



Results Briefing Material for the Full Year Ended March 31, 2025

May 15th, 2025

Living Platform, Ltd.
(TSE Growth: 7091)

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Executive Summary



Highlights

Net Sales

YoY **+13.8%**

Constantly increased with
New development and M&A

Expand the domain

Visiting Medical Nursing

Promote visiting medical
nursing service

Operating Profit

341 mil JPY

Turned to positive by Improvement
in occupancy rate, additional
compensation, and price pass-through

Specified Skilled Foreign Worker

8.7%

of total full-time workers

As a part of DEI, # of foreign workers
has been increased

Expand the domain

Elderly care for disabilities

Develop new business for high demand

Shareholder Returns

**Consider Continuous
Shareholder benefit**



エグゼクティブサマリー

- ✓ Sales increased to 1,920 mil JPY, +15.3% YoY, as a result of steady progress in raising charges and acquiring additional nursing care fee, despite delays in the improvement of several elderly care facilities with low occupancy ratio ➔ P. 11
- ✓ The price increase is still upward trend, but the price pass through has been mostly completed ➔ P. 13
- ✓ The cost of rice has risen, and consideration is being given to in-house production ➔ P.13
- ✓ The stabilization of operations has been improved and will be complete in H1 of FY26.3 ➔ P.21
- ✓ The specified skilled foreign workers will be assigned also to the disabilities support business, that will contribute to raise occupancy rate ➔ P.22
- ✓ The number of temporary workers has been decreased as the specified skilled foreign workers who were stand-by for immigration have been joined successfully ➔ P.24
- ✓ The unit price for hiring employees and customer contracts are decreased as a result of DX ➔ P.28
- ✓ Medical Platform will commence its business in coming March. 20% of our residents is expected to use this service ➔ P.45
- ✓ The disabilities support business is expanding its domain. The business development will be started in FY26.3 and we expect this business will significantly contribute to the operating profit in FY27.3 ➔ P.50



Consolidated Financial Results for the full year of FY25.3 (Cumulative)



Overview of Consolidated Balance Sheets for the full year of FY25.3 (Cumulative)

- ✓ Due to the acquisition of the business succession including land and buildings on Apr 1, 2025, borrowings were increased
- ✓ Equity ratio improved due to the accumulation of profits.
- ✓ Cash and deposits decreased due to tax payments and repayment of borrowings.

(Millions of yen)

	FY24.3 ACT	FY25.3 FCT	FY25.3 3Q ACT	YoY difference
Current assets	3,256	4,117	3,868	612
(Cash and deposits)	1,128	952	1,592	464
Non-current assets	7,933	8,128	8,246	313
(Land and buildings, etc.)	4,334	4,365	4,611	276
Total assets	11,189	12,245	12,115	926
Current liabilities	3,020	4,353	2,696	△324
Non-current liabilities	6,506	5,803	7,366	859
Total liabilities	9,526	10,156	10,063	536
Net assets	1,662	2,089	2,052	389
Total liabilities and net assets	11,189	12,245	12,115	926
Equity ratio	14.7%	17.1%	16.7%	2.0%
Borrowings, etc. (long-term & short-term)	5,369	4,364	5,953	584



Quarterly Trends of Consolidated Balance Sheets (FY24.3 – FY25.3)

(Millions of yen)

	FY24.3				FY25.3			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Current assets	3,617	3,351	3,702	3,256	3,392	3,178	3,522	3,868
(Cash and deposits)	1,037	1,273	1,077	1,128	1,375	1,022	1,275	1,592
Non-current assets	7,862	7,142	7,896	7,933	8,083	8,023	8,147	8,246
(Land and buildings, etc.)	4,191	4,087	4,332	4,334	4,596	4,579	4,662	4,611
Total assets	11,480	10,497	11,599	11,189	11,475	11,202	11,669	12,115
Current liabilities	3,566	2,793	3,482	3,020	3,517	2,873	3,086	2,696
Non-current liabilities	6,398	6,259	6,565	6,506	6,241	6,564	6,756	7,366
Total liabilities	9,964	9,052	10,048	9,526	9,758	9,438	9,843	10,063
Net assets	1,515	1,444	1,550	1,662	1,717	1,763	1,826	2,052
Total liabilities and net assets	11,480	10,497	11,599	11,189	11,475	11,202	11,669	12,115
Equity ratio	13.2%	13.8%	13.3%	14.9%	15.0%	15.7%	15.6%	16.7%
Borrowings, etc. (long-term & short-term)	6,234	5,715	6,051	5,369	5,125	5,356	5,523	5,953



Overview of Consolidated Statements of Income

- ✓ Operating profit increased significantly due to the price pass-through of price hikes.
- ✓ Net sales increased due to acquisition of the additional compensation.
- ✓ Profit levels were below forecasts due to lack of progress in occupation rates at some existing facilities
- ✓ Profits were squeezed due to temporary labor costs, but labor costs are expected to be normalized in the future due to a reduction in the number of retired and temporary staff.

(Millions of yen)

	FY24.3 Full Year ACT	FY25.3 Full Year Plan	FY25.3 4Q ACT	FY25.3 Full Year (Apr – Mar)	Progress
Net sales	16,662	18,965	5,009	19,204	101.3%
Operating profit	△81	503	118	341	67.8%
%	△0.5%	2.7%	2.4%	1.8%	-
Ordinary profit	197	461	169	374	81.0%
%	1.2%	2.4%	3.4%	1.9%	-
Profit before income taxes	258	461	152	357	77.5%
%	1.5%	2.4%	3.0%	1.9%	-
Profit attributable to owners of parent	189	357	206	365	102.3%
%	1.1%	1.9%	4.1%	1.9%	-



Quarterly Trends of Consolidated Statements of Income (FY24.3 – FY25.3)

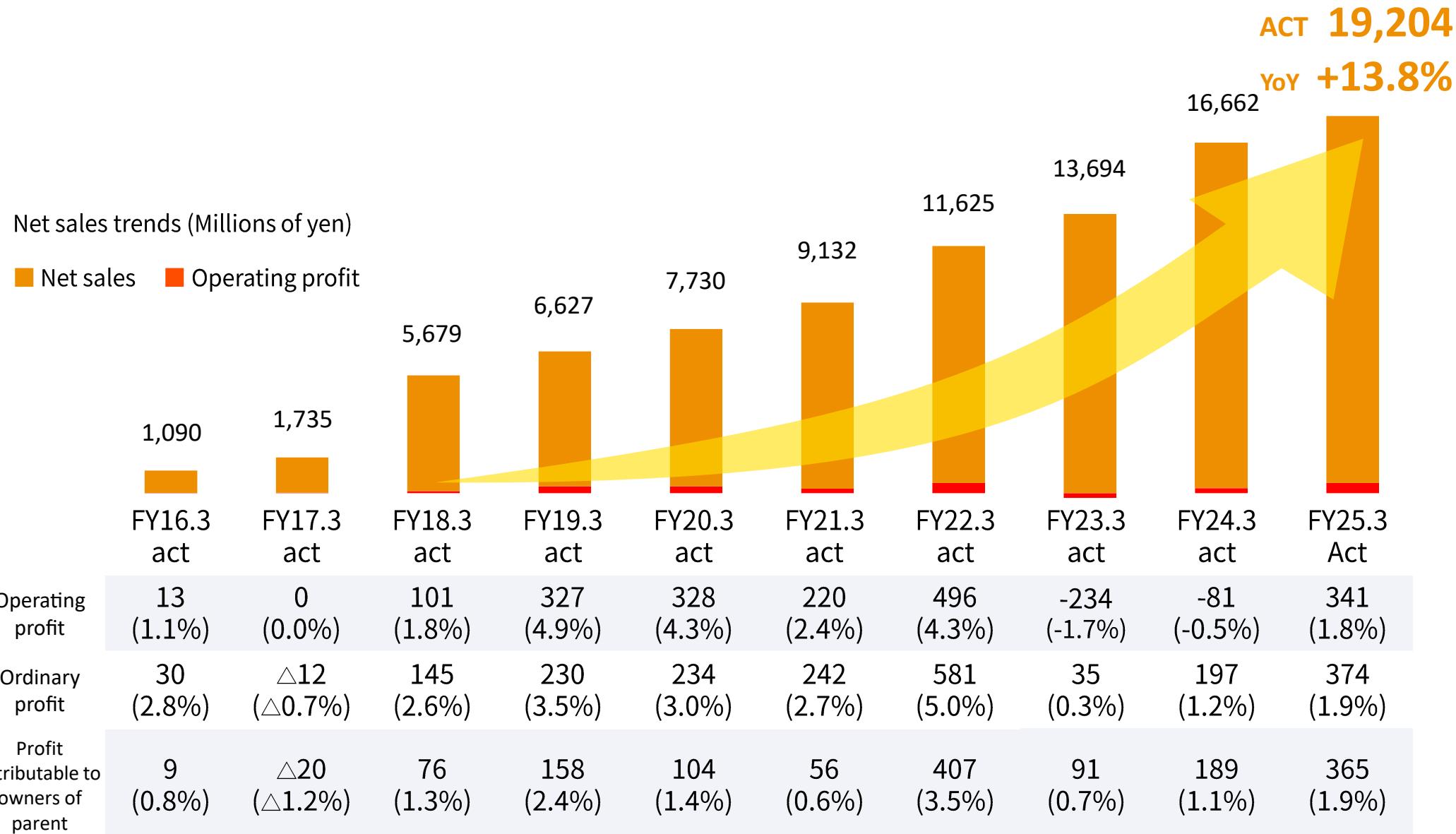
(Millions of yen)

	FY24.3				FY25.3			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Net sales	3,959	4,152	4,182	4,369	4,564	4,717	4,914	5,009
Operating profit	27	7	-94	-21	42	71	110	118
%	0.7%	0.2%	-2.2%	-0.5%	0.9%	1.5%	2.2%	2.4%
Ordinary profit	69	41	-107	194	69	56	80	169
%	1.7%	1.0%	-2.6%	4.4%	1.5%	1.2%	1.6%	3.4%
Profit before income taxes	97	41	-110	257	65	60	80	152
%	2.5%	1.0%	-2.6%	5.9%	1.4%	1.3%	1.6%	3.0%
Profit attributable to owners of parent	46	22	-67	188	47	55	57	206
%	1.2%	0.5%	-1.6%	4.3%	1.0%	1.2%	1.2%	4.1%

*For FY24.3, the provisional accounting treatment related to business combinations has been finalized. Accordingly, the figures for the first to third quarters of FY24.3 have been adjusted to reflect the finalized accounting treatment.



Trends in Net Sales, Operating Profit, Ordinary Profit, Profit Before Income Taxes and Profit

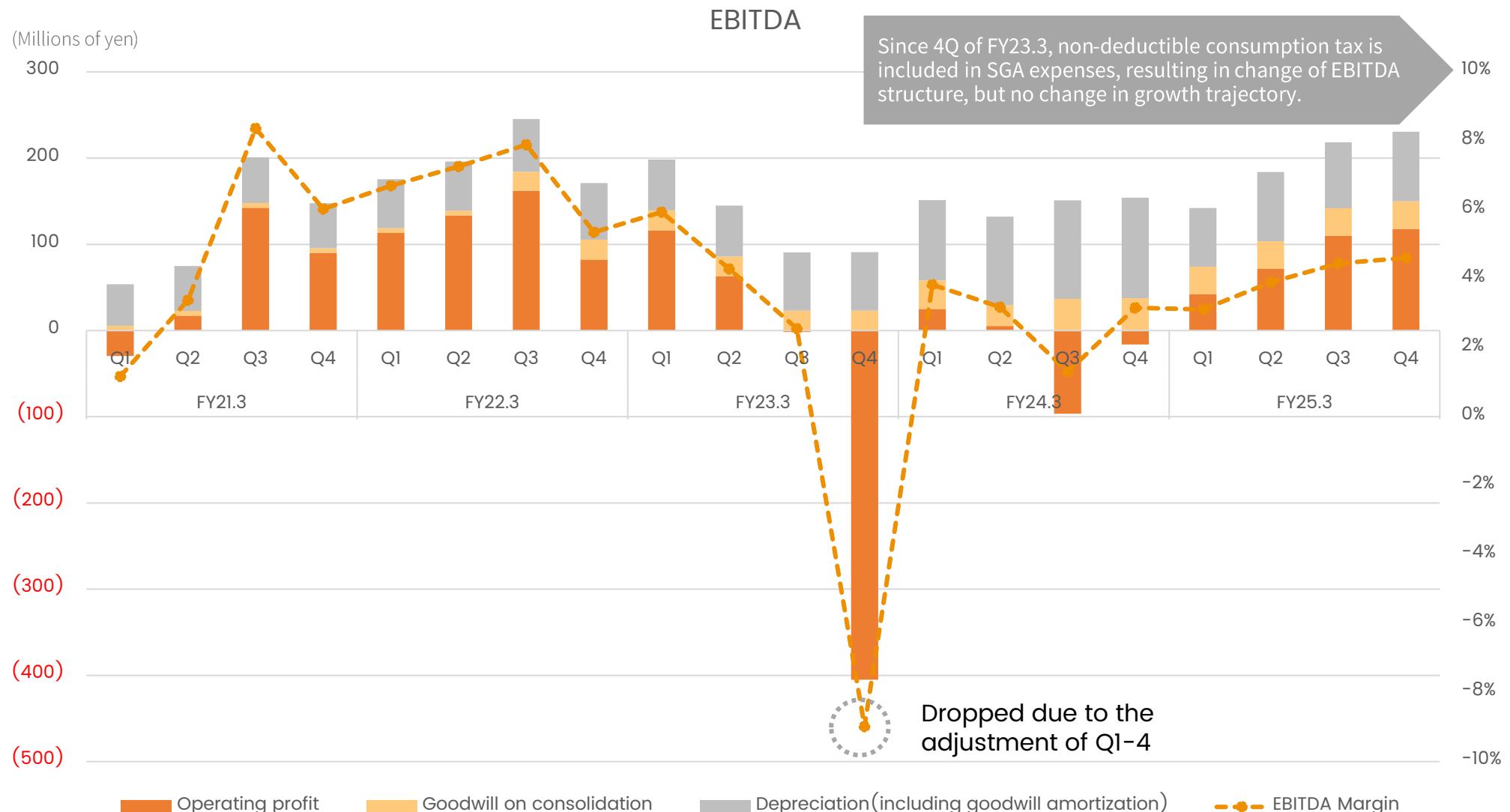


Note: Unconsolidated basis for FY2012 through FY2017 and consolidated basis for FY2018 and thereafter



Quarterly Trends of EBITDA

- ✓ Operating profits has raised, and EBITDA is on an upward trend.



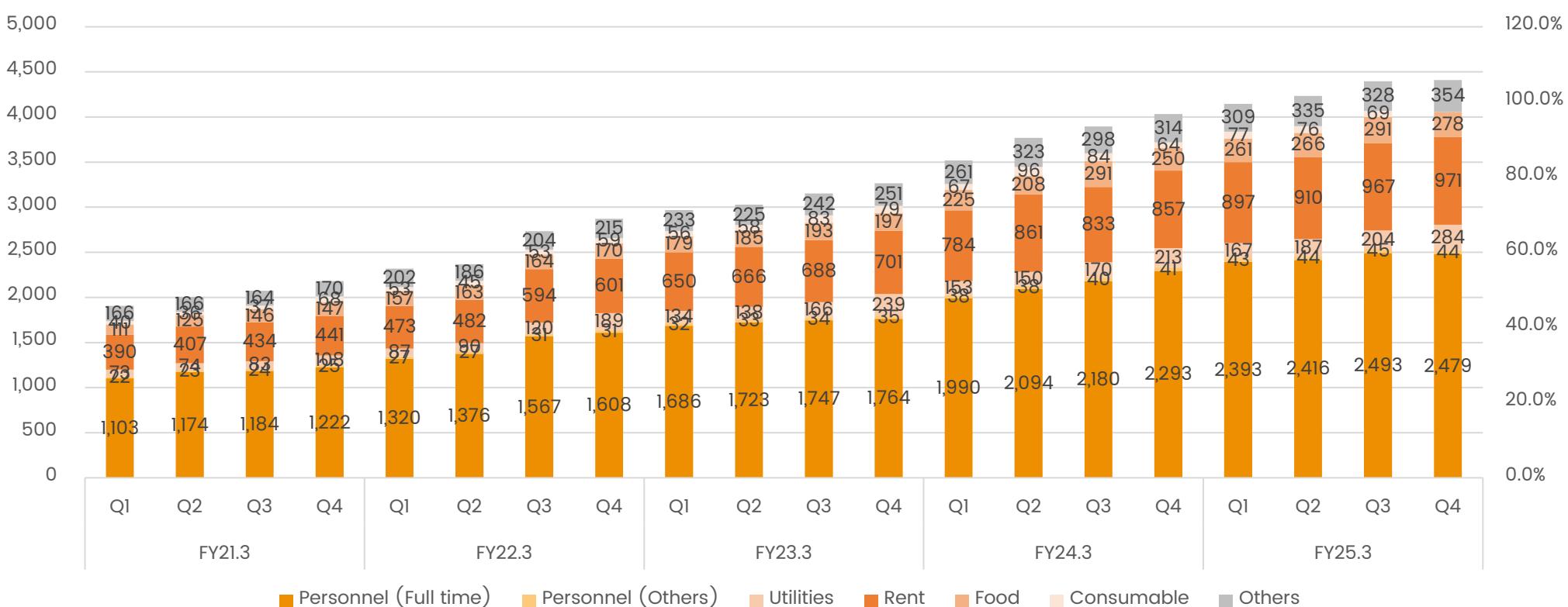


Breakdown of Cost of Sales

- ✓ A buffer of food costs (126 mil JPY) was incorporated in the plan, but the buffer was offset due to a hike of 110 mil JPY against the plan due to soaring raw material costs.
- ✓ Utilities costs fell by -140 mil JPY against a buffer of 226 mil JPY, as the rise was 85 mil JPY. The trend is still uprising, despite the recovery through price pass-on and the receipt of government subsidies during the winter season. We will consider to raise prices again if necessary.
- ✓ We have completed the price pass-on of food cost increases up to last year, but unit price increases have continued, particularly for rice, so we consider to pass on additional costs in FY26.3.

