

Q1 FY04/2026 Financial Results Presentation Material

September 11, 2025

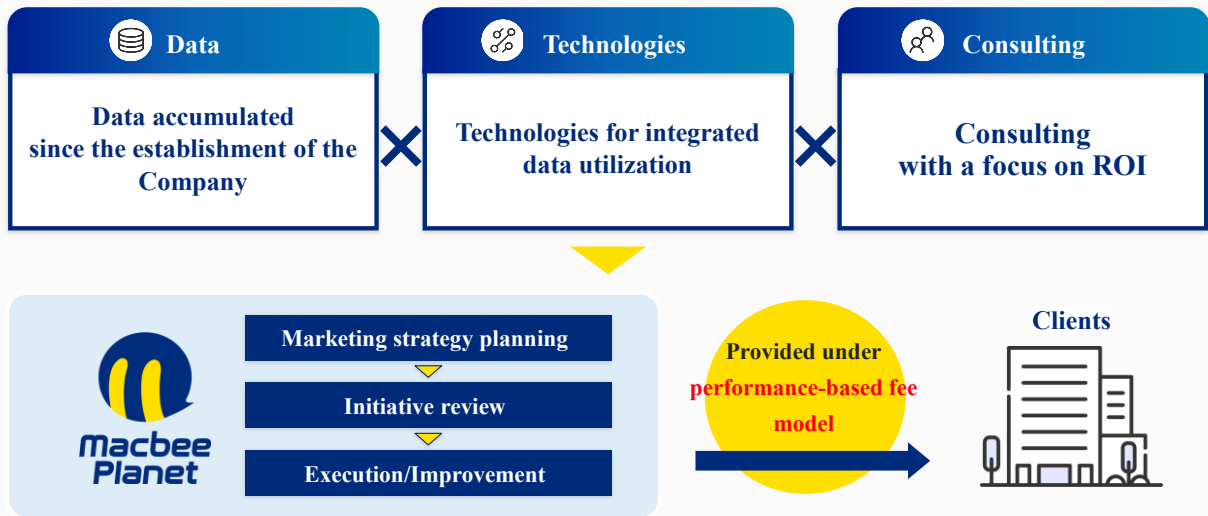
[Macbee Planet, Inc.](#)

Stock code 7095



- Chiba: My name is Chiba, the Representative Director and President of Macbee Planet, Inc.
- Today, I would like to explain our business based on “Q1 FY04/2026 Financial Results Presentation Material.”.

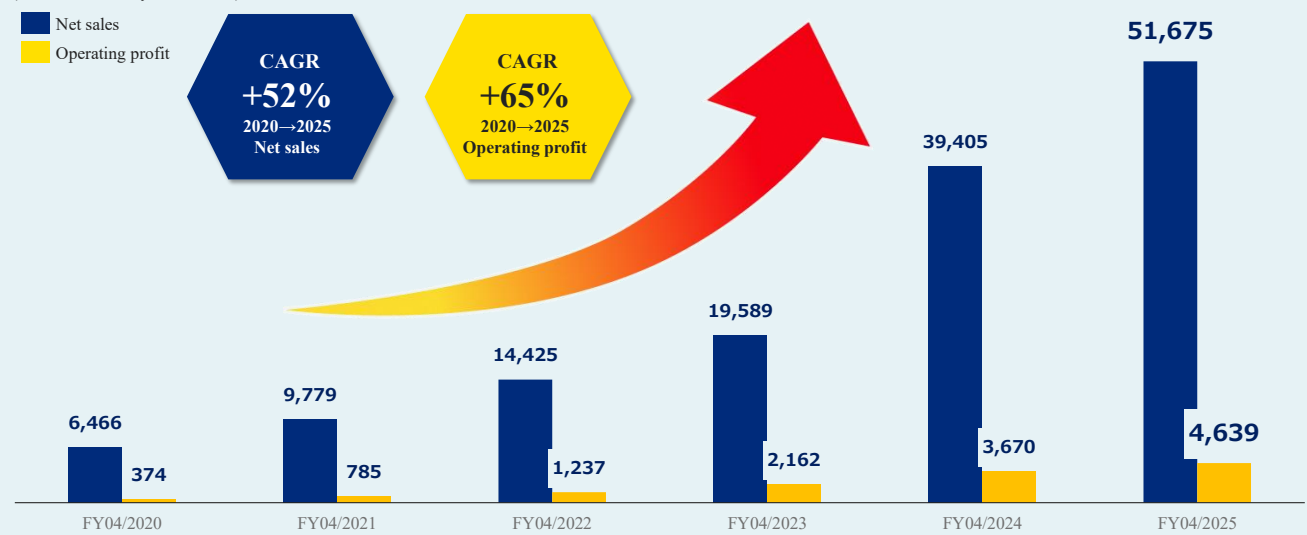
- We provide performance-based fee marketing that minimizes client-side risk through a combination of Data, Technologies and Consulting.



