Q1 FY04/2027
Financial Results Presentation Material

Macbee Planet, Inc. (Stock code 7095)
September 10, 2026

•I am Shoda, appointed Representative Director and President in July 2026.

•Today I will take you through the Q1 FY04/2027 financial results presentation material.

Summary of Today's Presentation

This presentation covers the following topics.

1. Q1 FY04/27 Financial Highlights

- ✓ Results in line with the initial full-year plan
  - Revenue: 12,290 mn yen
  - Gross profit: 2,085 mn yen
  - Operating profit: 764 mn yen

2. New Management Structure

- ✓ Shoda appointed as Representative Director and President; founder Matsumoto supports him
- ✓ Management execution structure renewed
- ✓ A few subsidiaries become equity-method affiliates

3. Management Policy

- ✓ Continue to grow the core LTV Marketing business
- ✓ Invest core-business cash in new businesses and M&A

4. Group Reorganization

- ✓ All Ads and Smash become equity-method affiliates through share transfers
- ✓ Impacts on financial forecasts to be announced once determined

Upcoming Disclosures

- ■ Management strategy and key management metrics will be disclosed in December 2026 with the Q2 results
- ■ Revised financial forecasts will follow once the reorganization figures are set (dividend forecast unchanged)

•Let me begin with a summary of today's presentation.

•Today I will cover four topics: the Q1 FY04/2027 financial results overview, the new management structure, our management policy, and the group reorganization.

•First-quarter consolidated financial results came in line with the initial plan.

•On the organizational side, the Representative Director and President changed from Chiba to me, Shoda. Founder Matsumoto has become Representative Director and Chairman and works alongside me.

•In line with this change in direction, we also resolved to reorganize the Group and convert a few consolidated subsidiaries into equity-method affiliates.

• We will announce any revision to the financial forecasts arising from the reorganization as soon as the figures are fixed. The dividend forecast is expected to remain unchanged.

01 Q1 FY04/2027 Financial Results Highlights

Results in line with the initial plan

•Now let me turn to the Q1 FY04/2027 financial results highlights.

Q1 FY04/2027 Results Highlights

Revenue declined year on year in the first quarter, while gross profit and operating profit improved

Revenue	Gross profit	Operating profit	Profit attributable to owners of the parent	Basic earnings per share
12,290	**2,085**	**764**	**442**	**35.53**
million yen	million yen	million yen	million yen	yen
YoY (3.8)%	YoY +0.1%	YoY +1.3%	YoY (12.5)%	YoY (2.5)%
	Gross margin 17.0% (YoY +0.7pt)	Operating margin 6.2% (YoY +0.3pt)		

First quarter results were in line with the initial plan

Key points

1. Revenue declined, mainly reflecting a client-specific event at a major client in the previous fiscal year (a reduction in advertising unit prices for online medical care)
2. Gross profit rose slightly as the surge in media costs for loans and cards in the previous fiscal year subsided. Operating profit also increased as lower advertising expenses reduced SG&A expenses
3. Profit attributable to owners of the parent declined on a temporary difference in the tax rate, but was in line with the initial plan. The decline in EPS was limited, reflecting the repurchase of treasury shares in the previous fiscal year

•First-quarter consolidated results came in broadly in line with the initial plan.

•Revenue declined year on year, reflecting the cut in advertising unit prices for online medical care in the previous fiscal year.

•Gross profit, by contrast, rose slightly as the surge in media costs in loans and cards subsided.

