




Medium-Term Business Plan 2027

May 15th, 2025

Living Platform, Ltd.
(TSE Growth : 7091)



Foster Assurance, Create Challenges.



With the vision of "building a sustainable social security system," Living Platform, Ltd. provides quality services at reasonable price and prevents the increase of governmental social security expenses through its private business. By supporting people's daily lives, we will increase the number of people who can participate in social activity and the number of work forces. The reassurance of the social security system conveys her/ his challenges, and the challenges foster further reassurance. This virtuous cycle is what we aim for in a sustainable social security system.



Medium-Term Business Plan 2027

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CEO Message



Address to The Medium-Term Business Plan 2027

The COVID-19 pandemic of 2020 led to global production restrictions; however, with the virus's attenuation and early vaccine development, it was overcome through human wisdom.

Nevertheless, the invasion of Ukraine by Russia in 2022 once again disrupted supply systems. Although the war continues, grain and energy prices have shown signs of stabilization. In 2025, a tariff war was initiated by President Trump, who self-identifies as the "Tariff Man."

Amidst the China-U.S. competition and the rise of authoritarian states, the dysfunction of international organizations seems inevitable. Consequently, the international division of labor is inevitably waning, and continuing long-term inflation, as envisioned in our previous Medium-Term Management Plan 2024, is becoming a reality.

In these circumstances, it is imperative to build a resilient system. Though we faced obstacles due to changes in the labor market and delays in new businesses, we advanced in hiring new graduates and international talent, establishing data infrastructure through DX, and progressing our marketing efforts.

In the Medium-Term Management Plan 2027, we aim to transition to a resilient enterprise through high-margin business creation, recruitment and retention of diverse talent, database utilization, and transitioning from marketing to branding.

Particularly, creating high-margin businesses marks a significant transformation, and we intend to devote our fullest efforts to promptly yield results. We sincerely appreciate your continued understanding and support.

Living Platform, Ltd.
CEO/Founder
Hirofumi Kaneko

金子洋文



Medium-Term Business Plan 2027

Theme	Resilience Adaptation to change
Management Policies	<ol style="list-style-type: none">Building a high-profit business model that responds to inflation From temporary measure to driving structural changePromoting retention of diverse talent From recruiting talent to fostering retentionUtilizing databases From building databases to utilizing them effectivelyBranding From marketing to brandingCreating sustainability Contributing to the SDGs through our business activities
KPIs	<ol style="list-style-type: none">Growth : Sales growth ratio 10%Profitability : Operation margin 8%Profitability : EBITDA 2,000 mil JPYStability : Capital ratio 20%



Building a high-profit business model that responds to inflation

In response to inflation, we have previously addressed the issue by passing on costs through price increases. However, in order to minimize the impact of such external environmental factors on our business, we plan to expand our business into areas with higher unit prices and profit margins. In addition, since food costs account for 6% of total operating expenses and are particularly susceptible to inflation, we are considering entering the agricultural sector to establish an in-house supply system.

Medical Insurance

Not only will the provision of home-visit nursing care increase revenue, but by enabling early detection of illnesses and avoidance of hospitalization through specialized medical home-visit nursing, it is also expected to facilitate continued care at the facility. This will help avoid the loss of profit that would result from residents leaving the facility.

Expansion of Disability Support services

We are expanding our business into high-demand areas such as daily living care and related services, including behavioral and attendant support. By leveraging our expertise in the nursing care business, we aim to develop fee-based nursing homes where people with disabilities can continue living without having to relocate, even as they age.

Consideration of Entering the Agriculture sector

In the operation of residential facilities, we are considering entering the agriculture sector to produce rice in-house, as rice is particularly difficult to substitute with alternative ingredients. By doing so, we aim to establish a structure that is not affected by inflation.



Promoting retention of diverse talent

Specified Skilled Foreign workers now account for about 9% of our full-time staff, and we are also making progress in hiring new graduates, people with disabilities, and senior workers. However, high turnover rates remain an industry-wide challenge, and there is a constant shortage of personnel. We will continue to actively recruit diverse human resources and support employees in obtaining necessary qualifications to further expand our potential hiring pool. In addition, we will implement measures to maintain motivation in order to reduce the turnover rate.

Specified Skilled Foreign Workers

The turnover rate is 9.2%, which is lower than the industry average of approximately 15%, making our efforts effective in securing personnel. In addition to supporting the acquisition of the certified care worker qualification, we will further promote support for obtaining nursing qualifications within Japan

Career Transition

Although the employment of Specified Skilled Foreign workers is not permitted in the childcare business, we are promoting initiatives to train retired athletes as childcare workers as part of their career transition after retiring from sports.

eNPS

In order to reduce the turnover rate, we will address issues identified through employee satisfaction surveys. By doing so, we aim to lower the turnover rate, improve employee retention, and provide higher quality services.

Utilizing databases

By the end of FY25.3, the recruitment and employee database had been largely completed. Although our recruitment costs have already been among the lowest in the industry, this will enable even more efficient hiring. By implementing talent management, we aim to provide appropriate training, foster development, and optimize staff placement, thereby reducing turnover and improving retention. We are also developing our customer database, which will contribute to better marketing and service quality.

Talent Management

By assessing employees' abilities and providing training programs tailored to those abilities, we aim to maintain their motivation and foster their development.

Recruitment Optimization

By monitoring the number of applications and hires for each recruitment channel, and focusing on the more efficient channels, we aim to further optimize recruitment costs.

Customer Database

We are building a database that allows us to seamlessly track each customer's status before and after moving in. This will help us improve customer satisfaction and propose appropriate services tailored to each customer's needs.

Branding

Based on data captured from our customer database, analysis of our own website, and third-party research, we aim to effectively communicate our strength—high-quality service—to the mainstream market segment we are targeting. By delivering a consistent message across all touchpoints, we will strengthen our branding and strive to become the top-of-mind group in the area.

Branding

We will consistently promote our core strength—high-quality service—to the target customers in the mainstream segment. In addition, by thoroughly implementing our six behavioral guidelines, we aim to create a unified brand image across all touchpoints

Utilization of Official Website

We will increase traffic to our website through online advertising in order to boost the contract rate for deals that do not involve referral fees. Communication via the social media accounts launched by each facility since 2022 has contributed to both new resident acquisitions and recruitment, and we will continue to actively use these channels.

Customer Database

We are building a customer database starting from the inquiry stage, allowing us to understand the channels through which customers reach us and the key factors in their decision to move in. By leveraging this information, we will develop data-driven marketing strategies.



Medium-Term Business Plan

KPI Status

Growth

Sales growth
ratio

10%

FY2025.3 act
15.3%

FY2028.3 fct
13.0%

Profitability

Operating
margin

8%

FY2025.3 act
1.8%

FY2028.3 fct
7.2%

Profitability

EBITDA

2,000
mil JPY

FY2025.3 act
775_{mil JPY}

FY2028.3 fct
2,412_{mil JPY}

Stability

Capital ratio

20%

FY2025.3 act
16.7%

FY2028.3 fct
29.3%



Medium-term Business Plan

Balance sheet

- ✓ In anticipation of interest rate hikes, we are working to establish a system that allows us to repay borrowings at any time. To achieve this, we are focused on rapidly accumulating profits so that the combined value of our land, buildings, and cash and deposits exceeds our outstanding borrowings

	FY26.3			FY27.3			FY28.3		
	Previous Plan (2024.05)	Updated Plan	Difference	Previous Plan (2024.05)	Updated Plan	Difference	Previous Plan (2024.05)	Updated Plan	Difference
Current assets	5,369	4,339	△ 1,030	6,452	5,501	△ 951	-	7,847	-
(Cash and cash equivalents)	2,281	1,169	△ 1,112	3,211	1,924	△ 1,287	-	3,858	-
Non-current assets	8,072	8,726	654	7,931	8,336	405	-	7,959	-
(Land and buildings)	2,813	4,817	2,004	2,864	4,672	1,808	-	4,525	-
Total assets	13,441	13,065	△ 376	14,383	13,837	△ 546	-	15,806	-
Current liabilities	4,975	3,263	△ 1,712	5,108	3,805	△ 1,303	-	4,330	-
Non-current liabilities	5,260	7,455	2,195	4,661	6,890	2,229	-	6,810	-
Total liabilities	10,235	10,718	483	9,768	10,696	928	-	11,140	-
Shareholders' Equity	3,206	2,346	△ 860	4,615	3,141	△ 1,474	-	4,665	-
Total liabilities and shareholders' equity	13,441	13,065	△ 376	14,383	13,837	△ 546	-	15,806	-
			0			0			
Capital ratio	23.9%	17.7%	△ 0	32.1%	22.5%	△ 0	-	29.3%	-
Long / short Term borrowings	3,518	5,895	2,377	2,885	5,135	2,250	-	4,826	-

Previous Plan: Issued on May 15, 2024



Medium-term Business Plan

PROFIT AND LOSS STATEMENT

For FY26.3, the delay in improving existing businesses in the nursing care and disability support sectors is causing a significant downward pressure on profits for the full year.

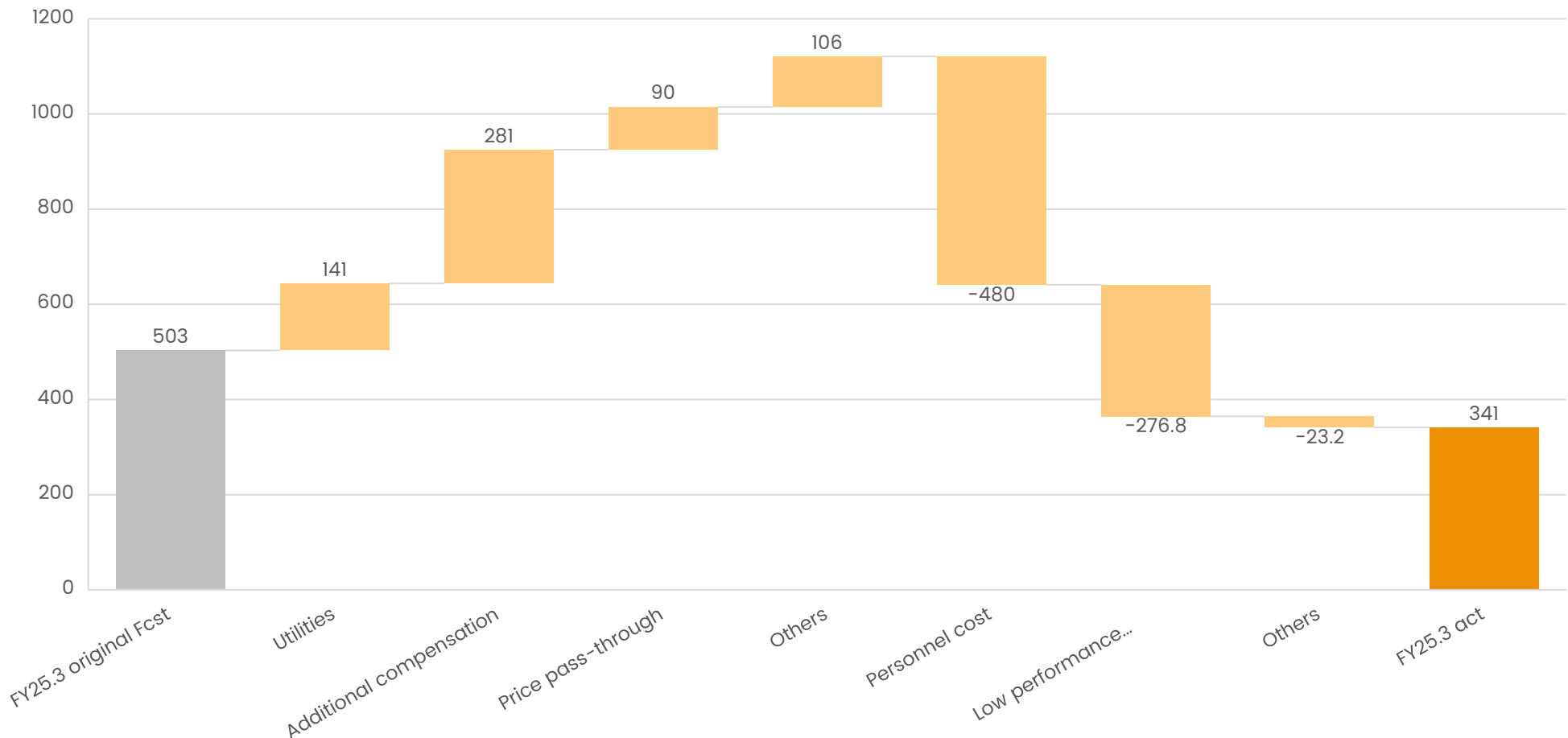
For FY27.3, we are positioning it as the inaugural year for developing a new business model for the disability support business that can withstand rising construction and other costs, and we anticipate a significant downward revision of profits compared to previously announced forecasts.

For FY28.3, we expect contributions to profits from the disability support business developed in the previous year and anticipate that profits will double.

	FY26.3			FY27.3			FY28.3		
	Previous Plan (2024.05)	Updated Plan	Difference	Previous Plan (2024.05)	Updated Plan	Difference	Previous Plan (2024.05)	Updated Plan	Difference
Sales	21,496	21,495	△ 1	23,660	24,307	647	-	27,466	-
Operating Income %	1,566 7.3%	547 2.5%	△ 1,019	2,041 8.60%	1,084 4.5%	△ 957	-	1,978 7.2%	-
Ordinary profit %	1,571 7.3%	488 2.3%	△ 1,083	2,034 8.6%	1,120 4.6%	△ 914	-	2,026 7.4%	-
Profit before income tax %	1,562 7.3%	488 2.3%	△ 1,074	2,034 8.6%	1,120 4.6%	△ 914	-	2,026 7.4%	-
Net Income attributable to owners of parent %	1,117 5.2%	318 1.5%	△ 799	1,408 6.0%	722 3.0%	△ 686	-	1,452 5.3%	-

Major Factor of Decreasing in Operating Profit in FY25.3

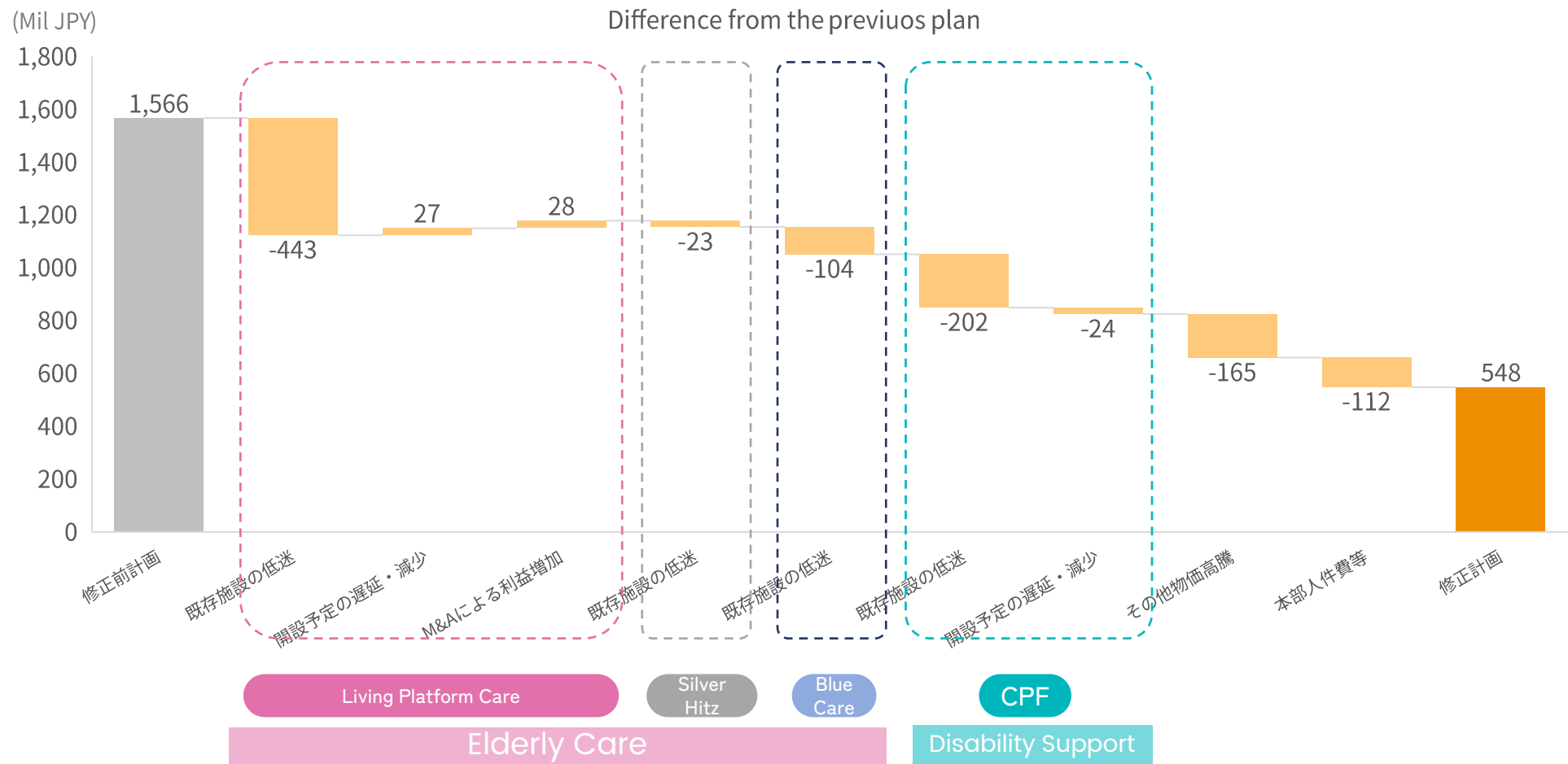
- ✓ While having additional incomes due to additional compensation and price pass-through, the unexpected personnel cost and the slow improvement of low performance facilities made significant negative impact
- ✓ Soaring of personnel cost has been peaked out, and we don't consider such big difference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





Factors behind the decrease in operating profit : FY26.3

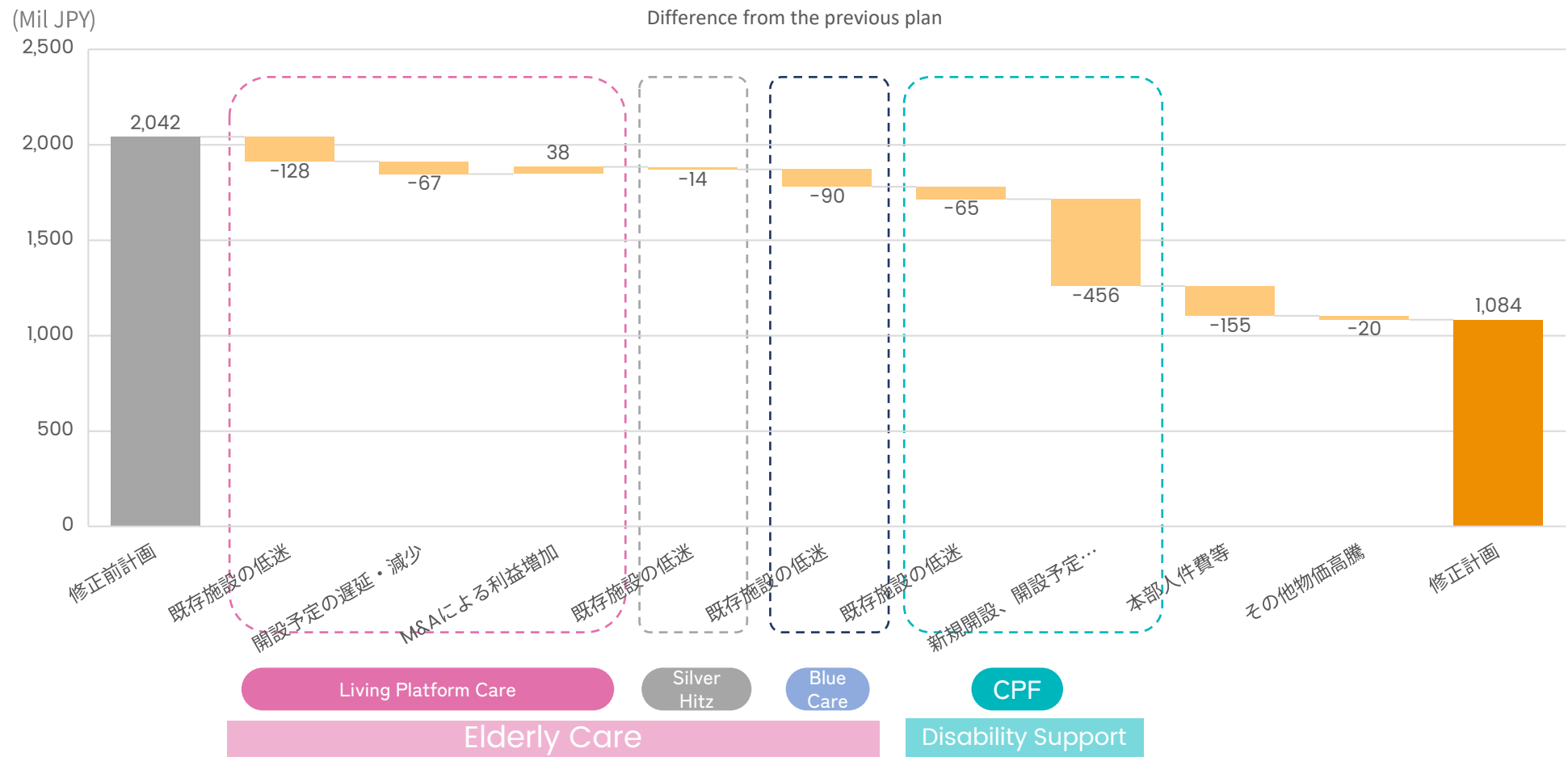
- ✓ Some large new facilities are taking longer than expected to stabilize, but we expect them to turn profitable within this fiscal year.
- ✓ Utility and food costs have been estimated conservatively; if there are significant increases, we plan to offset them through price adjustments.
- ✓ Price adjustments for rising food costs are scheduled after May 2025, but these have not been factored into the current business plan.