- First, let me introduce our business.
- We are a company that provides performance-based fee marketing services.
- Performance-based fee model, in which we receive a fee only when it directly leads to revenue, differs from the fixed fee model, in which a client pays a fixed fee regardless of results, and from the commission fee model, in which a client pays a fee for each click on ads.
- The sources of our competitiveness are
 - 1) the data base accumulated over many years,
 - 2) the technologies for comprehensively utilizing the data, and
 - 3) the ability to make proposals that optimize marketing ROI.

- After being listed on the stock exchange, the Company achieved overwhelming growth in net sales and OP through performance-based fee marketing.

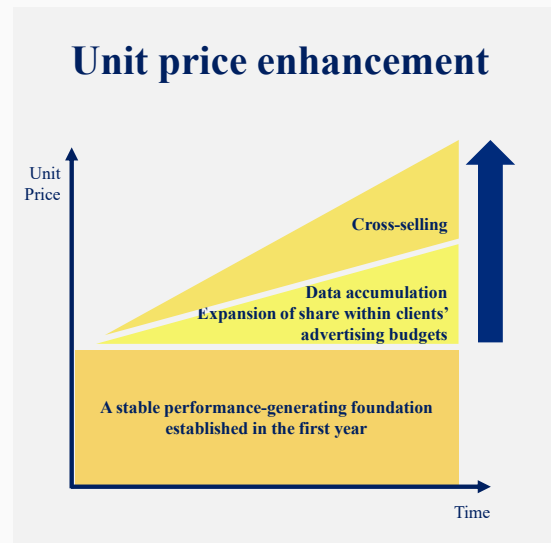
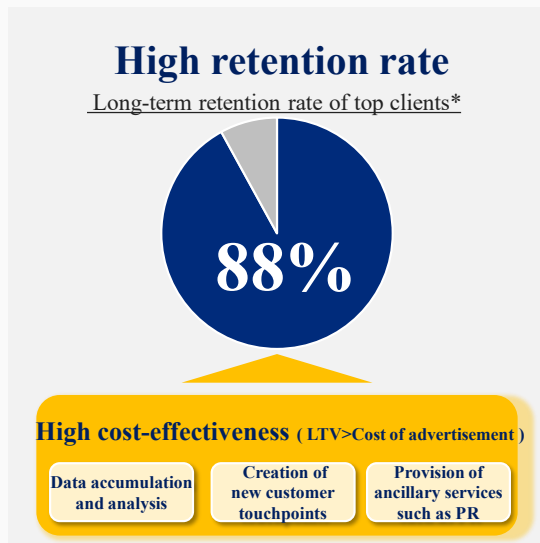
(Unit: Millions of yen, J-GAAP)



- Performance-based fee marketing is low-risk and cost-effective for advertisers and has been highly evaluated by many clients, leading to a steady increase in the number of clients and deals.
- As a result, after being listed in 2020, net sales have grown by an average of 52% per year through FY04/2025, and operating profit has also grown by 65% per year on average.

Background of Business Growth

- High retention rate due to improved marketing efficiency from data accumulation.
- Enhanced unit price due to increased market share within clients and cross-selling.