(Millions of yen)

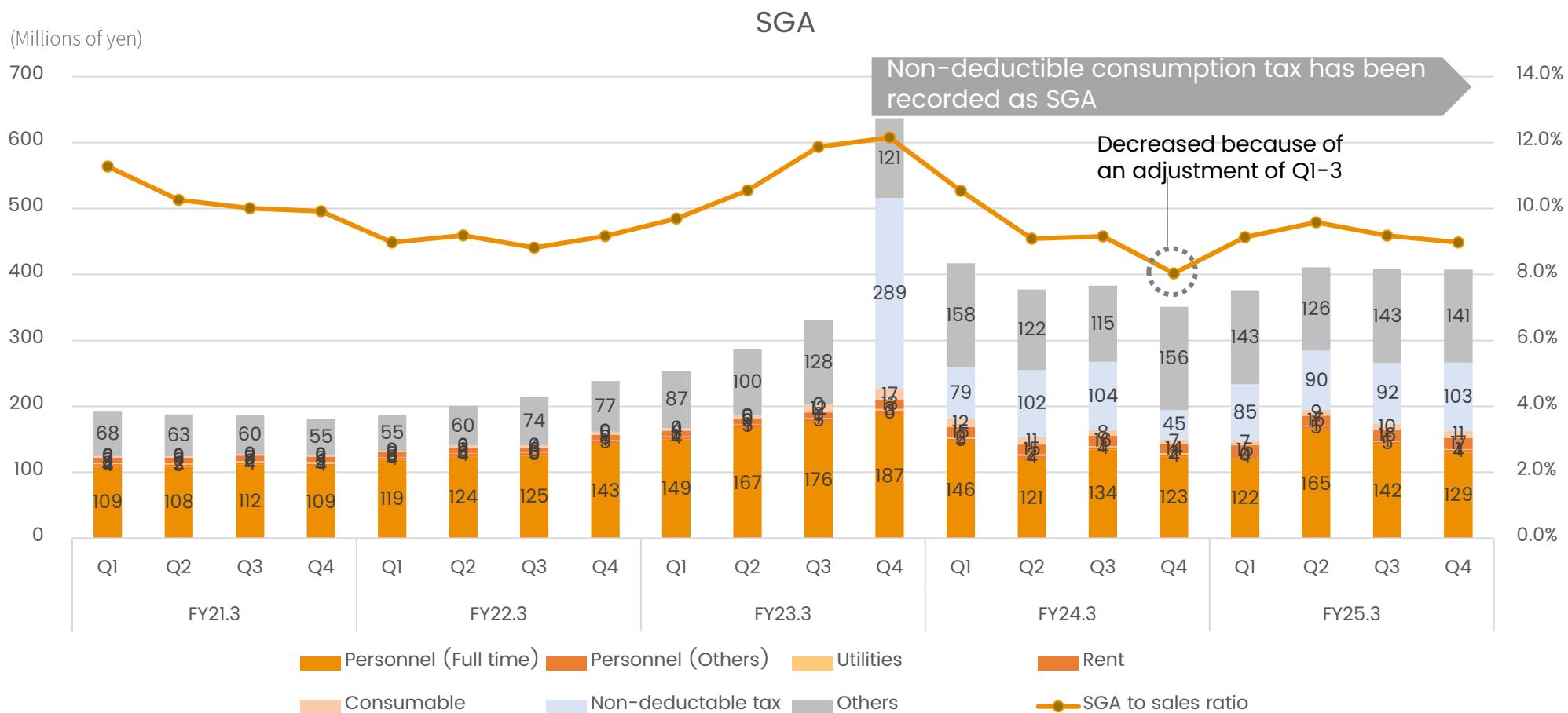
Cost of Sales





Breakdown of SGA

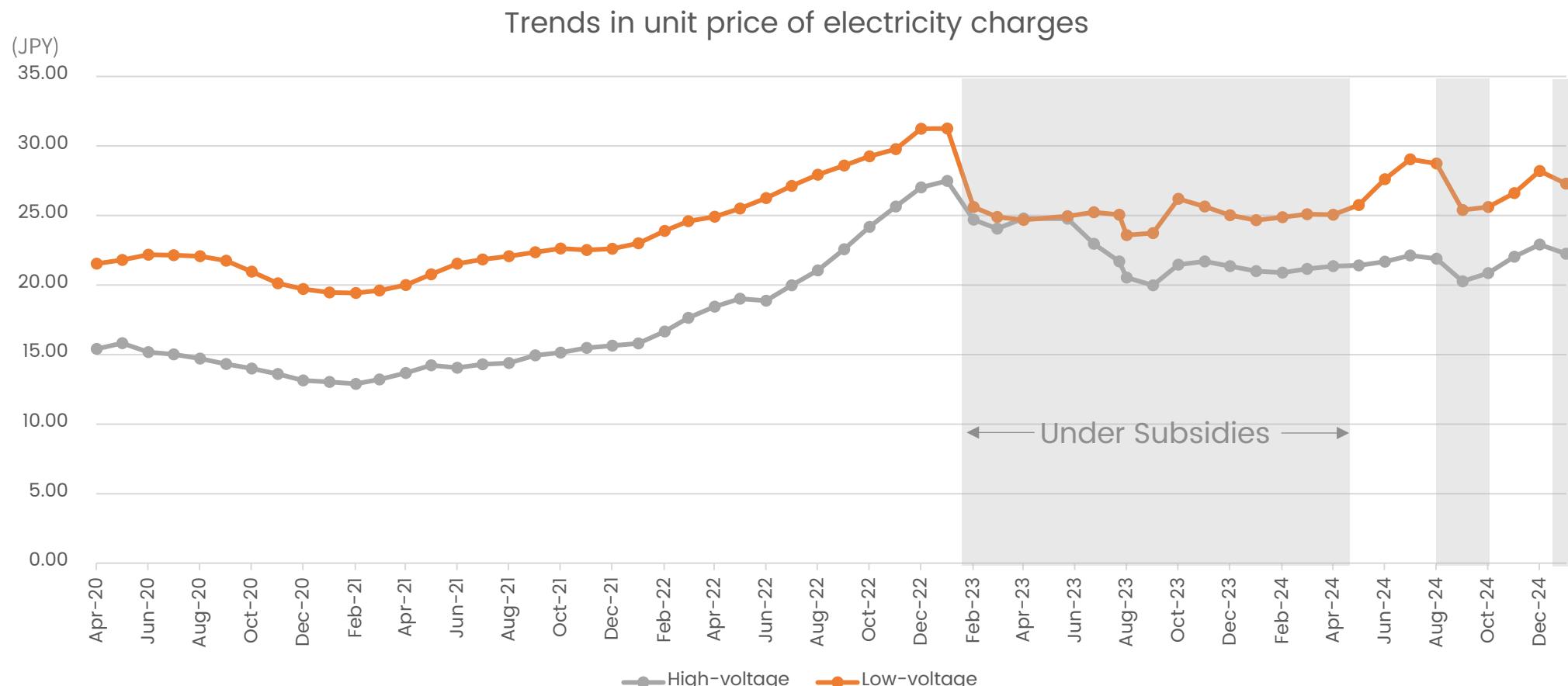
- ✓ In Q2, a temporary rise of SGA to sales ratio was shown, but SGA has been decreasing trend as a result of DX
- ✓ The first phase of DX was completed in FY25.3, and in FY26.3 SGA sales ratio will be decreased





Soaring Electricity Charges

- ✓ The subsidy has been resumed for the specific period of high demand.
- ✓ Efforts are being made to control the increase by reviewing electricity contracts, and if necessary, passing on the price.
- ✓ Both low-voltage and high-voltage power services are utilized at the facilities owned by the Company.



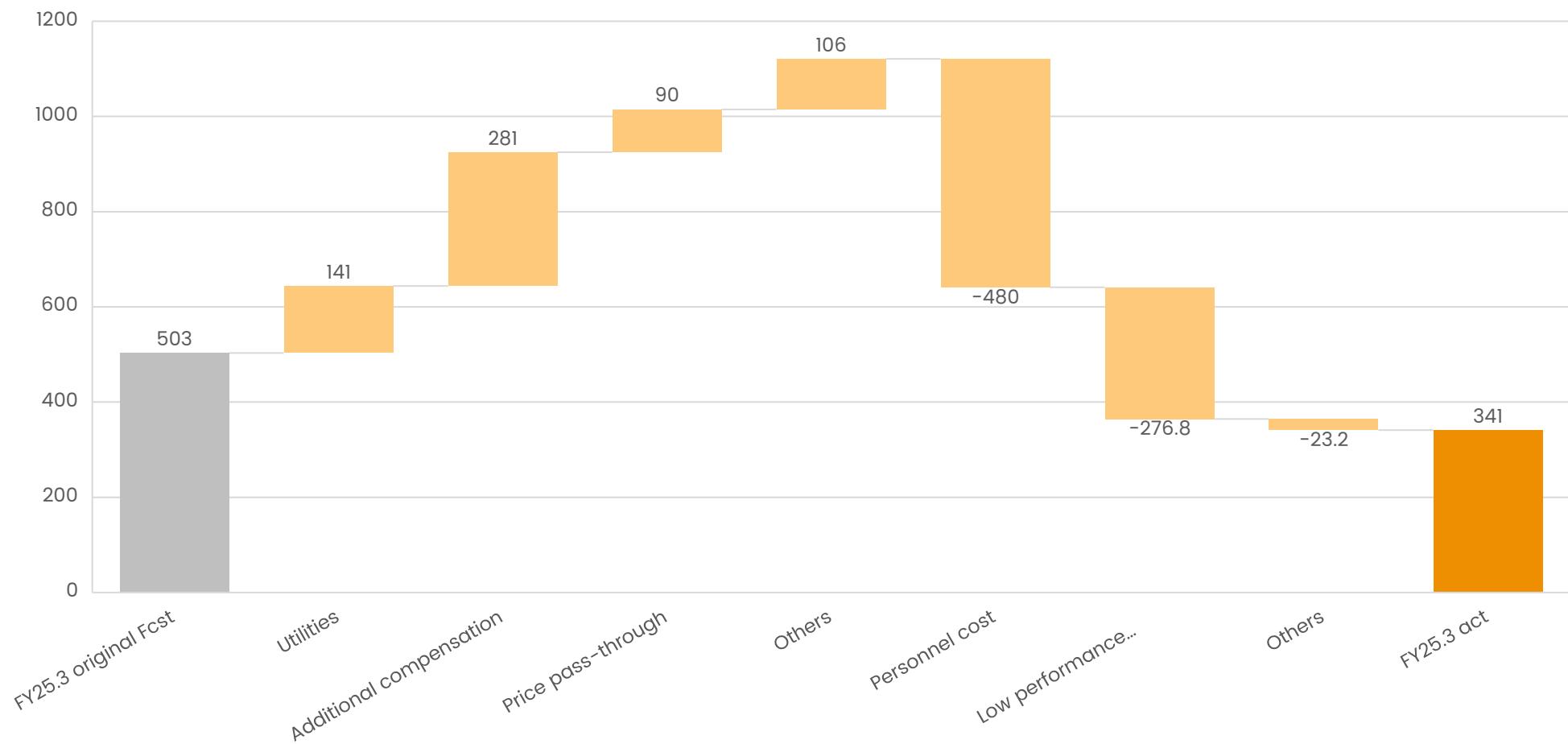
Trends in unit price of electricity charges

Amount of subsidy

Period	High : JPY	Low : JPY
(2023.2-2023.9)	3.5	7
(2023.10-2024.5)	1.8	3.5
(2024.8-2024.9)	2.0	4.3
(2024.10)	1.3	2.5

Major Factor of Decreasing in Operating Profit in FY25.3

- ✓ While having additional incomes due to additional compensation and price pass-through, the unexpected personnel cost and the slow improvement of low performance facilities made significant negative impact
- ✓ Soaring of personnel cost has been peaked out, and we don't consider such big difference after FY26.3





Initiatives for generating profit

Occupancy rate

Agency margins for new contract

Personnel cost

Disability support business



Status of low performance facilities

- ✓ Due to the some low performance facilities, sales profit decreased significantly
- ✓ We believe we still have competitive advantage, and continue to focus on improving occupancy by stabilizing operating structure

FY25.3 low performance facilities in Sales

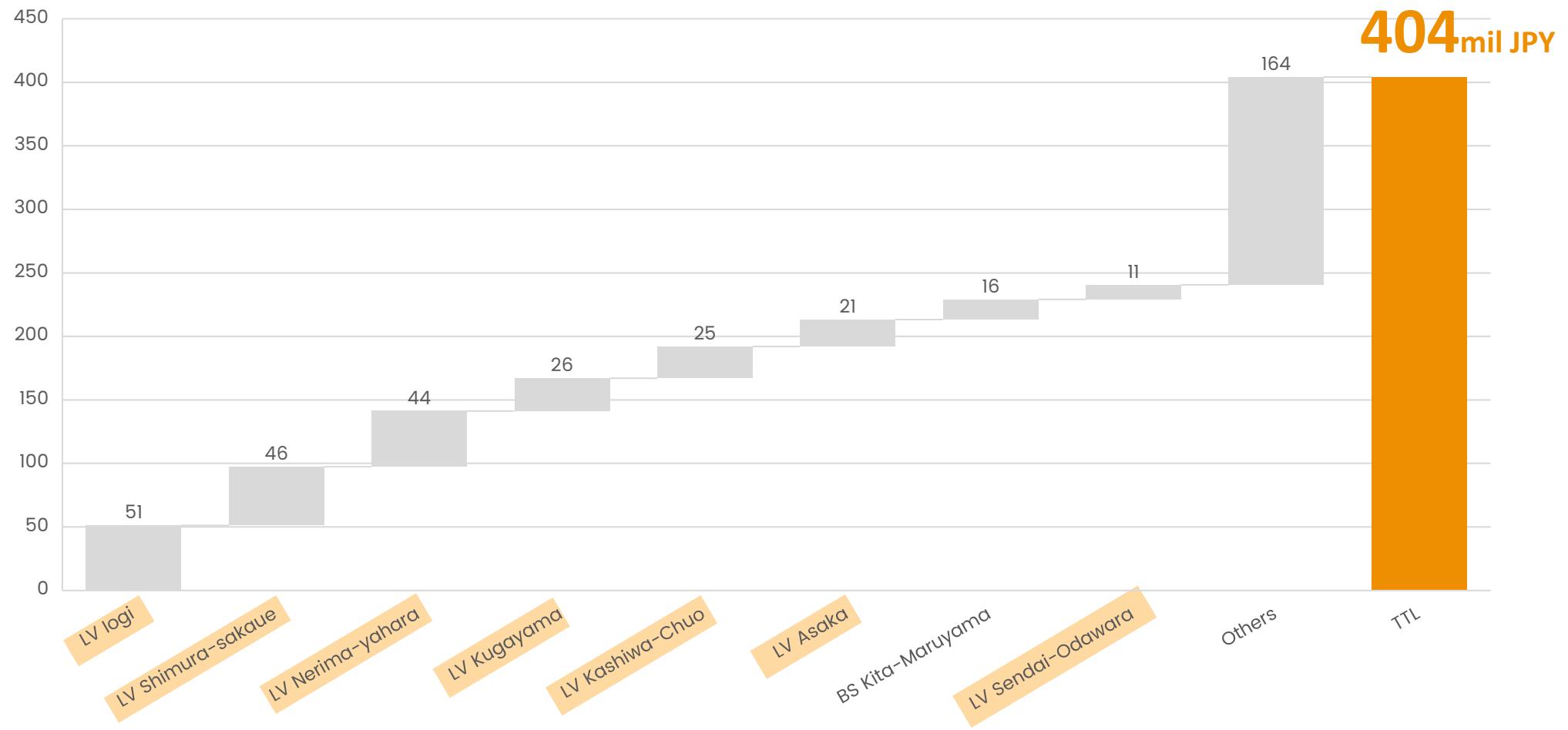
Facility name	Occupancy rate					Difference Vs budget (mil JPY)
	End of FY24.3 4Q	End of FY25.3 1Q	End of FY25.3 2Q	End of FY25.3 3Q	End of FY25.3 4Q	
Livrary Nerimayahara	48.3%	51.6%	60.0%	58.3%	67.5%	-46.3
Livrary Shimura-sakaue	27.9%	38.7%	47.3%	52.7%	49.5%	-44.3
Blue Star Kita-Maruyama	71.5%	74.0%	80.0%	83.0%	81.0%	-22.7
Livrary logi	—	—	18.3%	31.0%	35.2%	-6.1
Livrary Kugayama	30.3%	45.5%	50.0%	56.1%	59.1%	-79.2
Livrary Sendai Odawara	48.9%	63.0%	64.1%	77.2%	92.4%	-46.8
Livrary Kashiwa-Chuo	—	32.4%	39.4%	53.5%	52.1%	-31.4



Potential Operating Profit (Quarterly basis)

- ✓ Various initiatives are on going to improve profits for Shimura-sakaue, Nerima-Yahara, Kugayama and logi.
- ✓ There are rooms to be improved with the possibility of 404 mil JPY on quarterly basis.

