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May 15, 2026

# Consolidated Financial Results for the Year Ended March 31, 2026 (Under Japanese GAAP)

Company name: Living Platform, Ltd.
Listing: Tokyo Stock Exchange
Securities code: 7091
URL: https://living-platform.com
Representative: Hirofumi Kaneko, CEO
Inquiries: Sunao Shimohira, General Manager/ Business Administration
Telephone: +81-0570-01-7787

Scheduled date of ordinary general meeting of shareholders: June 25, 2026
Scheduled date to file Securities Report: June 25, 2026
Scheduled date to commence dividend payments: June 26, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

## 1. Consolidated financial results for the Year Ended March 31, 2026

### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

| | Revenue | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|
| Year ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| March 31, 2026 | 22,057 | 14.9 | 467 | 37.1 | 558 | 49.3 | 396 | 8.5 |
| March 31, 2025 | 19,204 | 15.3 | 341 | ― | 374 | 89.5 | 365 | 93.1 |

Note: Comprehensive income
As of March 31, 2026: 407 millions of yen (11.7%)
As of March 31, 2025: 364 millions of yen (86.9%)

| | Earnings per share | Diluted earnings per share | Profit attributable to owners of parent/equity | Ordinary profit/total assets | Operating profit/net sales |
|---|---|---|---|---|---|
| Year ended | Yen | Yen | % | % | % |
| March 31, 2026 | 88.58 | 88.56 | 17.7 | 4.4 | 2.1 |
| March 31, 2025 | 82.15 | 81.70 | 19.9 | 3.2 | 1.8 |

Note: Equity in earnings of affiliates
As of March 31, 2026: - millions of yen
As of March 31, 2025: - millions of yen

### (2) Consolidated financial position

| | Total assets | Net assets (Total equity) | Equity ratio, Owner's equity to total assets | Net Assets per share |
|---|---|---|---|---|
| As of | Millions of yen | Millions of yen | % | Yen |
| March 31, 2026 | 13,078 | 2,496 | 18.7 | 546.67 |
| March 31, 2025 | 12,115 | 2,052 | 16.7 | 454.05 |

Reference: Total shareholders' equity
As of March 31, 2026: 2,451 millions of yen
As of March 31, 2025: 2,029 millions of yen

### (3) Consolidated cash flows

| | Cash flows from operating activities | Cash flows from investing activities | Cash flows from financing activities | Cash and cash equivalents at the end of period |
|---|---|---|---|---|
| As of | Millions of yen | Millions of yen | Millions of yen | Millions of yen |
| March 31, 2026 | 871 | △989 | 3 | 1,478 |
| March 31, 2025 | 612 | △722 | 574 | 1,592 |

## 2. Cash dividends

| | Annual dividends per share | | | | | Total cash dividends (Total) | Dividend payout ratio (Consolidated) | Ratio of dividends to net assets 1st quarter (Consolidated) |
|---|---|---|---|---|---|---|---|---|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total | | | |
| | Yen | Yen | Yen | Yen | Yen | Millions of yen | % | % |
| Fiscal year ended March 31, 2025 | — | 0.00 | — | 0.00 | 0.00 | — | — | — |
| Fiscal year ended March 31, 2026 | — | 0.00 | — | 5.00 | 5.00 | 22 | 5.6 | 1.0 |
| Fiscal year ending March 31, 2027 (Forecast) | — | 0.00 | — | 5.00 | 5.00 | | 5.6 | |

## 3. Consolidated Financial Result Forecasts for the Fiscal Year Ended March 31, 2026

| | Revenue | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Earnings per share |
|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | yen |
| Full year | 24,170 | 9.6 | 747 | 59.8 | 616 | 10.2 | 427 | 7.8 | 95.49 |

**Notes**

(1) Significant changes in scope of consolidation (changes in scope of consolidation of specified subsidiaries): Yes
Newly consolidated: Yes
Agri Platform Ibaraki
Excluded from consolidation: None

(2) Changes in accounting policies and accounting estimates
[1] Changes in accounting policies required: No
[2] Changes in accounting policies other than those in [1]: No
[3] Changes in accounting estimates: No
[4] Restatement of prior period financial statements: No

(3) Number of issued shares (common stock)
[1] Number of shares issued (including treasury stock)
As of March 31, 2026 4,484,742 shares
As of March 31, 2025 4,469,142 shares
[2] Number of shares of treasury stock
As of March 31, 2026 - shares
As of March 31, 2025 - shares
[3] Average number of shares outstanding during the period
Year ended March 31, 2026 4,479,715 shares
Year ended March 31, 2025 4,450,033 shares