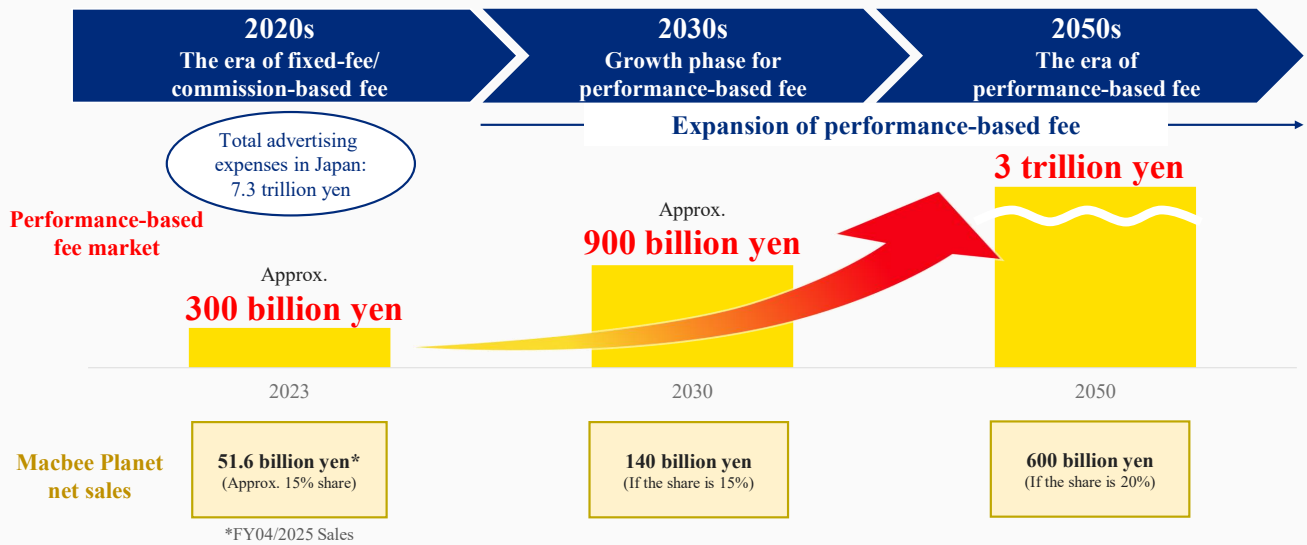


*Retention rate at the end of April 2025 among the top 20 clients for each fiscal year after being listed (FY2020 to FY2025)

- I would like to add the background on how we have achieved such rapid growth.
- The main reasons are that, through the use of our service, we are able to accumulate data on the type of advertising that leads to better performance, analyze the data, create consumer touchpoints by utilizing new media, and link the data with ancillary services to efficiently acquire consumers.
- Furthermore, based on the outcome of these efforts, the unit price increases as clients entrust us with larger advertising budgets and add ancillary services such as PR services.
- By combining a high retention rate with the unit price enhancement, we have achieved overwhelming growth.

Outlook for the Performance-Based Fee Market

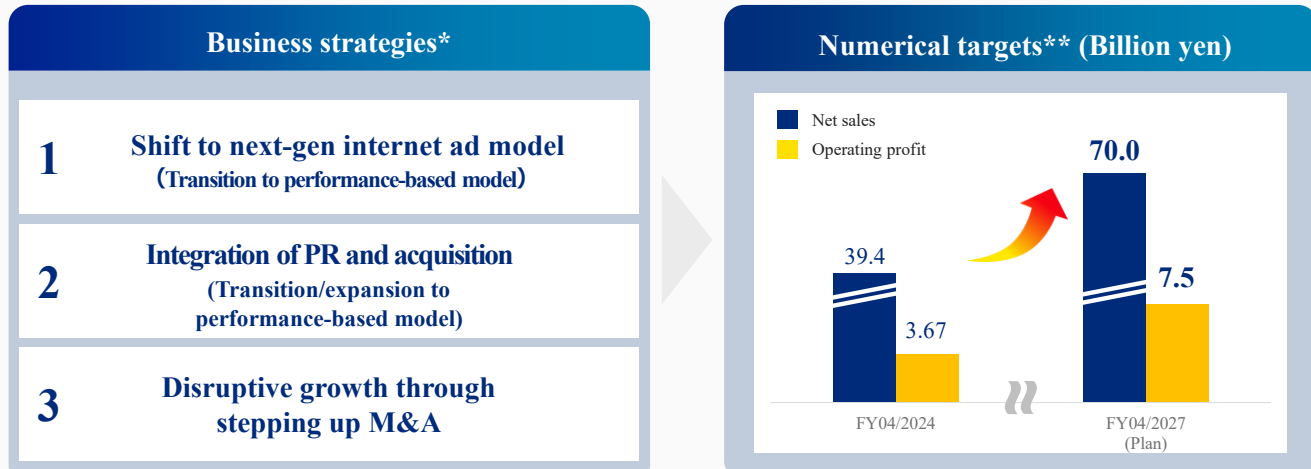
- Currently, fixed-fees and commissions are major.
- Moving to performance-based fee era which is low-risk for clients.