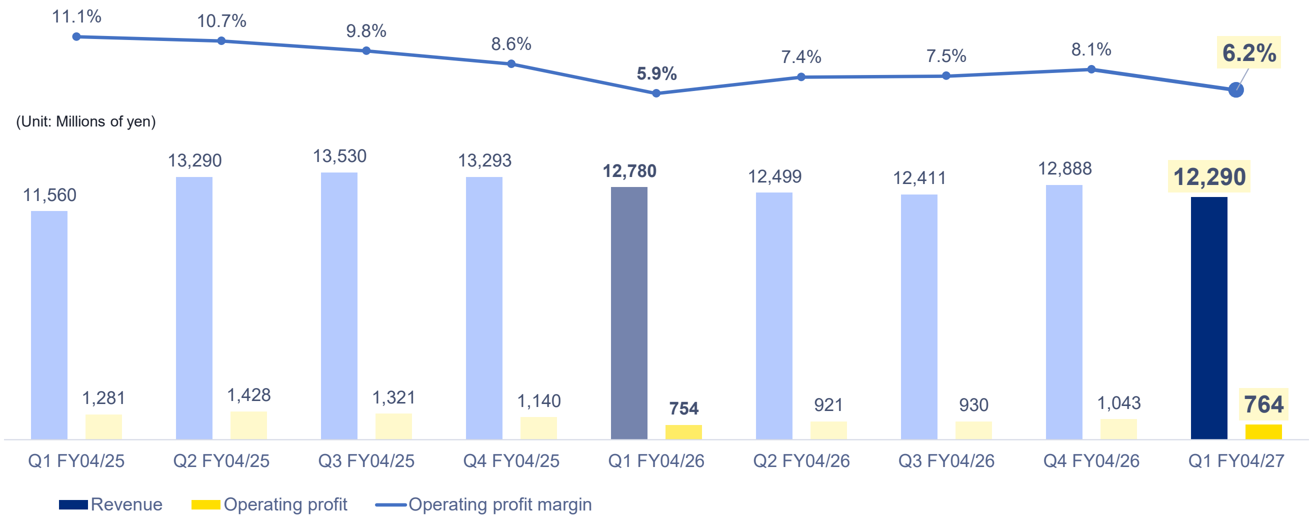
•Operating profit also increased, as lower advertising expenses reduced SG&A expenses.

•Profit attributable to owners of the parent decreased because of a temporary difference in the tax rate, but this was in line with the initial plan.

•Earnings per share fell only slightly, reflecting the repurchase of treasury shares.

Quarterly Results Trends

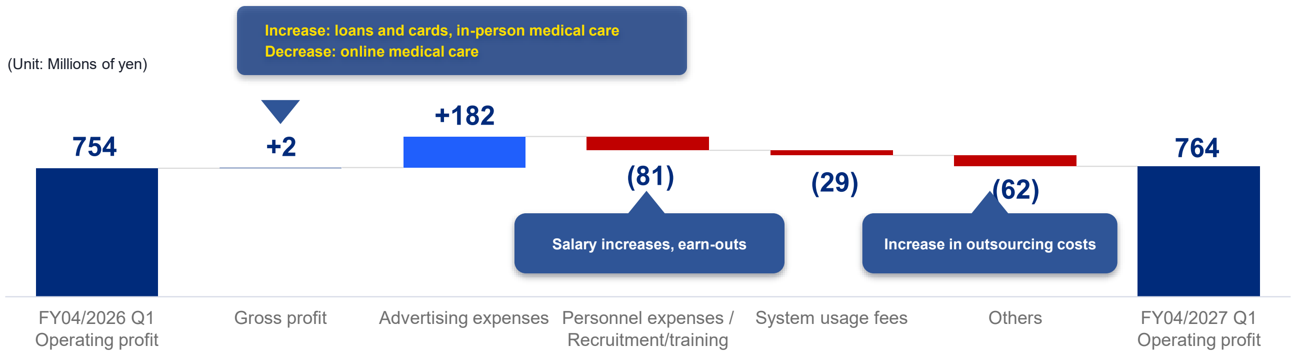
Results declined from the fourth quarter, mainly reflecting the end of the peak season in the staffing industry, while both operating profit and the operating profit margin improved year on year



•This is the quarterly results trend. Results declined from the fourth quarter, mainly reflecting the end of the peak season in the staffing industry; results were in line with the initial plan.

Changes in Operating Profit

Gross profit was broadly flat overall, with increases and decreases by industry. Operating profit improved as advertising expenses were reduced



Key points

1. Gross profit was broadly flat overall, with increases and decreases by industry
2. Lower advertising expenses offset higher other expenses, and SG&A expenses decreased year on year

•Let me explain the breakdown of the change in operating profit.