(Millions of yen)



New facilities



Occupancy Rate of New Facilities

- ✓ As for newly opened facilities, occupancy rates have not yet reached steady state level, especially for large facilities, but the management structure is being put in place and occupancy rates are expected to improve in the future.
- ✓ Regarding the disabilities support business, the occupancy rate will be improved by hiring of the specified skilled foreign workers.

Occupancy rate facilities opened less than 1 year

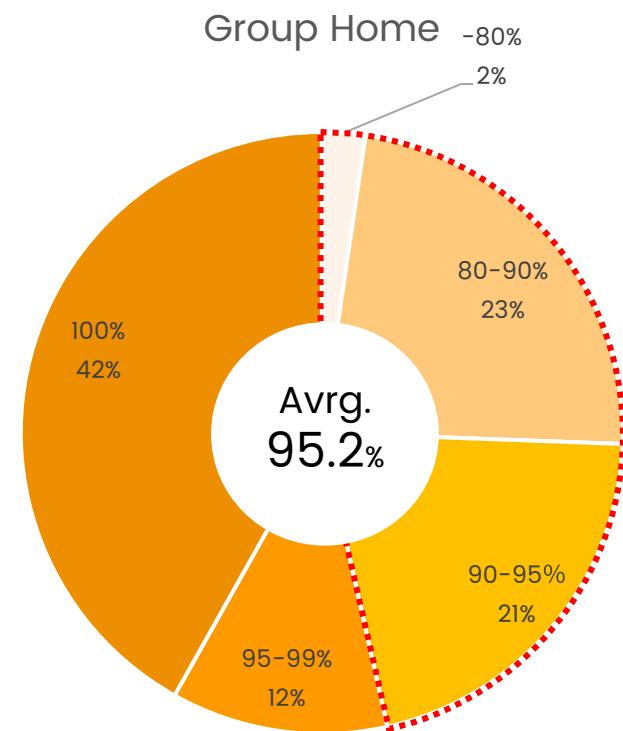
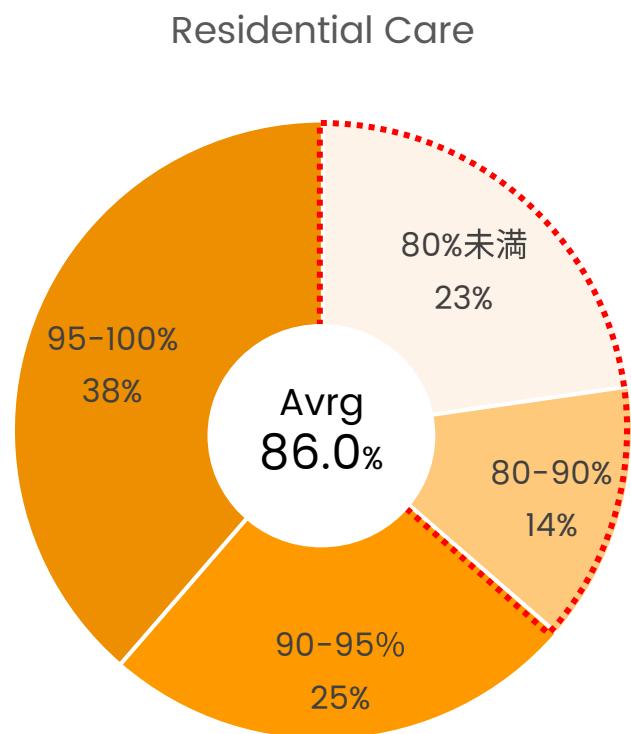
	Facility	Opened	Occupancy rate			
			End of Q1	End of Q2	End of Q3	End of Q4
Elderly Care	Livrary Kugayama	2023 Oct	45.5%	50.0%	56.1%	59.1%
	Livrary Kashiwa-Chuo	2024 Mar	32.4%	39.4%	53.5%	52.1%
	Livrary Yokohama-Maruyama	2024 Apr	44.4%	85.2%	100%	96.3%
	Livrary Asaka	2024Jun	2.9%	25.0%	39.7%	55.9%
	Livrary Kobe-Maya*	2024 Jul	—	63.0%	66.7%	66.7%
	Livrary logi	2024 Jul	—	18.3%	31.0%	35.2%
Disabilities Support	Livrary Matsudo-Kamihongo	2024 Oct	—	—	44.3%	60.0%
	Sunny Spot Higashi-Hashimoto	2024 Mar	40.0%	55.5%	55%	55.0%
	Sunny Spot Kashiwa-Kizakidai	2024 Sep	—	—	—	—
	Sunny Spot Fuchinobe3-1	2024 Oct	—	—	30%	70.0%
	SS Matsudo-Kamihongo	2024 Oct	—	—	25.0%	45.0%
Sunny Spot Yamahana14		2024 Oct	—	—	65.5%	73.9%

*existed Kobe-Rokko was converted to Kobe-Maya



Status of occupancy rate: Elderly care

- ✓ Our business model, aimed at the largest segment, has a high breakeven point, but profits are generated more quickly above a certain level, so we continue to focus on improving occupancy rates
- ✓ As for residential care facilities, the number of facilities with occupancy rates above 90% was increased to 63%.
- ✓ While the average occupancy rate exceeds 95%, we are aiming for improvement of the low performance

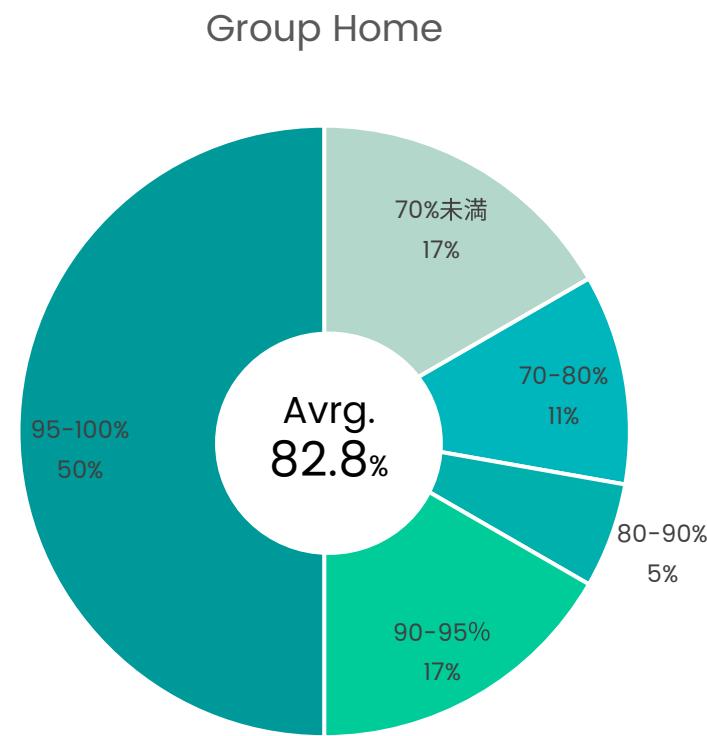
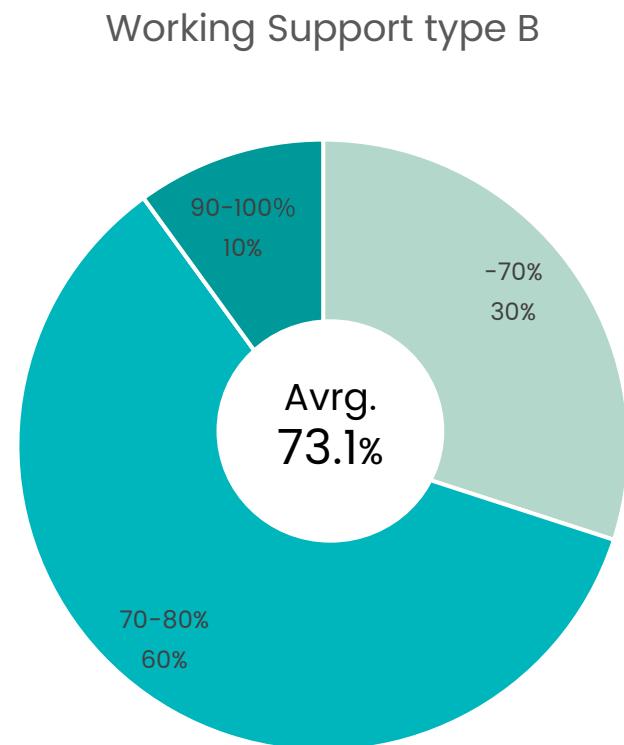


(as of 31st March 2025)



Status of occupancy rate: Disabilities Support

- ✓ Our standard occupancy rate is set at 70% for the business for working support type B, but might be increased in the future.
- ✓ The performance of group homes will be improved in near future when we hire enough care workers including the specified skilled foreign workers.



(as of 31st December 2024)



Initiatives for generating profit

Occupancy rate

Agency margins for new contract

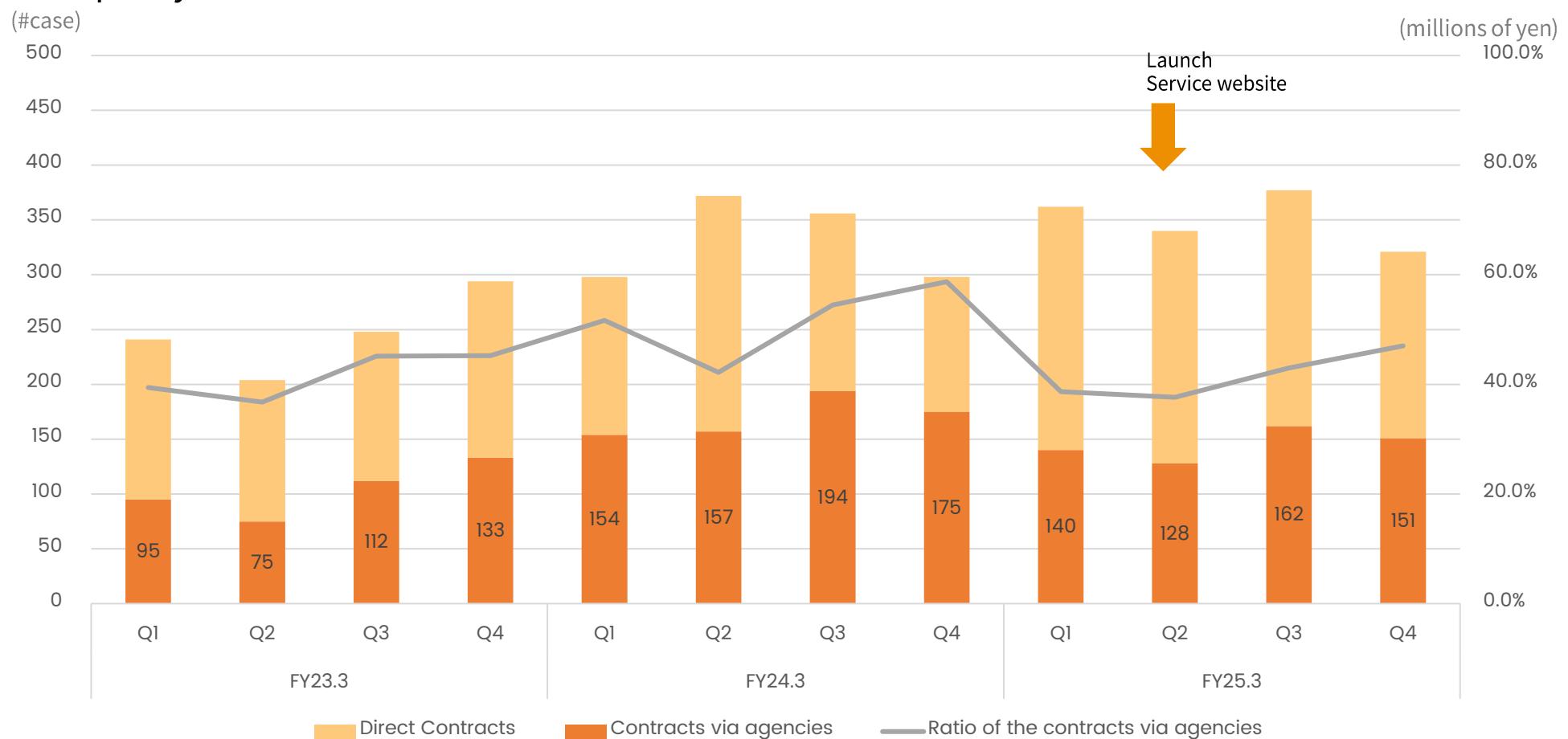
Personnel cost

Disability support business



Status of agency margins for the client contract

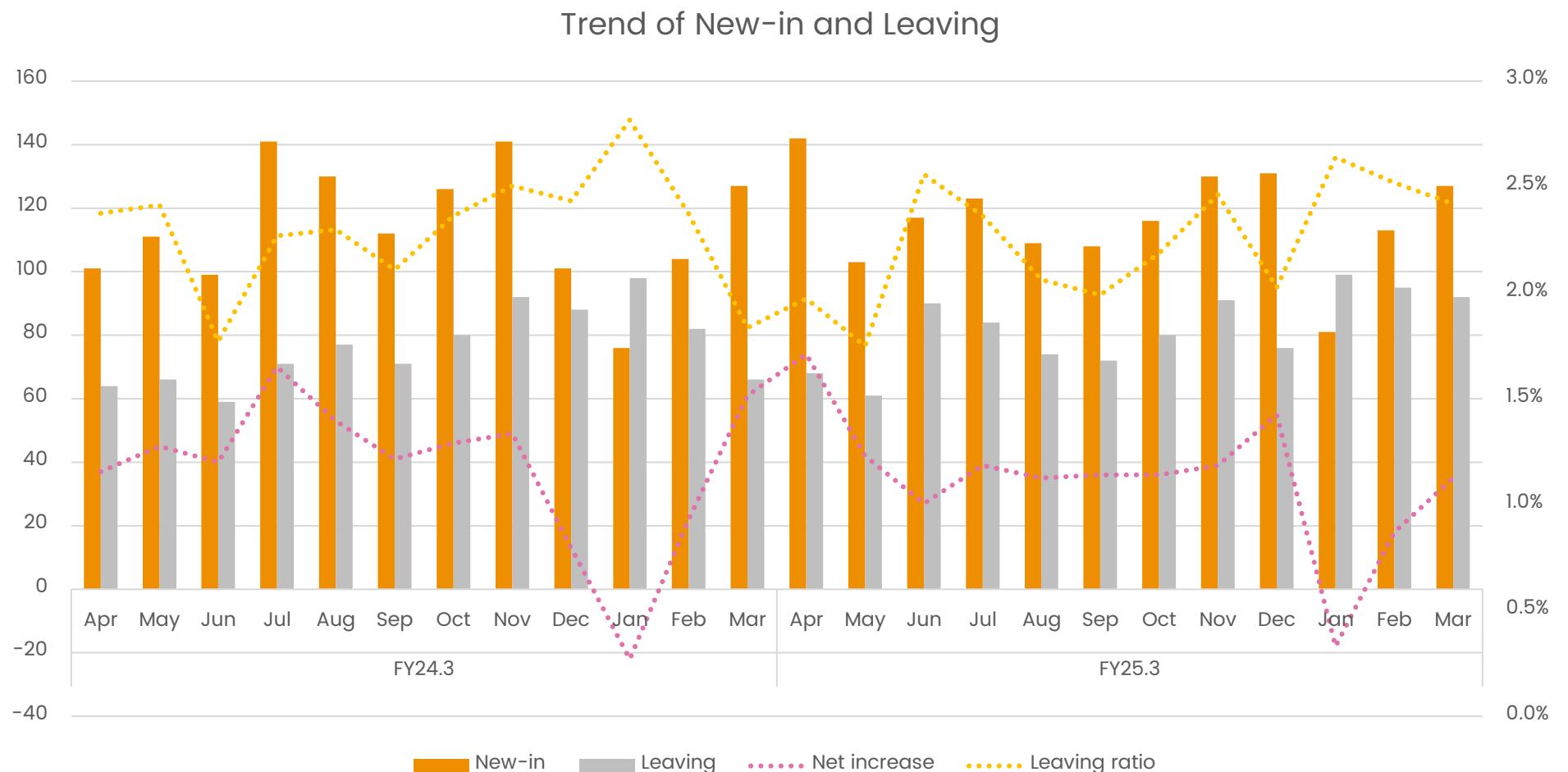
- ✓ The ratio of contracts through agencies is declining as effects of DX and the launch of the service website.
- ✓ In order to promote contracts through the own website, continue to operate online ad
- ✓ The main reason for the high proportion of agency contracts is that the majority of new contracts are for underperforming facilities. However, they are expected to be reduced once the expected occupancy rate is reached





Trend of new-in and leaving

- ✓ Net new-in is stabilized at the level of 100 people/month excluding January when the number of die increased.
- ✓ The effects of DX could be shown in the number.
- ✓ # of leaving will be decreased due to the service expansion towards nursing care.