Source: The 2023 data is calculated by our company based on Dentsu's "Advertising Expenditures in Japan".
Figures of the performance-based fee market for 2030 onwards are based on the Company's estimates.

- Next, I would like to discuss trends in the target market.
- Currently, the majority of the advertising market is dominated by advertising investments based on fixed fees and commissions, requiring clients to take significant risks in order to acquire new users.
- Therefore, there is a strong demand for "low-risk, highly cost-effective performance-based fee services" that break away from the conventional industry norms. By leveraging technologies and data to provide services on a performance-based fee model, we have achieved a breakthrough that is now driving a significant shift in the market.
- The market capacity of the performance-based fee is currently about 300 billion yen, but is expected to grow to 900 billion yen by 2030 and to 3 trillion yen further down the road. By expanding our share in this market, we aim to accelerate net sales growth.

- Break through marketing norms through three business strategies.



*For Details of the business strategies, please refer to “[Medium-Term Business Plan \(FY04/2025 to FY04/2027\)](#)”

** Assumptions for FY04/2027 numerical targets: 1. J-GAAP, 2. Excludes advertising expense, 3. Excludes large-scale M&A

- In anticipation of the future growth of the performance-based fee market, we formulated a mid-term business plan in September 2024.
- Our business strategy centers on three business strategies: “Shift to next-gen internet ad model,” “Integration of PR and acquisition,” and “Stepping up M&A.” We also have set numerical targets for FY04/2027: net sales of 70 billion yen and operating profit of 7.5 billion yen.
- Currently, our executives and employees are working together as one to implement this mid-term business plan.
- This concludes our company overview.

Financial Highlights for Q1 FY04/2026

- Revenue landed near the targets, but profit declined due to increase in advertising costs in Lending & Card industry.

(Unit: Millions of yen) Q1 Financial Highlights

FY2025 Q1	FY2026 Q1	YoY Change
Revenue		
11,560	12,780	+11 %

FY2025 Q1	FY2026 Q1	YoY Change
Operating profit		
1,281	754	(41) %
Operating margin		
11.1 %	5.9%	(5.1) pt

Financial results

■ Revenue: Overall results were near the targets

(Within the plan)

- Investment industry: YoY growth but QoQ decline due to advertising restraint following unauthorized access issues
- Human Talent industry: YoY growth but QoQ decline since Q4 is the peak season

(Outside the plan)

- Lending & Card industry fell short of the plan but covered by Medical industry

■ Profit: Below the targets

(Within the plan)

Increase in personnel expenses (due to hiring), advertising expenses, and M&A expenses

(Outside the plan)

Profit decline due to rising advertising costs in Lending & Card Industry

Other

■ Progress on Mid-Term Business Plan:

- Creating vertical media and retail media: Discussions underway with multiple companies
- Initiated performance-based fee advertising initiatives utilizing influencers
- MOJA preparing to build a performance-based fee media platform that utilizes videos

■ New clients: Newly acquired two clients with monthly sales of 10 million yen or more