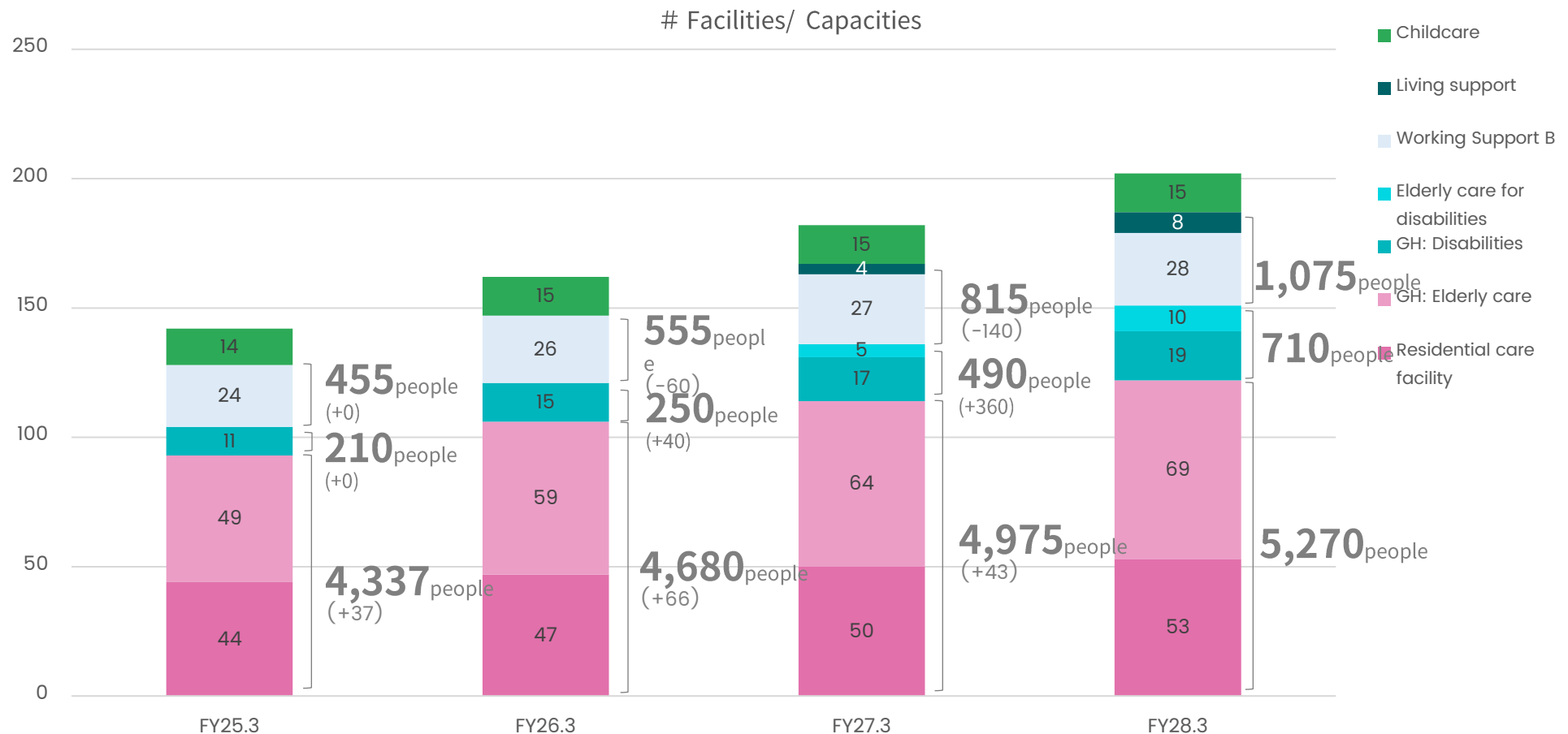
Factors behind the decrease in operating profit : FY27.3

- ✓ As we have decided to launch a new business (fee-based nursing homes) within our disability support operations, construction costs for five facilities will be incurred in FY27.3, and these are expected to start contributing to profits from FY28.3 onward
- ✓ While the underperformance of existing facilities will continue to have some impact, we expect them to gradually stabilize in FY27.3



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



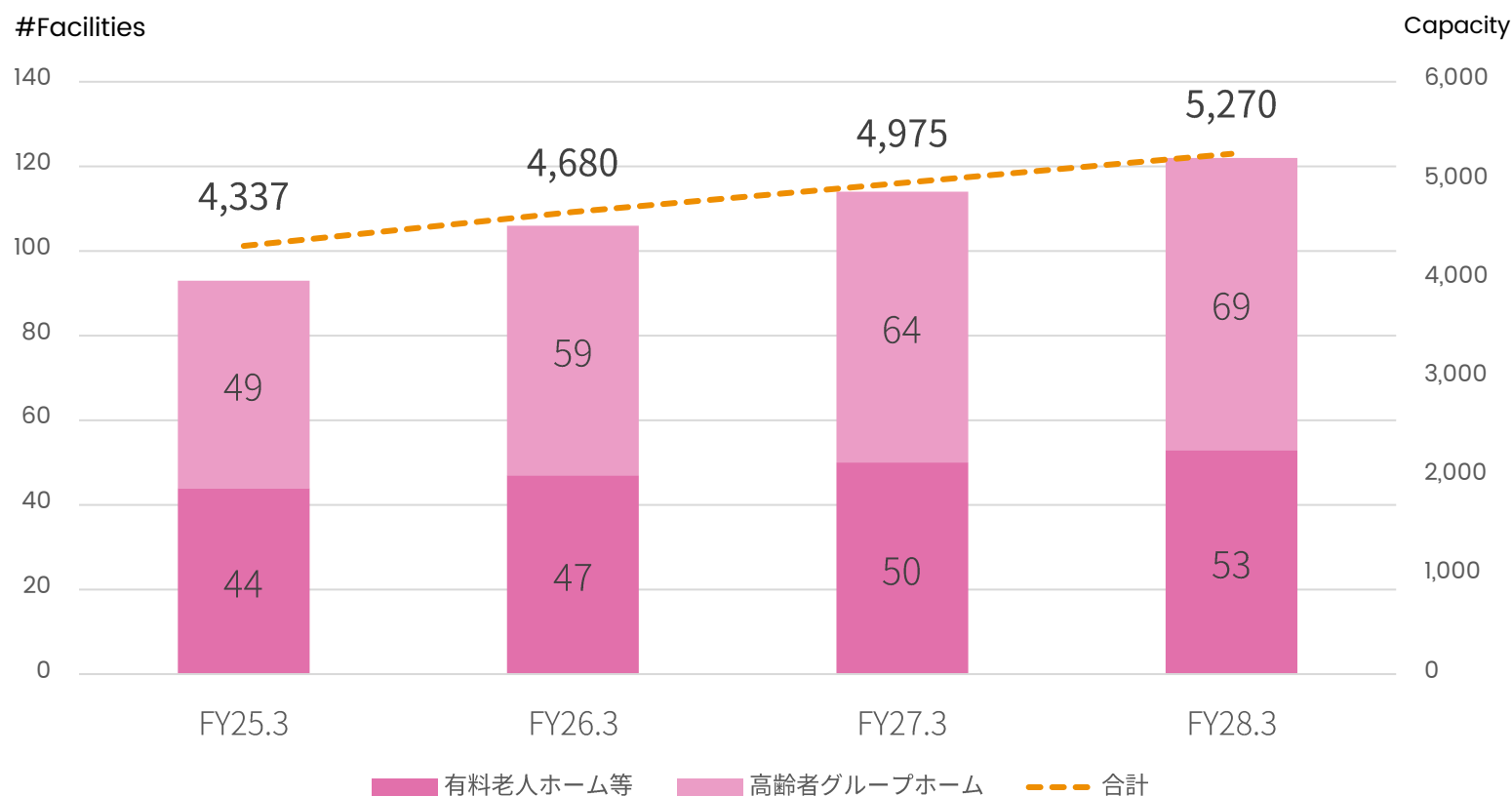


Elderly Care : Development Plan

Directions

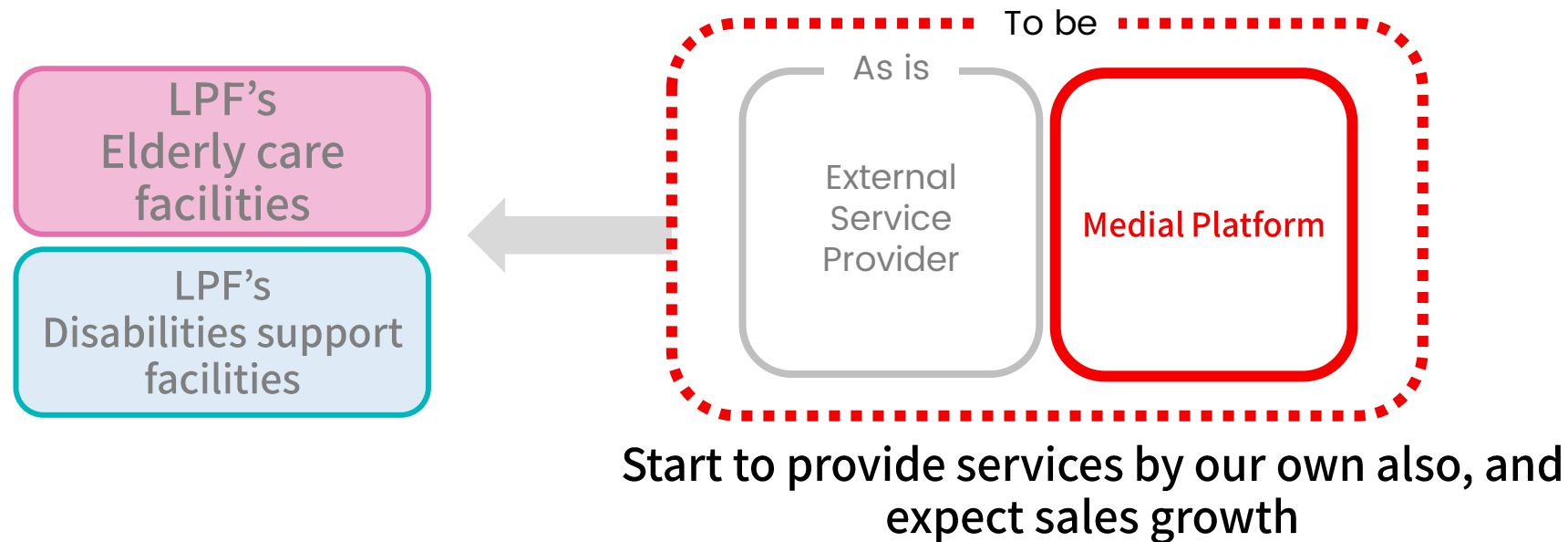
Due to rising construction costs, we plan to limit the opening of new facilities and instead pursue growth through M&A, although this is not reflected in the business plan. In addition, starting from FY26.3, we will begin providing home nursing services covered by medical insurance and partially internalize medical home nursing operations.

Act. / Plan



1. Start of home nursing care with medical insurance

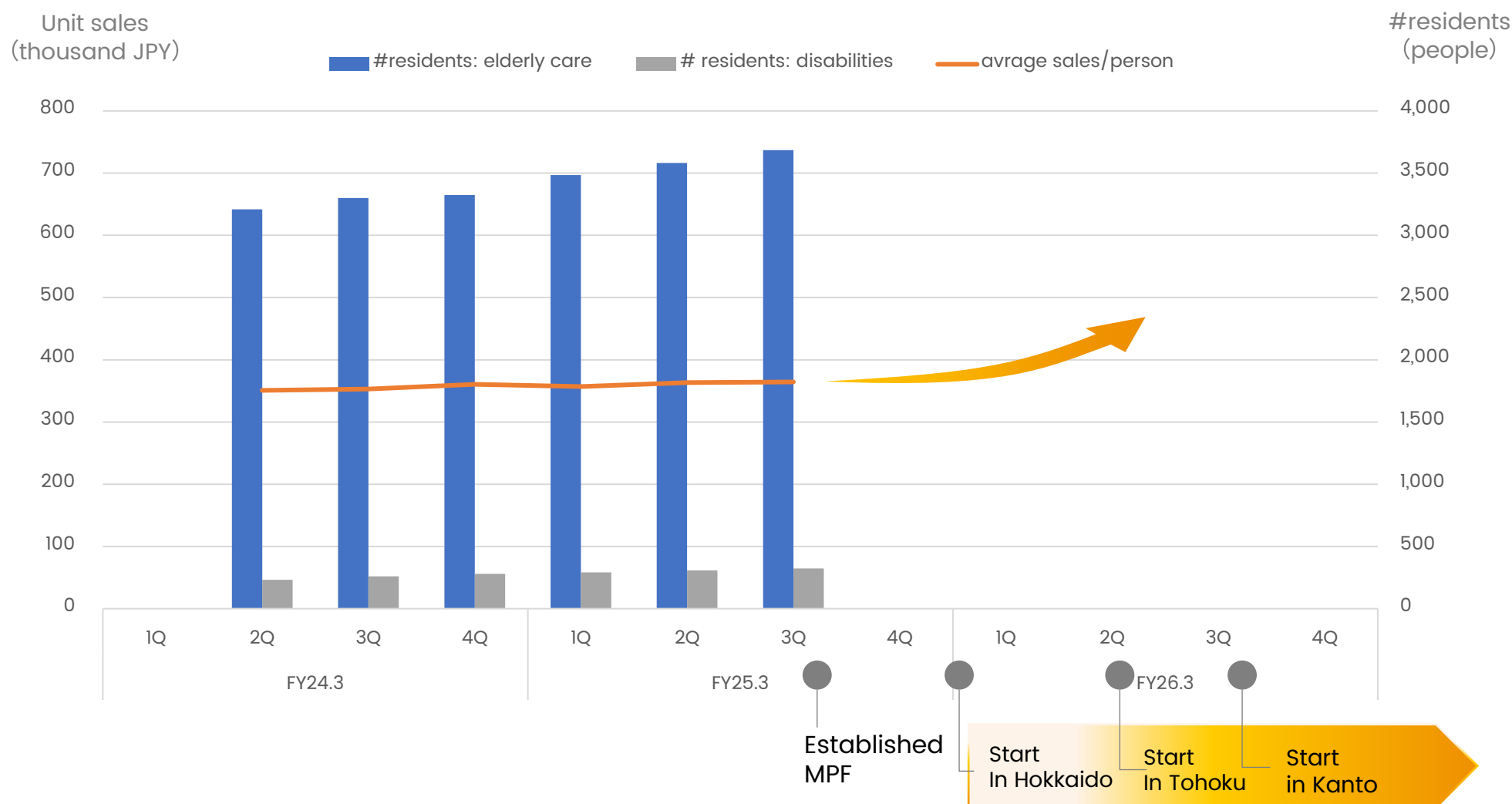
- ✓ Established a subsidiary Medical Platform specializing in medical care in November 2024. The home nursing service covered by medical insurance has so far been provided by an external service, but the company will also provide its own service.
- ✓ Services will be provided sequentially from January 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.





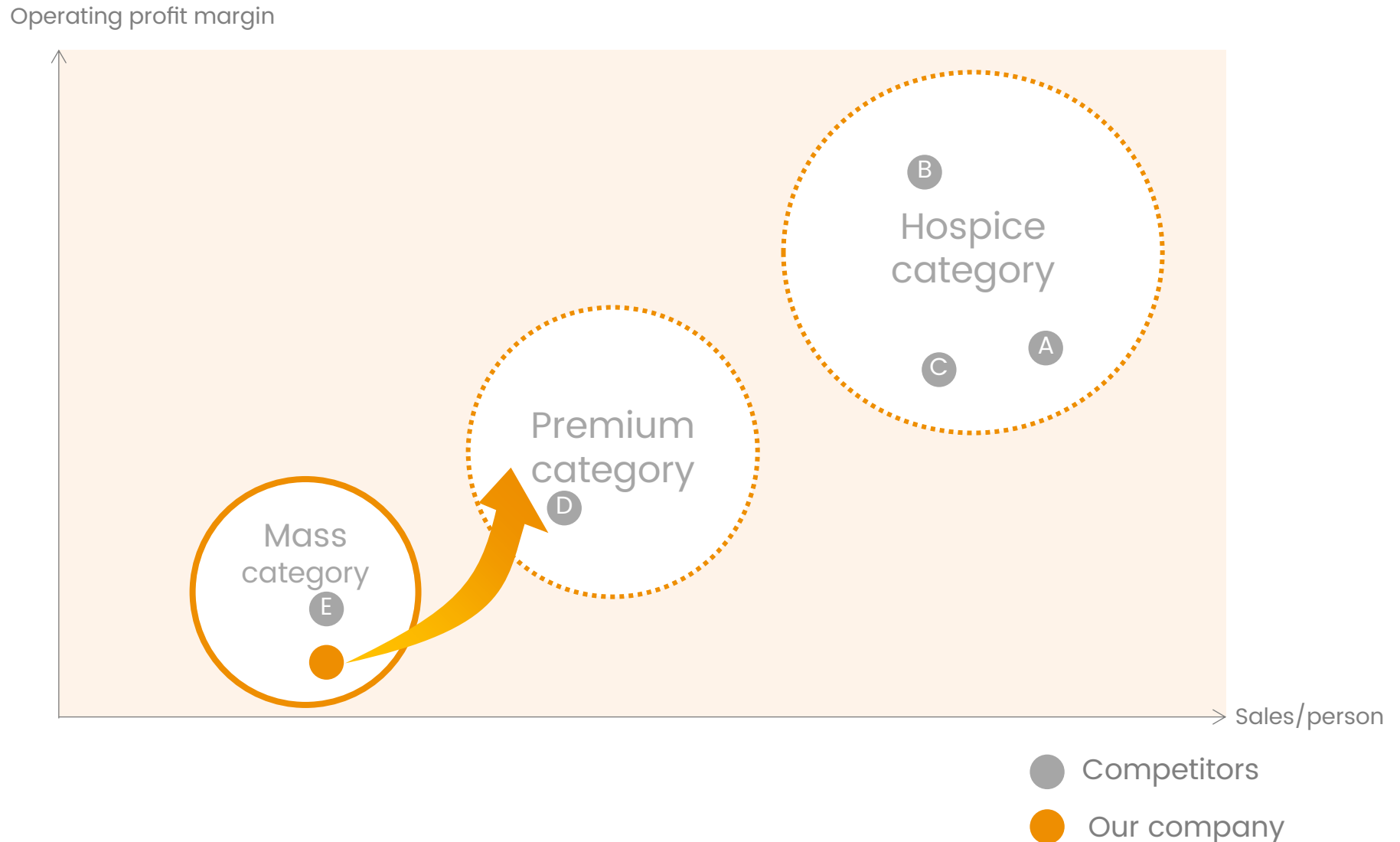
Start of home nursing care with medical insurance

- ✓ 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.



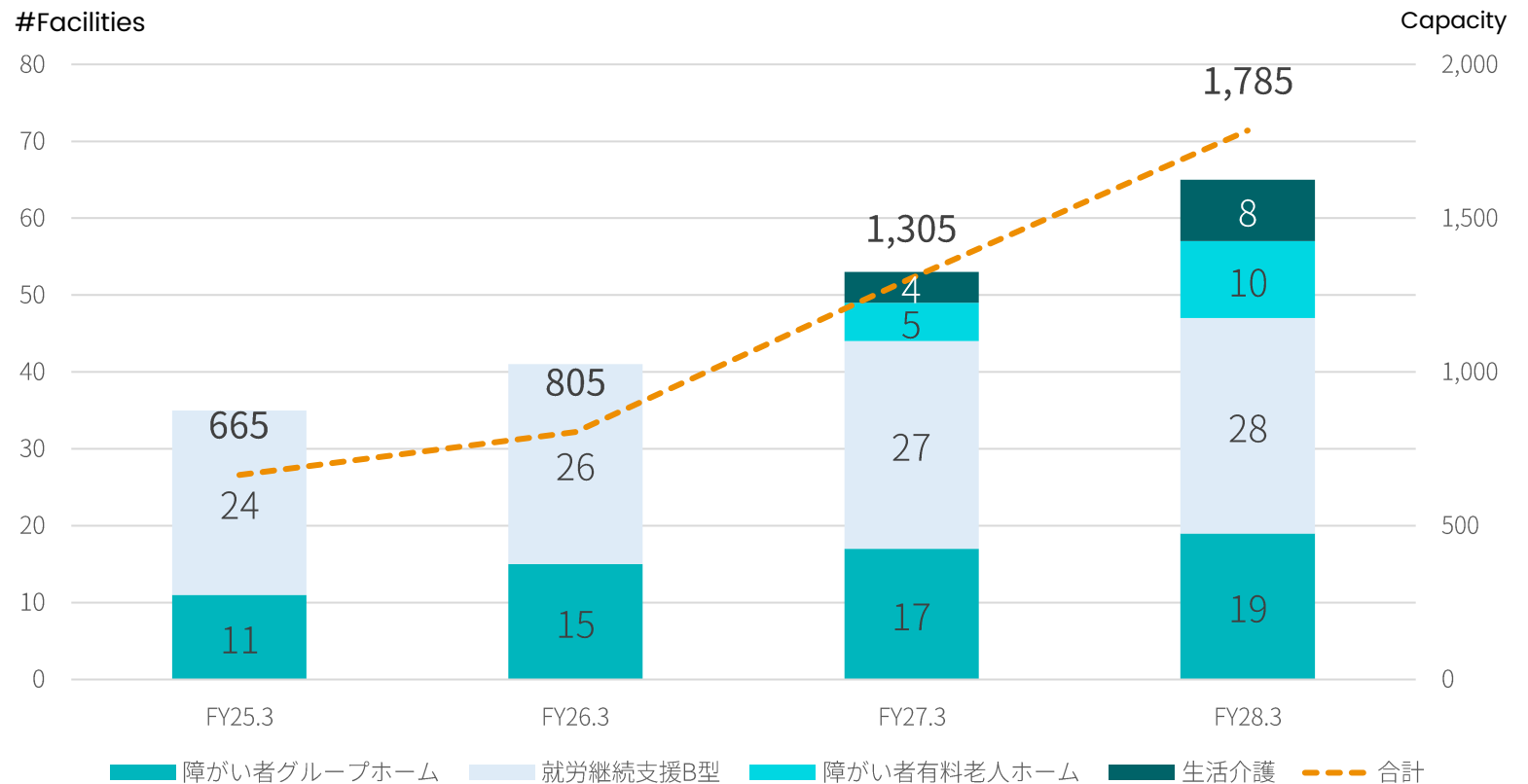


Disability Support : Development Plan

Directions

While continuing to develop existing group homes and working support Type B, we will launch fee-based nursing homes and daily life care services as new business formats from FY27.3 onward.

Act. / Plan

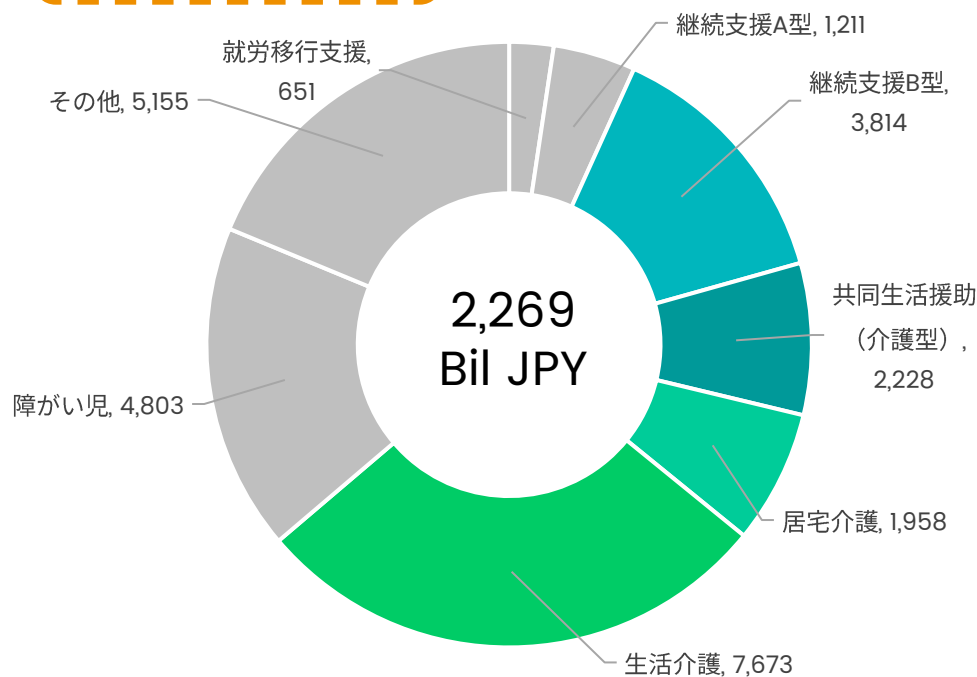


2. Expanding business category of disabilities support

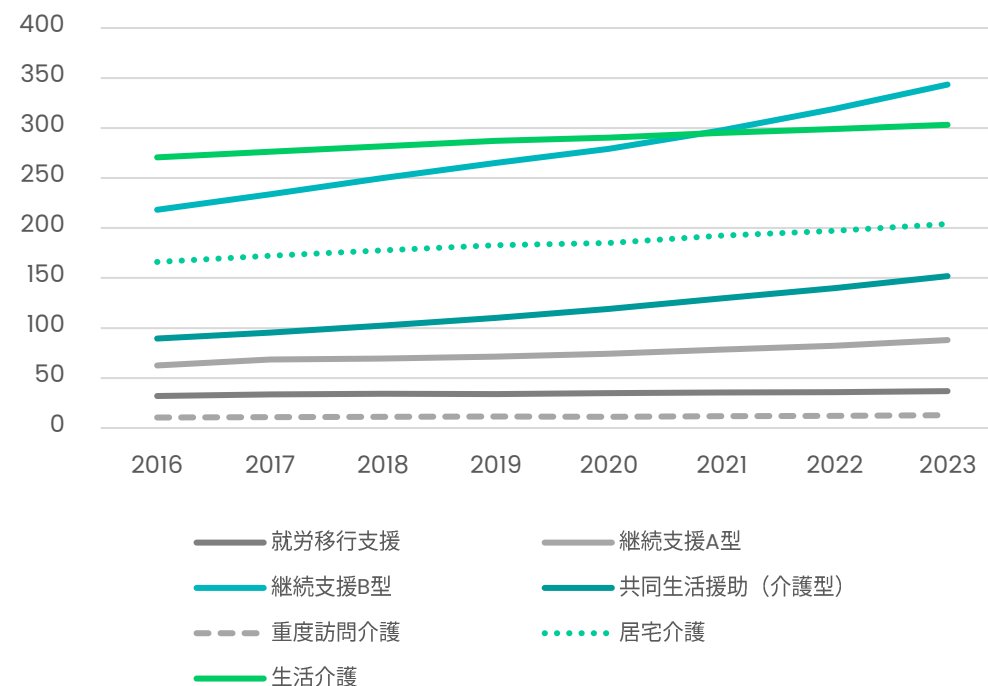
- Restart new opening of “support to work type B” as the business condition has been improved since 2024
- Expand the business category towards “living assistance” and its related daily services
- Will open residential elderly care facility for disabilities in accordance with their ageing