Initiatives for generating profit

Occupancy rate

Agency margins for new contract

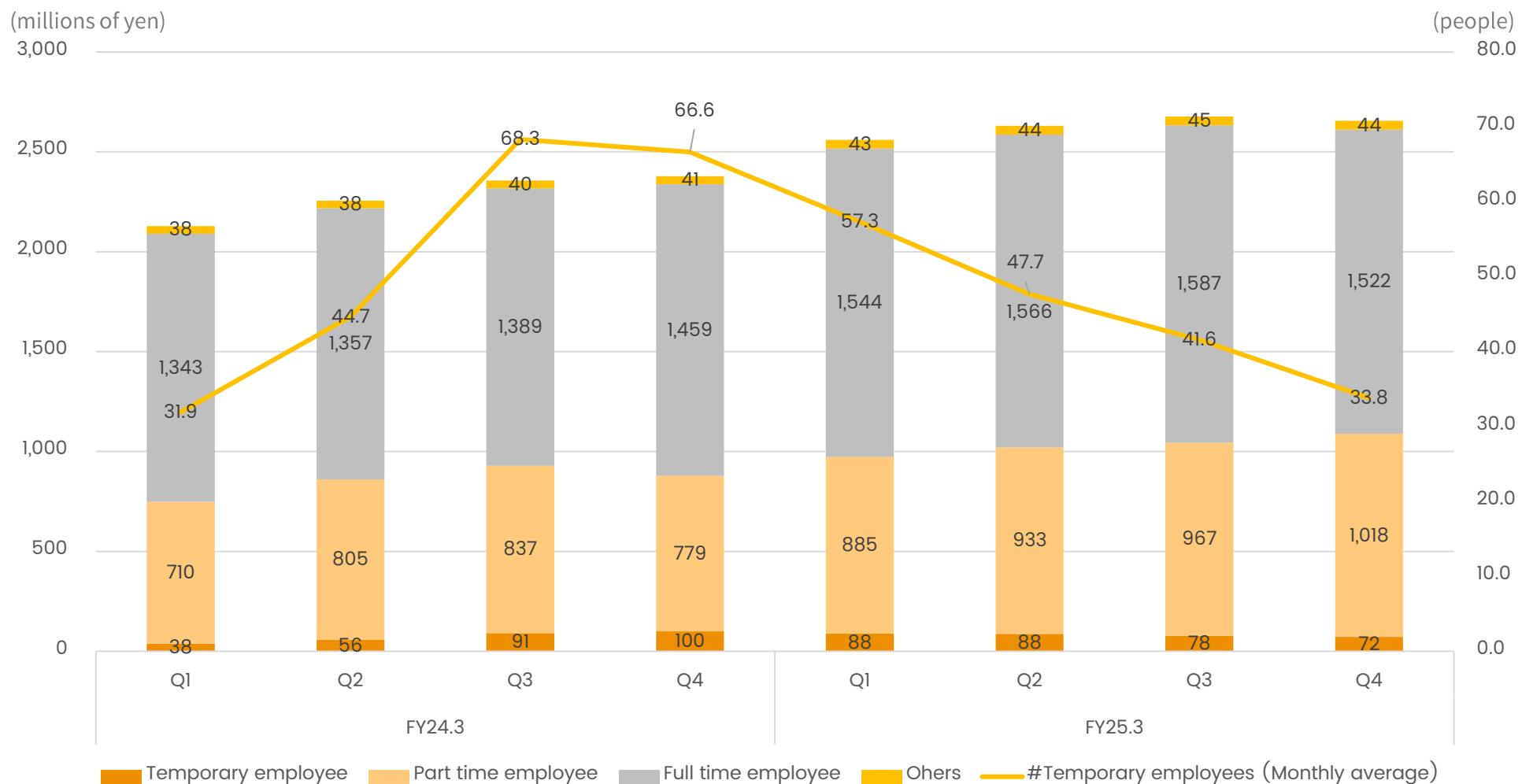
Personnel cost

Disability support business



Status of Personnel cost

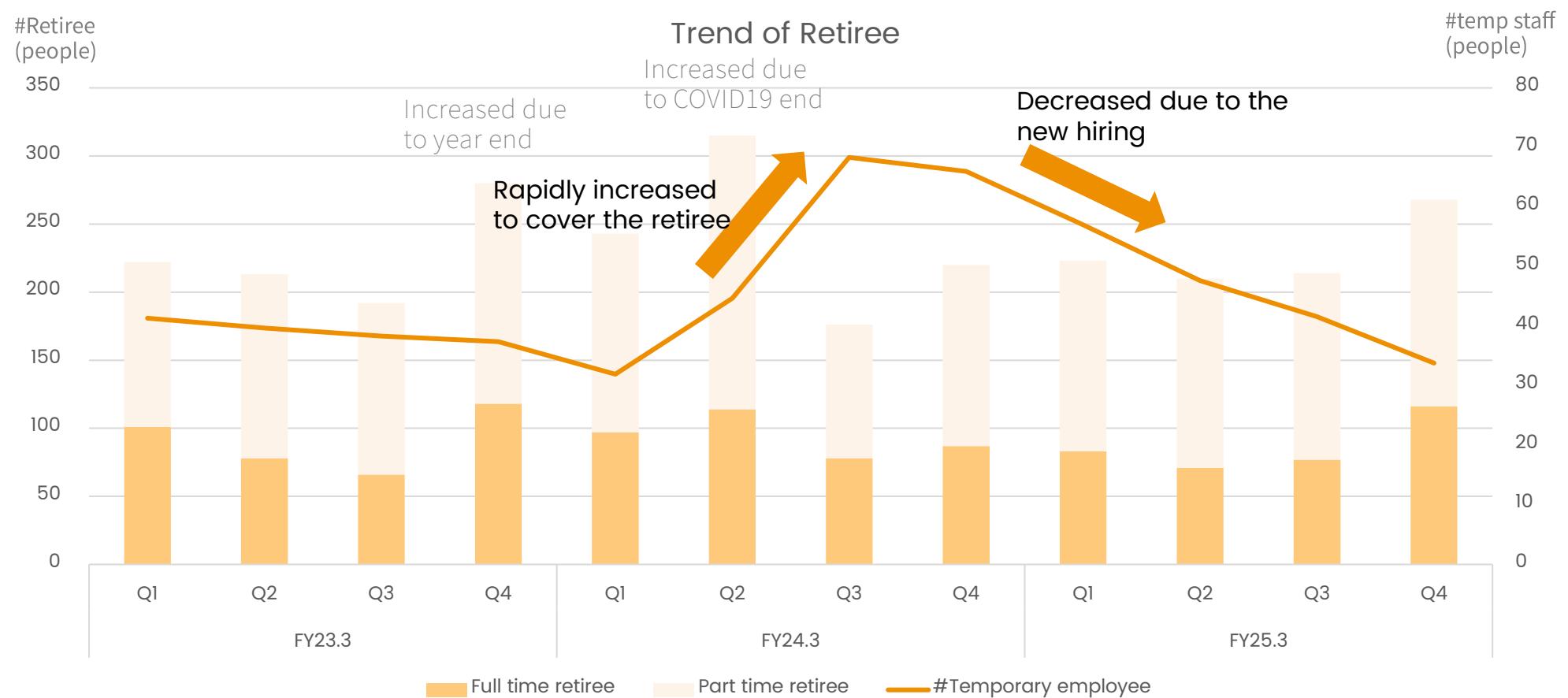
- ✓ The number of temporary workers has been on the decline due to the steady increase in the number of skilled foreign workers
- ✓ In Q4, while the number of temporary staff for the disabilities support business and nursery business, the number for the elderly care business decreased towards 22people/month





Status of retiree

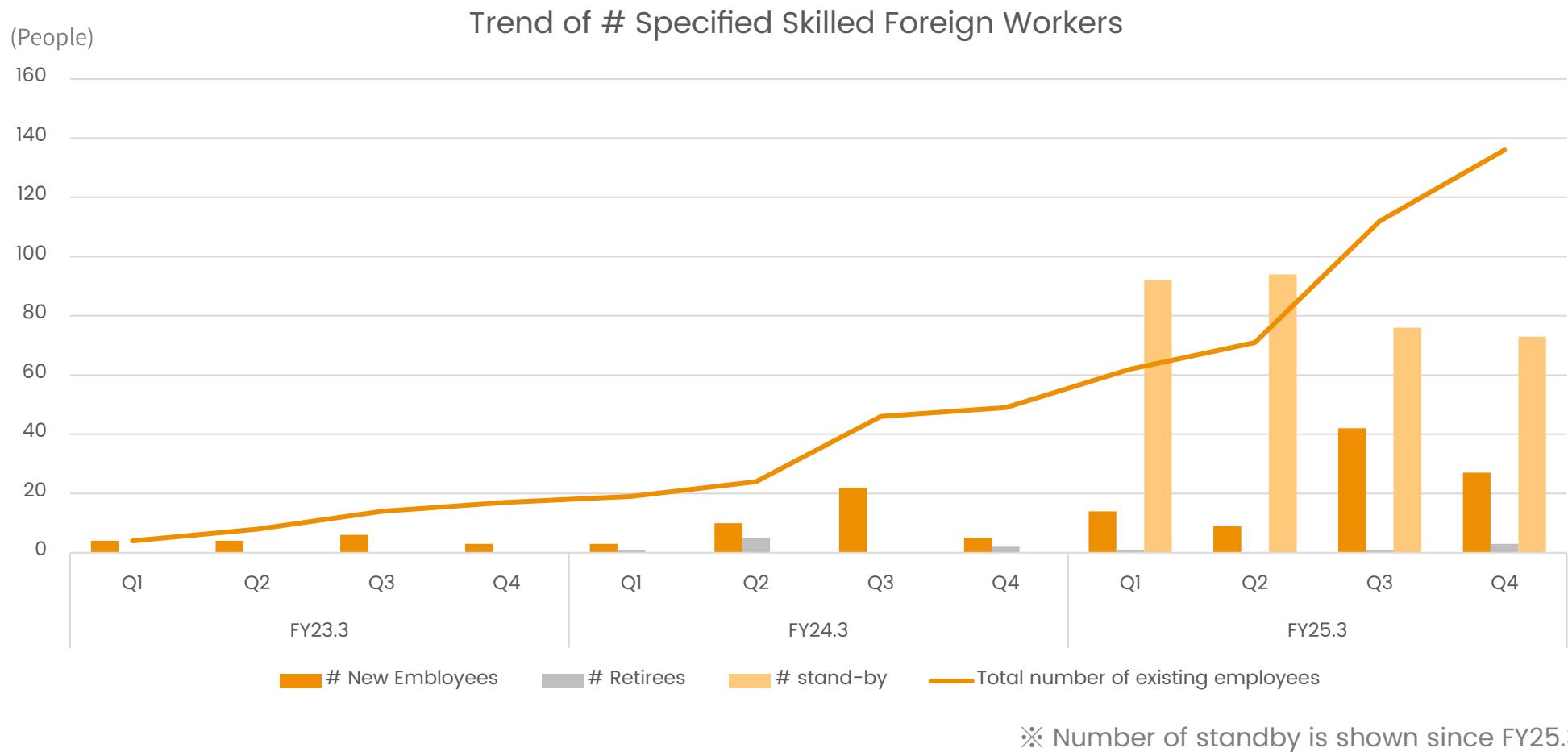
- ✓ In order to avoid increasing the number of retiree, implement counter measures





Utilizing Specified Skilled Foreign Workers

- ✓ Actively accepting of specified skilled foreign workers, and the total number reached to 136 people, 8.7% of total full time employees, at the end of this fiscal year
- ✓ Expanding the hiring to the disabilities support business.
- ✓ Hiring specified skilled foreign workers is a cost effective solution in the mid-term because their retention rate is higher than Japanese workers.





Initiatives for generating profit

Personnel cost

Agency margins for new contract

Occupancy rate

Disability support business



Business status of Challenge Platform

- ✓ While the disabilities support business had been turned to profitability since Q1, the delay in operation of newly opened facilities due to personnel shortage made negative impact to the profit
- ✓ Continue to strengthen workforce to generate more profits
- ✓ Plan continuous development of group home in accordance with high potential demand and high profitability
- ✓ Start the business of elderly care for disabilities





Review of Operations

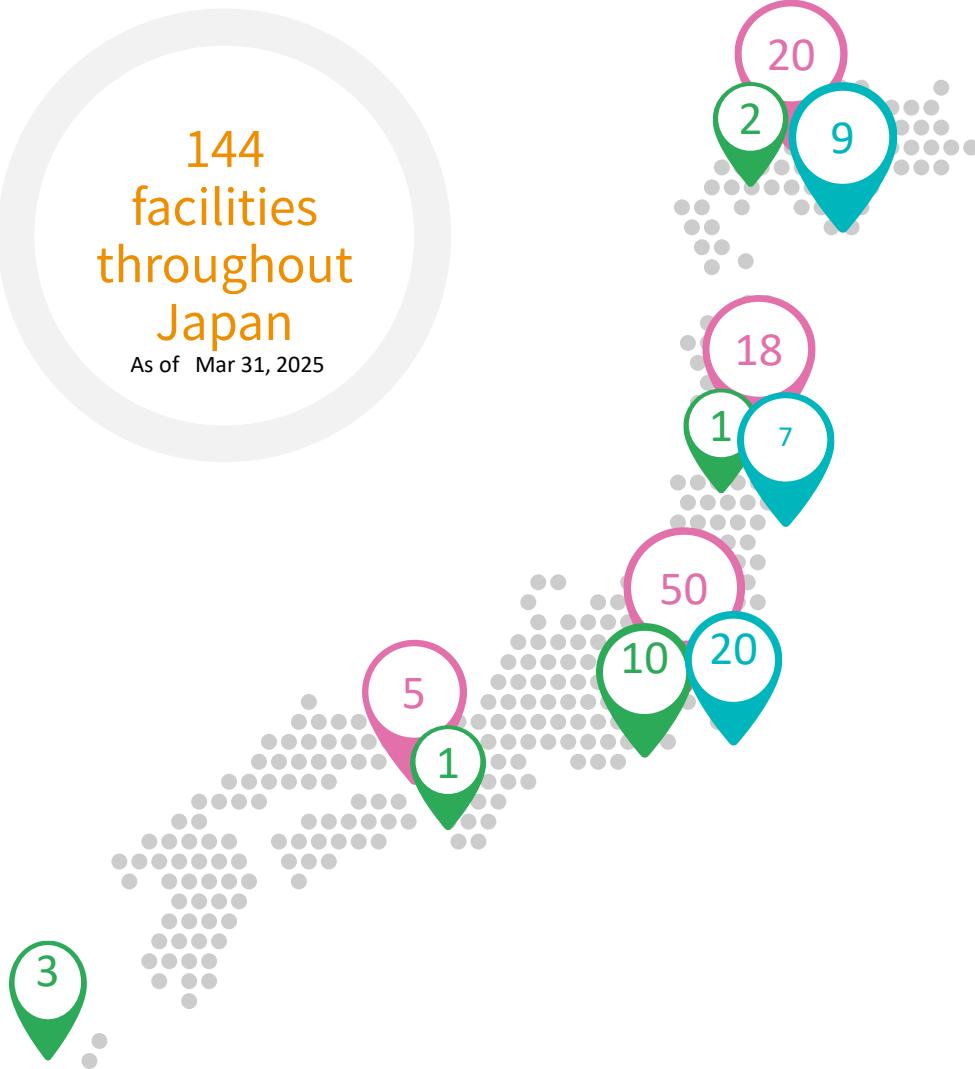


Development Status (including M&A)

Total number of facilities as of the end of Mar 2025
(Figures in parentheses indicate the increase in FY25.3)

144 facilities throughout Japan

As of Mar 31, 2025



Elderly care

Residential care facilities, etc.
Group homes

44 (+3)
49(+2)



Disabilities support

Type B working support facilities
Group homes

11(+1)
24 (+4)



Childcare

Approved childcare facilities
Private in-house childcare facilities
Non-approved childcare facilities

14 (+1)
1 (0)
1 (0)