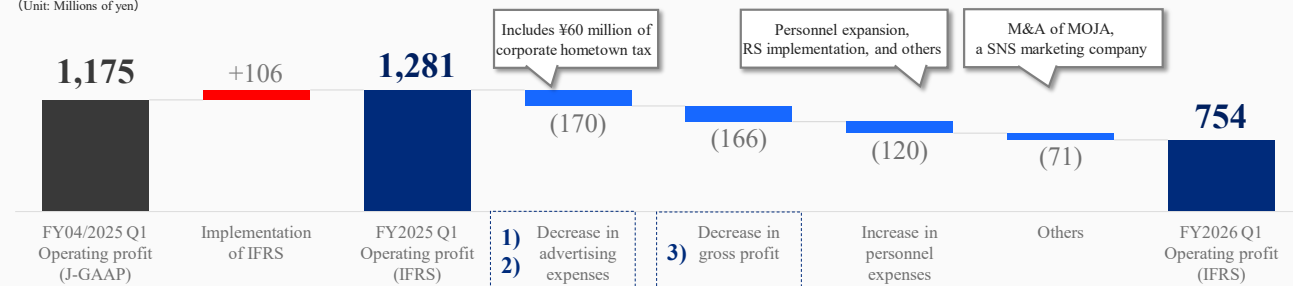
■ Loan: Refer to P.22

- Next, I will explain the financial highlights for the first quarter of FY04/2026.
- Revenue increased by 10% year-on-year. While the negative impact of unauthorized access issues in Investment industry and seasonal factors in Human Talent industry was incorporated, we had not anticipated the sharp rise in advertising costs in Lending & Card industry. On the other hand, Medical industry exceeded our expectations, resulting in overall result in line with our targets.
- Operating profit decreased by 40% year-on-year. Details on the breakdown of the increase/decrease in operating profit will be explained on the next page.
- Regarding the mid-term business plan, our efforts on shift to next-generation internet advertising are progressing. We are in discussions with multiple companies regarding the creation of vertical media and retail media, and we are also advancing initiatives utilizing influencers and videos. We plan to disclose examples of these initiatives as appropriate.
- Regarding new client acquisitions, we acquired two new clients with monthly sales with 10 million yen or more in the first quarter. Moving forward, we will work to acquire larger new clients through joint proposals with alliance partners.
- Regarding the loan, as disclosed on August 26, it has become difficult to collect. We extended the loan believing collection was highly probable and made efforts to collect, but we sincerely apologize for the outcome. However, as the full amount was already recorded as an allowance for doubtful accounts in FY04/2024, there is no negative impact on our financial results for HY04/2026 onwards.

Breakdown of Operating Profit Increase/Decrease

- Although advertising expenses and M&A were within the target, a greater-than-expected decrease in profit due to increasing advertising costs in Lending & Card industry.

(Unit: Millions of yen)



1) Increased advertising expenses

Major initiatives implemented in Q1

Advertised the book about us

Outlook

- Started from last year to enhance brand value over the medium to long term. Certain effects have been realized.
- For FY04/2026, we plan to invest 550 million yen, carefully selecting initiatives. PR initiatives are scheduled to continue in FY04/2027 and beyond

2) Corporate hometown tax

Key initiatives implemented in Q1

Donated to Hokuto, Yamanashi

Outlook

- The impact on full-year profit will be minimal due to tax credits
- Explore opportunities for partnership with municipalities to address community challenges

3) Decrease in gross profit

Events occurred in Q1

Media companies not currently transacting with us in Lending & Card industry increased their advertising spending, leading to higher advertising costs for us and deteriorated our acquisition efficiency