•Gross profit rose slightly year on year: online medical care declined on the advertising unit price cuts made in the previous fiscal year, while loans and cards increased substantially as the earlier surge in media costs subsided, and in-person medical care also performed well.

•Within SG&A expenses, personnel costs rose on salary increases and earn-outs from acquisitions, and server and outsourcing costs also increased, but a substantial reduction in advertising expenses brought SG&A down overall.

•As a result, operating profit increased year on year.

Overview by Industry

Trends varied by industry, but overall results were broadly in line with the assumptions at the time of the full-year results announcement

(Unit: Millions of yen)	Q1 FY04/26	Q1 FY04/27	YoY	Business conditions
Finance	4,609	5,460	18.5%	
Securities	1,766	1,840	4.2%	Mid-sized firms steady; a major firm's sales channel changed from partway through Q1
FX and crypto assets	1,397	926	(33.7)%	Decreased as the cooling crypto asset market was a headwind
Loans and cards	867	1,869	115.6%	Rose sharply as media cost inflation subsided and acquisition was temporarily stepped up
Others	577	824	42.8%	Rose sharply on growth in insurance clients
Wellness	5,022	3,624	(27.8)%	
Online medical care	3,933	2,011	(48.9)%	Fell sharply, as Q1 of the previous year preceded the advertising price revision
In-person medical care	761	1,117	46.8%	Rose sharply on favorable market conditions
Others	327	495	51.4%	Rose sharply on strong beauty salon clients
Staffing	1,311	1,207	(7.9)%	Declined, as distance learning clients have cut advertising since Q2 of the previous year
Others	1,836	1,997	8.8%	Rose, as growth in areas such as apps offset lower advertising in professional services

•Next, revenue by industry.

•In finance, the industry grew overall, as gains in securities, loans and cards, and the Others category more than offset a year-on-year decline in FX and crypto assets.

•In wellness, the industry declined overall, as a sharp fall in online medical care outweighed substantial growth in in-person medical care and the Others category.

•Staffing declined, while the Others category was broadly flat.

Financial Position

Financial soundness remained high after the dividend payment. Borrowing capacity is also available, leaving room to execute growth investments such as large-scale M&A

(Unit: Millions of yen)	As of end of FY04/26	As of end of Q1 FY04/27	Change	Notes
Current assets	16,571	16,067	(504)	
Cash and cash equivalents	7,311	6,294	(1,016)	Dividends paid (657), other financial assets (500)
Non-current assets	7,520	7,397	(122)	Other financial assets (267), deferred tax assets +95
Goodwill	3,930	3,930	0	
Total assets	24,091	23,465	(626)	
Current liabilities	8,536	8,189	(347)	Short-term borrowings (276), trade and other payables (216), other current liabilities +117
Non-current liabilities	2,863	2,978	115	Long-term borrowings +66
Total liabilities	11,400	11,167	(232)	
Equity attributable to owners of the parent	12,614	12,221	(393)	Retained earnings (235) (profit +442, dividends paid (685), others +7)
Non-controlling interests	76	76	(0)	
Total equity	12,691	12,297	(394)	
Total liabilities and equity	24,091	23,465	(626)	
Interest-bearing debt	4,426	4,233	(192)	Interest-bearing debt shrank as short-term borrowings were repaid
Net cash	2,884	2,061	(823)	Cash and deposits substantially exceed interest-bearing debt
Net D/E ratio (times)	(0.23)	(0.17)	0.06	Ample borrowing capacity remains

•Next, our financial position.

•Net cash decreased, mainly due to the dividend payment, but financial soundness remained high.

•We also have borrowing capacity, leaving ample room to fund growth investments such as M&A.

02 New Management Structure

A thorough renewal to the structure best suited to driving the business forward

•Next, I will explain the new management structure.