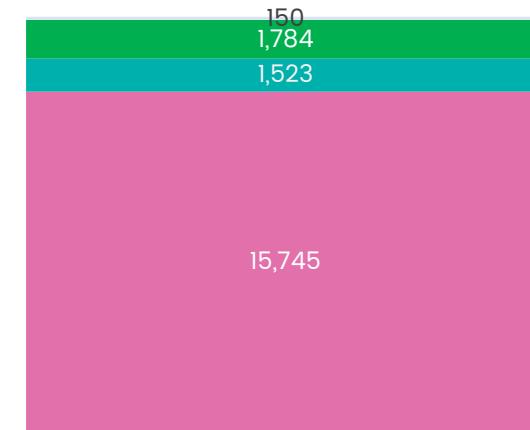
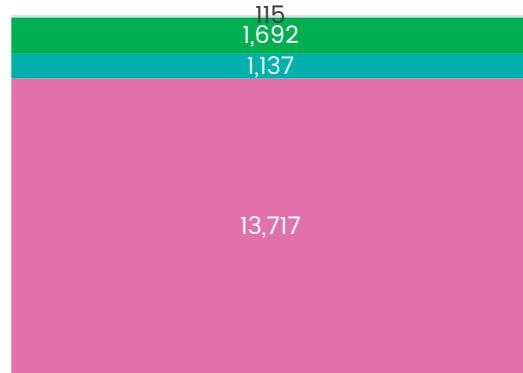
Trends in Net Sales by Business Domain

■ Elderly Care ■ Disabilities Support ■ Childcare ■ Others

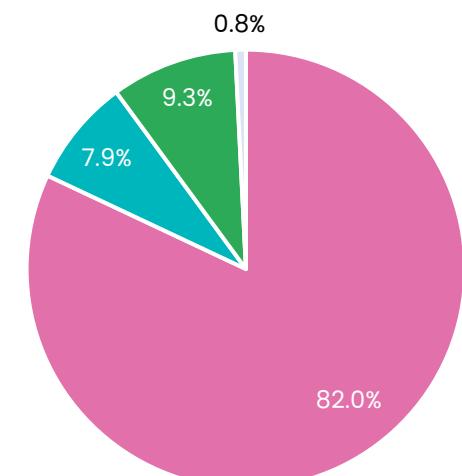
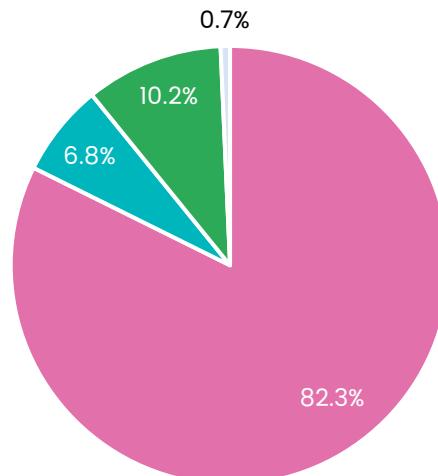
FY24.3 FY

FY25.3 FY

Net Sales
(millions of Yen)



Composition
ratio

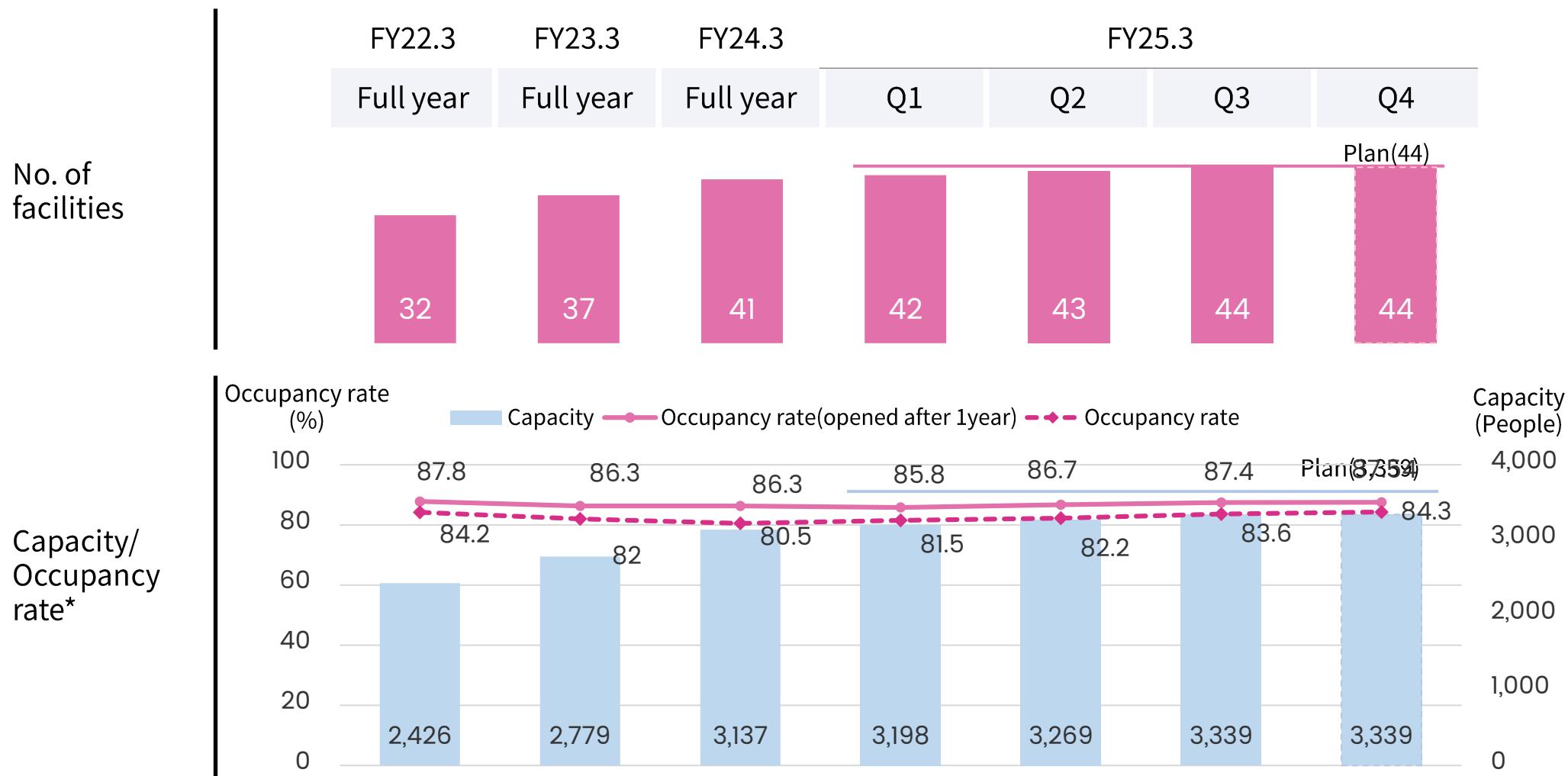




Number of Facilities, Their Capacity and Occupancy Rate

Elderly care: Residential care facilities, etc.

- ✓ Number of residents are constantly increasing



*Occupancy rate is calculated at the end of each period using the formula to the right.

(For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

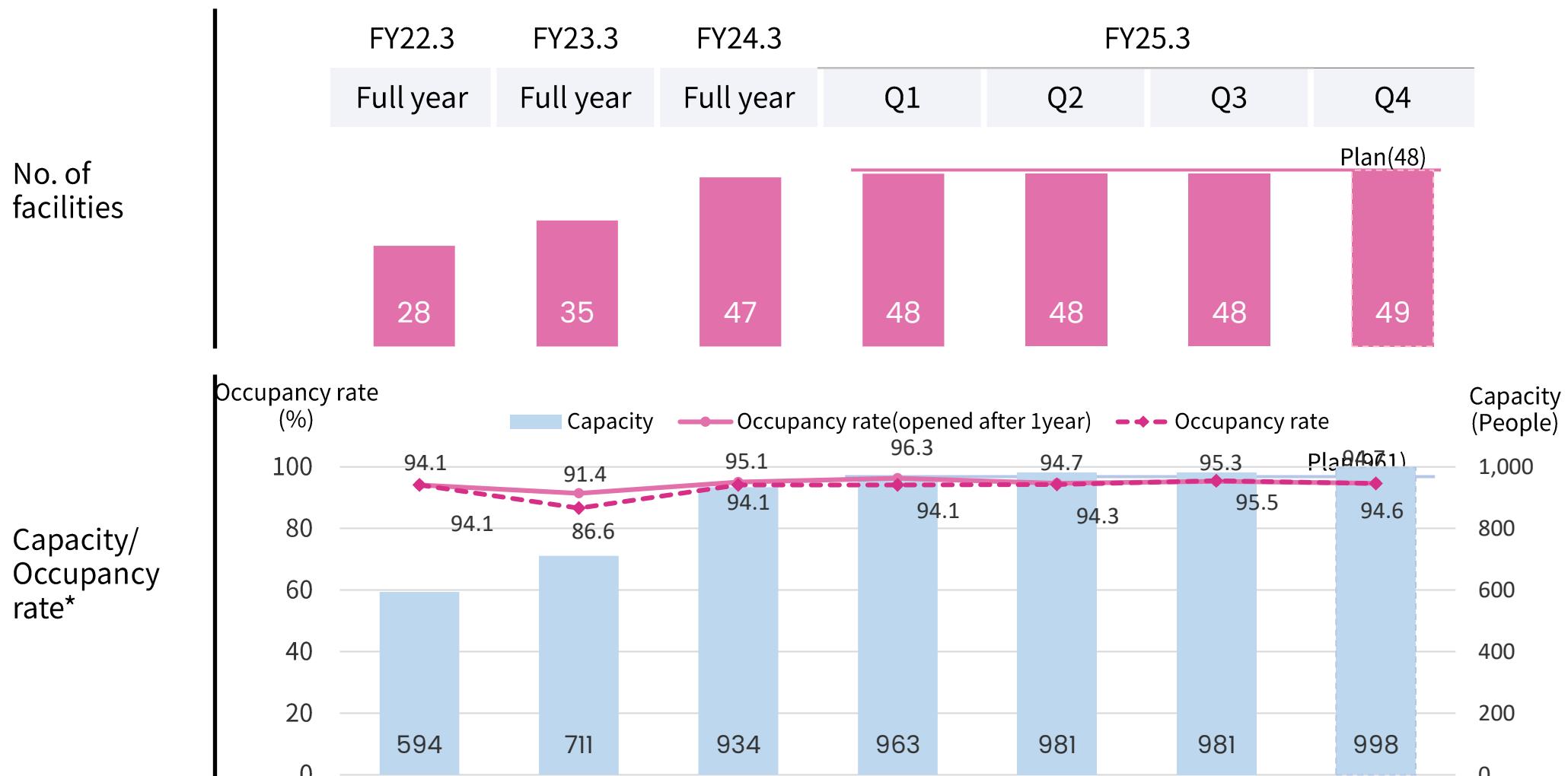
Occupancy rate = $\frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$



Number of Facilities, Their Capacity and Occupancy Rate

Elderly care: Group homes

- ✓ Occupancy rates including new facilities opened within 1 year are going robust



*Occupancy rate is calculated at the end of each period using the formula to the right.

(For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

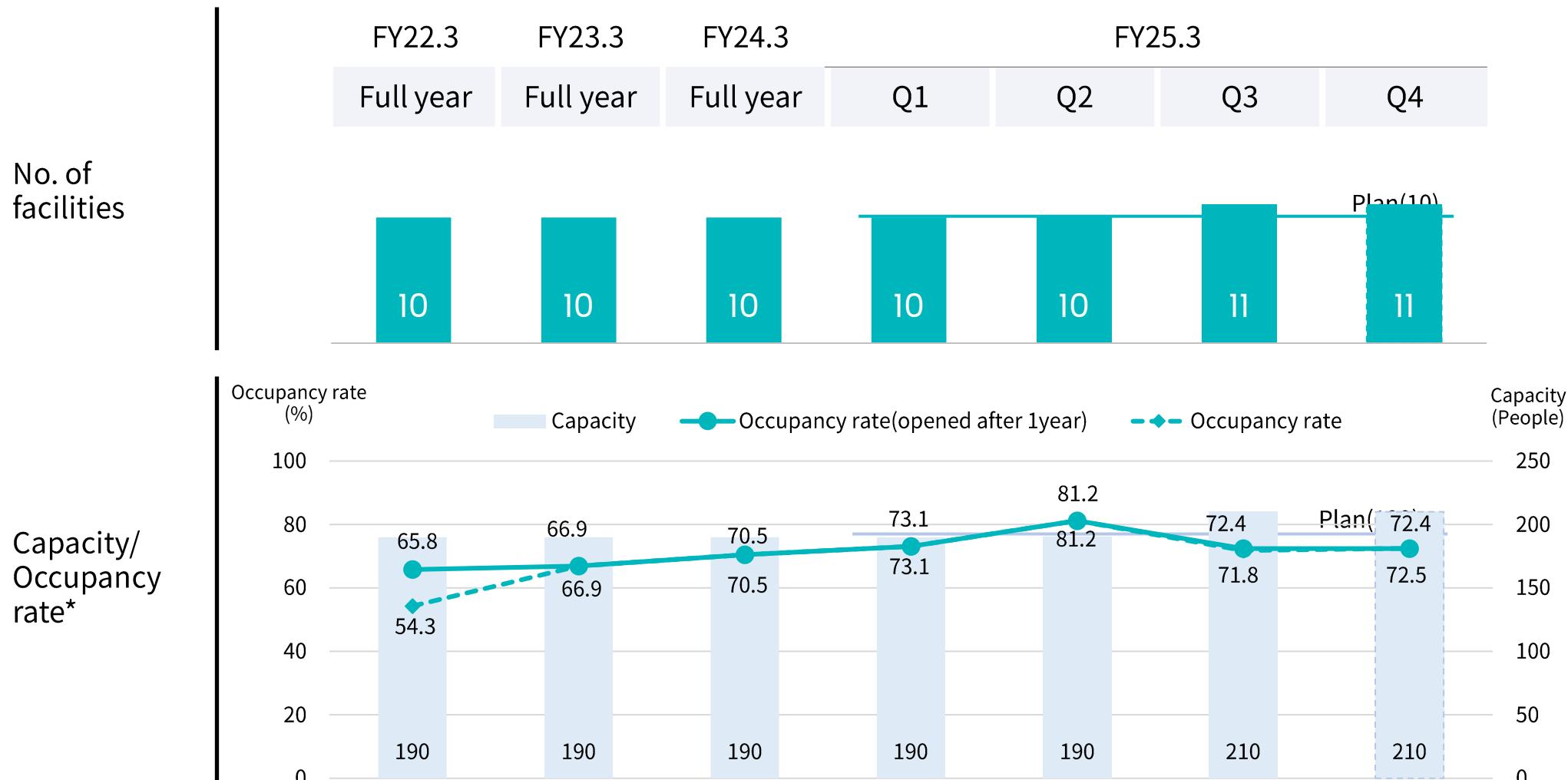
Occupancy rate = $\frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$



Number of Facilities, Their Capacity and Occupancy Rate

Disabilities support: Type B working support facilities

- ✓ Restart the development because of the market demand and the changes in the working fee



*Occupancy rate is calculated at the end of each period using the formula to the right.

(For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

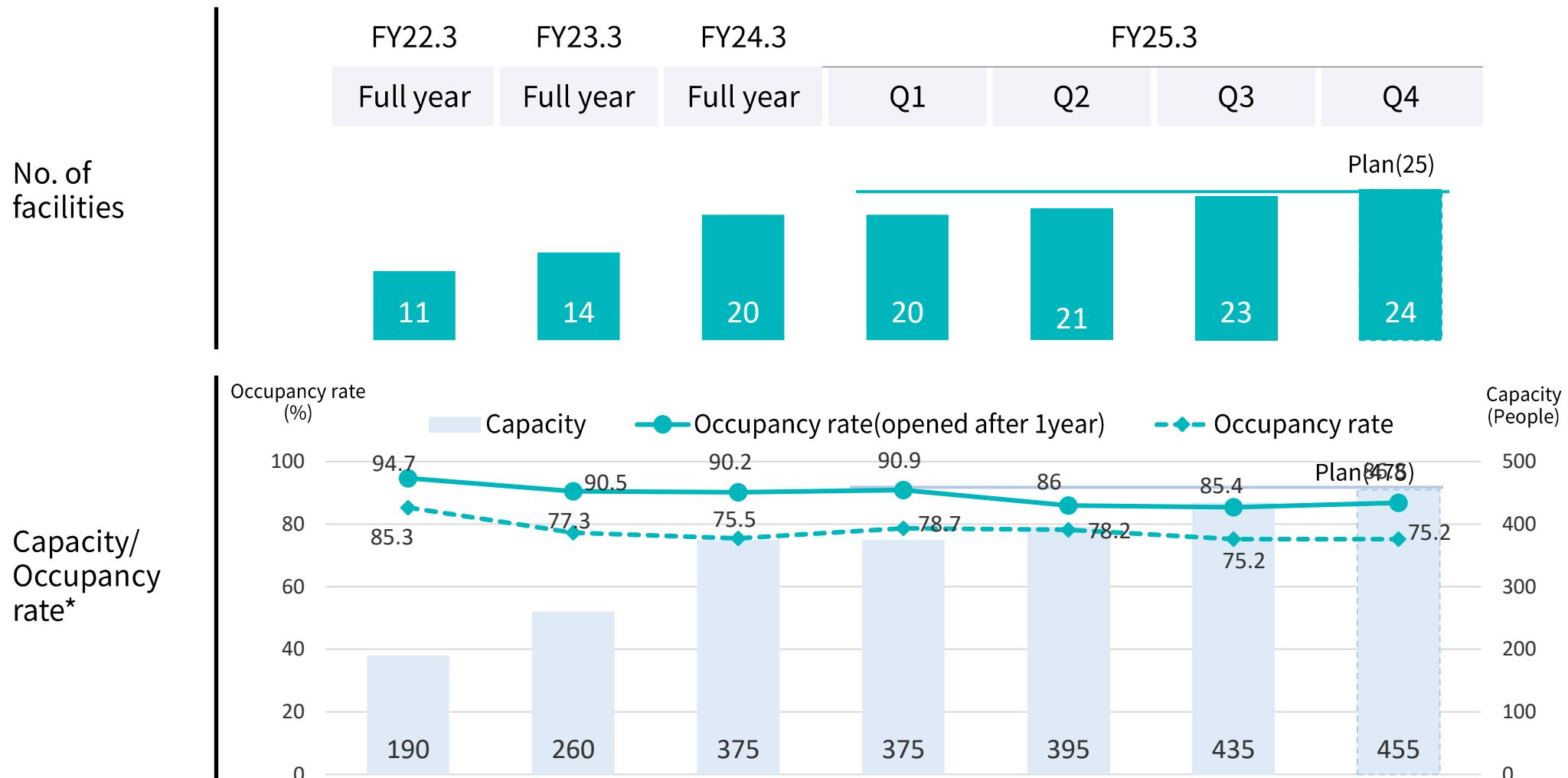
Occupancy rate = $\frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$



Number of Facilities, Their Capacity and Occupancy Rate

Disabilities support: Group homes

- ✓ The occupancy rate is going down due to continuous new development, however the figures for existing facilities are improving



*Occupancy rate is calculated at the end of each period using the formula to the right.