{ Market size in 2020 }

Our category size
1,567 bil JPY

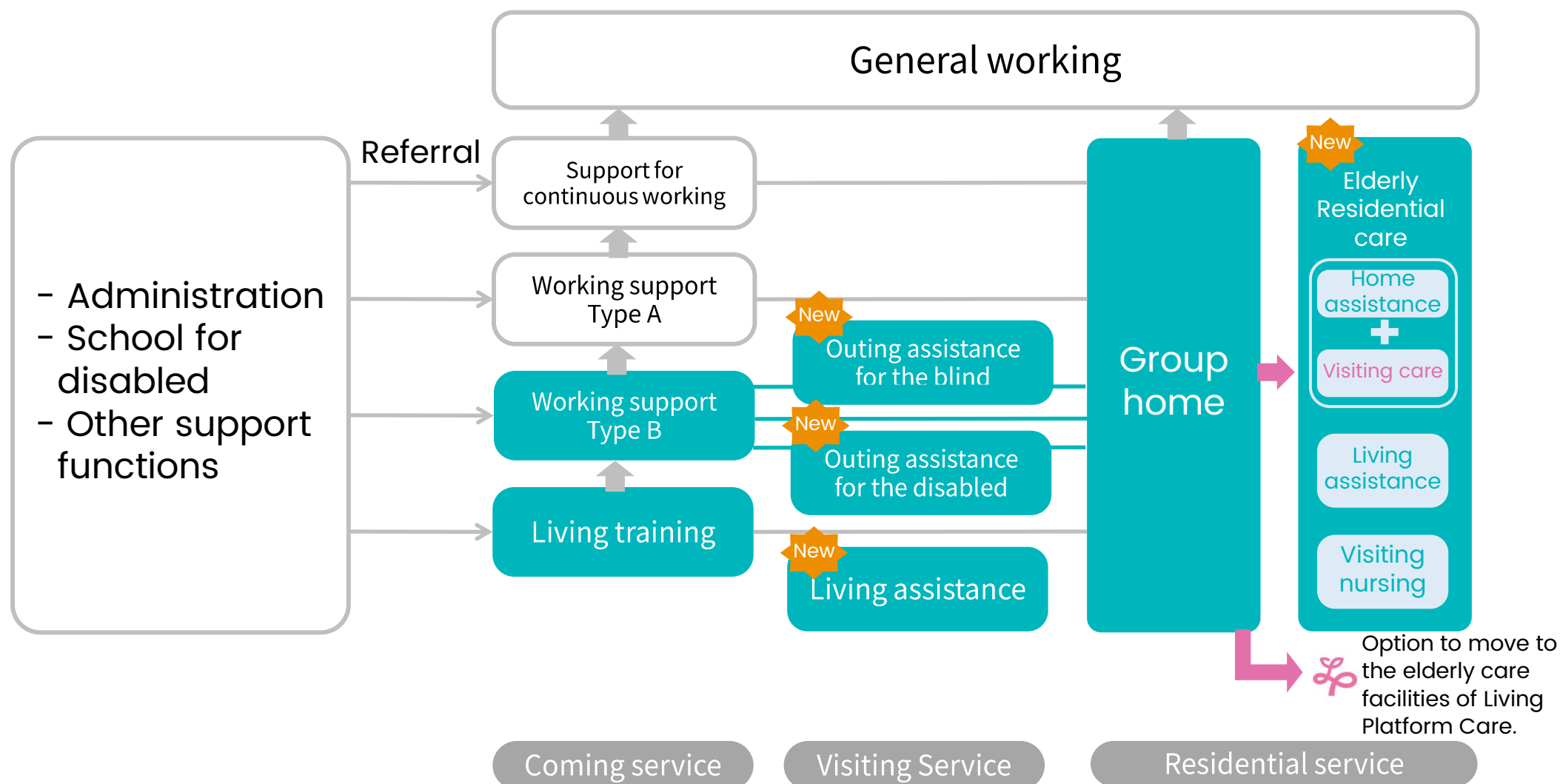


{ Trend of number of users }



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



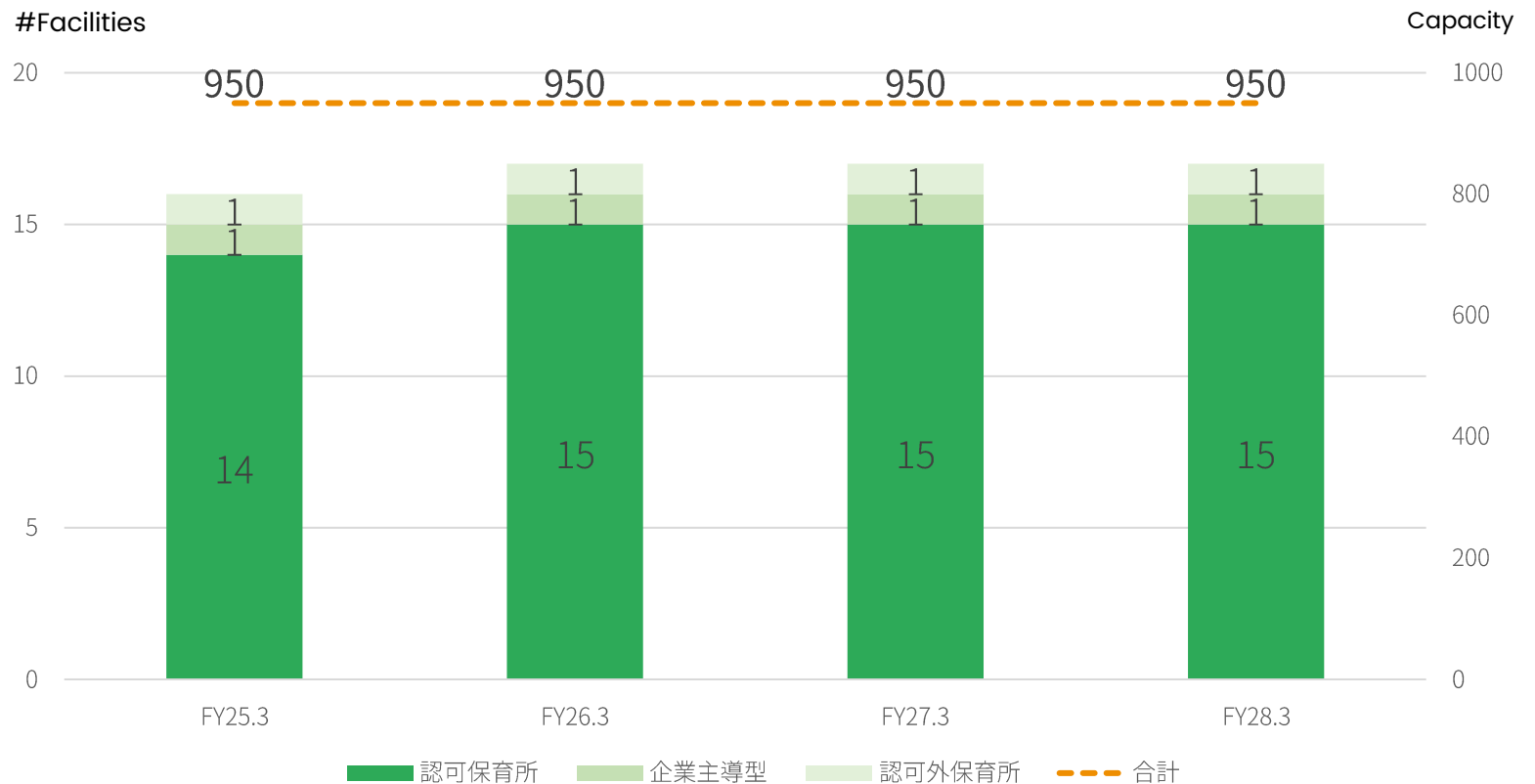


Childcare : Development Plan

Directions

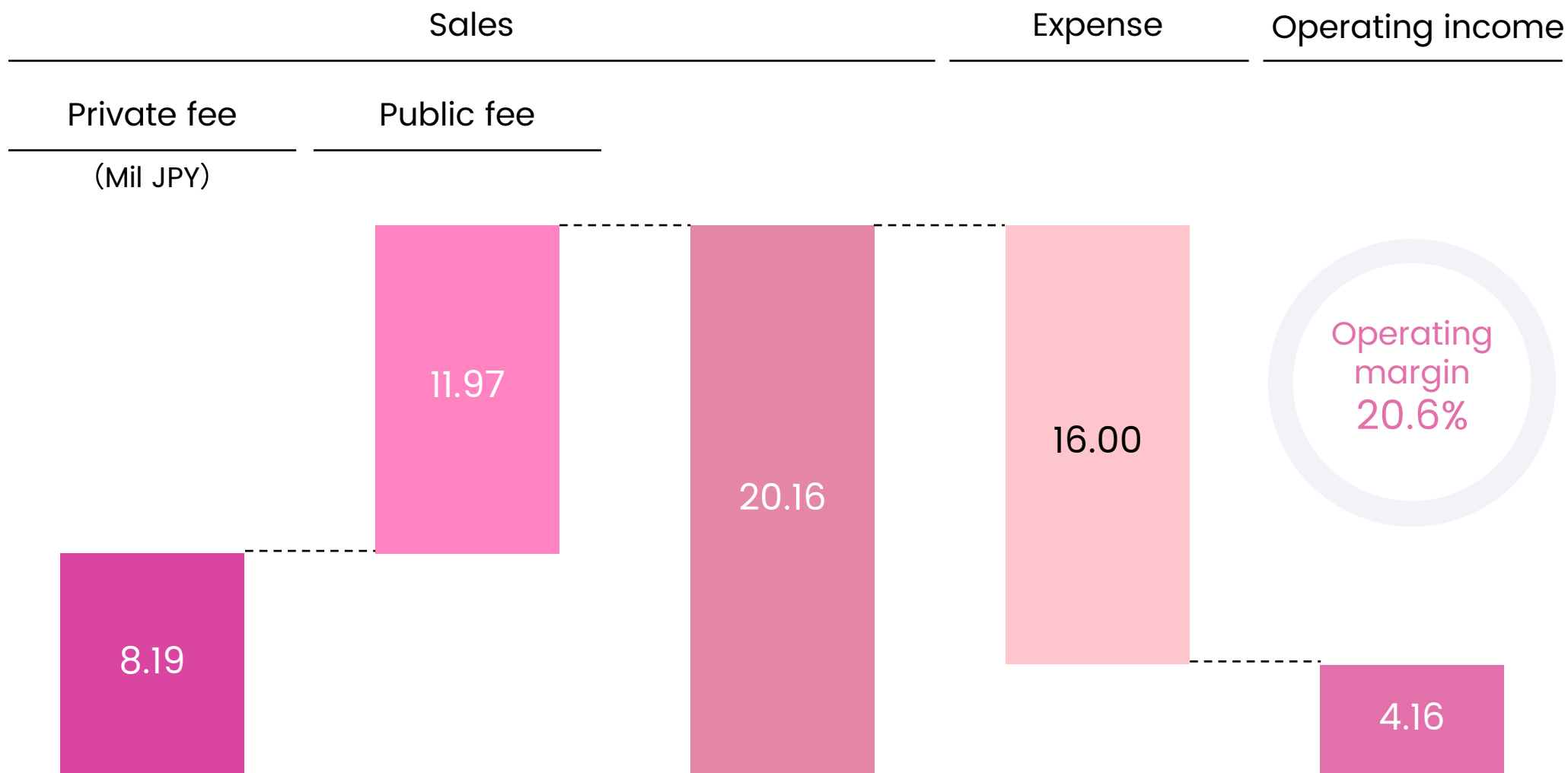
Regarding the childcare business, we do not plan to undertake new developments and are considering growth through M&As, though this is not included in the business plan. We are focusing on improving our own programs and enhancing staff satisfaction and quality.

Act. / Plan



Profit Model : Elderly Care

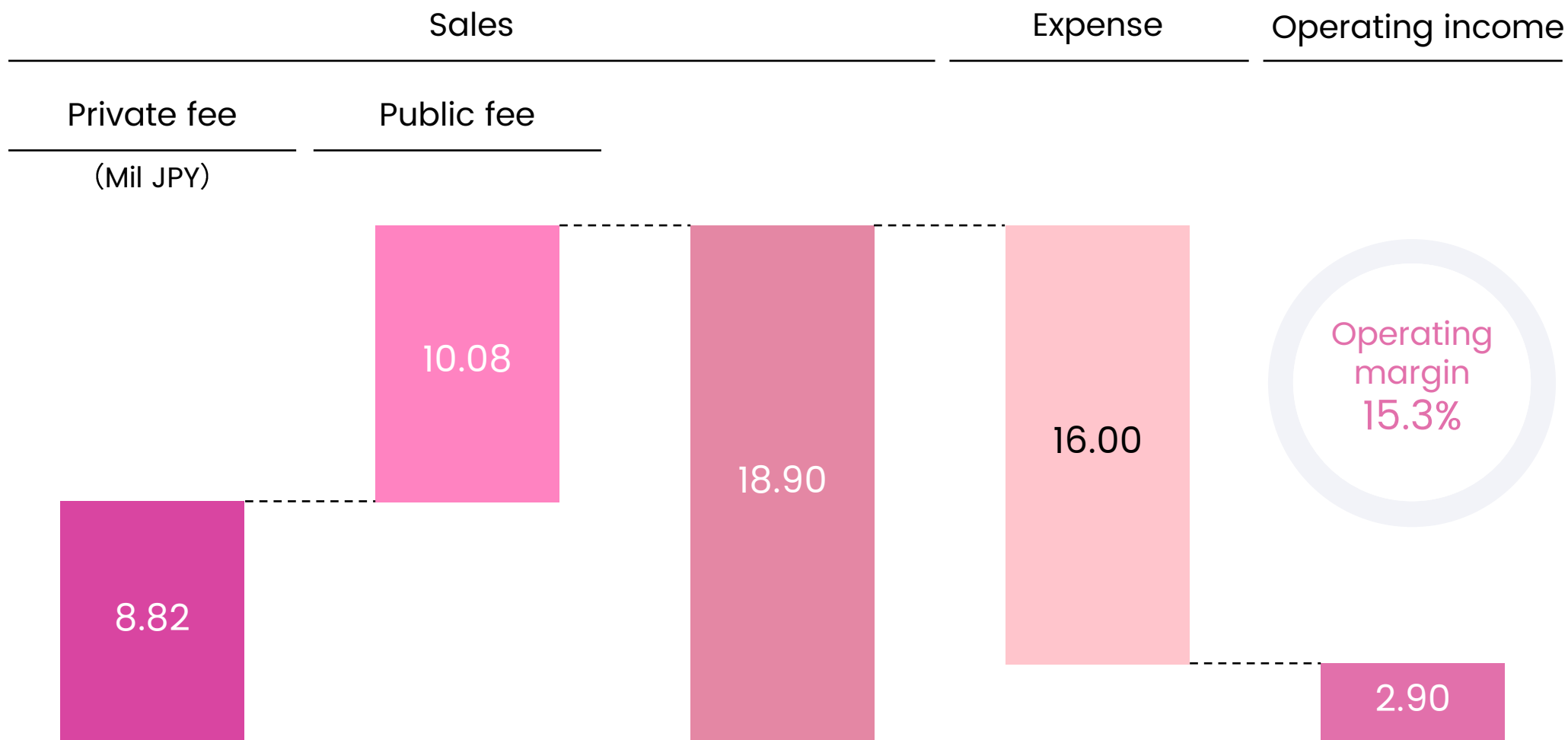
Tokutei (In case of 90% occupancy of 70 capacity facility, Monthly)



Data : Internal data

Profit Model : Elderly Care

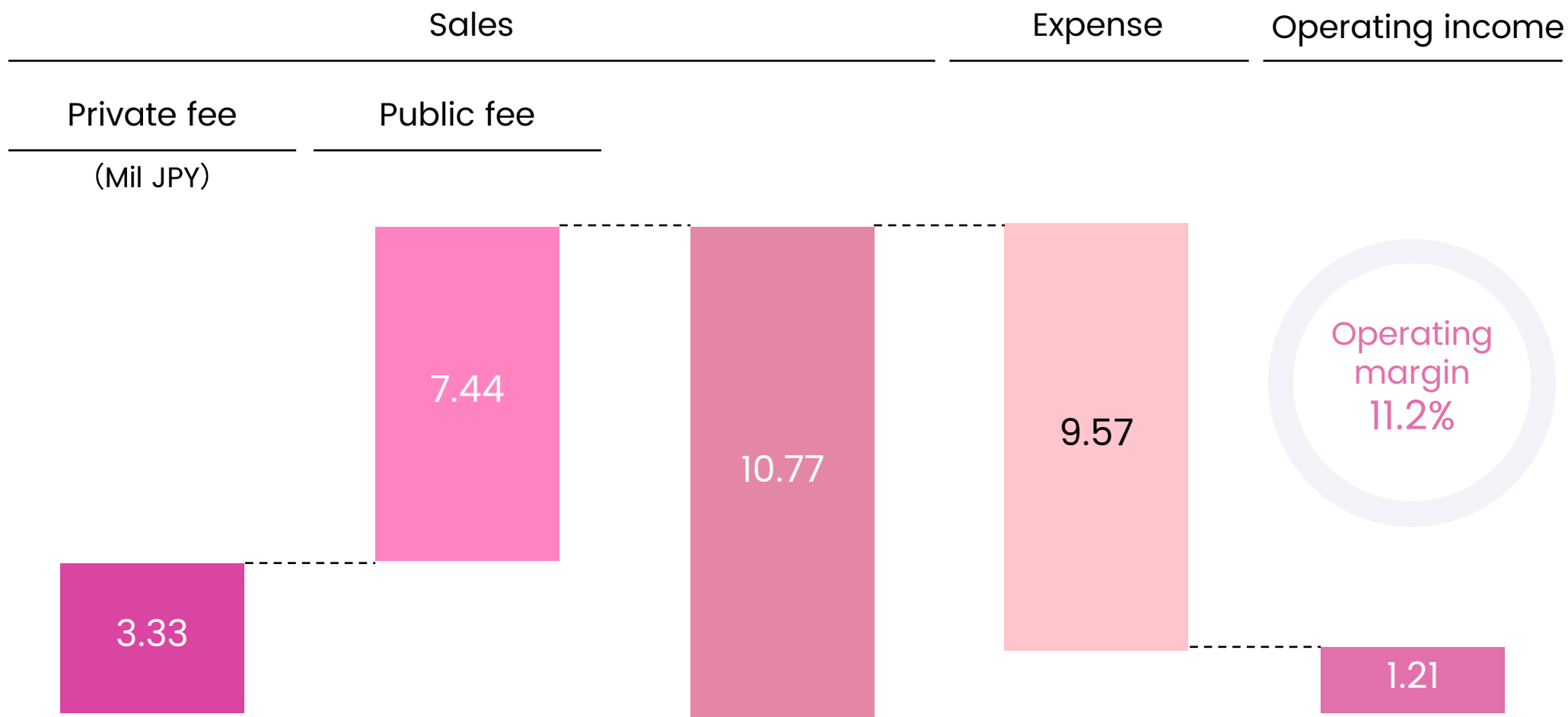
Residential care (In case of 90% occupancy of 70 capacity facility, Monthly)



Data : Internal data

Profit Model : Elderly Care

Group home (In case of 95% occupancy of 27 capacity facility, Monthly)

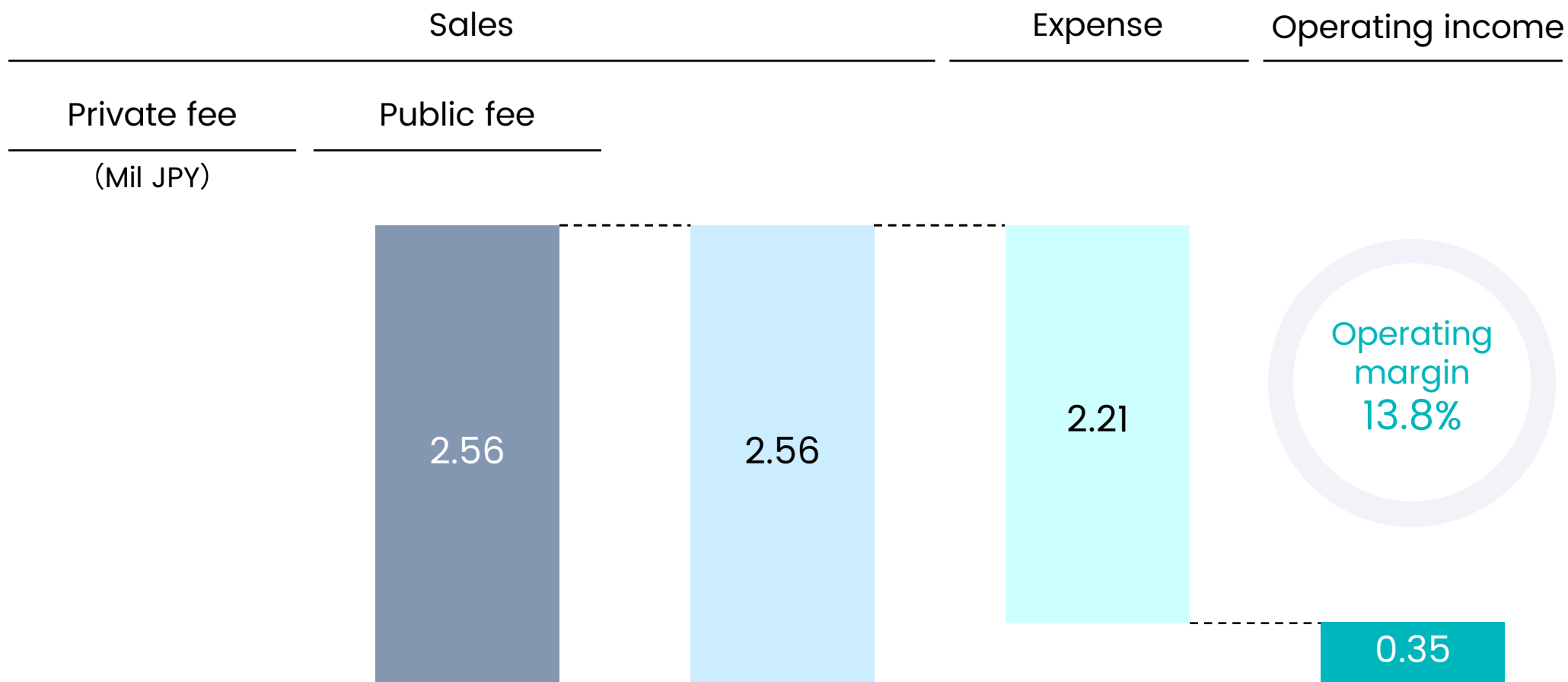


Data : Internal data



Profit Model : Disabilities Support

Support to work, Type B (In case of 80% occupancy of 20 capacity facility)