(Reference)
Non-consolidated financial results for the ear ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(1) Non-consolidated operating results

| | Net sales | | Operating profit | | Ordinary profit | | Profit | |
|---|---|---|---|---|---|---|---|---|
| Year ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| March 31, 2026 | 1,406 | 58.8 | 451 | — | 422 | 964.6 | 324 | 924.0 |
| March 31, 2025 | 885 | 4.2 | 18 | 222.9 | 39 | 239.1 | 31 | — |

| | Earnings per share | Diluted earnings per share |
|---|---|---|
| Year ended | Yen | Yen |
| March 31, 2026 | 72.46 | 72.44 |
| March 31, 2025 | 7.12 | 7.08 |

Note: Regarding the 'Net Income per Share after Dilution' for the fiscal year ended March 2025, although there are potential shares, it is not stated because it results in a net loss per share

(2) Non-consolidated financial position

| | Total assets | Net assets | Equity ratio | Net assets per share |
|---|---|---|---|---|
| Year ended | Millions of yen | Millions of yen | % | Yen |
| March 31, 2026 | 3,048 | 1,291 | 41.0 | 278.38 |
| March 31, 2025 | 3,134 | 932 | 29.0 | 203.52 |

(Reference) Equity (millions of yen)
As of March 31, 2026: 1,248.
As of March 31, 2025: 909.

* This consolidated financial report is not subject to audit by certified public accountants or an audit firm.
* Explanation on the proper use of the forecast on financial results and other notes descriptions that refer to future events are estimated based on the information that the Company has obtained at the present point in time and assumptions which are deemed to be reasonable. However, actual results may significantly differ from these forecasts due to various factors.

We are planning to hold an online earnings briefing for institutional investors and analysts on May 21st, 2026. The earnings briefing materials to be used on the day of the event will be available before the event date, and the proceedings of the briefing and the explanation content will be available on our website at a later date.

## Consolidated Financial Statements
## Consolidated Balance Sheets

(Thousands of yen)

| | Year ended March 31, 2025 | Year ended March 31, 2026 |
|---|---|---|
| ASSETS | | |
| Current assets | | |
| Cash and deposits | 1,592,802 | 1,478,068 |
| Accounts receivable | 1,556,705 | 2,040,137 |
| Inventories | 9,435 | 10,043 |
| Row materials and supplies | 44,089 | 50,845 |
| Prepaid expenses | 369,882 | 399,076 |
| Other | 307,326 | 208,910 |
| Allowance for doubtful accounts | △11,392 | △13,841 |
| Total current assets | 3,868,849 | 4,173,239 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 2,982,113 | 3,193,987 |
| Vehicles, net | 4,160 | 4,722 |
| Tools, furniture and fixtures, net | 79,658 | 91,738 |
| Land | 1,628,956 | 1,681,103 |
| Lease assets, net | 405,368 | 377,067 |
| Construction in progress | 129,210 | 62,301 |
| Other, net | 63,774 | 114,360 |
| Total property, plant and equipment | 5,293,242 | 5,525,281 |
| Intangible assets | | |
| Goodwill | 1,182,011 | 1,363,139 |
| Software | 37,708 | 37,775 |
| Other | 50,361 | 48,202 |
| Total intangible assets | 1,270,081 | 1,449,117 |
| Investments and other assets | | |
| Investment securities | 70,373 | 63,727 |
| Long-term loans receivable | 47,899 | 62,109 |
| Long-term prepaid expenses | 52,669 | 53,759 |
| Deferred tax assets | 305,212 | 516,820 |
| Guarantee deposits | 1,085,654 | 1,118,826 |
| Other | 150,078 | 135,750 |
| Allowance for accounts receivable | △28,564 | △20,314 |
| Total investments and other assets | 1,683,323 | 1,930,680 |
| Total non-current assets | 8,246,647 | 8,905,079 |
| Total assets | 12,115,497 | 13,078,318 |