(For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

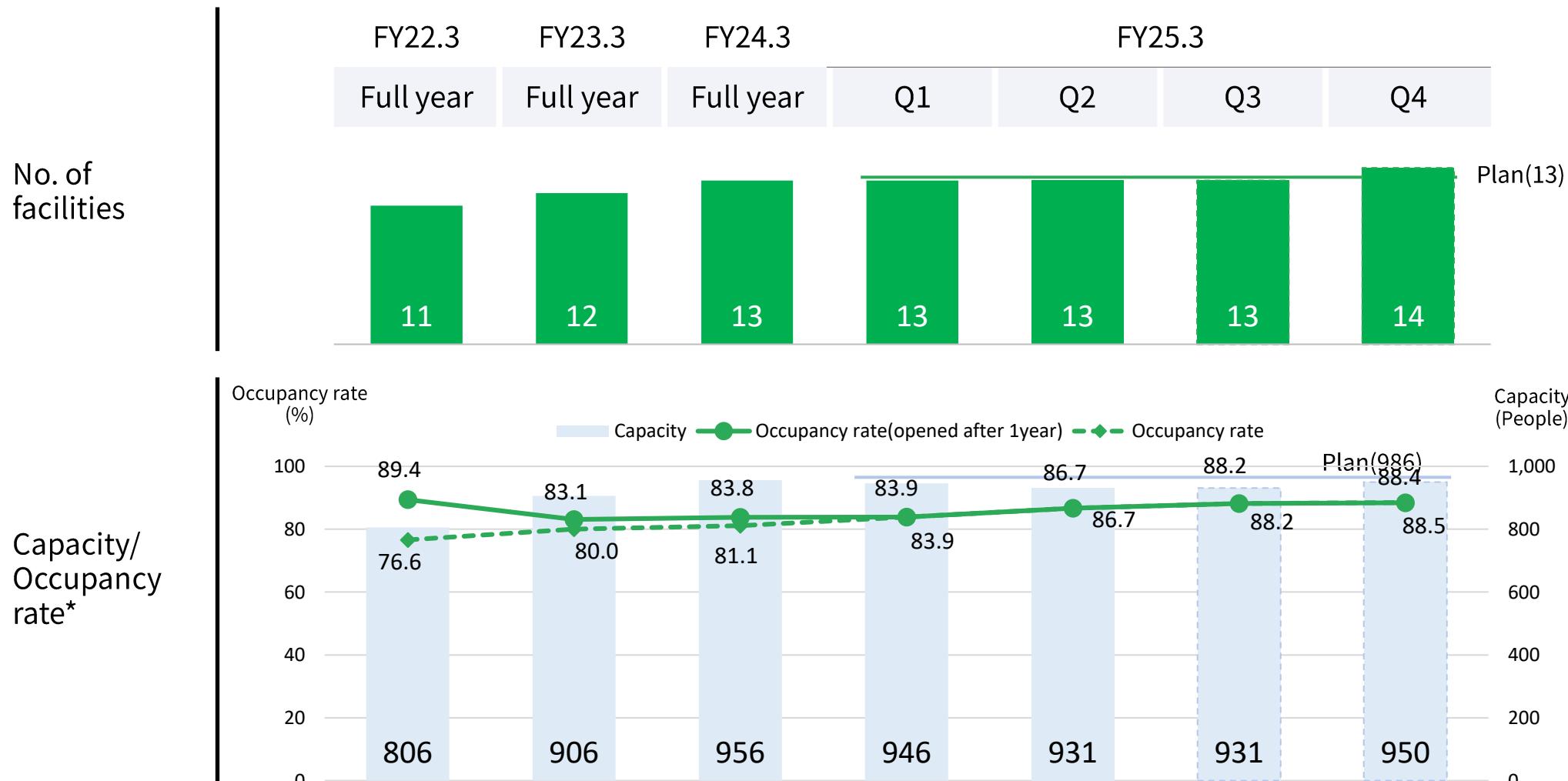
Occupancy rate = $\frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$



Number of Facilities, Their Capacity and Occupancy Rate

Childcare: Approved childcare facilities

- ✓ Occupancy of the entire facilities is steadily on an upward trend. Will aim to improve the occupancy rate continuously



*Occupancy rate is calculated at the end of each period using the formula to the right.

(For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

Occupancy rate = $\frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$



Facility Development Status & Plan

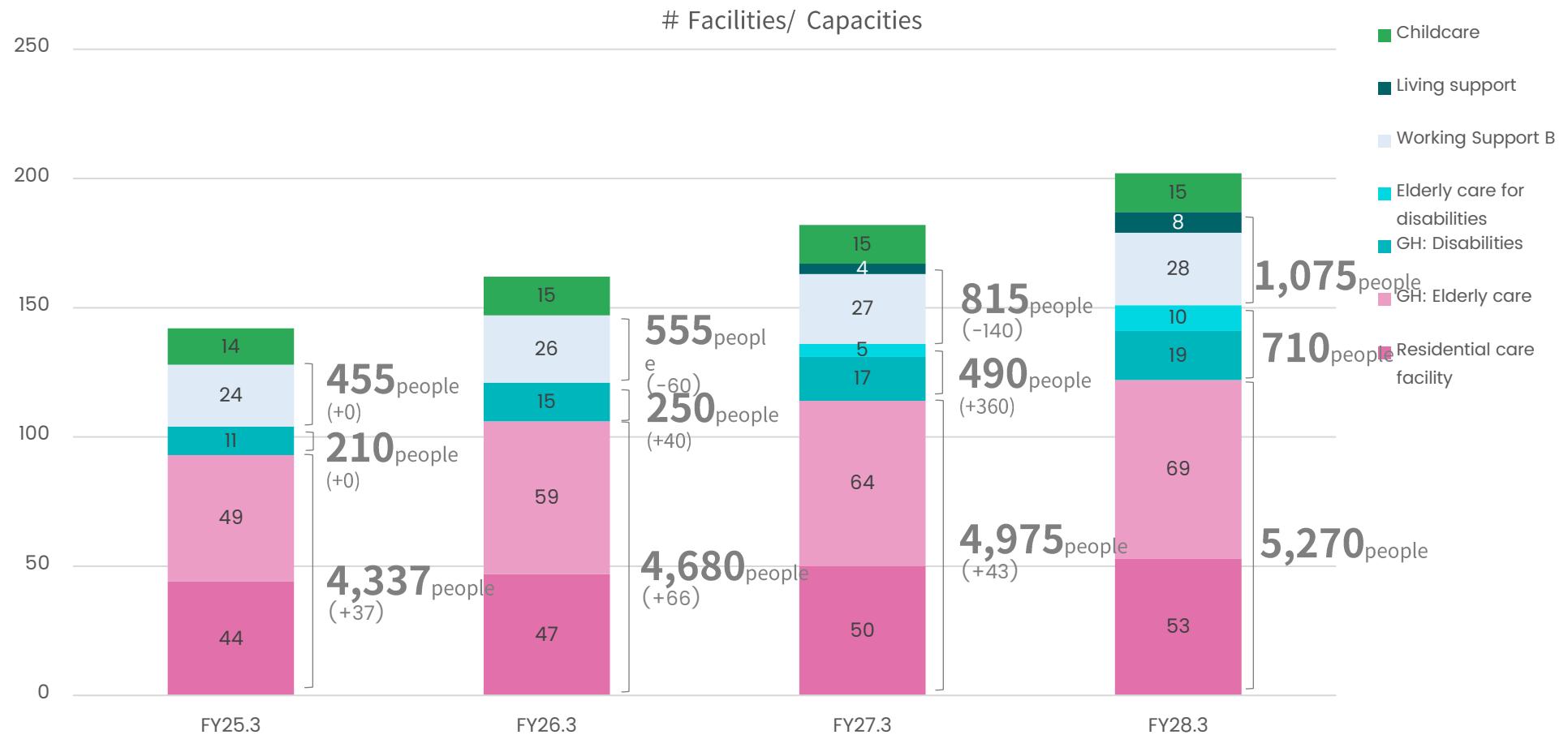
- ✓ For FY25.3, we prioritized creating profits and decreased the number of new development
- ✓ As for Disabilities' support business, restart the new development of type B business due to the change of the fee policy. While the number of group home development behind the plan, but the total number as the domain exceeds the plan
- ✓ Childcare business didn't plan of new development, but increase 1 due to business acquisition

	FY24.3 / ACT		FY25.3 / PLN		FY26.3 / PLN		FY27.3 / PLN	
	Facilities	Capacity	Facilities	Capacity	Facilities	Capacity	Facilities	Capacity
Elderly care	15	561	5 (4)	236	12	337	13	295
Residential care facilities	5	372	3 (3)	209	2	136	1	70
Group home	10	189	2 (1)	27	10	207	12	225
Disabilities support	6	110	5 (5)	100	10	140	7	480
Group home	6	110	4 (5)	80(100)	4	100	2	40
Elderly care for disabilities							5	220
Sub total	6	110	4	80	4	100	7	260
Type B working support	0	0	1 (0)	20(0)	2	40	1	20
Living assistance							4	200
Sub total	0	0	1	20	2	40	5	220
Childcare	1	80	1 (0)	0	0	0	0	0
Approved facilities	1	80	1 (0)	0	0	0	0	0



Development Plan

- ✓ Elderly care: Add 29 facilities with 933 capacities by the end of FY28.3, **+21.5%**(vs FY25.3)
- ✓ Disabilities support: Add 30 facilities with 1,120 capacities by the end of FY28.3, **+168.0%**(vs FY25.3)
- ✓ Child care: No plan for new development, focus on improving programs and raising eNPS





Development Status and Plans for FY25.3 and Thereafter

Already Opened

Business domain	Facility type	Facility name	Location	Opening	Capacity	Ref.
Elderly care	Group homes	Livrary Yokohama Maruyama	Yokohama City, Kanagawa	April 2024	27	Group home with dementia care
	Residential care	Livrary Asaka	Niiza city, Saitama	June 2024	68	Group home with dementia care
	Group homes	Livrary Kobe-Maya	Kobe City, Hyogo	July 2024	27	Group home with dementia care
	Residential care	Livrary logi	Suginami Ward, Tokyo	July 2024	71	Residential elderly care
	Residential care	Livrary Matsudo Kamihongo	Matsudo city, Chiba	October 2024	70	Serviced residential care
	Residential care	Livrary Setagaya Fukasawa	Setagaya ward, Tokyo	April 2025	65	Serviced residential care
	Residential care	Livrary Shimousa Nakayama	Ichikawa city, Chiba	August 2025	7199	Serviced residential care
	Group homes	Livrary Kobe Maiko	Kobe City, Hyogo	October 2025	2727	Group home with dementia care
	Residential care	Livrary North 34	Sapporo City, Hokkaido	March 2026		Serviced residential care
	Group homes	Livrary Higashi-Urawa	Saitama city, Saitama	March 2026		Group home with dementia care
Disabilities Support	Group homes, etc	Sunny Spot Kashiwa-Kizakidai	Kashiwa City, Chiba	September-24	20	For Disabled
	Group homes, etc	Sunny Spot Fuchinobe 3 I	Sagamihara City, Kanagawa	October 2024	20	For Disabled
	Group homes, etc	Sunny Spot Matsudo-Kamihongo	Matsudo city, Chiba	October 2024	20	For Disabled
	Group homes, etc	Sunny Spot Yamahana 14	Sapporo-city, Hokkaido	October 2024	20	Support to work type B
	Group homes, etc	Sunny Spot Shimousa Nakayama	Ichikawa city, Chiba	March-25	20	For Disabled
	Group homes, etc	Sunny Spot Hashimoto II	Sagamihara City, Kanagawa	March-25	20	For Disabled
	Group homes, etc.	Sunny Spot Renbo	Sendai City, Miyagi	April 2025	20	Support to work Type B
	Group homes, etc.	Sunny Spot Fuchinobe 3 II	Sagamihara City, Kanagawa	September-25	20	For Disabled
	Group homes, etc.	Sunny Spot Edogawa-Matsushima	Edogawa, Tokyo	September-25	20	For Disabled
	Group homes, etc.	Sunny Spot Higashi-Urawa	Saitama, Saitama	September-25	20	For Disabled

(As of 14th February 2025)