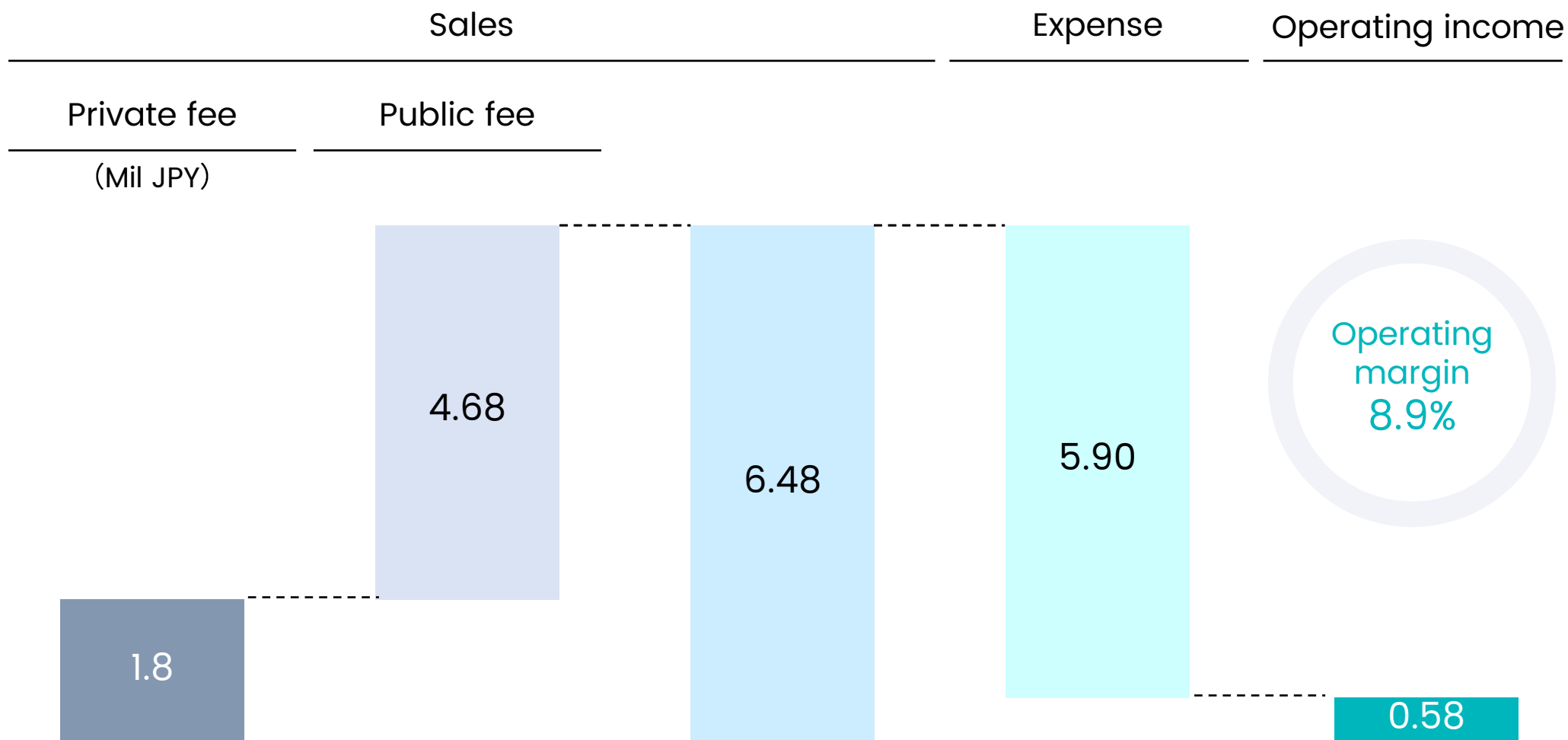


Data : Internal data



Profit Model : Disabilities Support

Group home(In case of 90% occupancy of 20 capacity facility)

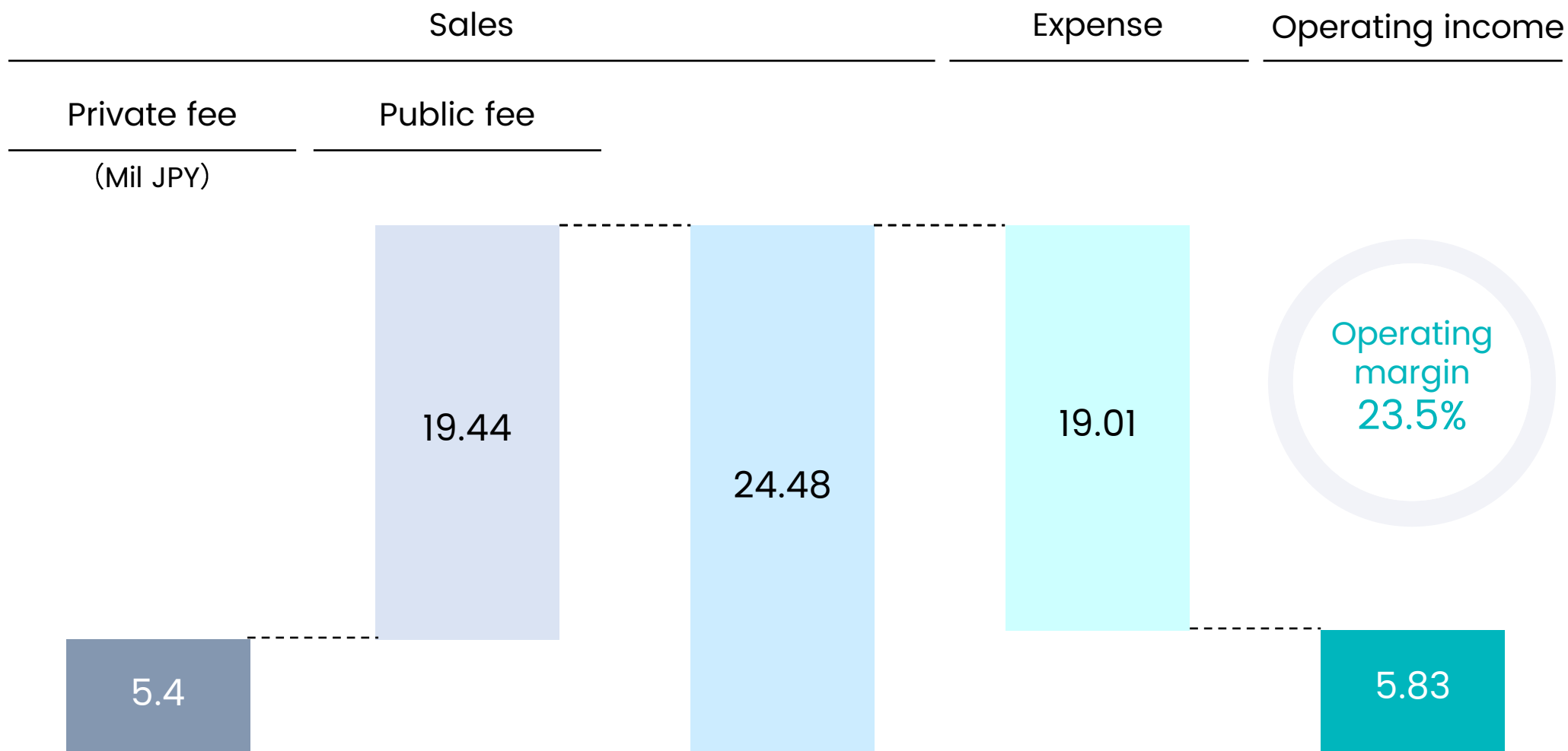


Data : Internal data



Profit Model : Disabilities Support

Elderly Residential Care (In case of 90% occupancy of 60 capacity facility)

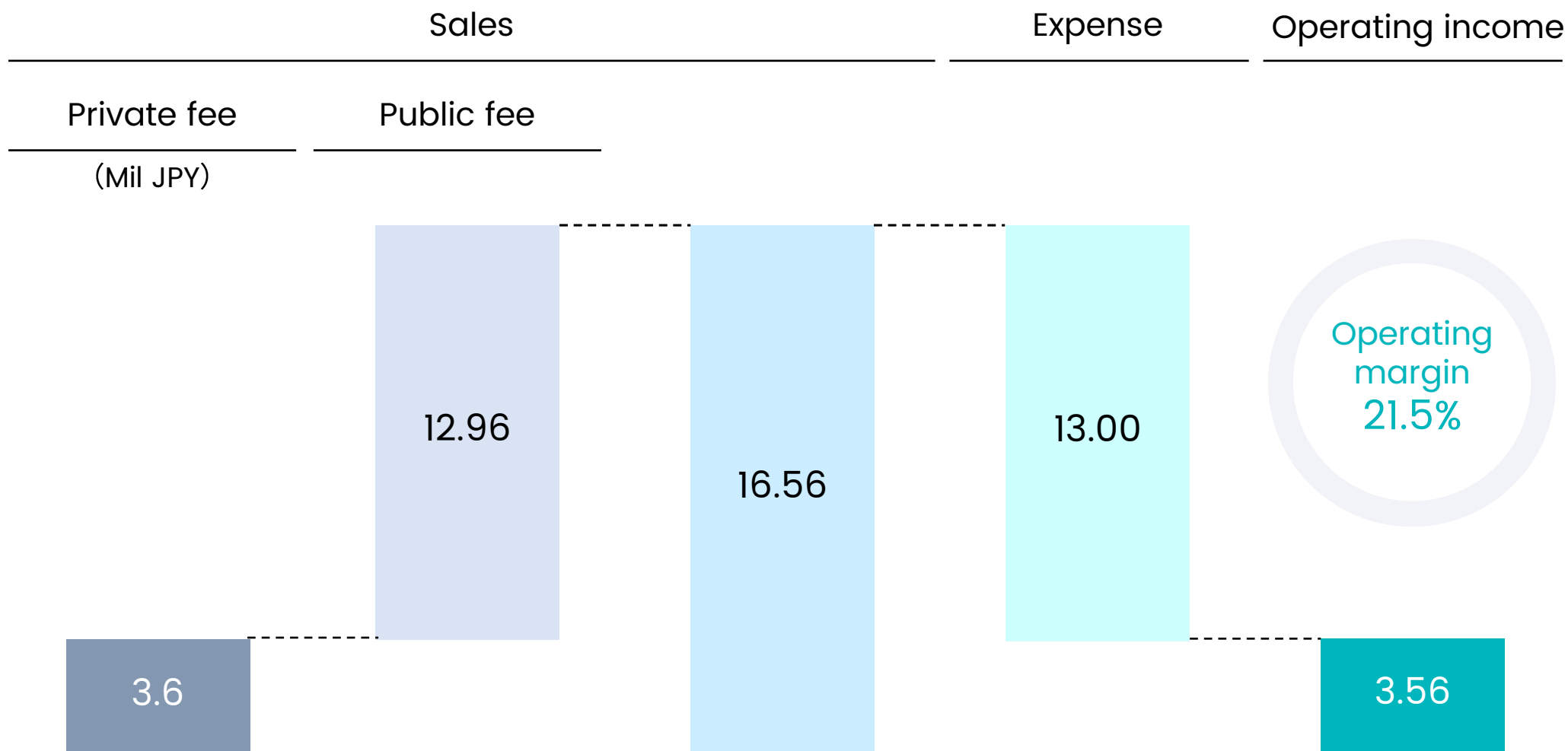


Data : Internal data



Profit Model : Disabilities Support

Elderly Residential Care (In case of 90% occupancy of 40 capacity facility)

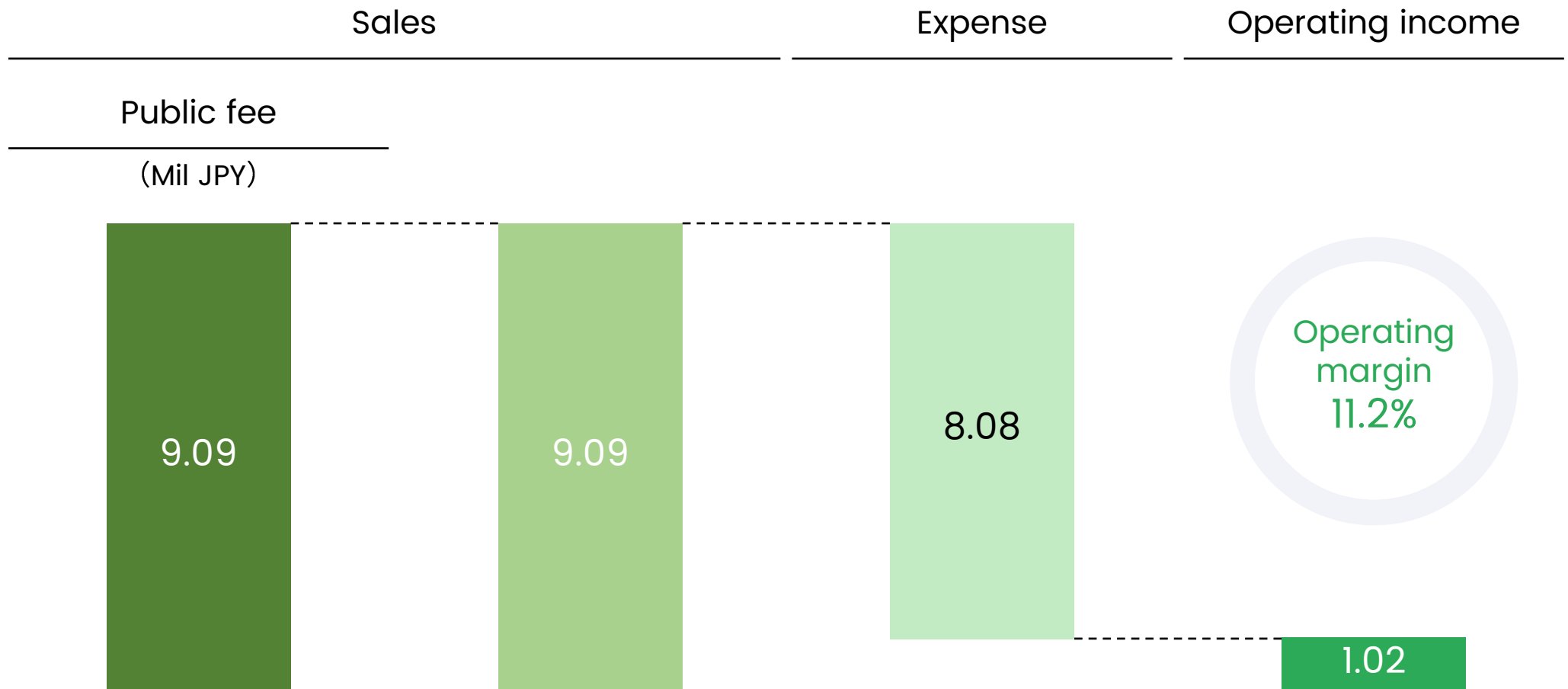


Data : Internal data



Profit Model : Childcare

Approved care (In case of 98% occupancy of 80 capacity facility)

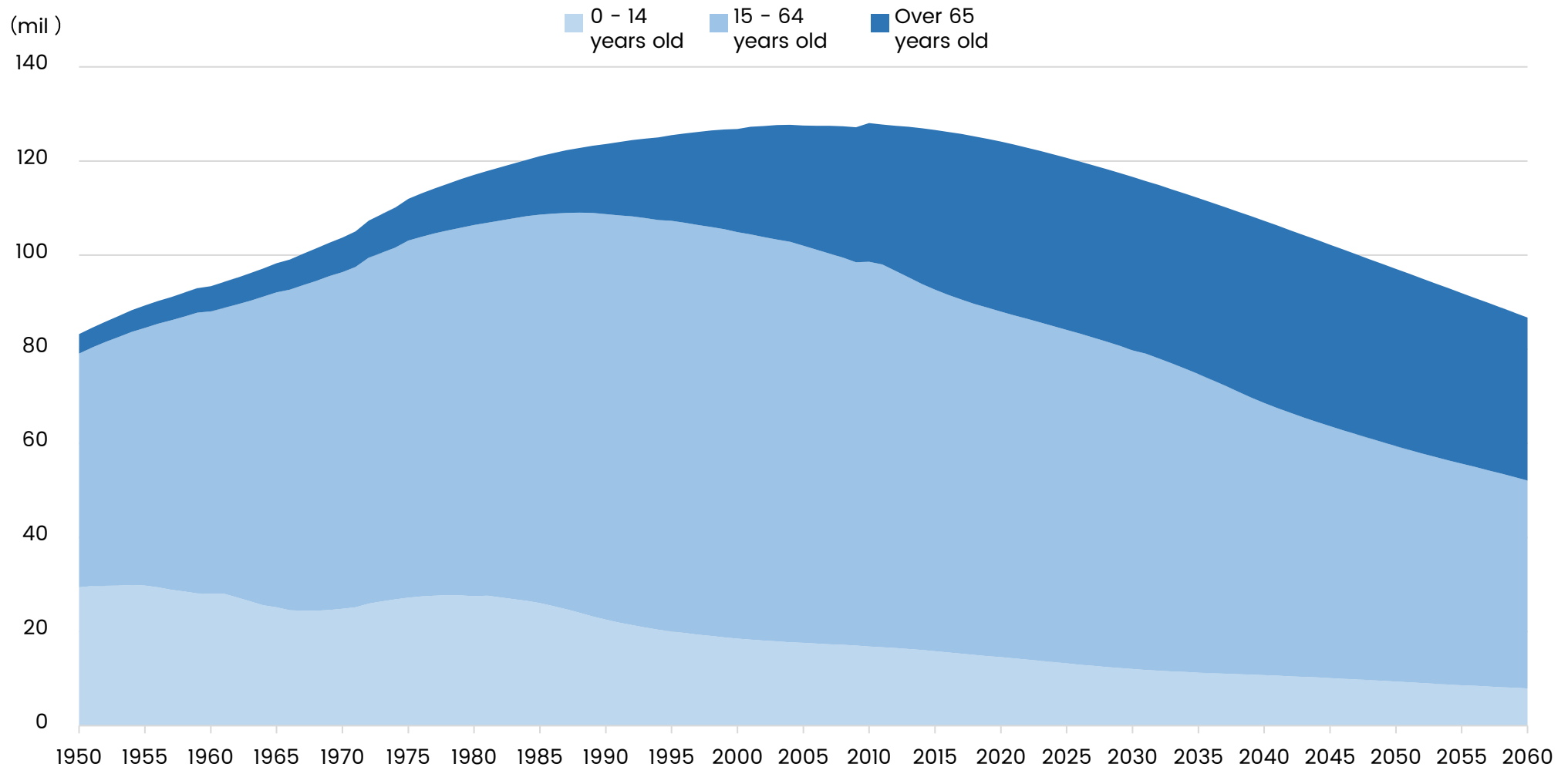


Data : Internal data



Aging in Japan

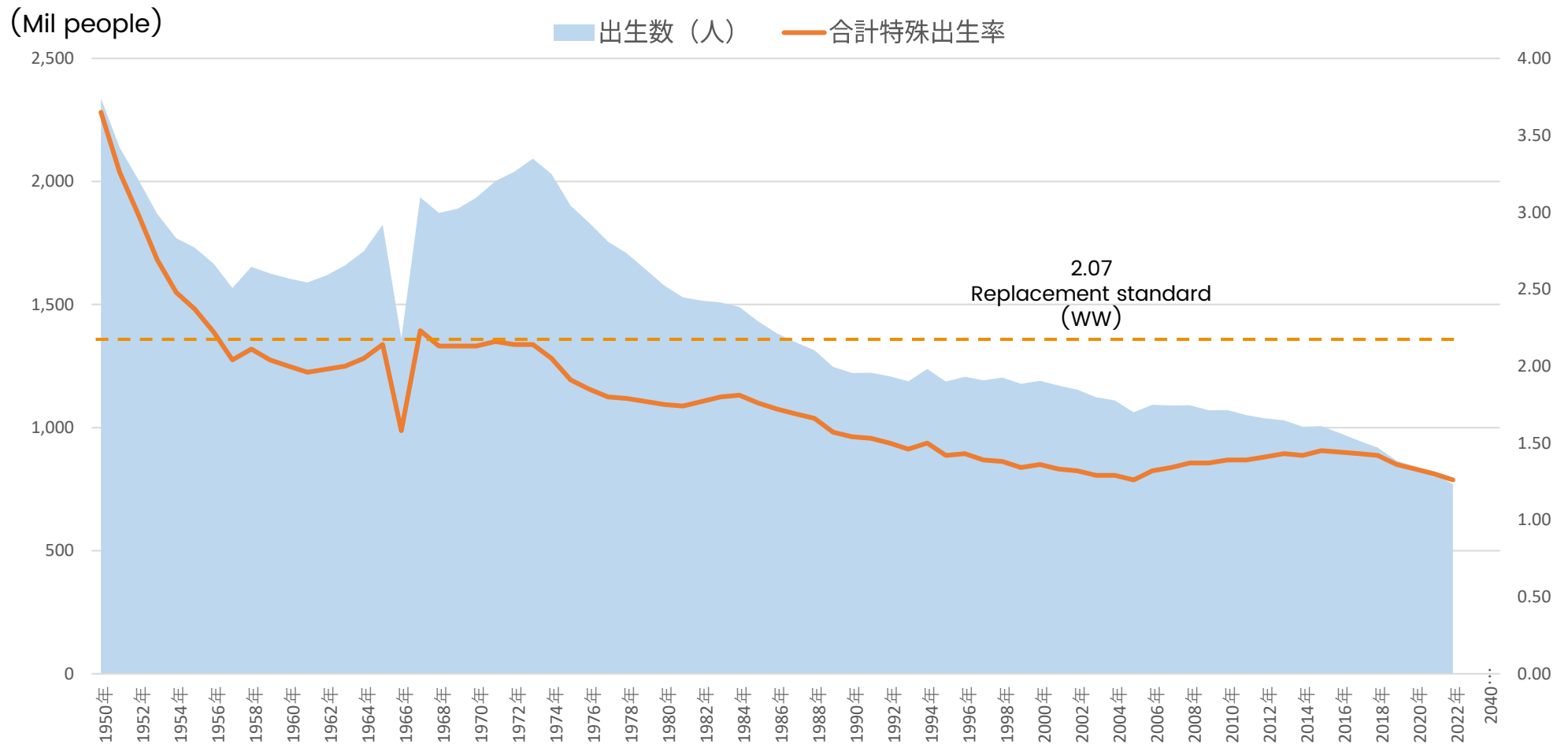
The population shrinks due to declining birthrate and growing proportion of elderly people.





Lower Trend of Total Fertility Rate

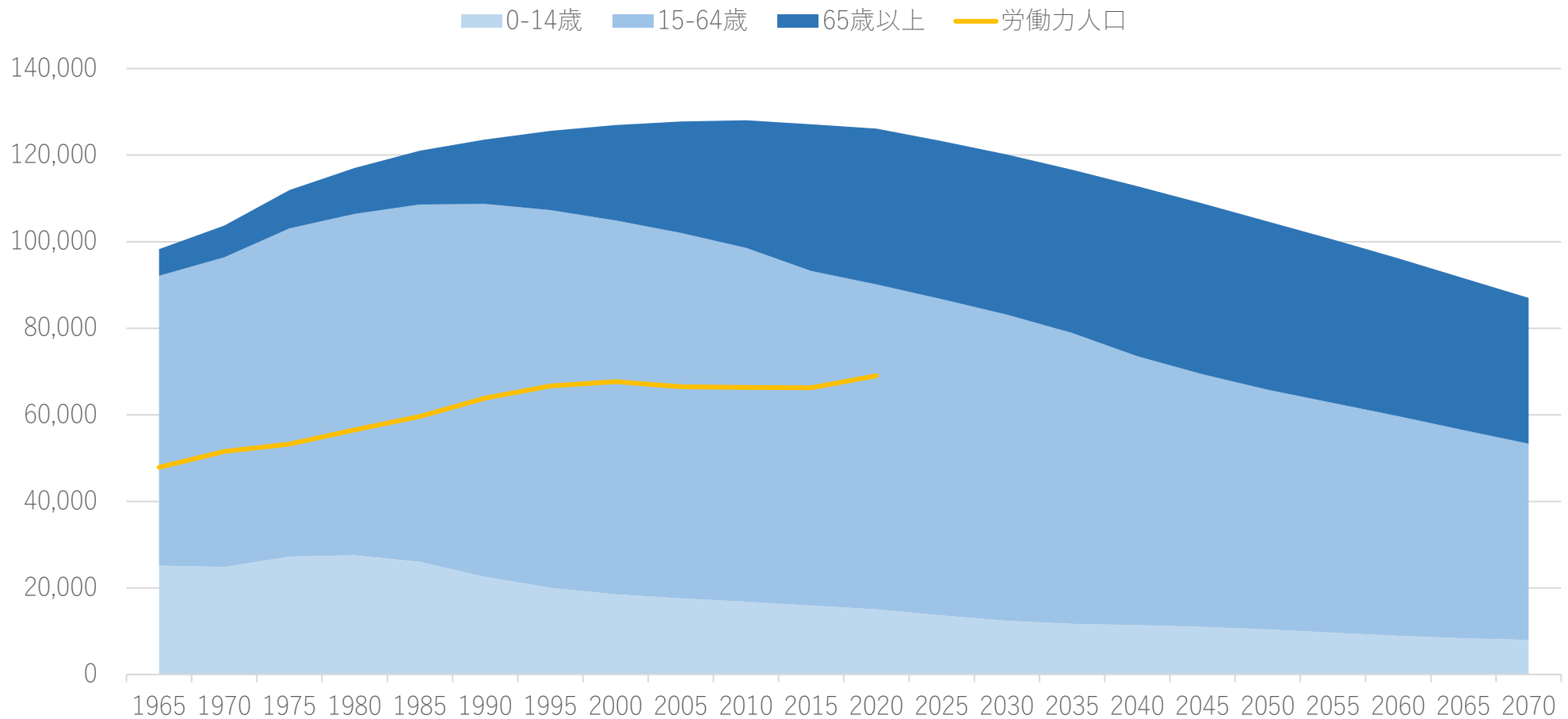
Number of birth became less than 1 mil people, and fertility is below replacement.