New Management Team

Shoda takes charge of top management decision-making, with Matsumoto supporting him as Representative Director and Chairman. The management execution structure has been thoroughly renewed to best suit driving the business forward

Director

Representative Director and President Hideyuki Shoda New

Top management decision-making

Representative Director and Chairman Masakazu Matsumoto Change

Group-wide governance and oversight

Director
Tomohiro Chiba Change

New Businesses
President, MAVEL, Inc.

Director
Hidemi Takahara New

New Businesses

Executive Officer

Executive Officer
Yuta Harada New

Business Strategy
President, MAVEL, Inc.

Executive Officer
Kenta Fujiwara New

Business Strategy
President, Macbee X, Inc.

Executive Officer
Momoko Toyotake New

Branding
President, MOJA, Inc.

Executive Officer
Yujiro Sugi New

Corporate
President, Pretia Technologies, Inc.

•In July 2026, the Representative Director and President changed from Chiba to me, Shoda.

•The marketing environment is changing significantly as AI advances. Against this backdrop, the decision was made in the course of discussing the company's future direction, taking into account my management experience at several companies and my technical background in fields such as AI.

•Founder Matsumoto has been appointed Representative Director and Chairman and oversees the Group while working alongside me.

•We have also renewed the management execution structure into the form best suited to driving the business forward.

New Group Structure

The Group is building an organization for accelerated growth through the group reorganization

Macbee Planet

Consolidated subsidiaries

Company	Business
MAVEL	LTV Marketing
Macbee X	Integrated solution proposals
Macbee eight	Group CVC
Macbee Aime	Social media marketing
PR Cloud Tech	Strategic PR
AIVIA	3DCG ad delivery
MOJA	YouTube channel operation
Pretia	AR and AR advertising

Equity-method affiliates

NEW

Company	Business
AllAds inc.	LTV Marketing
Smash	Retention marketing

•We are also reviewing the Group structure, and we will reorganize the Group to build an organization geared for accelerated growth.

03 Management Policy

From a “marketing company” to a “company that starts with marketing”

•Next, our management policy.

Commitments of Hideyuki Shoda on His Appointment as Representative Director and President

"We built it, we scaled it - now we build it again": commitments to each stakeholder to lay the foundation for renewed growth

To our shareholders and investors
Your voices are a valuable guide for making the Company better. Under the new structure, we are committed to rebuilding the Company. We will respond sincerely to the points you raise and disclose our commitments and our progress carefully as we walk the path to renewed growth together with you.

As a first step, we will pursue the following four commitments

01 Reorganizing the Group	Optimize the group structure and build the foundation for renewed growth across the Group
02 Rebuilding governance	Conduct a full review of board effectiveness, compensation and internal controls, and rebuild a workable governance readiness that supports decisive decision-making
03 Optimizing AI and talent	Pursue efficiency through the use of AI while hiring and developing talent that AI cannot replace, to accelerate growth
04 Optimizing capital efficiency (cycle)	Invest the capital earned in the advertising business into new businesses, re-grow the existing businesses as well, and return the Group as a whole to a growth track

Representative Director and President

Hideyuki Shoda

Born September 24, 1986

•On taking office, I set out four commitments.

•The first is the group reorganization, to build the foundation for renewed growth across the Group. I will cover this in detail later.

•The second is rebuilding an effective governance structure that supports business execution and decision-making for renewed growth.

•The third is improving efficiency through the use of AI, and hiring and developing outstanding people whose work AI cannot replace.

•The fourth is returning the Group to a growth track by re-growing the existing businesses and investing in new businesses.

•I will keep these commitments and report our progress to you as we build the foundation for renewed growth.