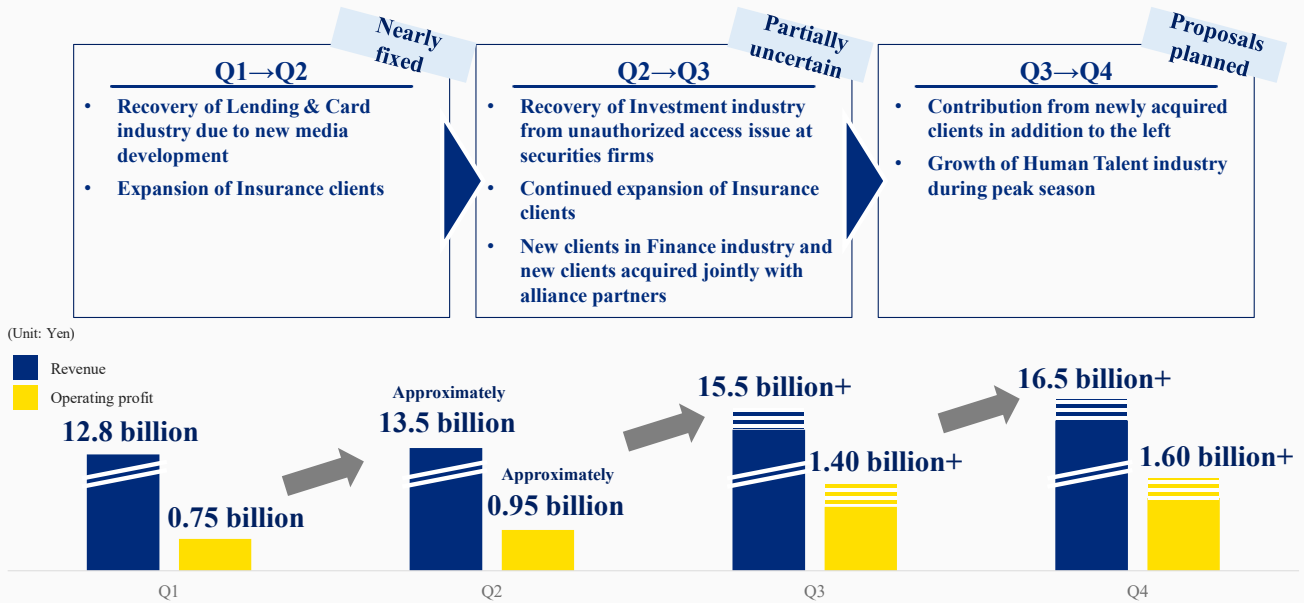
Outlook

- Regarding Lending & Card industry, even though recovery is expected due to acquisition of new media channels, it will not surpass those of previous fiscal year.
- As a whole, revenue growth is expected to lead to year-on-year growth in gross profit from Q3 onward.

- Next, I will explain the breakdown of increase/decrease in operating profit.
- Advertising expenses began in full-scale during the latter half of the previous fiscal year. During the first quarter of the current fiscal year, we focused our spending primarily on advertisements of the book that featured our company. While we will continue PR activities aimed at enhancing our brand strength over the medium to long term, we will carefully evaluate and execute each measure.
- We also made donation through the corporate hometown tax donation program. Moving forward, we will explore opportunities for partnership with municipalities that contribute to solving regional community challenges.
- The decrease in gross profit was primarily due to significantly higher user acquisition costs resulting from other large media companies intensifying their advertising in Lending & Card industry.
- As a countermeasure, we start partnering with new media channels, which lead to a partial recovery starting in the second quarter. We also expect year-on-year growth in overall profit from the third quarter onwards.
- Personnel expenses increased year-on-year due to factors including personnel expansion, base salary increases, and the introduction of restricted stock.

Quarterly Forecasts for Q2 and Beyond

- While the impact of Lending & Card industry is a negative factor not included in the plan, record-high revenue and operating profit are expected in Q3 onward.



- Finally, I will explain our forecasts for the second quarter and beyond.
- Revenue and profit growth are expected to continue from the second quarter, with the first quarter marking the bottom.
- In the second quarter, we are focusing on partnering with new media in the Lending & Card industry, which lead to partial recovery in both revenue and operating profit, along with further expansion of the Insurance client.
- In the second half, we anticipate a recovery in securities firms from the advertising restraint caused by unauthorized access issues, and we also expect growth of other financial clients.
- Additionally, in collaboration with our alliance partners, we are working on proposals for new clients in areas where we have not previously been able to acquire clients.
- The fourth quarter is expected to follow a similar trend. In addition, growth is anticipated in the Human Talent industry due to their peak season.
- Although profits declined year-on-year in the first quarter, we will strive for steady growth going forward. We appreciate your ongoing support.

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Actual results may differ materially from the forward-looking statements in this document due to changes in the business environment 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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