Data Source: Demographics report by MHLW

Population & Workforce

Work force has been dropped and will be decreased continuously



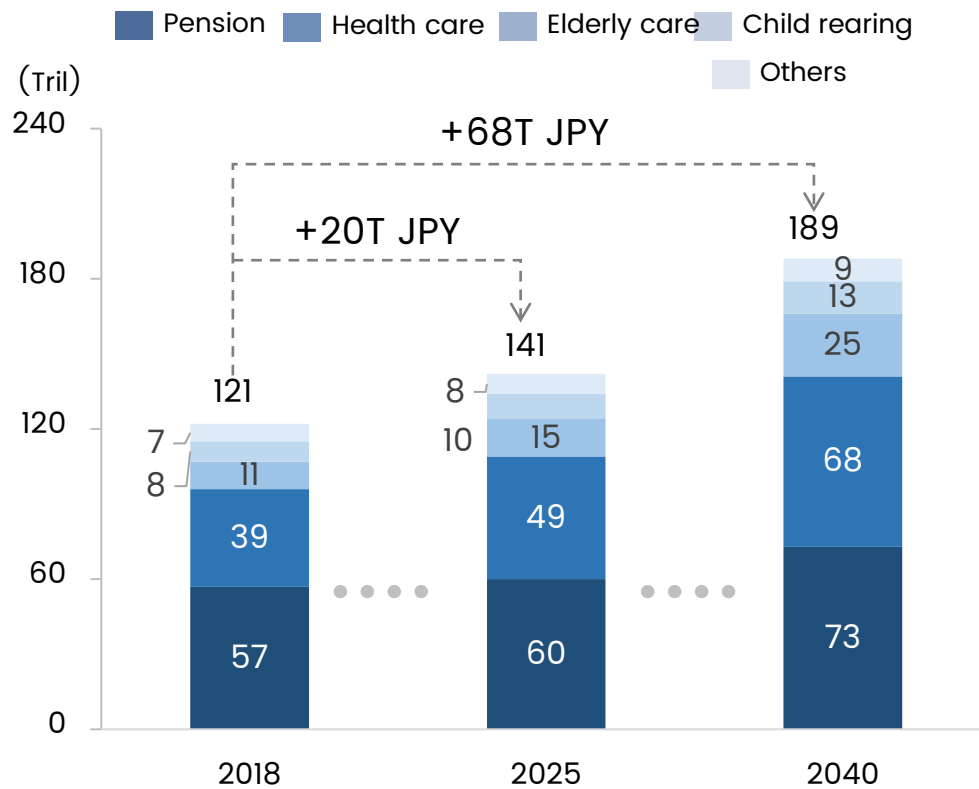
Data Source: by MICPopulationprojection



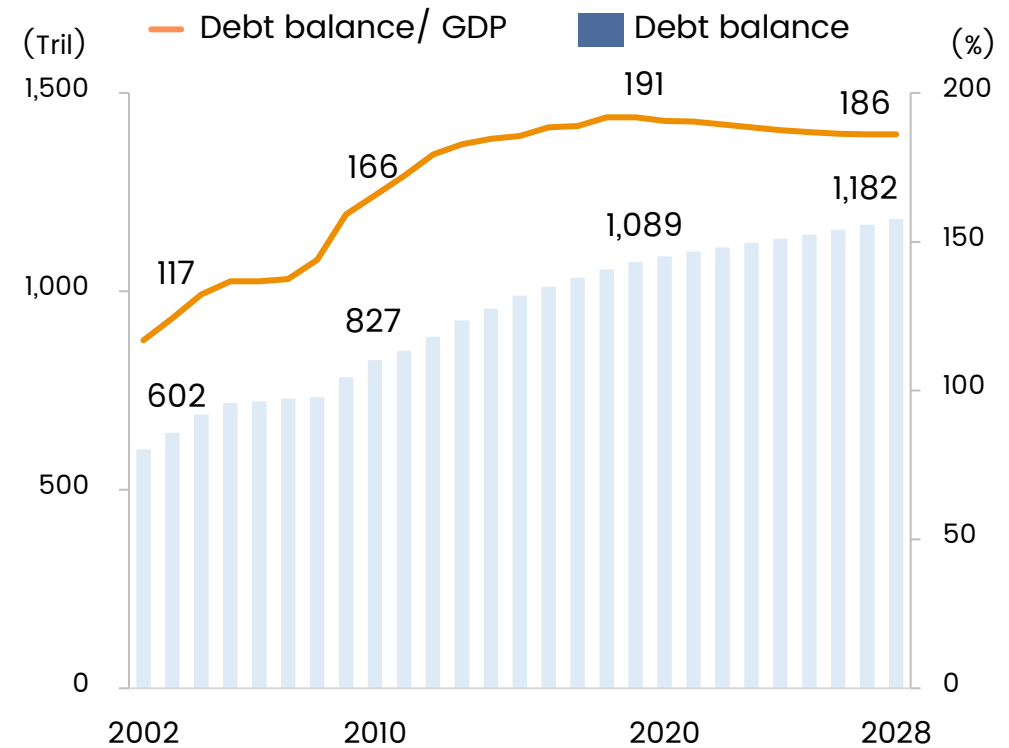
Is the Government Finance Plan Feasible?

Increasing social security charge will collapse the government finance balance.

Estimate of Social Security Charges Debt Balance / Nominal GDP rate



Data source : Discussion paper for the Social Security in 2040, by CAS, CAO, MOF and MHLW, 05/21/2018

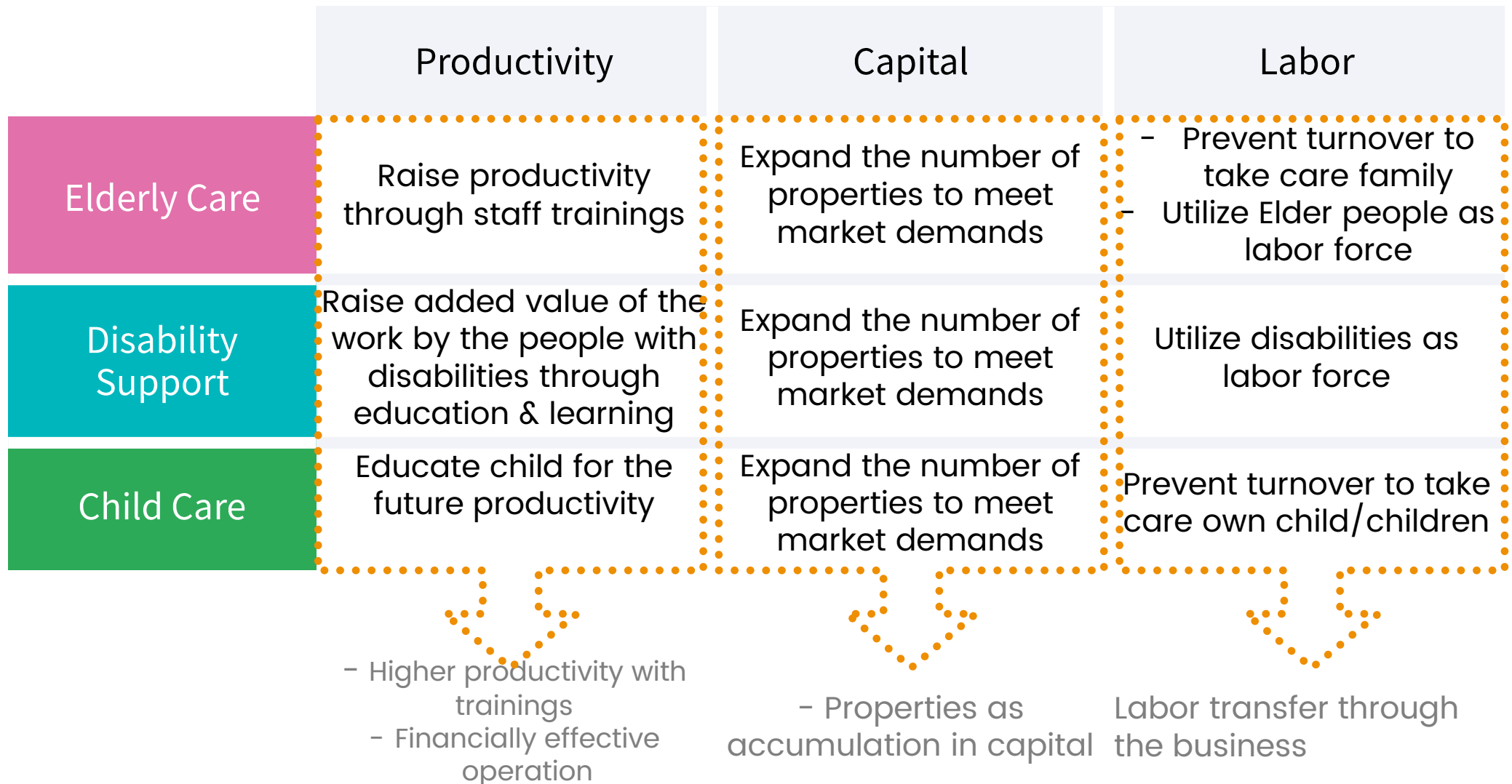


Data source: Forecast of mid-long term government finance by CAO



Our Solution: Improvement in Supply Side

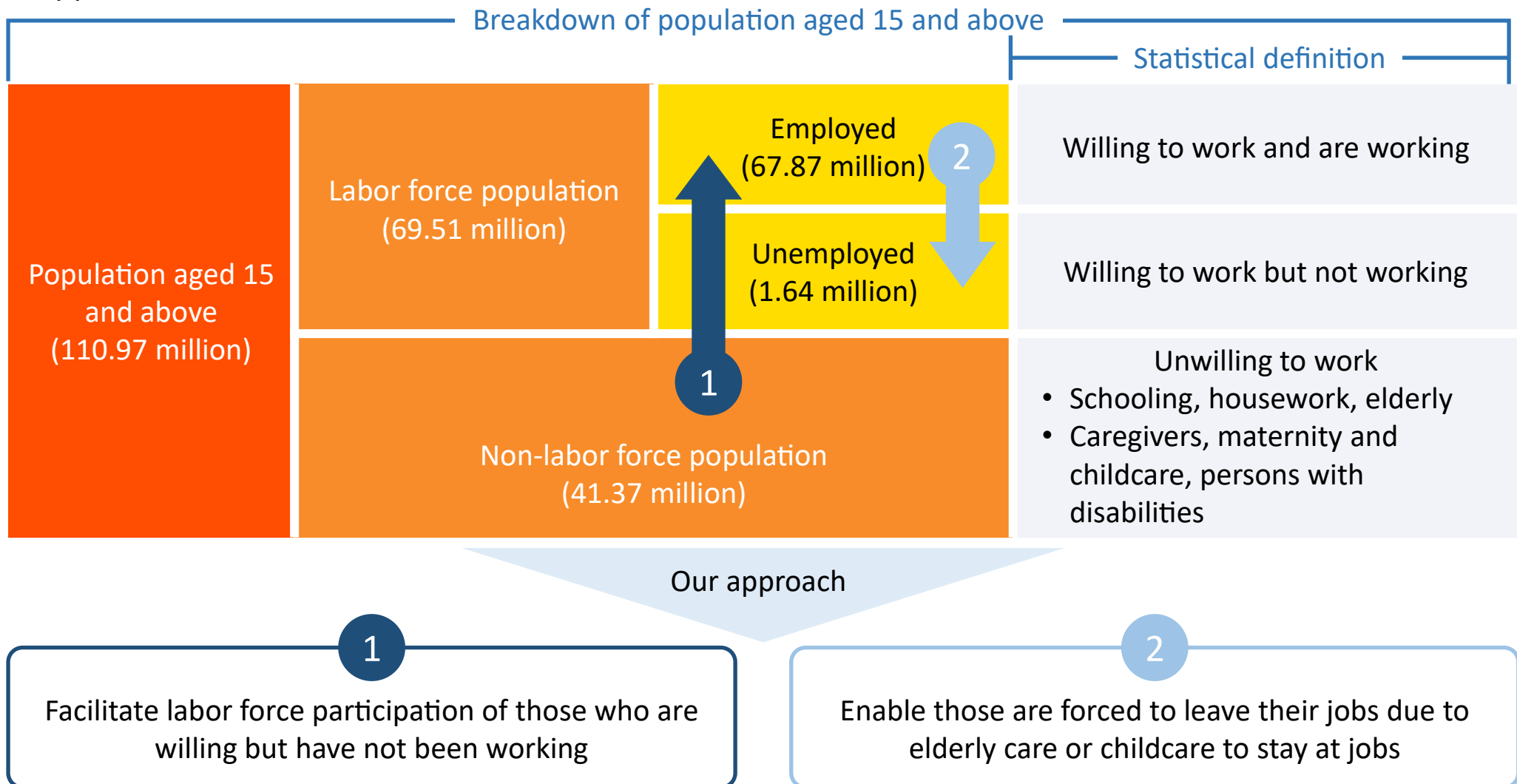
Realize sustainable social security systems by improvement in supply side





Transfer of Labor through Business Operations

Provide a working environment in which people with disabilities and the elderly can play an active role, and help reduce unwanted job turnover by expanding facilities for nursing care, disabilities support and childcare.





Business Model and Competitive Advantage



Sales amount and composition, by business

FY24.3 FY

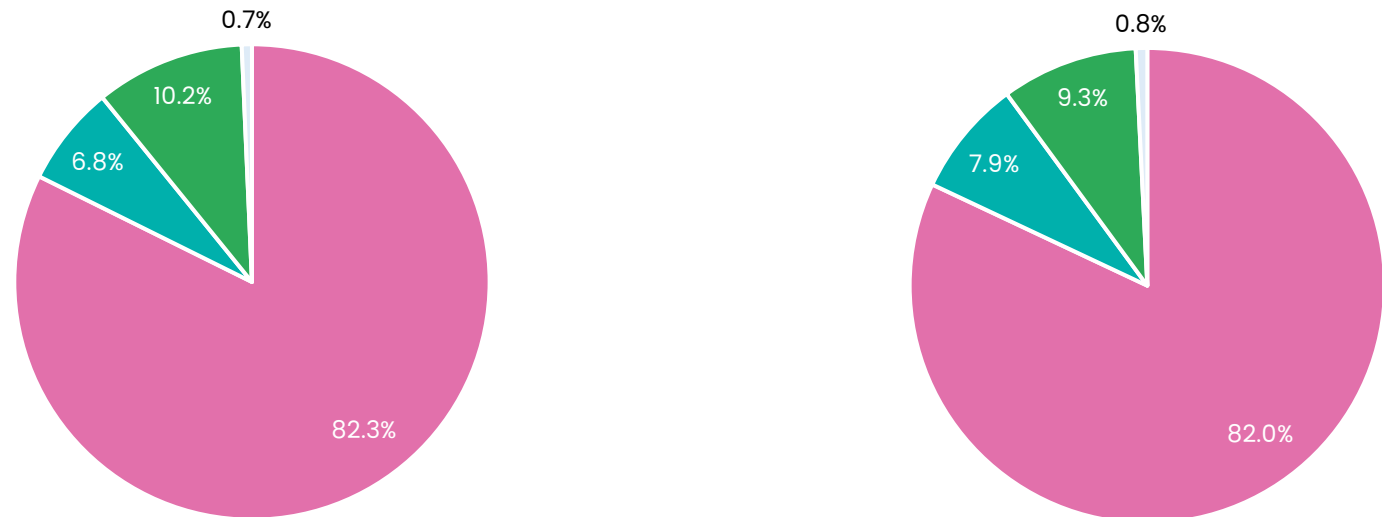
FY25.3 FY

Sales
(Mil JPY)

■ Elderly care ■ Disability Support ■ Child care ■ Others



Composition



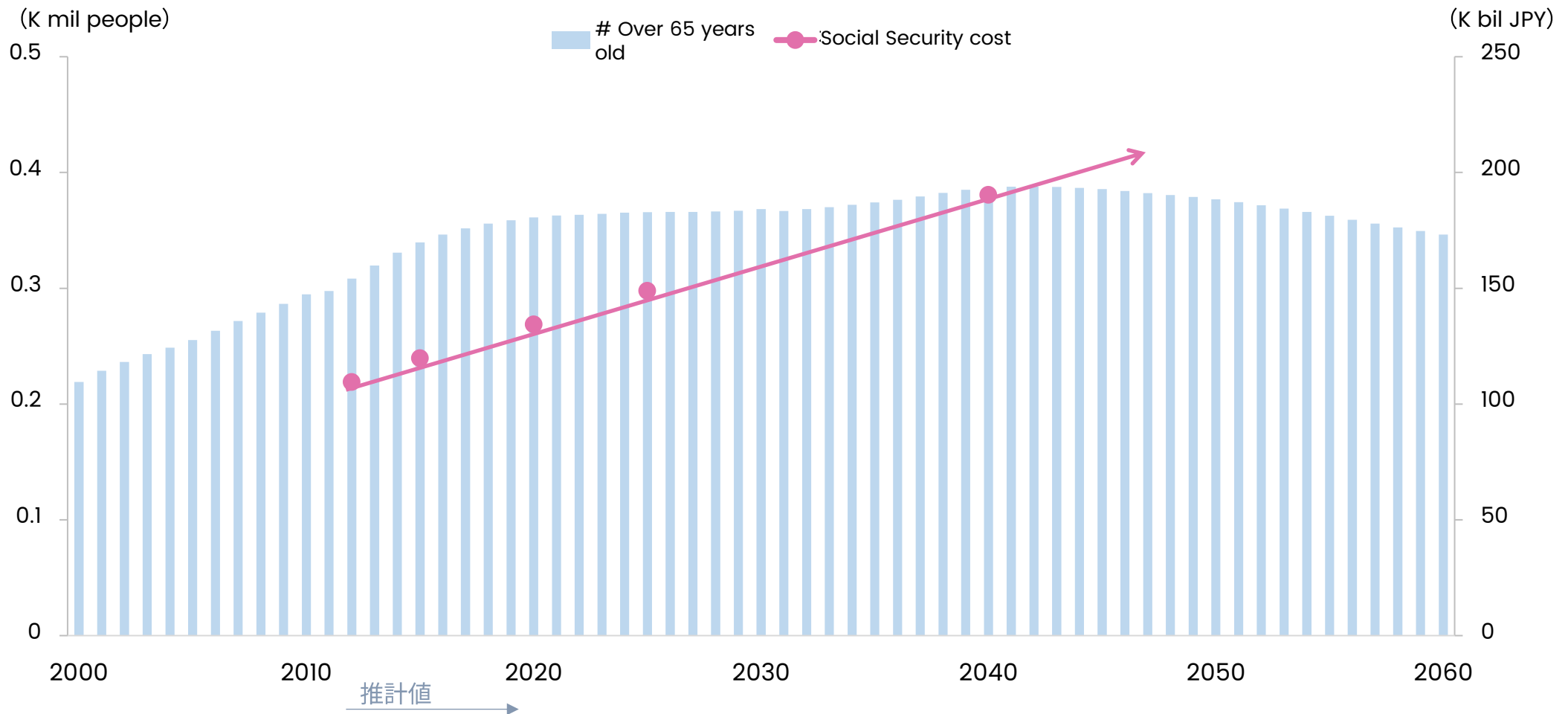


Elderly Care



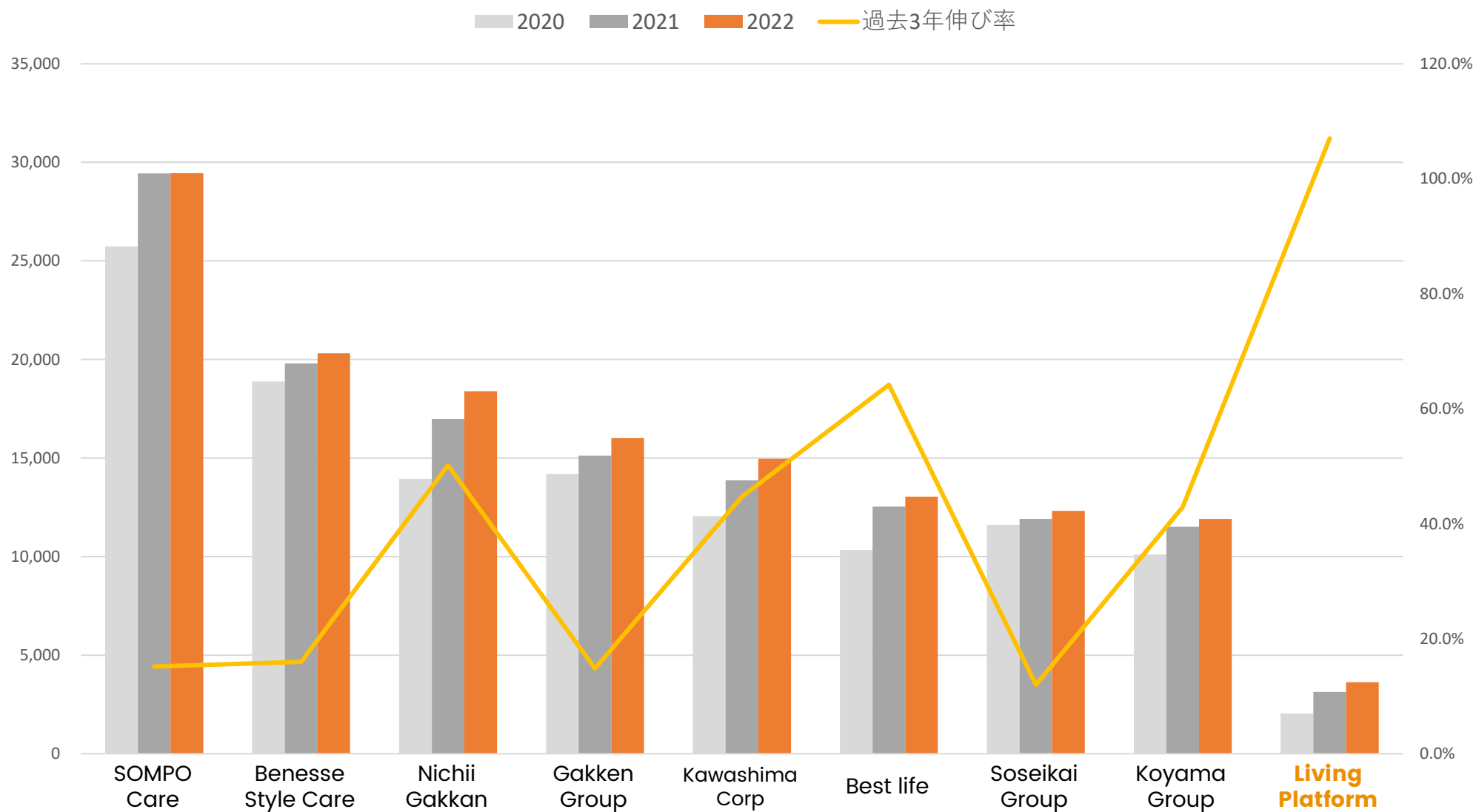
For the sustainable Social Security System

Before the governmental financial collapse in future, develop a social security system by private companies.



