adjustments (Note)	Consolidated financial statements
Revenue					
Performance-based fee	24,050	220	24,271	—	24,271
Fixed fee	633	374	1,008	—	1,008
Revenue from external customers	24,684	595	25,279	—	25,279
Total	24,684	595	25,279	—	25,279
Segment profit	3,059	190	3,250	(1,582)	1,668
Other income					8
Other expenses					0
Operating profit					1,676

(Note) Adjustments to segment profit consists of corporate expenses not allocated to the reportable segment, mainly general and administrative expenses not attributable to the reportable segment.

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.

(Significant Subsequent Events)

Not applicable.