Expansion of Business Category



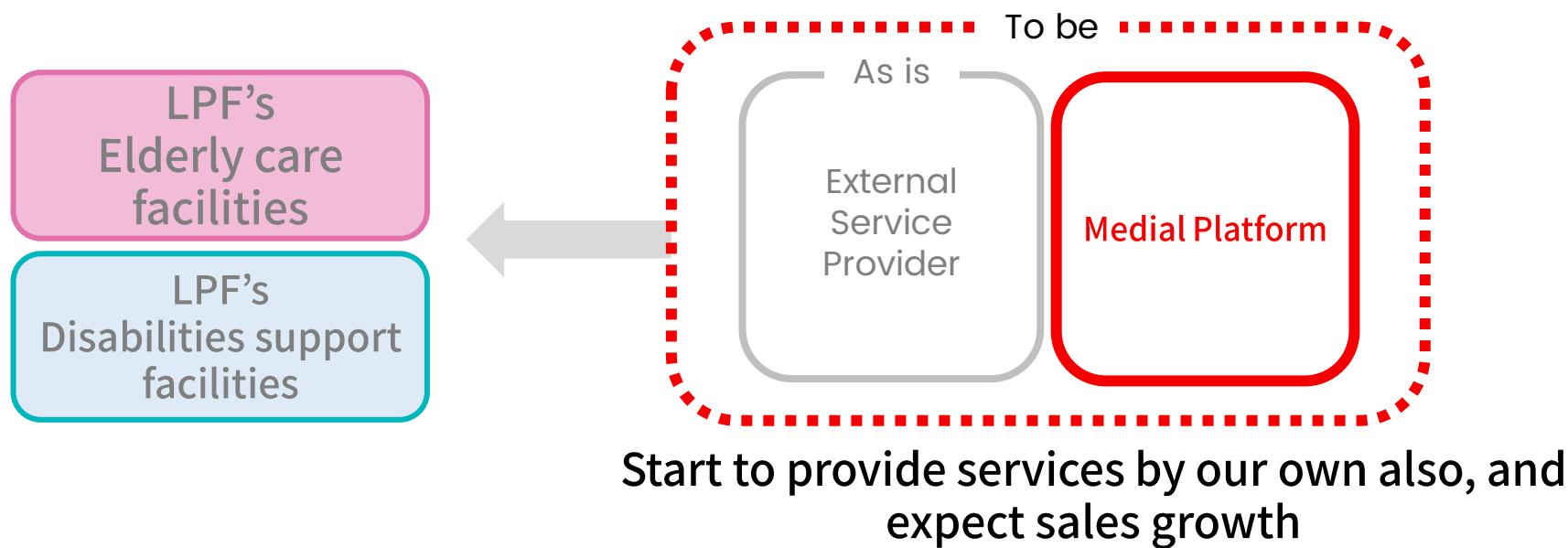
Expanding of Business Category

Start of home nursing care with medical insurance

Expanding business category for disability support

1. Start of home nursing care with medical insurance

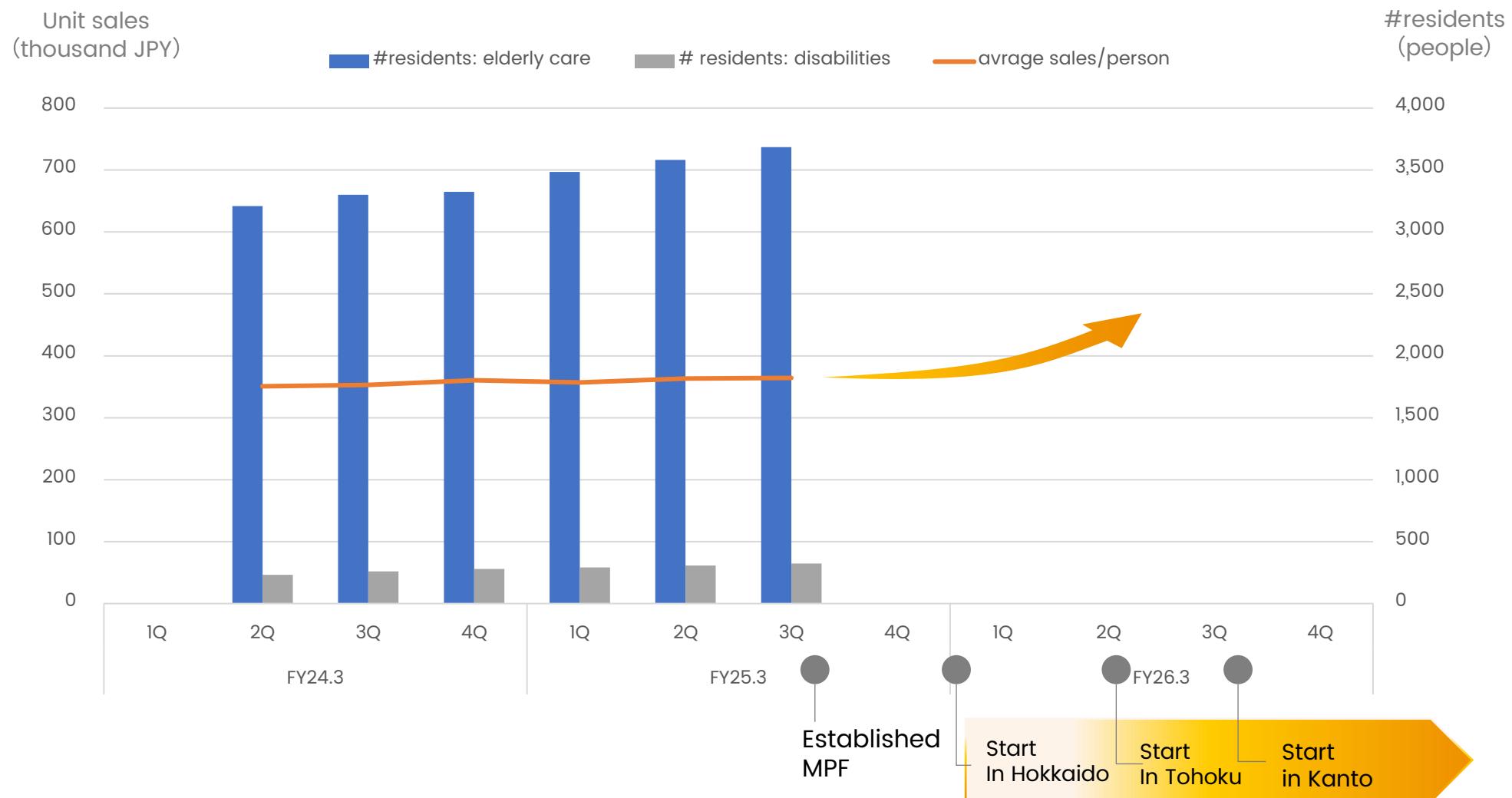
- ✓ Established a subsidiary Medical Platform specializing in medical care in November 2024. The home nursing service covered by medical insurance has so far been provided by an external service, but the company will also provide its own service.
- ✓ Services will be provided sequentially from January 2025 onward. It will convey not only increasing in sales but also avoiding leaving such as early detection of illnesses and avoidance of hospitalization in the event of acute deterioration.





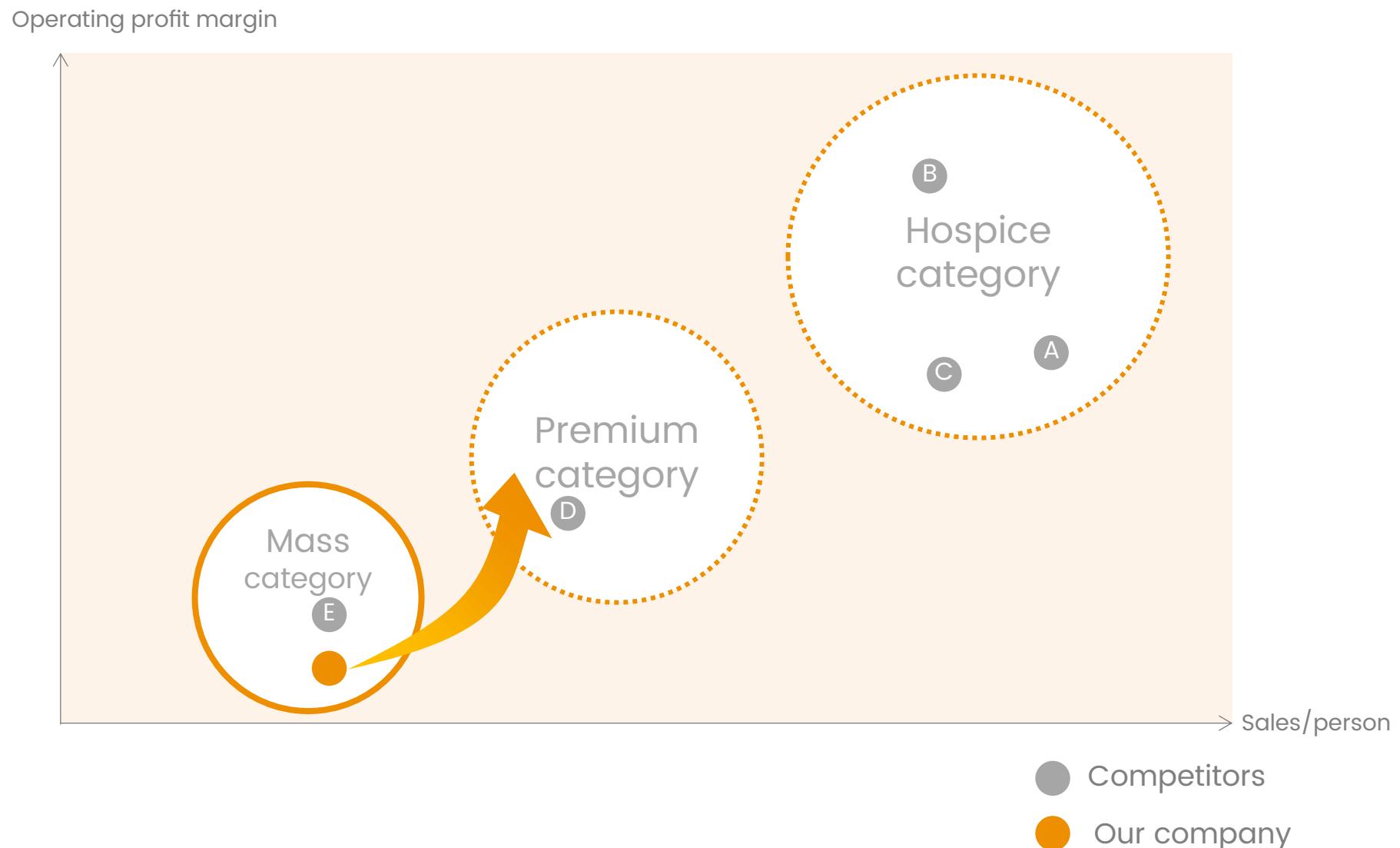
Start of home nursing care with medical insurance

- ✓ 20% of all residents are expected to be eligible for the home nursing service for medical support by making it an in-house service provision.



home nursing care with medical insurance

- ✓ The amount of sales/person and the operating profit margin are expected to be raised with the start of Medical Platform business.





Expanding of Business Category

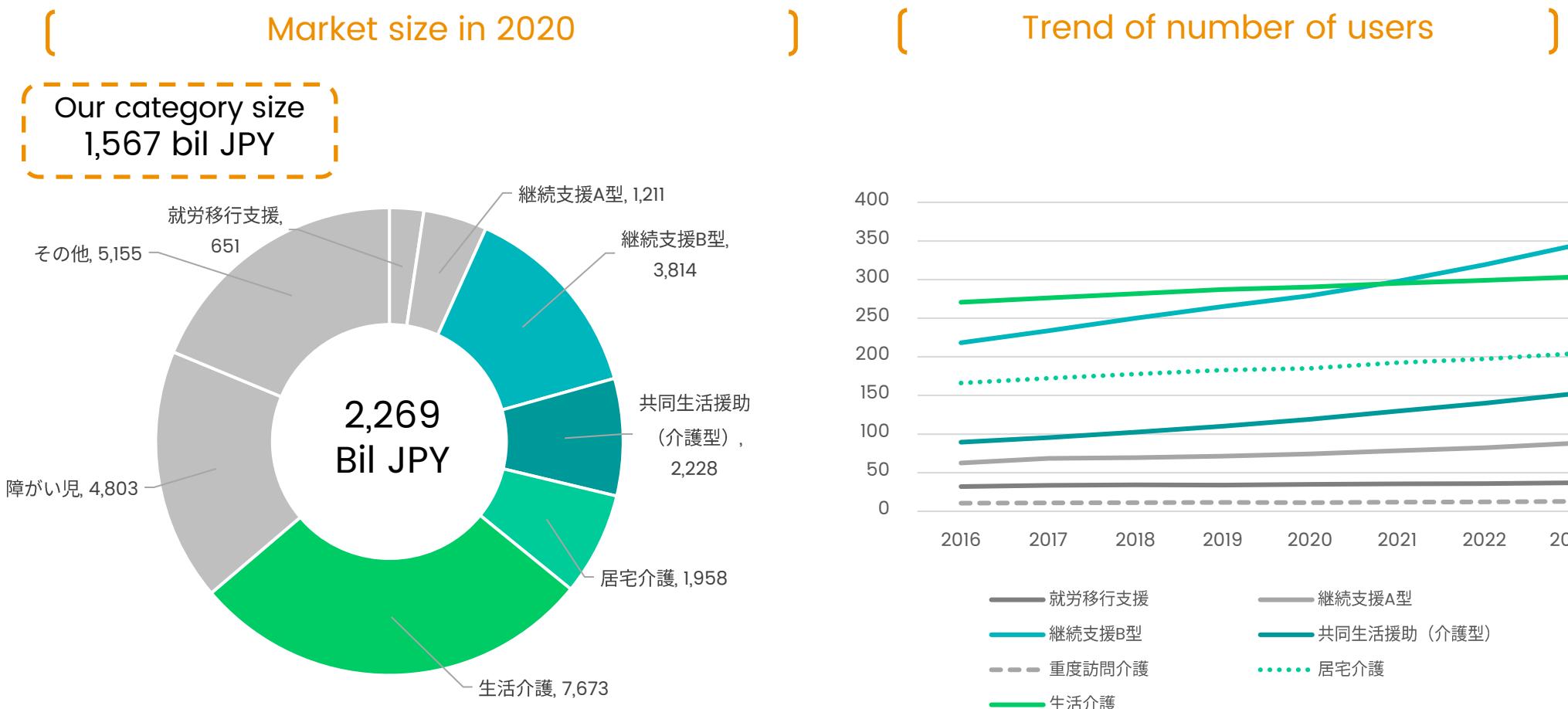
Start of home nursing care with medical insurance

Expanding business category for disability support



2. Expanding business category of disabilities support

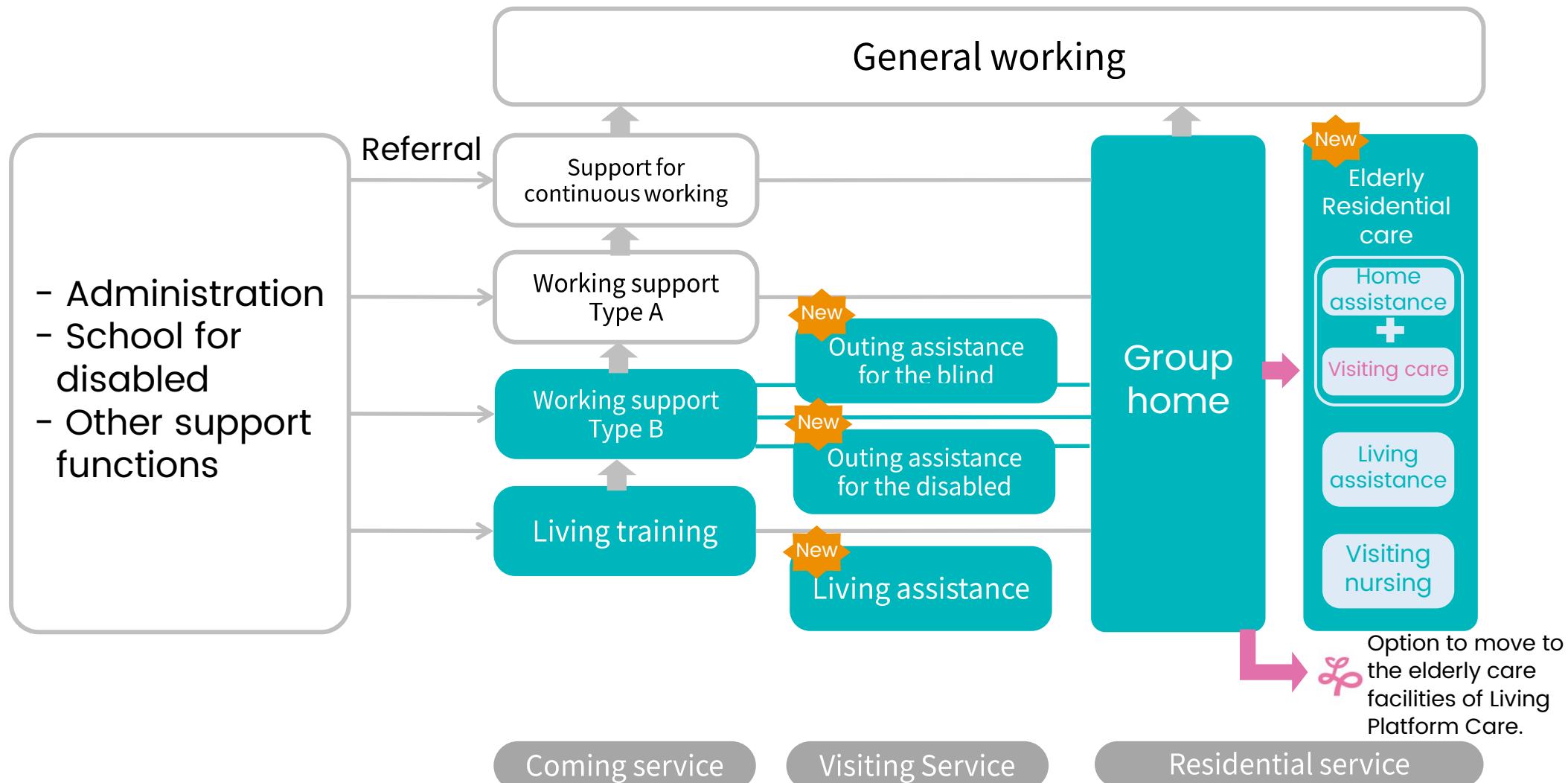
- Restart new opening of “support to work type B” as the business condition has been improved since 2024
- Expand the business category towards “living assistance” and its related daily services
- Will open residential elderly care facility for disabilities in accordance with their ageing