Data source: Japan population projections by Ministry of internal affairs and communications, Forecast for the Social Security in 2040, by CAS, CAO, MOF and MHLW

Number of Beds and Increase Rate of Top 10 Operators

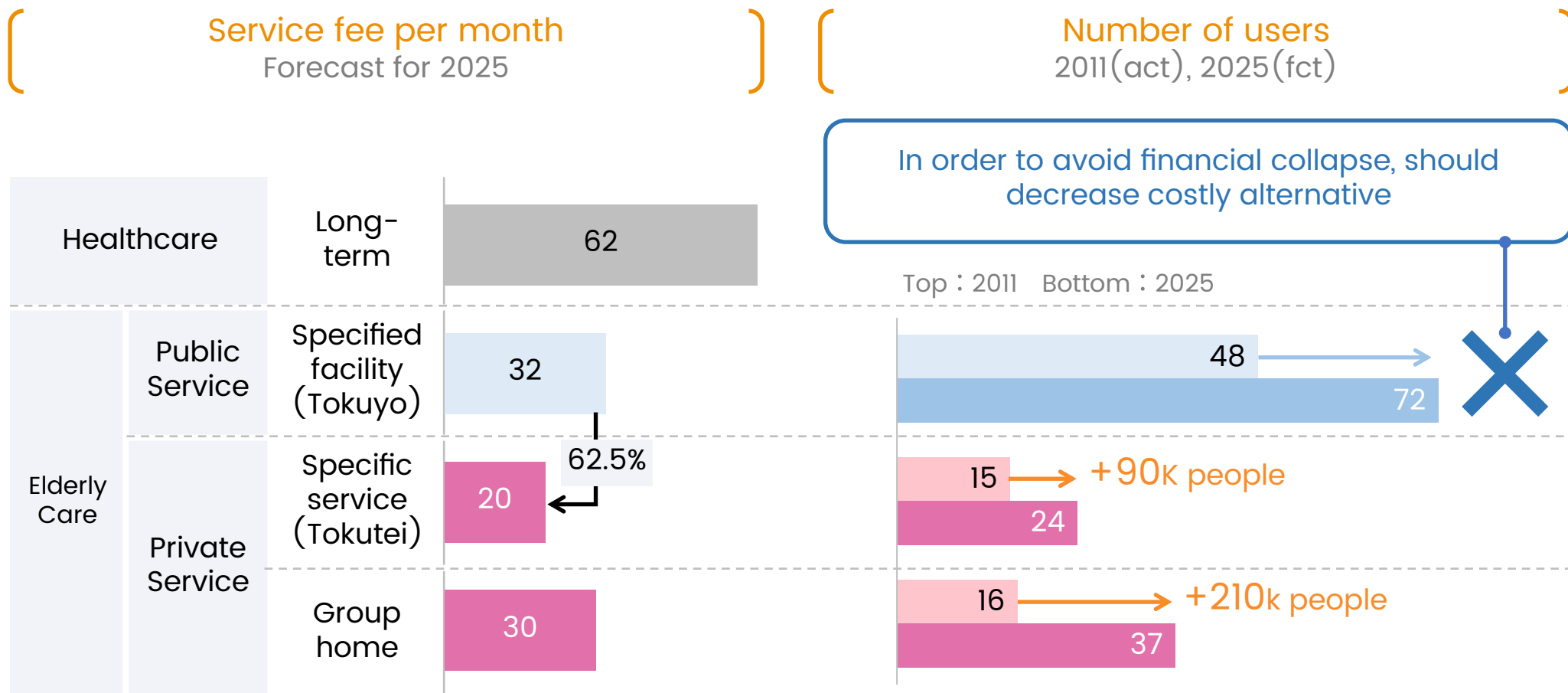


Data source: Koreisha Jutaku Shimbun



Current Problems & Future Opportunities

For the better governmental financial balance, expand private services with reasonable price instead of higher costed public service.



Service Domain

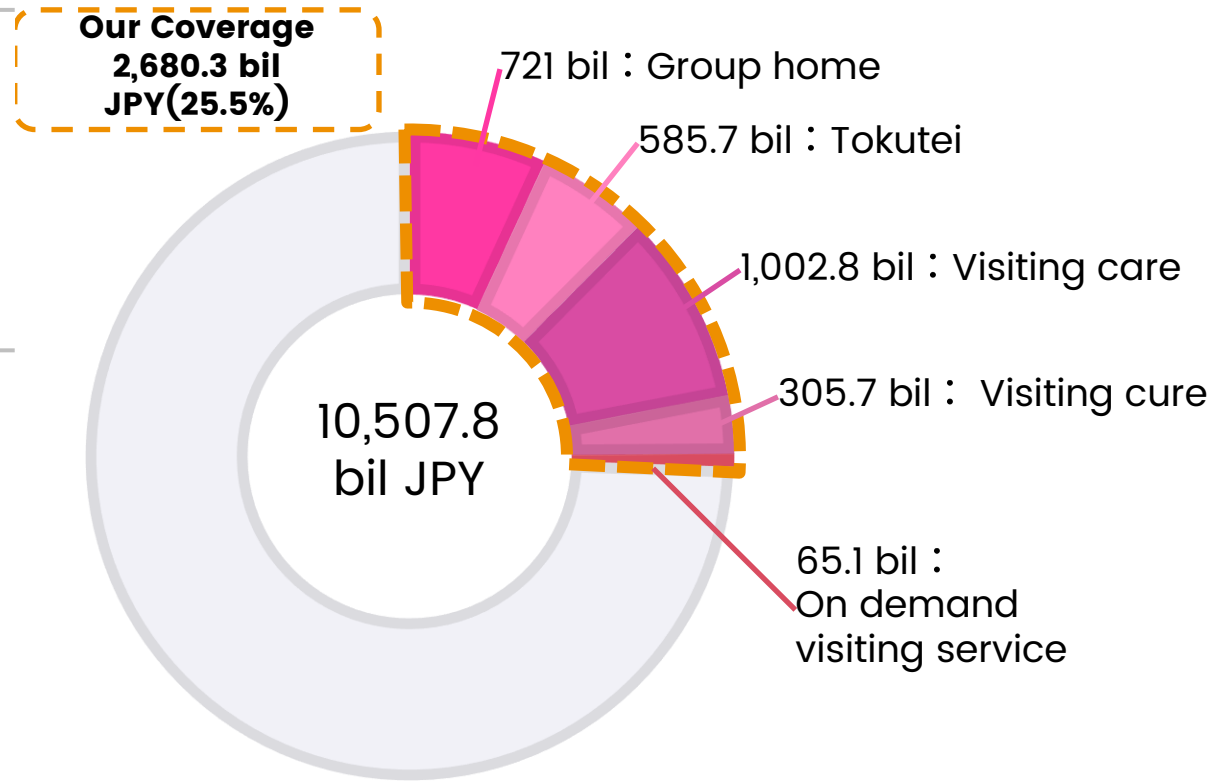
Advantages of the facility care

- Cost effective in terms of infrastructure development
- Higher opportunity of care-person recruitment
- Possibilities of mutual communication among users

Our Service Domain

Facility Care	Care & Cure
	Public Service (Roken)
	Specific Public Service (Tokuyo)
	Group home
Visiting Care	Residential service*1
	Others
	Assisted living
	Elderly home care
	Support for bathing
	Support for rehabilitation
Visiting Care	Visiting caregiving (on demand)
	Day care @home*2
	Day care @facility
	Others

Market Size (2020)



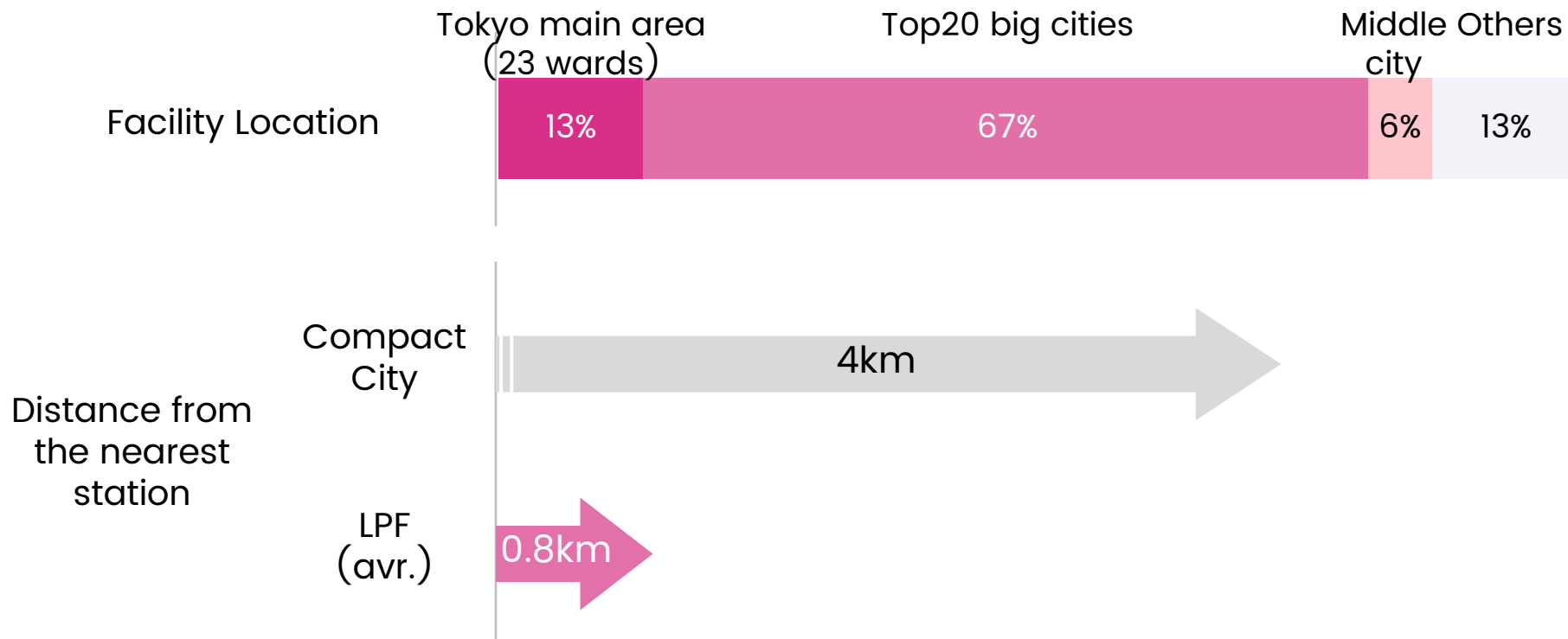
*1: Including “residential nursing care” and “Assisted living residences”.

*2: Actually equal as facility care in our business because our home care services are provided at the residential care

Our Advantage

Focus on large scaled city

- Easy access to the facility for families of residents
- Better condition for recruiting



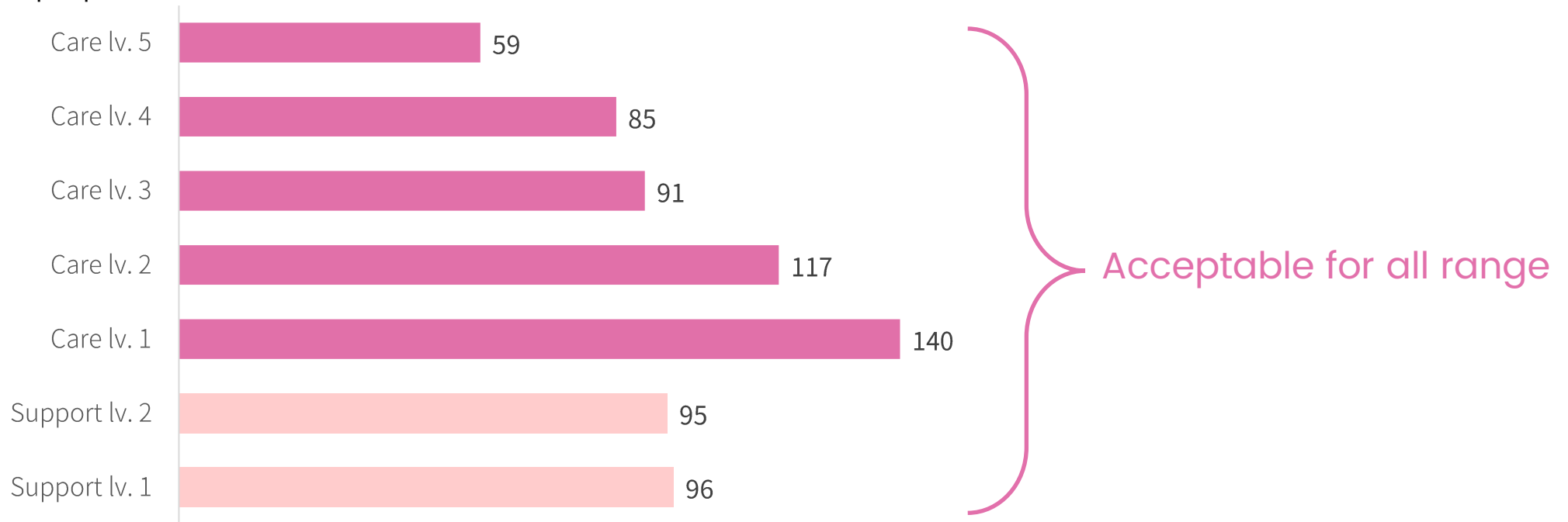
Data Source: Internal figures, Status of nursing care in 2017 by MHLW, Compact city and urban policy by Japan Economic Research Institute

Our Advantage

Higher acceptability

- Higher acceptability of wider ranged users including death watches enables to raise profit/user.
- Medical services through cooperation with local hospitals.

(K people)

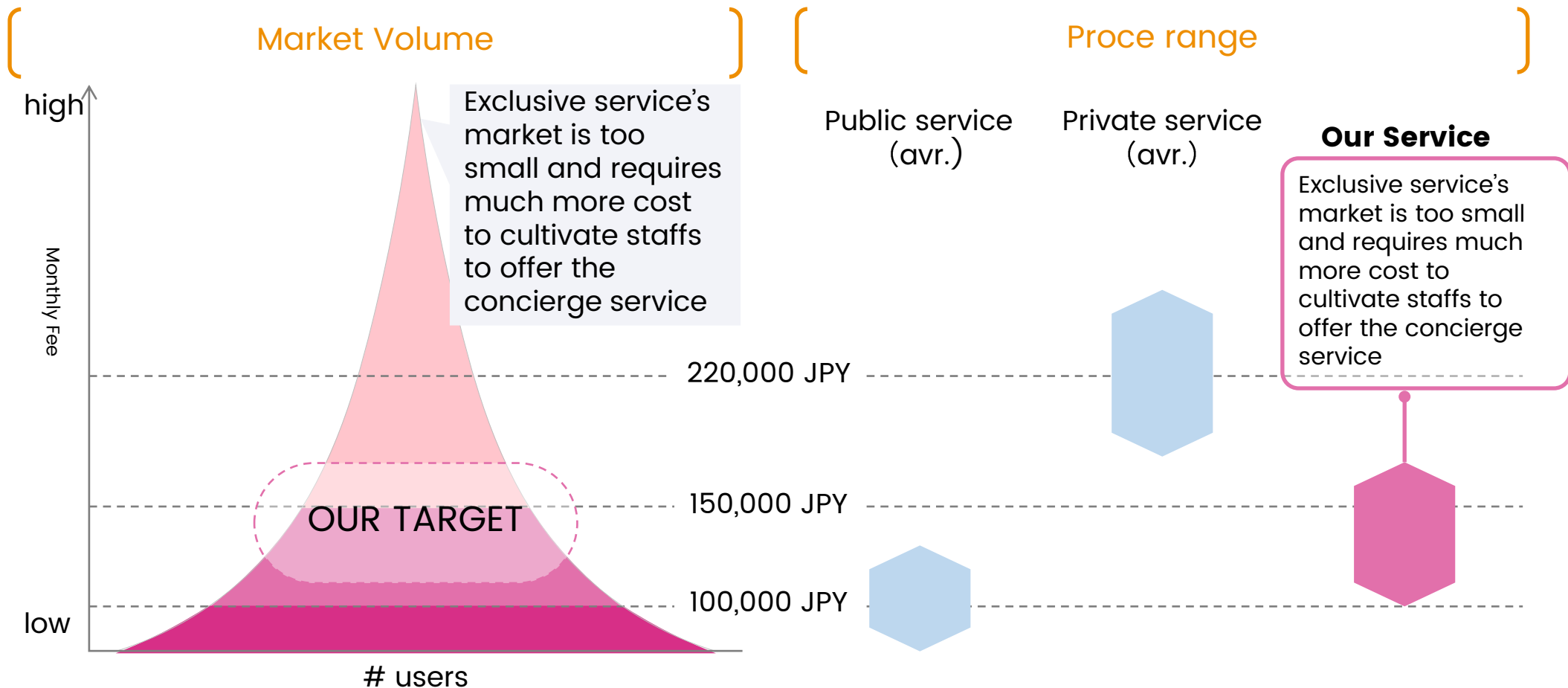


Data Source: Internal figures, Status of nursing care in 2021 by MHLW, Compact city and urban policy by Japan Economic Research Institute

Our Advantage

Service for mass-market

- ✓ Focus on mass-market to secure business size and high occupancy rate
- ✓ Provide service with competitive price against public service



Facility design

Better quality in comparison with the same priced facilities

- Comfortableness and modern design
- Operational effective layout

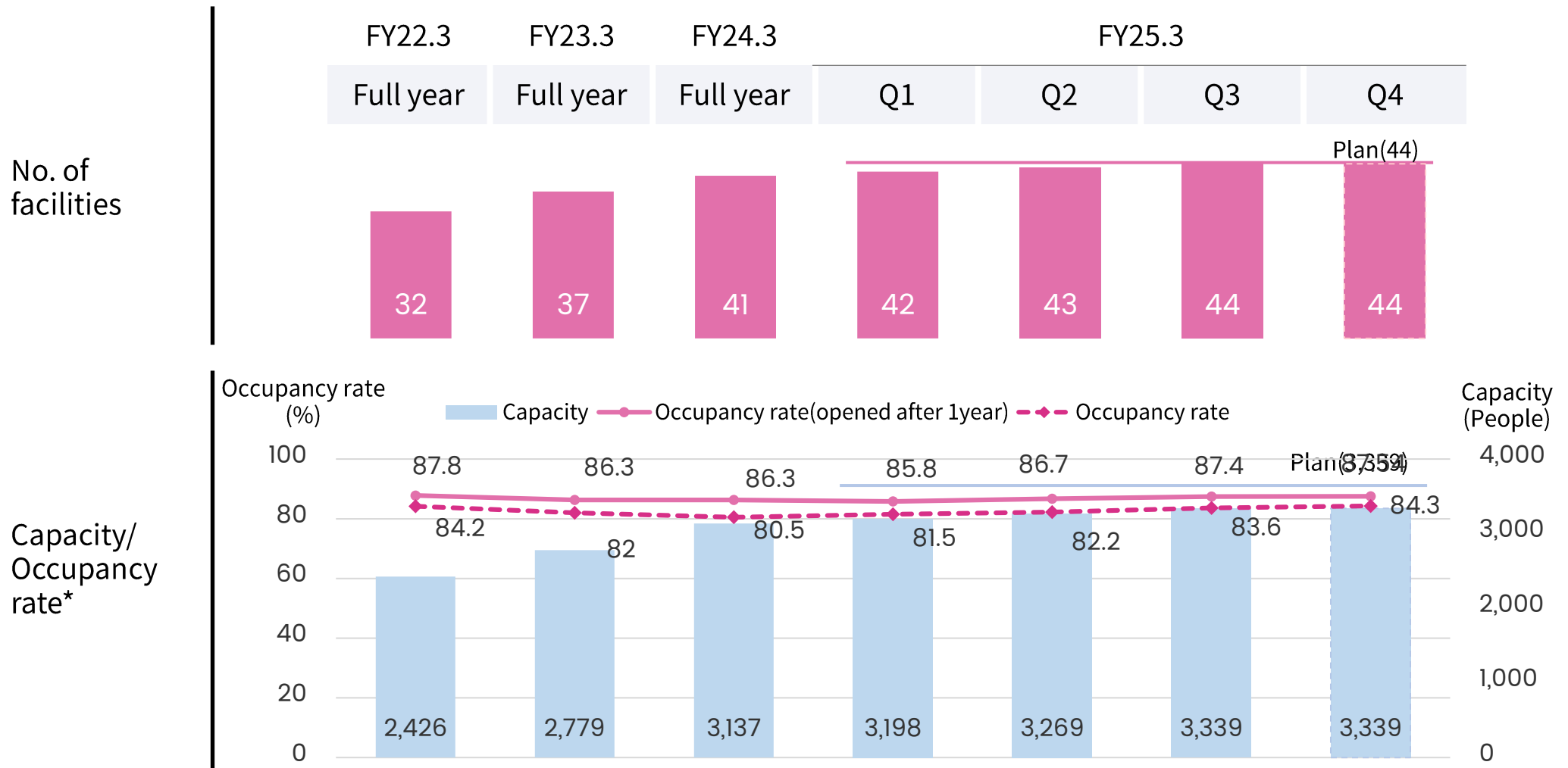




Number of Facilities, Their Capacity and Occupancy Rate

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.)

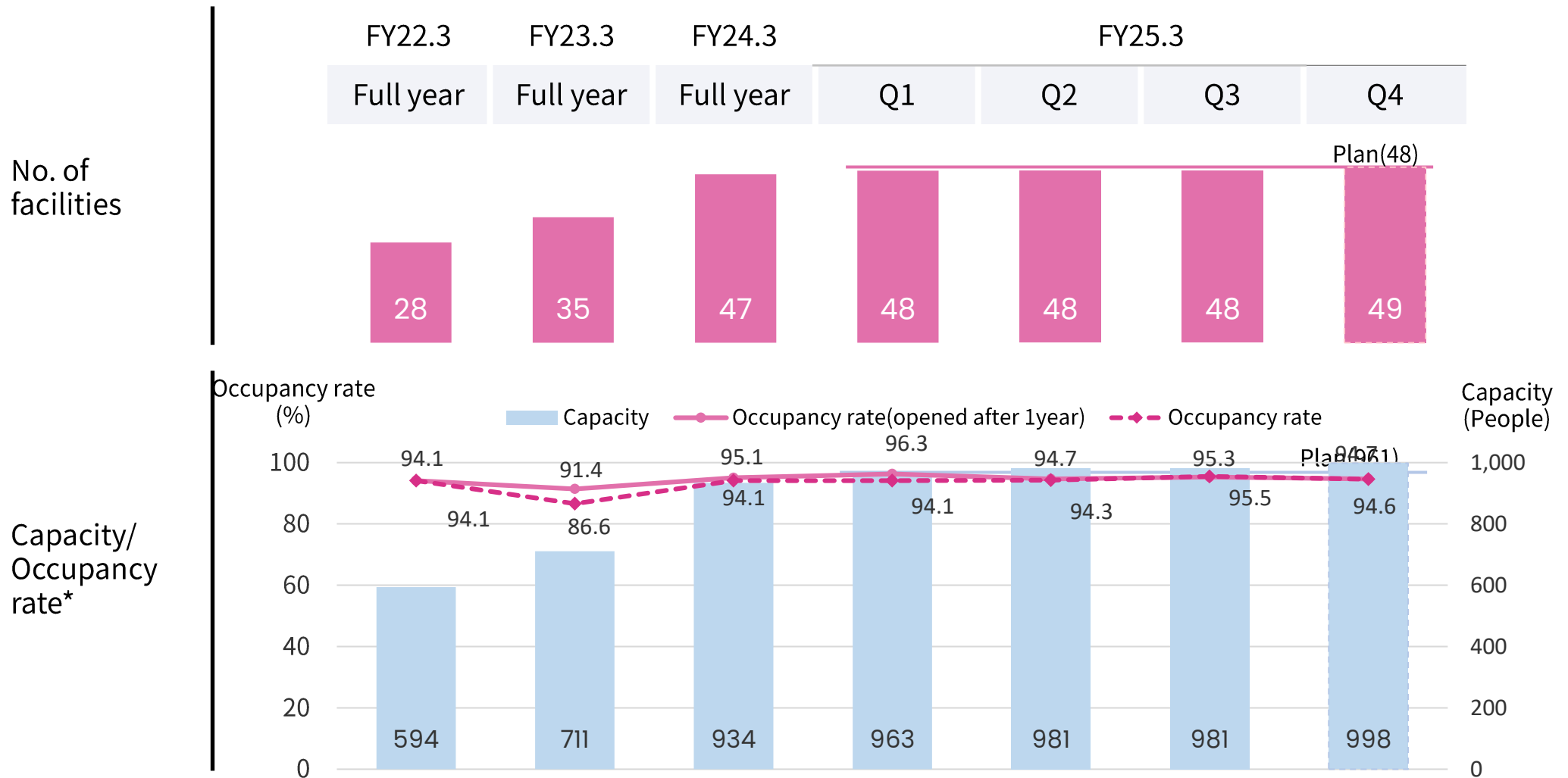
Occupancy rate = $\frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$



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.)