(Thousands of yen)

| | Year ended March 31, 2025 | Year ended March 31, 2026 |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Short-term borrowings | 130,554 | 211,108 |
| Current portion of long-term borrowings | 680,733 | 646,481 |
| Lease obligations | 22,924 | 22,924 |
| Accounts payable – other | 463,026 | 557,899 |
| Accrued expenses | 750,430 | 864,209 |
| Income taxes payable | 98,927 | 232,917 |
| Unearned revenue | 183,911 | 176,667 |
| Withholdings | 151,749 | 134,335 |
| Provision for bonuses | 161,292 | 206,276 |
| Other | 53,048 | 41,896 |
| Total current liabilities | 2,696,599 | 3,094,715 |
| Non-current liabilities | | |
| Long-term borrowings | 5,142,189 | 5,105,429 |
| Long-term advance received | 547,760 | 596,151 |
| Lease obligations | 562,325 | 539,400 |
| Retirement benefit liability | 386,863 | 448,347 |
| Deferred tax liability | 3,382 | 56 |
| Other | 724,076 | 797,878 |
| Total non-current liabilities | 7,366,597 | 7,487,264 |
| Total liabilities | 10,063,197 | 10,581,979 |
| Net assets | | |
| Shareholders' equity | | |
| Share Capital | 368,211 | 375,363 |
| Capital surplus | 834,998 | 842,150 |
| Retained earnings | 818,266 | 1,215,097 |
| Total shareholders' equity | 2,021,476 | 2,432,612 |
| Accumulated other comprehensive income | | |
| Net unrealized gains on securities | 7,757 | 9,595 |
| Remeasurements of defined benefit plans | — | 9,460 |
| Total accumulated other comprehensive income | 7,757 | 19,056 |
| Subscription rights to shares | 23,067 | 43,010 |
| Non-controlling interests | — | 1,660 |
| Total net assets | 2,052,300 | 2,496,339 |
| Total liabilities and net assets | 12,115,497 | 13,078,318 |

## Consolidated Statements of Income and Consolidated Statements of Comprehensive Income
## Consolidated Statements of Income

(Thousands of yen)

| | Year ended March 31, 2025 | Year ended March 31, 2026 |
|---|---|---|
| Net sales | 19,204,574 | 22,057,544 |
| Cost of sales | 17,264,540 | 19,748,314 |
| Gross profit | 1,940,034 | 2,309,230 |
| Selling, general and administrative expenses | 1,598,762 | 1,841,365 |
| Operating profit | 341,271 | 467,864 |
| Non-operating income | | |
| Interest income | 975 | 5,069 |
| Gain on investments in investment partnerships | 16,150 | 58,421 |
| Subsidy income | 125,822 | 129,799 |
| Other | 32,897 | 48,862 |
| Total non-operating income | 175,845 | 242,153 |
| Non-operating expenses | | |
| Interest expenses | 110,329 | 130,832 |
| Loss on investments in investment partnerships | 4,074 | 2,044 |
| allowance for doubtful accounts | 21,195 | 16,912 |
| Other | 7,274 | 1,357 |
| Total non-operating expenses | 142,873 | 151,146 |
| Ordinary profit | 374,243 | 558,870 |
| Extraordinary income | | |
| Gain on sales of non-current assets | — | 385 |
| Gain on donation of cash | 5,000 | 500 |
| Gain on bargain purchase | — | 514 |
| Income from reversal of subscription rights to shares | 240 | — |
| Total extraordinary income | 5,240 | 1,399 |
| Extraordinary losses | | |
| Loss on impairment | 21,592 | 54,199 |
| Loss on valuation of investment securities | — | 847 |
| Total extraordinary losses | 21,592 | 55,046 |
| Profit before income taxes | 357,891 | 505,223 |
| Income taxes - current | 118,060 | 284,141 |
| Income taxes – differed | △125,761 | △174,859 |
| Total income taxes | △7,700 | 109,282 |
| Profit | 365,591 | 395,941 |
| Loss attributable to non-controlling interests | — | △889 |
| Profit attributable to owners of parent | 365,591 | 396,830 |

## Consolidated Statements of Comprehensive Income

(Thousands of yen)

| | Year ended March 31, 2025 | Year ended March 31, 2026 |
|---|---|---|
| Profit (loss) | 365,591 | 395,941 |
| Other | | |
| Unrealized gain/loss on available-for-sale securities | △849 | 1,838 |
| Remeasurements of defined benefit plans, net of tax | — | 9,460 |
| Total other comprehensive income | △849 | 11,299 |
| Comprehensive income | 364,742 | 407,240 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 364,742 | 408,129 |
| Comprehensive income attributable to non-controlling interests | — | △889 |