Our Vision and the Evolution of Our Themes

Keep growing our core LTV Marketing business while extending the capabilities built there into new business areas

Vision

Become a world-leading company through innovative marketing

Founding - 2024
Establishing and spreading LTV Marketing

2024 - 2026
Change all marketing into performance-based fee

2026 -
Becoming a company that starts with marketing

Proposing a new concept — Founding - 2024

- Introduced performance-based fees and a focus on LTV as new options in the commission-based internet advertising industry
- Provided LTV Marketing, which predicts LTV and optimizes advertising ROI, on a performance-based fee model
- Built a competitive advantage through data, technology and consulting

Expanding performance-based fee marketing — 2024 - 2026

- Extended the model to other marketing methods, building on our track record of spreading performance-based fees in internet advertising
- Expanded into areas such as strategic PR and social media support through M&A

Driving the growth cycle with both existing and new businesses — 2026 -

- **Extend the performance-based fee model further to grow each area and lead the market**
- **Combine our existing strengths with capital to update LTV Marketing**
- **Create businesses through marketing and extend support beyond marketing through our network**

LTV Marketing, the Group's core business, will continue to drive growth, with new businesses built on top to accelerate growth across the Group

•Next, I will talk about our vision and how our themes have evolved.

•Since our founding we have run the business under a consistent vision: to become a world-leading company through innovative marketing.

•From our founding through 2024, we worked to establish and spread LTV Marketing, embedding the ideas of an LTV focus and performance-based fees in an internet advertising industry where commission-based pricing was the norm.

•From 2024 to 2026, to shift all marketing to performance-based fees, we expanded into new marketing areas such as strategic PR and social media support.

•Under the new management structure, we will continue to extend the performance-based model while evolving from a marketing company into a company that starts with marketing.

•By combining capital with the strengths we have built in data, technology and consulting, we will update LTV Marketing. We will also create businesses through marketing and use the relationships we have built to expand into support areas beyond marketing. In this way we will achieve further growth on two tracks: LTV Marketing as our core business and new businesses alongside it.

Management Policy 1: Growth cycle driven by existing and new businesses

A structure in which growth in existing businesses creates new businesses, and new businesses strengthen existing ones

Direction 1 Continue to update our core LTV Marketing business

01
Sharpen marketing capabilities

02
Deliver results for clients

03
More clients and higher revenue

04
Accumulate data and know-how

LTV
Marketing
(core business)

Direction 2 New businesses strengthen existing businesses

To expand

Create new businesses through marketing

Use our own consumer acquisition capability to grow M&A deals and new businesses rapidly

To expand

Support issues beyond marketing

Turn new issues found through marketing support into businesses we run ourselves

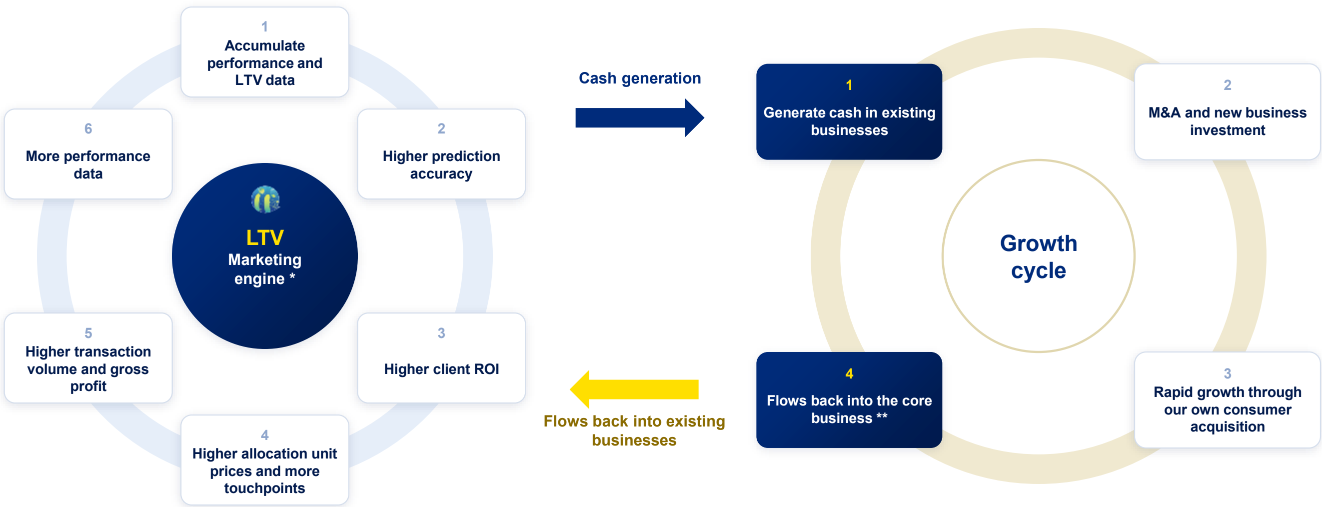
Client base, data and know-how from new businesses flow back to core LTV Marketing