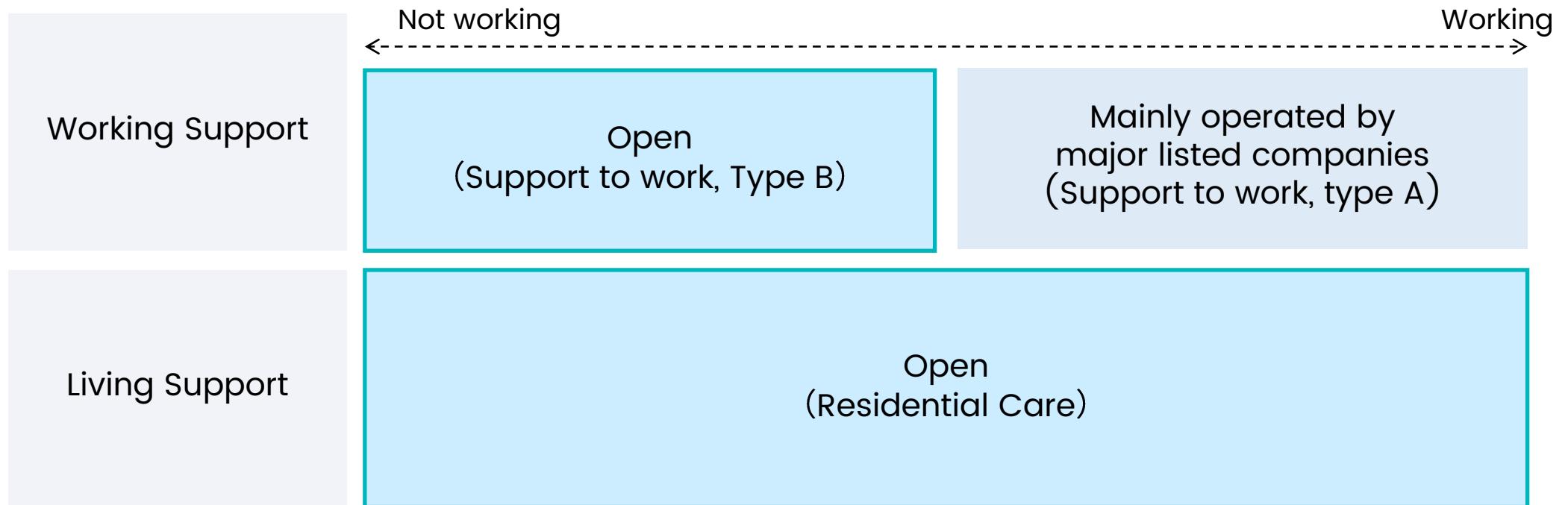
Occupancy rate = $\frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$



Disability Support

Business Opportunities

- ✓ Few players for the service of assisted living
- ✓ Less competitors for the working support at the first stage

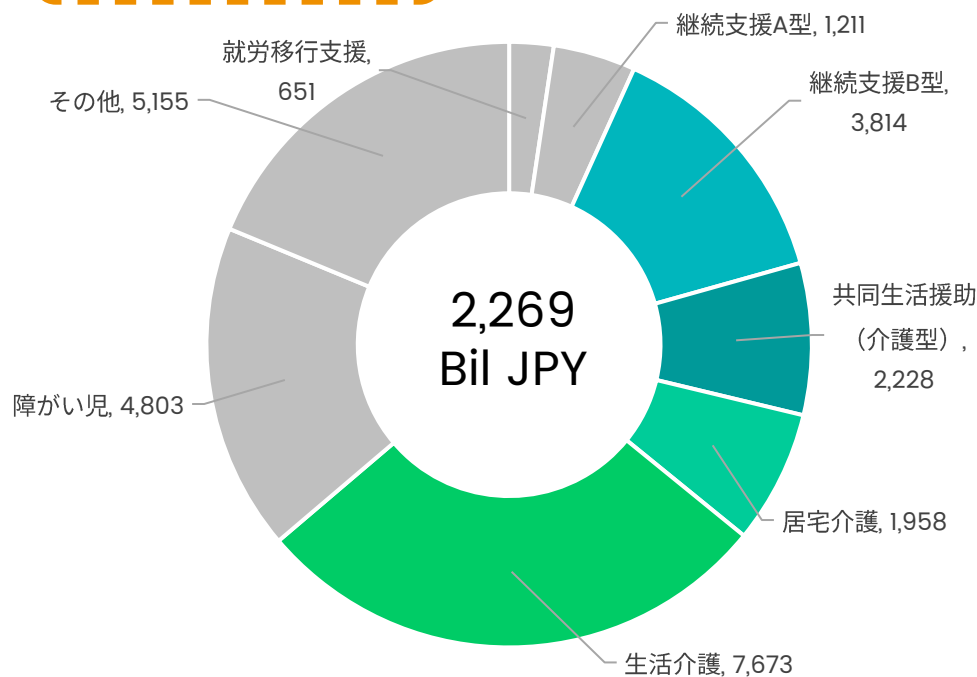


2. Expanding business category of disabilities support

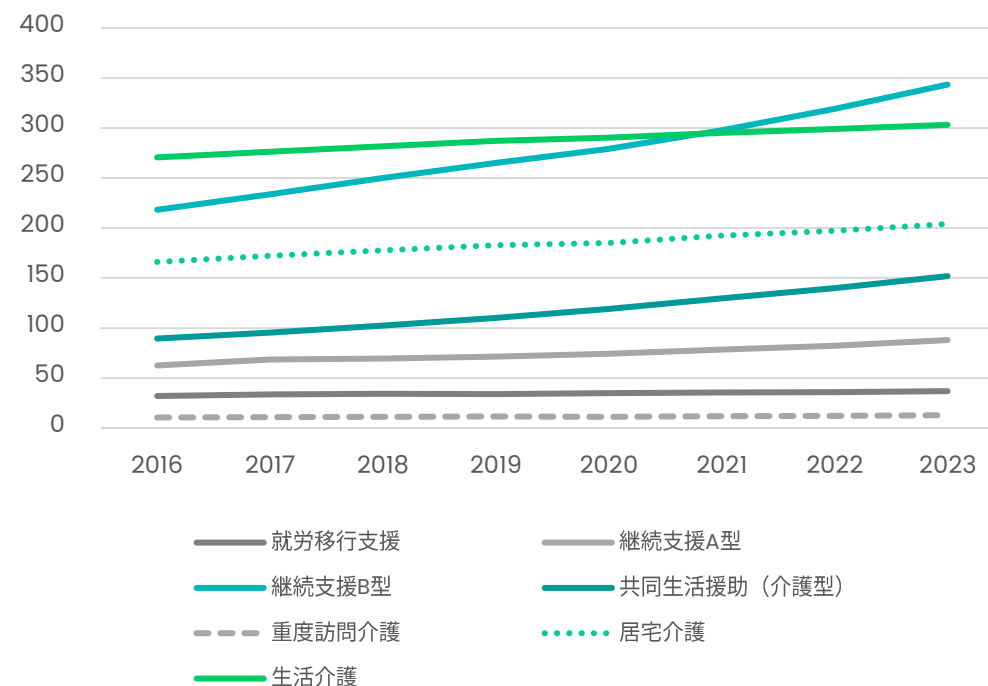
- Restart new opening of “support to work type B” as the business condition has been improved since 2024
- Expand the business category towards “living assistance” and its related daily services
- Will open residential elderly care facility for disabilities in accordance with their ageing

{ Market size in 2020 }

Our category size
1,567 bil JPY

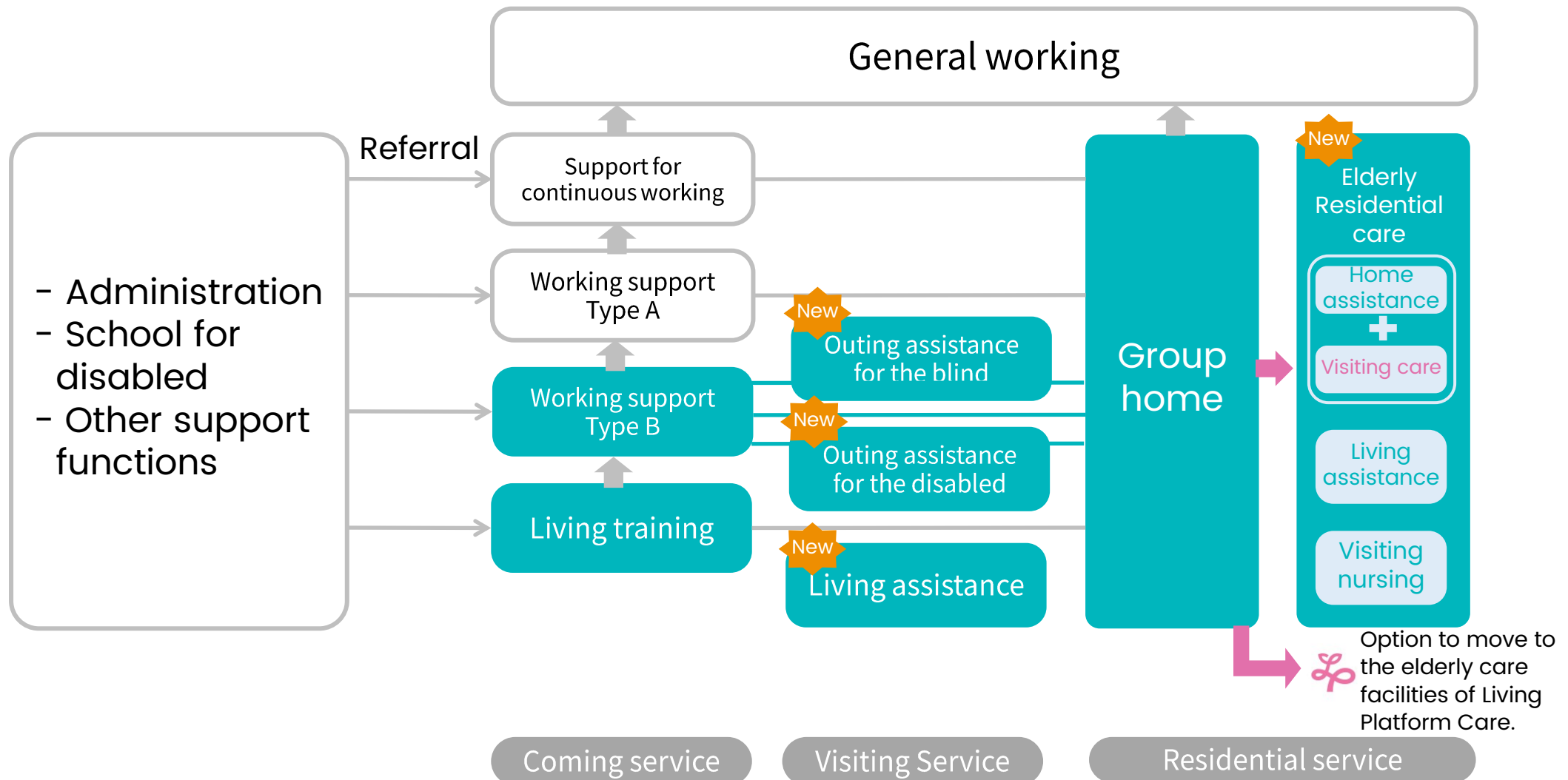


{ Trend of number of users }



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

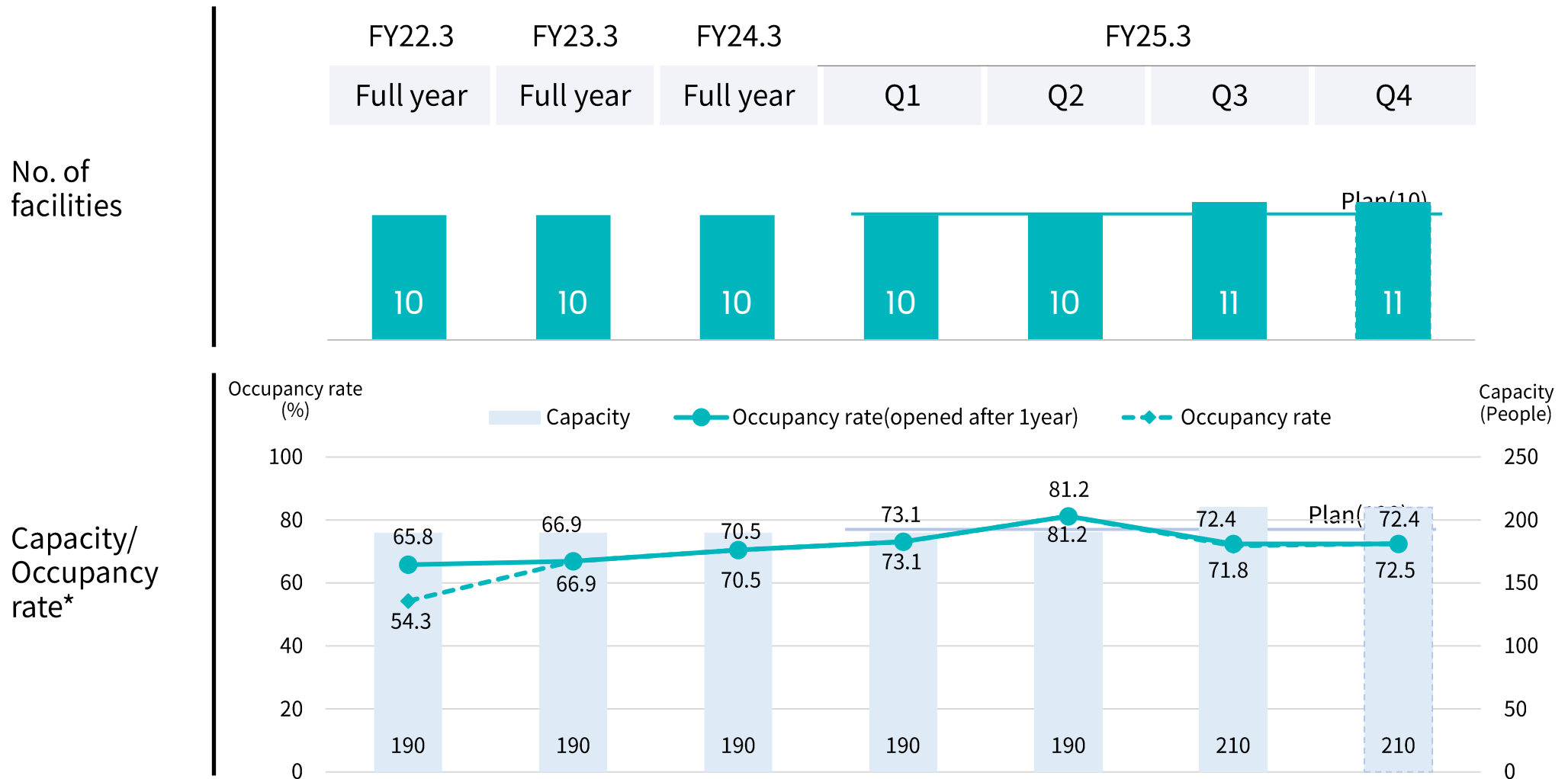




Number of Facilities, Their Capacity and Occupancy Rate

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.)

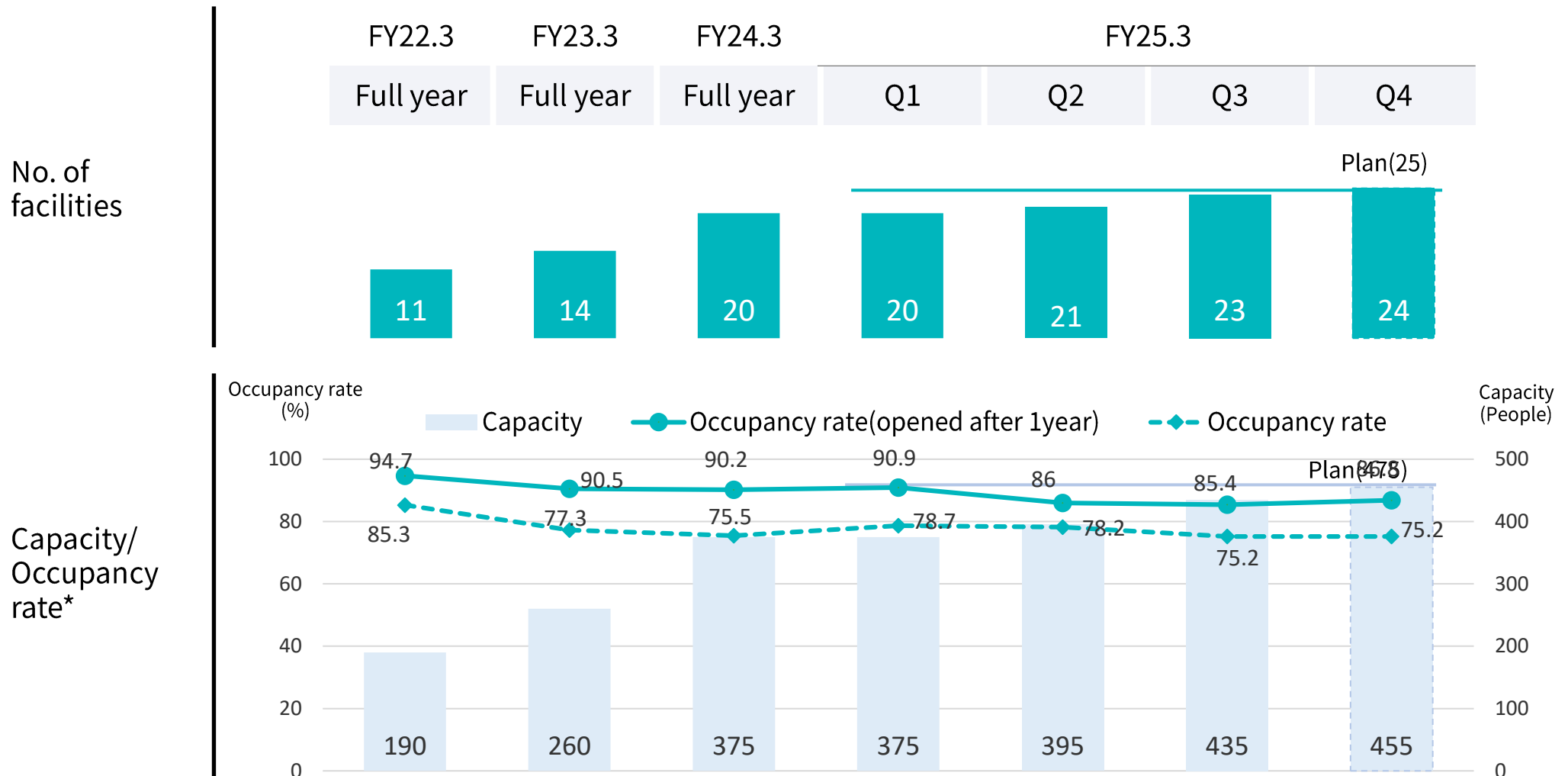
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



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.)

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



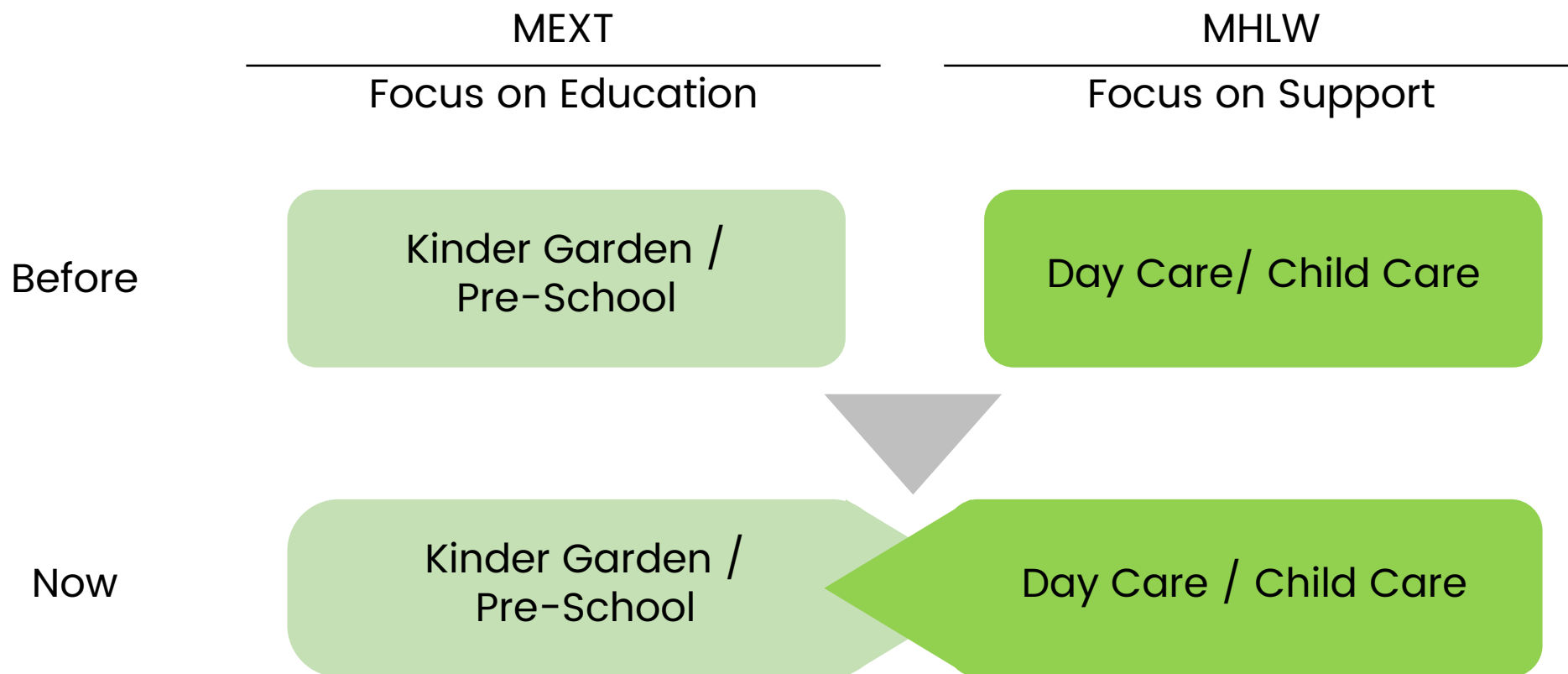
Childcare

Business Opportunities

the Ministry of Education, Culture, Sports, Science and Technology (MEXT) was in charge of education and the Ministry of Health, Labor and Welfare (MHLW) was in charge of child care.