2. Expanding business category of disabilities support

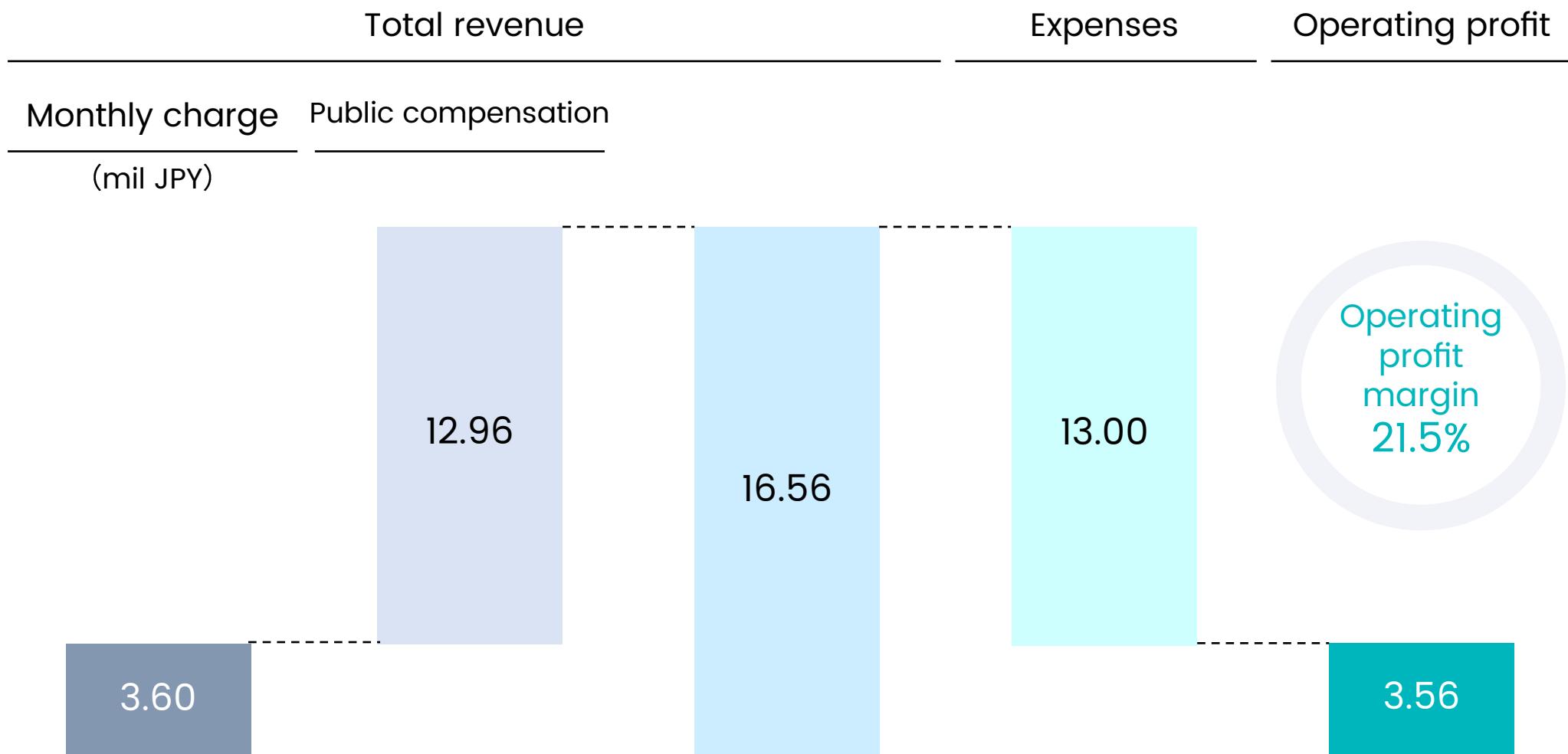
- Start wide range of services in accordance with expanding demanding for disabilities
- Will open residential facility for elder disabilities





Profit model

Residential elderly care for disabilities (Capacity: 40, Occupancy rate: 90%, Monthly)



Source: Internal data, with headquarters expenses allocated to departments excluded



Major Business Domains



Disabilities support

Focus on less competitive areas of “living support” and “working support at the initial stage”

Visiting care

- New Daily assistance at home**
Intensive daily assistance at home
- New Outing assistance for the blind**
- New Outing assistance for the disabled**
- Others

Facility care

Assistance at facilities

Daytime assistance

- New Living assistance**
- Others

Training and working support

- Functional training
- Life training
- Working support at companies
- Type A working support
- Type B working support**
- Support for continuous working

Living support

- Home assistance
- Group home**

Our business domains



Shareholder Returns and Dividends



Commemorative shareholder benefit

The Company celebrated the fifth anniversary of its listing in March this year after being listed in March 2020. As disclosed on 19 February 2025, the Company has decided to implement a commemorative shareholder benefit to express its gratitude to shareholders for their ongoing support and to celebrate the fifth anniversary of its listing.

Eligibility

Shareholders listed or recorded in the register of shareholders as of 31 May 2025 who hold at least 100 shares (1 unit) of the Company's stock

Details of benefit

Digital gift 5,000JPY value

This commemorative shareholder benefit is being offered only this time to celebrate the fifth anniversary of the Company's listing. In the future, it is our policy to return profits, including dividends, to our shareholders, taking into account our overall business performance, financial situation and business plans.



Initiatives on SDGs/ESG



Our Value Creation Process

Human capital

Skilled staff with experiences

Financial capital

Stable financial foundation

Social relation capital

Investment for growth

Intellectual capital

Sound facility operation techniques
Investment in cutting-edge technologies

INPUT

Make operations profitable

Stabilize facility operations in a year since opening as a target to generate stable revenue.

Identify issues in social welfare

Identify issues for which we can contribute as a private-sector company in establishing a foundation for a sustainable social security system.

OUTCOME

INPUT

OUTPUT

INPUT

Facility development

Promote development through the two pillars of in-house development and M&As, based on our development rationale.

Create services

Create services in a sustainable approach to solve issues

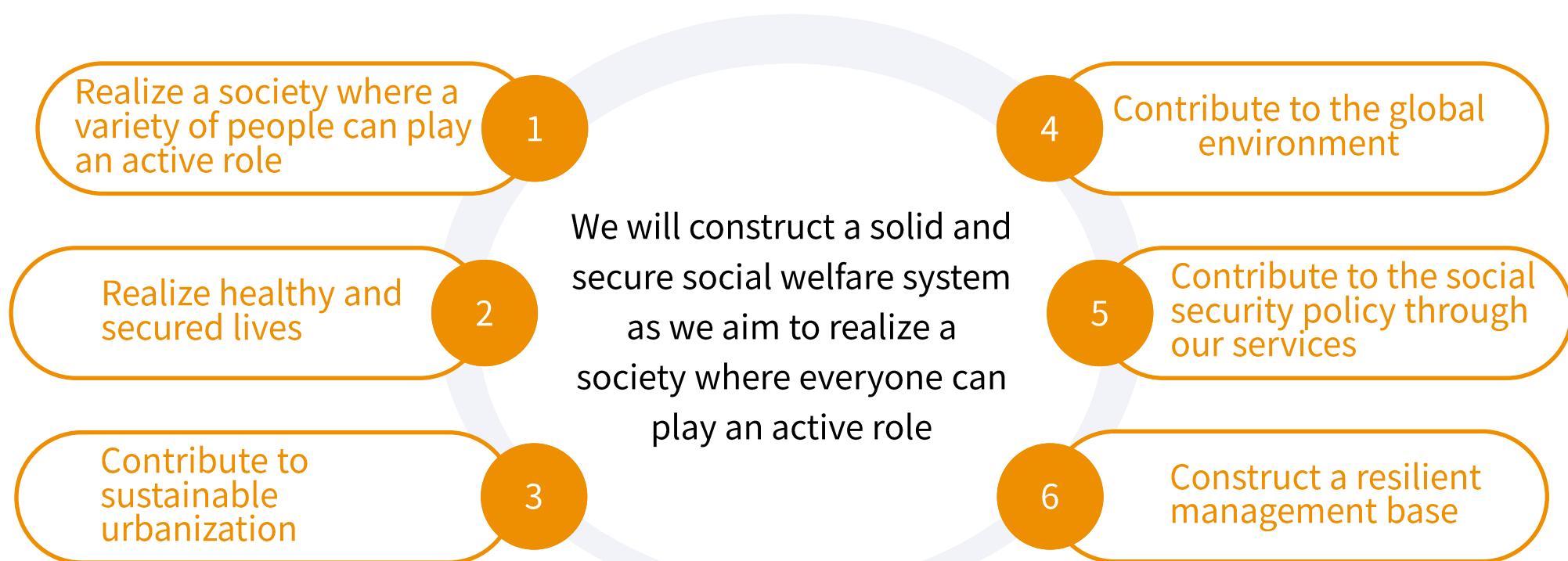


Sustainability Initiatives

“Creating a society where everyone can play an active role”

Create a sustainable society and achieve continuous business growth

Amid various social issues becoming increasingly serious, companies are required to address SDGs, a globally common theme for realizing a peaceful, prosperous and sustainable society. The Company has identified six themes as its materialities, under the concept of “creating a society where everyone can play an active role.” We aim to construct a sustainable social security system from the private sector by considering social welfare in terms of productivity, capital and labor force.





Sustainability Initiatives

Realize a society where a variety of people can play an active role



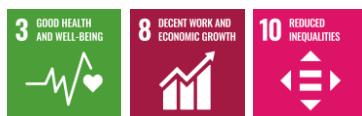
1. Maximize opportunities for people to work through provision of elderly care, childcare and disabilities support services
2. Create education opportunities to develop human resources driving growth
3. Promote diversity and inclusion of employees and users

Contribute to the global environment



1. Realize a prosperous society through popularization of clean energy
2. Recycle water at owned facilities

Realize healthy and secured lives



1. Provide social welfare facilities that enable everyone to use them easily and maintain and improve their living standards
2. Provide social welfare facilities to prevent people from leaving jobs for the purpose of elderly care or childcare of their families

Contribute to sustainable urbanization



1. Develop facilities in line with the “Compact City” concept
2. Enhance productivity by realizing an advanced work environment

Contribute to the social security policy through our services



1. Build sustainable social security infrastructures
2. Improve the working conditions through achieving an advanced workplace environment

Construct a resilient management base



1. Secure solid corporate governance
2. Promote continuous business enhancement
3. Improve employees' well-being



Company Profile



Company Profile

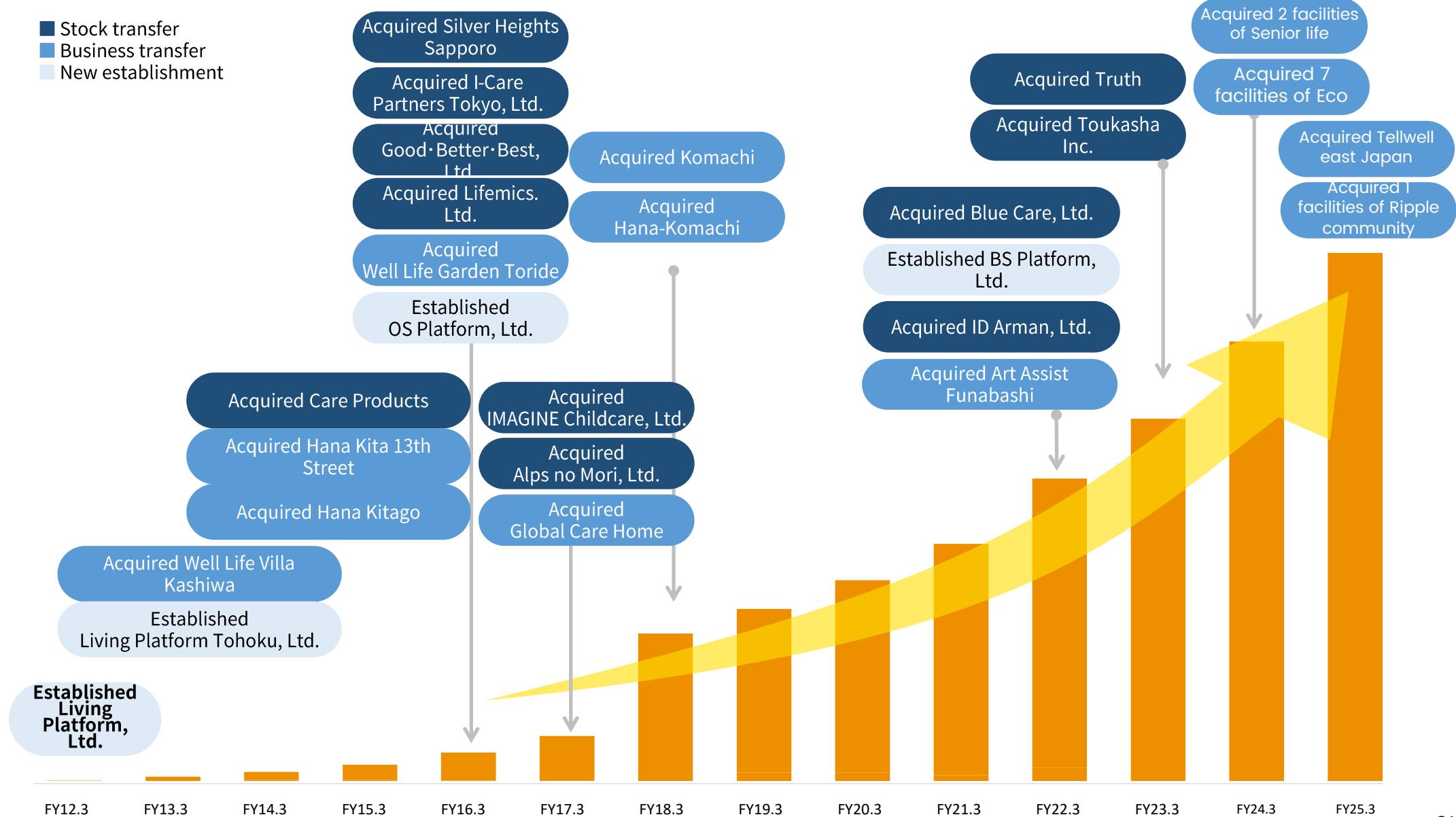
Name	Living Platform, Ltd.											
Officers	CEO	Hirofumi KANEKO										
	Board Director	Ryusuke HAYASHI										
	Outside Board Director	Hiroaki TANAKA, attorney										
	Outside Board Director	Kenji KAWAE, certified public accountant										
	Outside Board Director	Yoshiaki HIRAO										
	Auditor	Mitsuhiro GOTOH, certified public accountant										
	Outside Auditor	Hidetsugu KATAKURA, attorney										
	Outside Auditor	Rina SUMINO, certified public accountant										
Established	June 28, 2011											
Listed	March 17, 2020 (Tokyo Stock Exchange Mothers market (currently Growth market)) Securities code: 7091											
Number of Employees	3,448 (including part-time workers)											
Group Companies	<table><tr><td>Silver Heights Sapporo</td><td>Living Platform Care</td></tr><tr><td>Nursery Platform</td><td>Challenge Platform</td></tr><tr><td>Medical Platform</td><td>BS Platform</td></tr><tr><td>OS Platform</td><td>Blue Care</td></tr><tr><td>Truth</td><td>ID Arman</td></tr></table>		Silver Heights Sapporo	Living Platform Care	Nursery Platform	Challenge Platform	Medical Platform	BS Platform	OS Platform	Blue Care	Truth	ID Arman
Silver Heights Sapporo	Living Platform Care											
Nursery Platform	Challenge Platform											
Medical Platform	BS Platform											
OS Platform	Blue Care											
Truth	ID Arman											
	(as of March 31, 2025)											



Expansion through Proactive M&As

- ✓ Through in-house development and M&As, have expanded sales

■ Stock transfer
■ Business transfer
■ New establishment





Business Domains

With the corporate philosophy of “establishing a sustainable social security system,” Living Platform, Ltd. as a private-sector company offers facilities and services to promote the three pillars of elderly care, disabilities support and childcare throughout Japan.





Major Business Domains



Elderly care

Focus on facility care services that are efficient and advantageous for hiring staff

Facility care

Care and cure

Healthcare facilities for the elderly (Roken)

Residential intensive-care facilities (Tokuyo)

Group homes for the elderly

Residential care facilities^{*1}

Others

Home care^{*2}

Visiting care

Visiting nursing

Support for bathing

Support for rehabilitation

Regular and on-demand visiting care and nursing

Day care at home

Day care at facilities

Others

Our business domains

*1 Residential care facilities are divided into “specified facilities (with care)” and “serviced care residences/assisted living residences.” “Serviced care residences/assisted living residences” include part of the services of visiting care, visiting nursing, regular and on-demand visiting care and nursing, and home care support.

*2 Home care conducted by the Company is offered at residential care facilities, which are thus care facilities in practice.



Major Business Domains



Disabilities support

Focus on less competitive areas of “living support” and “working support at the initial stage”

Visiting care

Daily assistance at home

Intensive daily assistance at home

Outing assistance for the blind

Outing assistance for the disabled

Others

Facility care

Assistance at facilities

Daytime assistance

Living assistance

Others

Training and working support

Functional training

Life training

Working support at companies

Type A working support

Type B working support

Support for continuous working

Living support

Home assistance

Group home

Our business domains



Major Business Domains



Childcare

Operate approved childcare facilities and private in-house childcare facilities that offer services for sick children

Entire municipalities

Facility service

Approved childcare facilities

Kindergartens
Certified child facilities

Community-based service

Small-scale childcare
Homelike childcare
Visiting childcare
In-house childcare

Government-led

Private in-house childcare

Others

Our business domains



Disclaimer and Disclosure Policy

This document contains forward-looking statements, expectations, judgement, plans and strategies for the future.

These statements include such risks and uncertainty factors as fluctuations in business demand, fluctuations in business development schedules, changes in various systems, changes in the guidelines by municipalities, and performance of affiliate companies.

These statements should not be construed as a guarantee of achieving future results, either. Note that actual operating results may differ in substance from the Company's current expectations.

Such a difference may be caused by a number of factors and risks. Please refer to the descriptions on such factors and risks presented in the Company's continuous disclosure and timely disclosure materials.

Contact

Living Platform, Ltd.

Corporate Communication Office

 E-mail: ir@living-platform.com