•In our core LTV Marketing business, we will once again turn the growth cycle that has driven our growth to date: sharpening our marketing capabilities, contributing to client results, increasing the number of clients and revenue, and accumulating data and know-how.

•At the same time, we will invest in M&A and new businesses, using our marketing capabilities to grow them rapidly. We will also strengthen client relationships by taking on issues beyond marketing as businesses of our own.

Management Policy 2: LTV Marketing engine powers the growth cycle

Cash generated by existing businesses funds new businesses and M&A, and the clients, know-how and data gained there flow back into the core business to accelerate growth



* LTV Marketing engine = the combination of Data, Technology and Consulting

** Accumulated clients, resources, networks, know-how, and data

•The source of our cash generation is unchanged: the LTV Marketing engine made up of data, technology and consulting. We will keep it as our core business focus.

•We will invest the cash it generates in M&A and new businesses and grow them through our own consumer acquisition, building up clients, resources, networks, know-how and data.

•Feeding those back into our existing businesses keeps the company's growth cycle turning across both existing and new businesses.

04 Group Reorganization

Building an organization geared for accelerated growth through the group reorganization

•Next, the group reorganization.

Group Reorganization: Overview

Transfers of shares in a few consolidated subsidiaries, moving to a new group structure that includes equity-method affiliates

Before reorganization

Consolidated subsidiaries:

- MAVEL
- PR Cloud Tech
- Macbee X
- AIVIA
- macbee eight
- MOJA
- Macbee Aime
- Pretia
- AllAds inc.
- Smash

After reorganization

Consolidated subsidiaries:

- MAVEL
- PR Cloud Tech
- Macbee X
- AIVIA
- macbee eight
- MOJA
- Macbee Aime
- Pretia

Equity-method affiliates:

- AllAds inc.
- Smash

•In this reorganization, we have resolved to transfer shares in consolidated subsidiaries and convert them into equity-method affiliates.

Group Reorganization: Impact

Group transaction volume is expected to be maintained. The impact on the financial forecasts is under review and will be disclosed promptly once determined

Impact on financial results (*details under review)

	Before reorganization		After reorganization
Group transaction volume	Similar level to revenue	▶	Unchanged
Consolidated revenue (FY04/27 forecast)	51,000 million yen	▶	Under review
Consolidated operating profit (FY04/27 forecast)	3,000 million yen	▶	Under review
Consolidated operating profit margin (FY04/27 forecast)	5.9%	▶	Under review
Year-end dividend (FY04/27 dividend forecast)	55 yen	▶	Unchanged

Impact by industry (*details under review)

Finance	Wellness	Staffing and others
Securities Minor impact	Online medical care Impact expected	Staffing Impact expected
FX and crypto assets Impact expected	In-person medical care Impact expected	Others Minor impact
Loans and cards Minor impact	Others Minor impact	
Others Minor impact		

Impact on consolidated headcount *

* "Before" is headcount as of the end of April 2026;
"After" deducts the employees of the companies concerned.

•Let me explain the impact of the group reorganization.

•These companies will remain part of the Group as equity-method affiliates, so Group transaction volume will be unchanged. Meanwhile, they will be excluded from revenue and operating profit, which are therefore expected to decline. The specific amounts are currently under review.

•By industry, we expect an impact on FX and crypto assets, online medical care, in-person medical care and staffing.

•Consolidated headcount will decline from 201 to 107, making the organization leaner.