On the other hand, day-care facility, which are in great demand, may not emphasize the function of education depending on the operator

There is a need to improve staff satisfaction and enhance the content of childcare



Our business domain

- ✓ Mainly focus on the approved child care facility

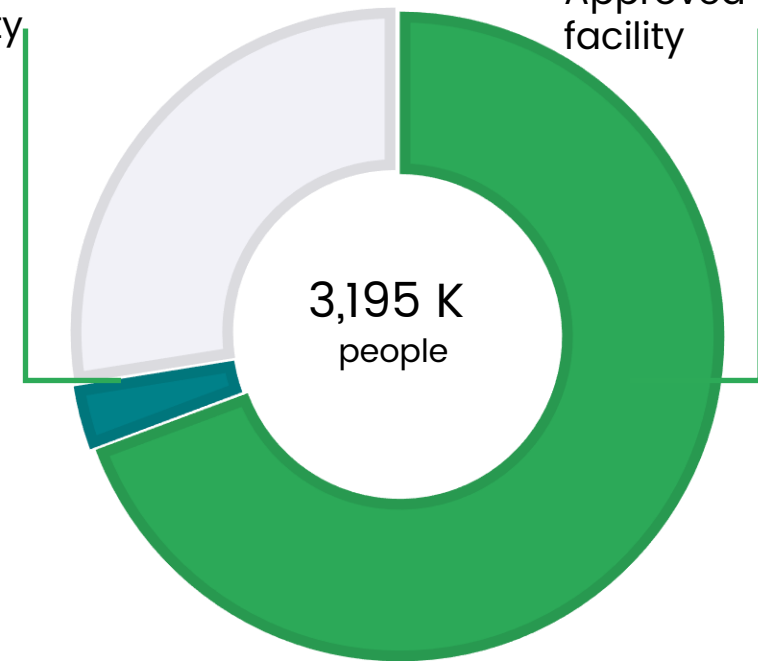
Our domain

Local cities based	Facility	Approved child care
		Kinder garden
	Community based	Certified care
		Small scaled care
		Home like care
		Visiting care
Government based	Corporate In-house	
	Others	

Market size (as of Apr 1, 2021)

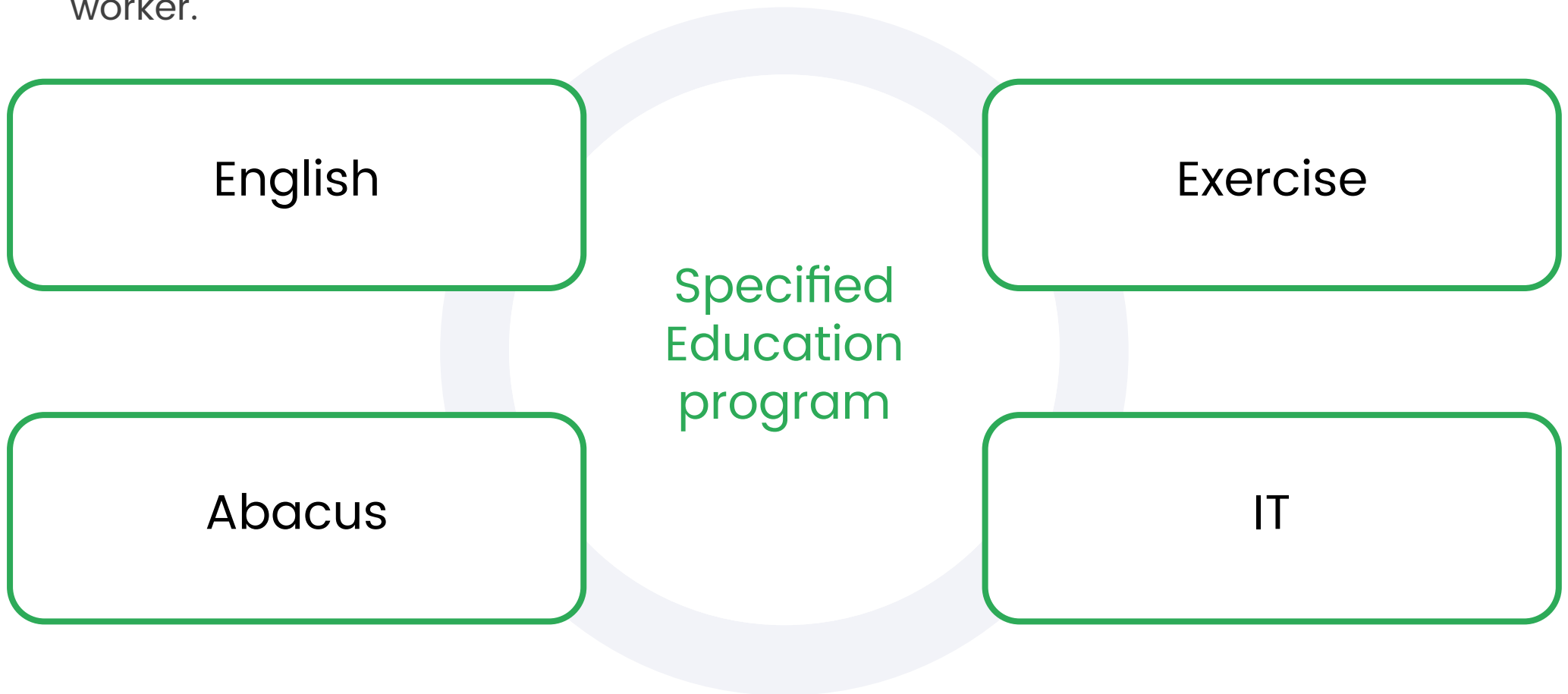
101K people
Corporate in-house
facility

2,215K people :
Approved childcare
facility



Our Advantage

- ✓ Well developed educational program enables to get demands for long term service
- ✓ Specified educational program contributes to the recruitment of childcare worker.

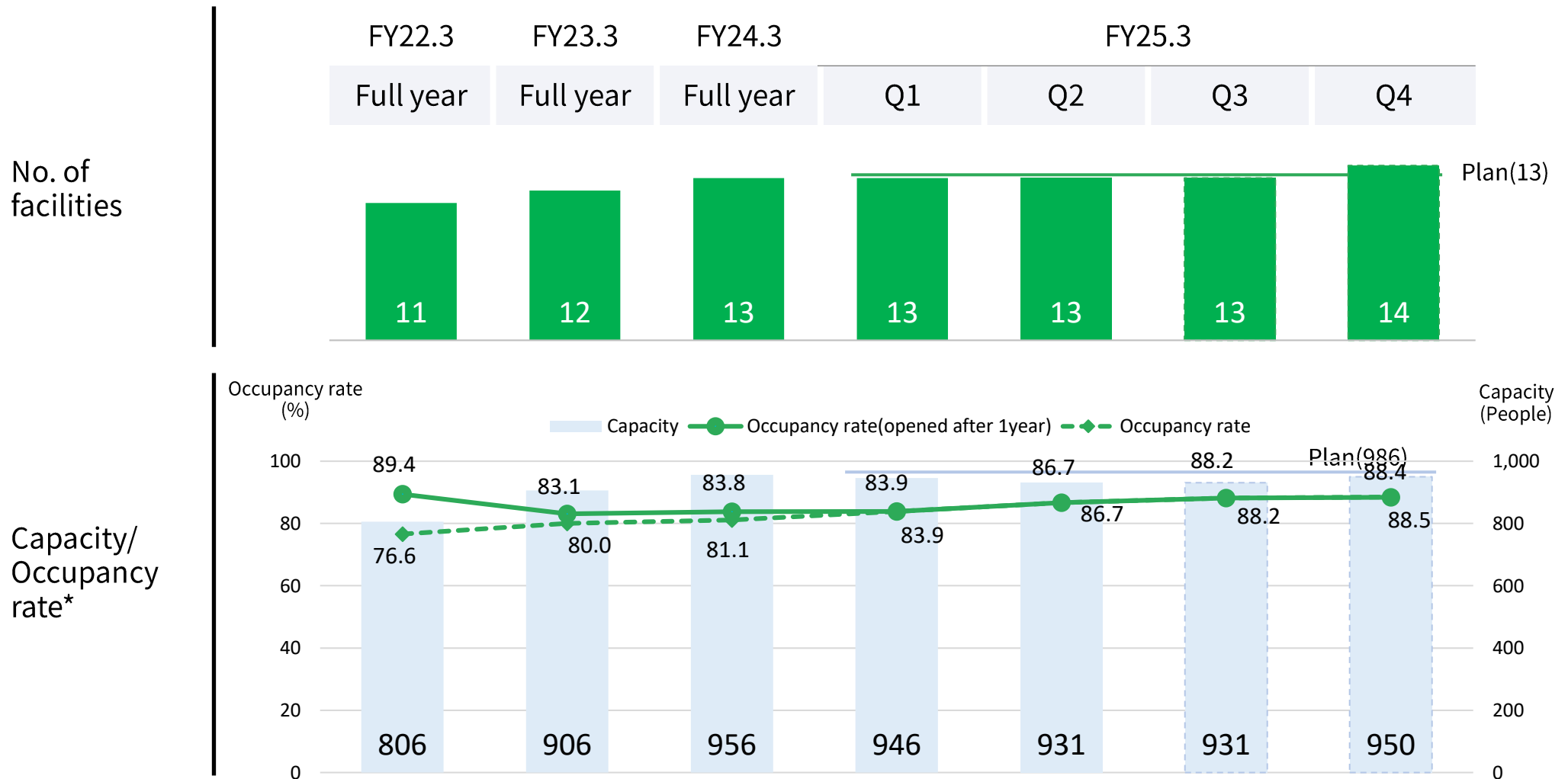




Number of Facilities, Their Capacity and Occupancy Rate

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.)

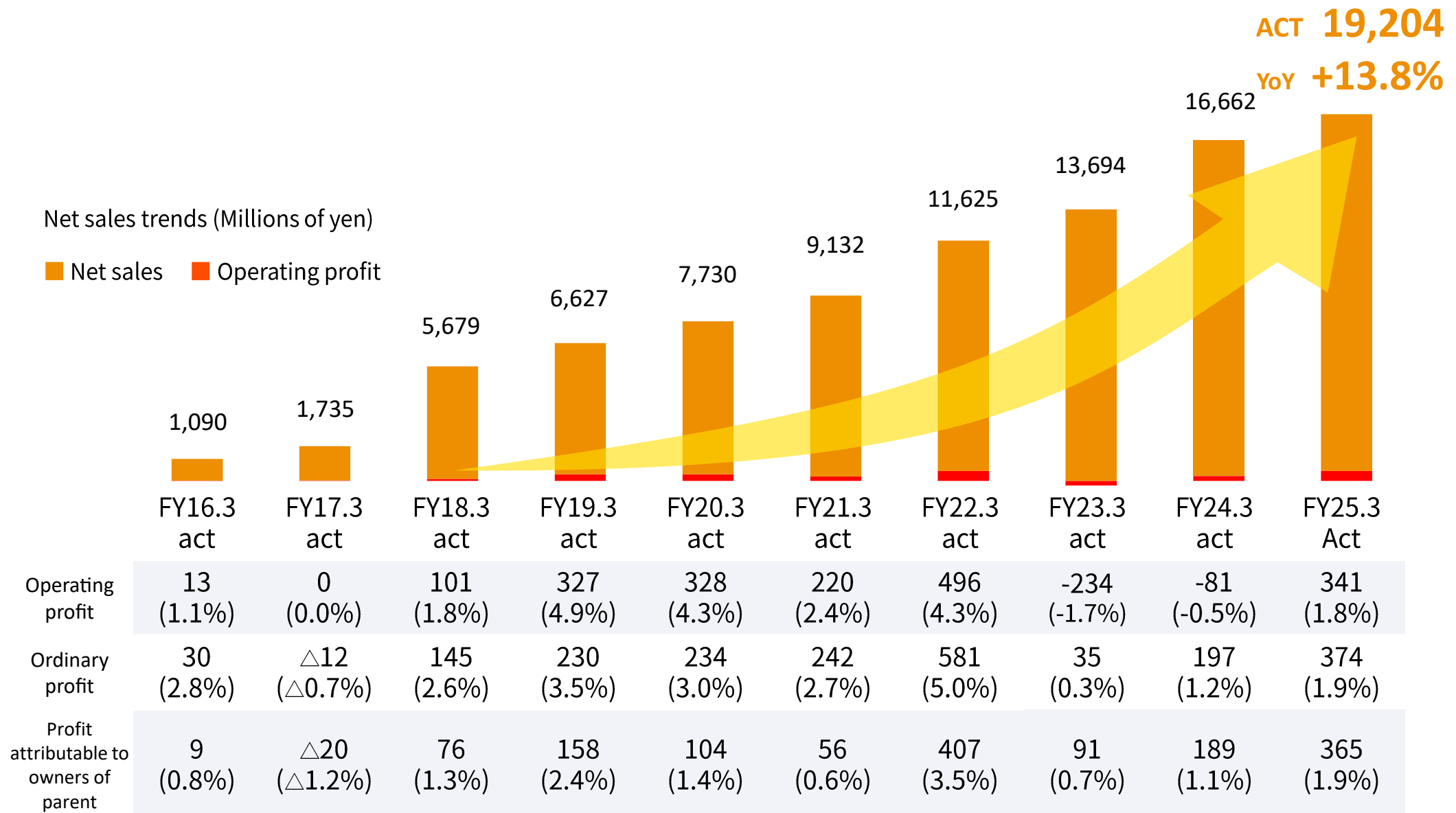
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



Driver of Growth



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

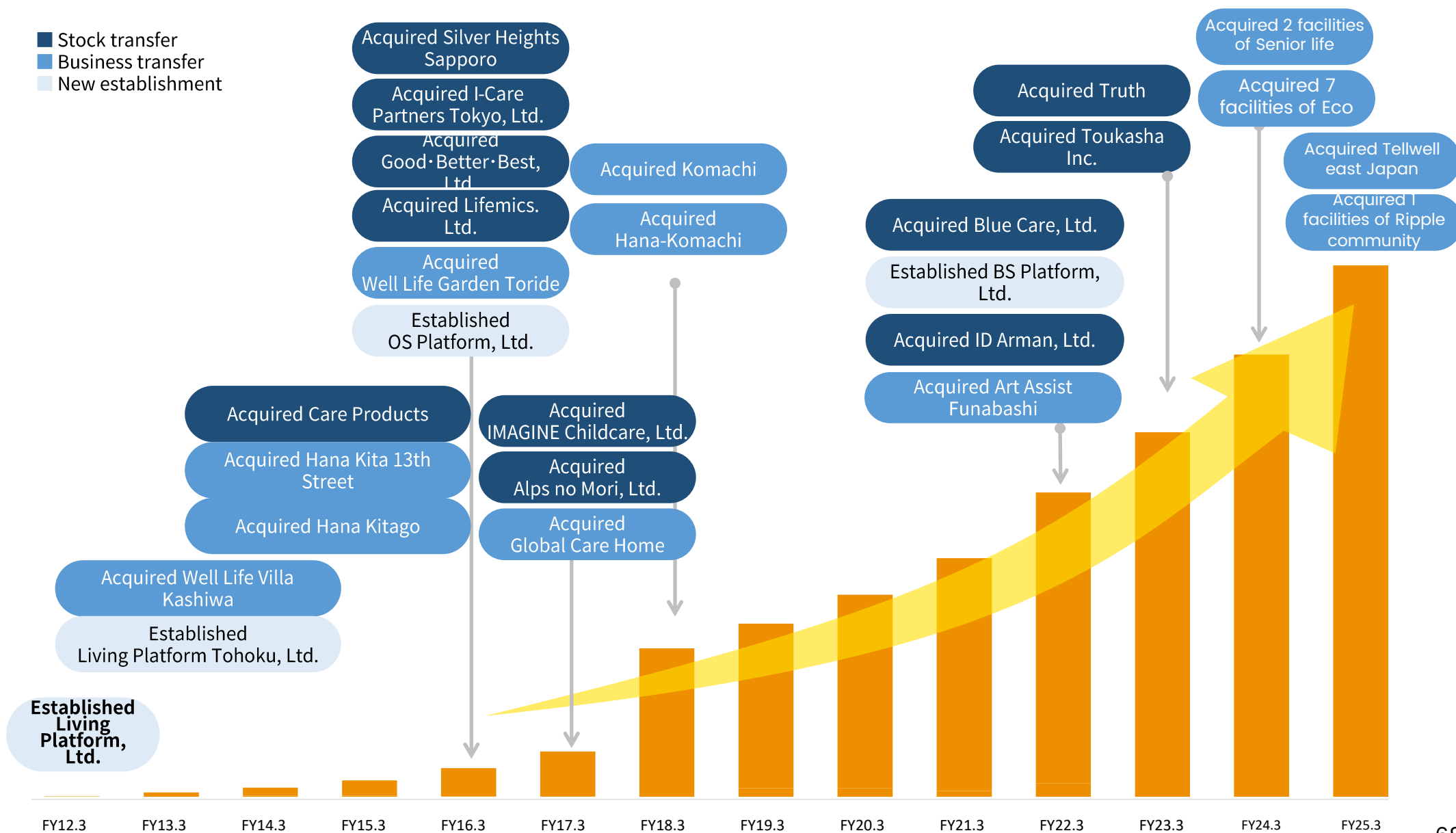


Note: Unconsolidated basis for FY2012 through FY2017 and consolidated basis for FY2018 and thereafter



Expansion through Proactive M&As

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



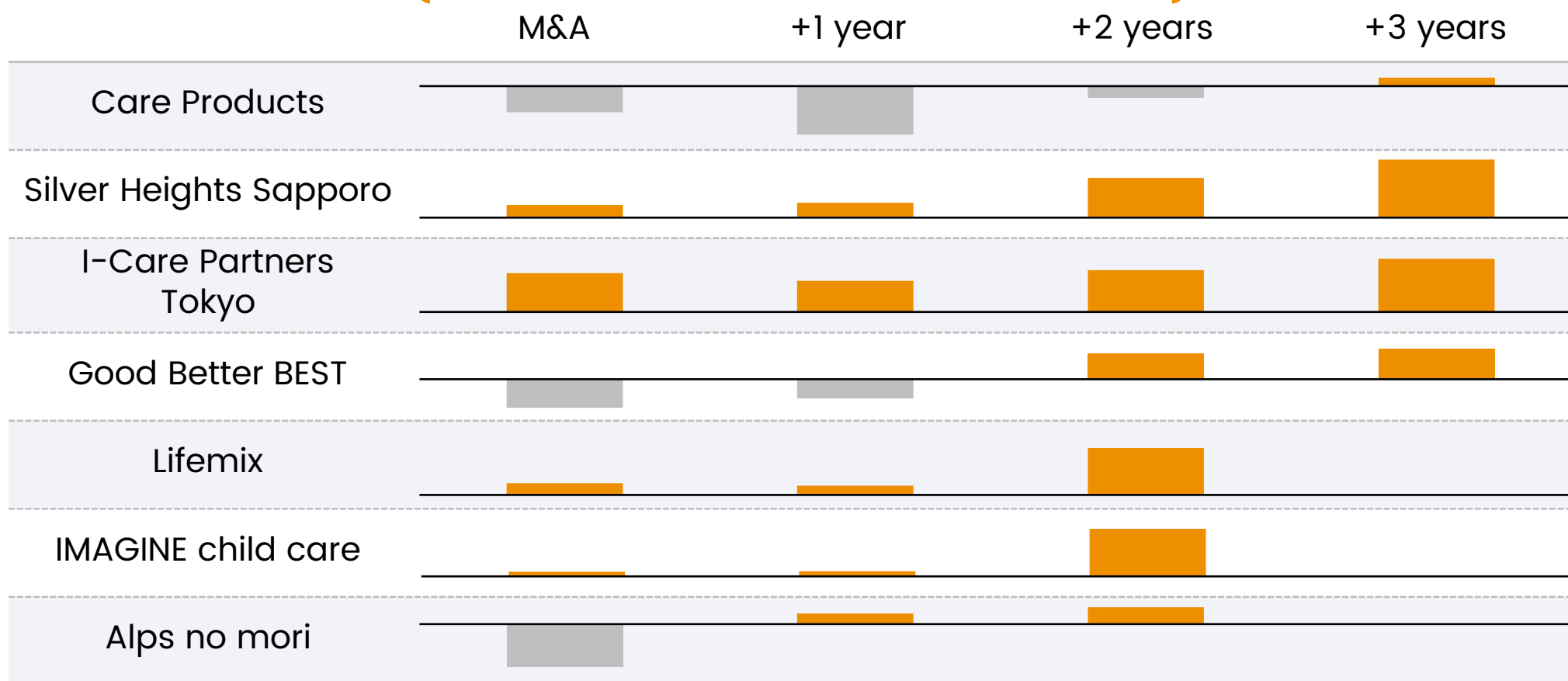


Driver of Growth : High Capability of Turn-around

Proven strength in turn-around after the merger.

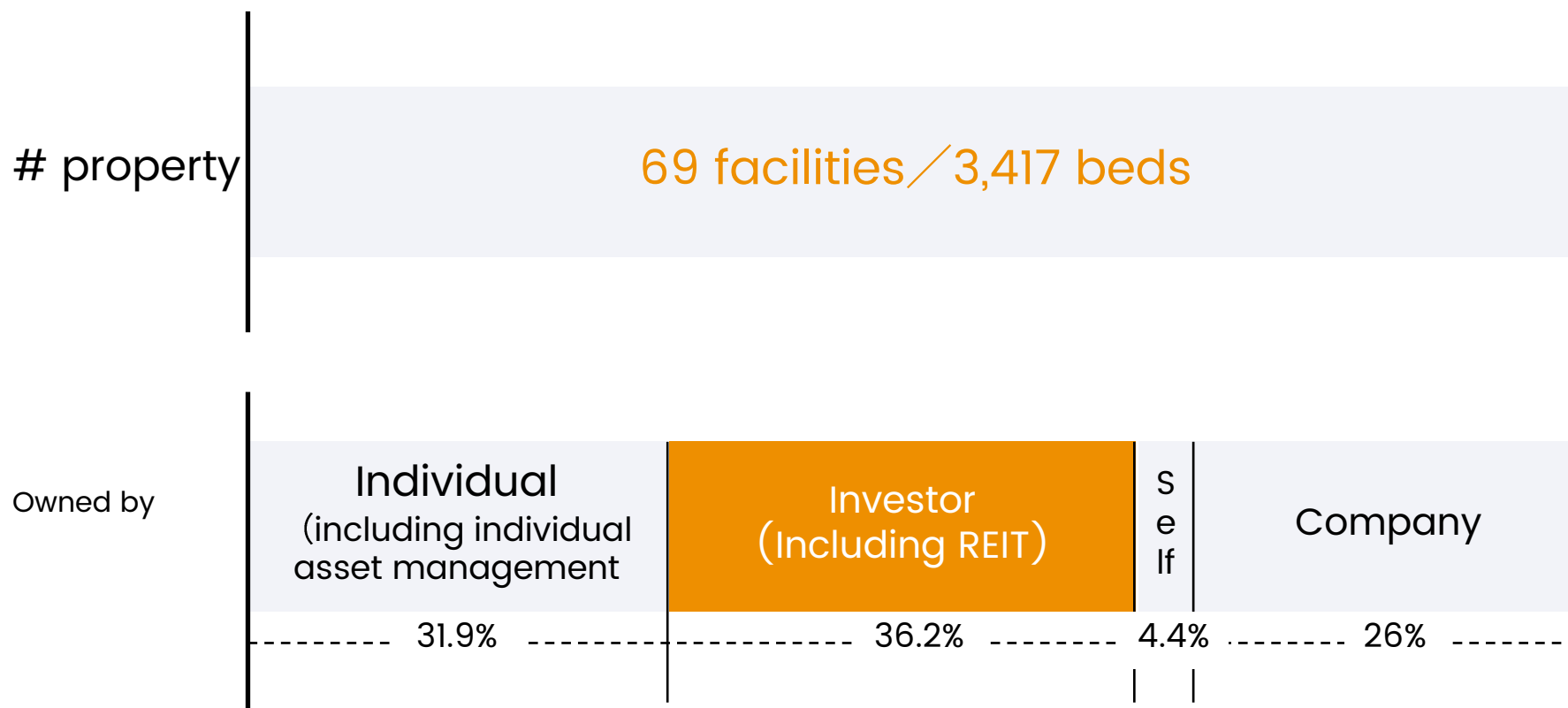
Continuously & proactively find opportunities of M&A of small scaled businesses and poor performance businesses through the cooperation with local banks in addition to the current network.

〔 Turn-around in ordinary profit after M&A 〕



Driver of Growth : Asset Financing (Real Estate)

Utilize asset financing for the rapid business growth



As of Mar 31, 2023

Driver of Growth : Attractive Working Condition

Salary	Competitive salary level n the area
Evaluation	Quarterly evaluation and opportunity for promotion
Holidays	Public holidays & Paid holidays Consecutive holidays (recommend to have 5 days in a row)
Location	Convenient location from the nearest station
Retirement	Raise CRA to 70 years old No salary reduction due to the retirement age No severance reduction due to the retirement timing
Training	Initial training to verify the certificated license Training to verify the advanced leveled license

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

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