All Ads, Inc. Becomes an Equity-Method Affiliate

By transferring shares of All Ads, Inc. to its officers, the company moves from a consolidated subsidiary to an equity-method affiliate

- **Given that All Ads calls for expertise and an approach that differ from our management policy, we concluded that expanding funds for growth investment while keeping capital relationship with the company and enabling its management to make agile decisions is the best choice for raising the Group's corporate value**
- **Maintaining the Group's No.1 position in performance-based fee advertising transaction volume keeps our advantageous position in the industry**
- **We will invest the proceeds in M&A and new businesses to establish a stronger market position and accelerate the Group's renewed growth**
- **All Ads leaves our consolidated group, and its officers, as owner-managers, focus on the company's own issues and commit to renewed growth**

* For details, please refer to the timely disclosure released today, "Notice Regarding the Transfer of Shares Resulting in a Change in a Consolidated Subsidiary"

•Let me go into detail on All Ads, which has the largest impact on consolidated results.

•Since joining the Group in 2023, All Ads has grown by making use of our technology.

•At the same time, All Ads calls for expertise and an approach that differ from our management policy. We therefore decided to maintain our capital relationship with All Ads while expanding the funds available for growth investment and enabling its management team to make decisions quickly. We concluded that this is the best choice for raising the Group's corporate value.

•The buyers are the officers of All Ads, who will now focus on the company's management issues as owner-managers.

•To further establish our market position, we will invest the proceeds from the transfer in new businesses and M&A to accelerate the Group's renewed growth.

•Please see the timely disclosure released on the same day as these results for details.

Review Process and Governance

With governance secured from the outset, the Board of Directors deliberated several times before resolving to sell All Ads

Review item	Our assessment	Review process
Rationale for considering the sale	• Margins are trending down on factors specific to a major client; redeploying the capital into M&A and new businesses creates more value than keeping the business in the group • Group transaction volume is maintained, and the group reorganization under the new structure raises the level of management	• Legal counsel advised; the Board deliberated and received reports from June and resolved in September • Compared with alternatives to an MBO (keeping the current structure, renewing the management team)
Suitability of the buyer	• The company's own management, not another party, was judged the best buyer • They value the company appropriately and, as owner-managers, can focus on its management issues and pursue renewed growth • We keep over one third of the shares and stay involved via a shareholders' agreement	• Directors with an interest took no part in the deliberation or resolution (special interest); the Board approved it as a conflict-of-interest transaction • Information controls were set at the outset (June) to bar leaks outside the review team; we consulted closely with the independent officers (Audit and Supervisory Committee members and outside directors) at every stage
Fairness of price and terms	• Valuation by an external share valuation firm confirmed the transfer price is fair • We keep over one third of the shares, securing a position to block special resolutions on our own	• We engaged an external advisor on our own and ran the due diligence needed for the decision • The need for a shareholders' meeting resolution was judged on a book value basis

Course of Board deliberations, reports and resolution

- June: review started, framework established
- July: progress report and deliberation
- August: progress report and deliberation
- **September: resolution and disclosure**

•On the review process, we secured governance from the outset, and the board members discussed the matter several times before resolving it. The details are as shown on the slide.

Disclosure Roadmap

Specific management strategies and key management metrics are scheduled for disclosure in December 2026.
Revisions to the financial forecasts will be announced promptly once the impact is determined.

Today (Sep 10): Q1 FY04/2027 results	December 2026: Q2 FY04/2027 results
1 Management structure 2 Management policy 3 Group reorganization	1 Management strategy 2 Key management metrics

Revisions to financial and dividend forecasts

- Once the impact of the group reorganization is determined, we will promptly announce revised financial forecasts.
- No change to the dividend forecast is planned.

•Finally, let me cover our disclosure schedule.

•Today I have explained our management policy. Discussion of the management strategy under the new structure is still under way, so we will make our disclosures in stages.

•We plan to announce the management strategy and key management metrics at the second-quarter results announcement in December.

•Under the new structure we will build the foundation for the Group's renewed growth.
We hope you will continue to follow our progress. Thank you for your attention.