# Consolidated Statements of Changes in Equity

Fiscal year ended March 31, 2025

(Thousands of yen)

| | Shareholders' equity | | | | |
|---|---|---|---|---|---|
| | Capital stock | Capital surplus | Retained earnings | Treasury shares | Total shareholders' equity |
| Balance at beginning of period | 358,995 | 905,241 | 452,674 | △79,459 | 1,637,452 |
| Changes during period | | | | | |
| Issuance of new shares | 9,215 | 9,215 | | | 18,431 |
| Cancellation of treasury shares | | △79,459 | | 79,459 | — |
| Profit attributable to owners of parent | | | 365,591 | | 365,591 |
| Net change in items other than shareholder equity for the period | | | | | |
| Total changes during period | 9,215 | △70,243 | 365,591 | 79,459 | 384,023 |
| Balance at end of period | 368,211 | 834,998 | 818,266 | — | 2,021,476 |

| | Accumulated other comprehensive income | | Subscription warrant | Total net assets |
|---|---|---|---|---|
| | Valuation difference on available-for-sale securities | Total accumulated other comprehensive income | | |
| Balance at beginning of period | 8,606 | 8,606 | 16,529 | 1,662,588 |
| Changes during period | | | | |
| Issuance of new shares | | | | 18,431 |
| Purchase of treasury stock | | | | — |
| Transfer of surplus | | | | 365,591 |
| Net income attributable to owners of parent | | | | — |
| Net change in items other than shareholder equity for the period | △849 | △849 | 6,537 | 5,687 |
| Total changes during period | △849 | △849 | 6,537 | 389,711 |
| Balance at end of period | 7,757 | 7,757 | 23,067 | 2,052,300 |

Fiscal year ended March 31, 2026

| | Shareholders' equity | | | |
|---|---|---|---|---|
| | Capital stock | Capital surplus | Retained earnings | Total shareholders' equity |
| Balance at beginning of period | 368,211 | 834,998 | 818,266 | 2,021,476 |
| Changes during period | | | | |
| Issuance of new shares | 7,152 | 7,152 | | 14,305 |
| Profit attributable to owners of parent | | | 396,830 | 396,830 |
| Issuance of share acquisition rights | | | | — |
| Net changes in items other than shareholders' equity | | | | |
| Total changes during period | 7,152 | 7,152 | 396,830 | 411,135 |
| Balance at end of period | 375,363 | 842,150 | 1,215,097 | 2,432,612 |

| | Accumulated other comprehensive income | | | Subscription warrant | Non-controlling interests | Total net assets |
|---|---|---|---|---|---|---|
| | Valuation difference on available-for-sale securities | Remeasurements of defined benefit plans | Total accumulated other comprehensive income | | | |
| Balance at beginning of period | 7,757 | — | 7,757 | 23,067 | — | 2,052,300 |
| Changes during period | | | | | | |
| Issuance of new shares | | | | | | 14,305 |
| Profit attributable to owners of parent | | | | | | 396,830 |
| Issuance of share acquisition rights | | | | 19,943 | | 19,943 |
| Net changes in items other than shareholders' equity | 1,838 | 9,460 | 11,299 | — | 1,660 | 12,959 |
| Total changes during period | 1,838 | 9,460 | 11,299 | 19,943 | 1,660 | 444,038 |
| Balance at end of period | 9,595 | 9,460 | 19,056 | 43,010 | 1,660 | 2,496,339 |

## Consolidated Statements of Cash Flows

(Thousands of yen)

| | Fiscal year ended March 31, 2025 | Fiscal year ended March 31, 2026 |
|---|---|---|
| Cash flows from operating activities | | |
| Net income before income taxes | 357,891 | 505,223 |
| Depreciation | 289,172 | 302,559 |
| Impairment loss | 21,592 | 54,199 |
| Amortization of goodwill | 128,350 | 156,934 |
| Gain on reversal of subscription rights to shares | △240 | — |
| Increase (decrease) in allowance for doubtful accounts | 4,448 | △5,896 |
| Interest and dividend income | △975 | △5,069 |
| Accrued interest expenses | 110,329 | 130,832 |
| Loss(gain) on sale of property, plant and equipment | — | 385 |
| Loss(gain) on devaluation of investment securities | — | 847 |
| Loss(gain) on investments in investment partnerships | 4,074 | 2,044 |
| Decrease (increase) in trade receivable | △206,368 | △467,631 |
| Decrease (increase) in inventories | △13,507 | △7,312 |
| Increase (decrease) in provision for bonuses | 33,318 | 44,222 |
| Increase (decrease) in retirement benefit liability | 57,538 | 75,770 |
| Increase (decrease) in unearned revenue | △94,377 | △10,255 |
| Increase (decrease) in accrued expenses | 49,639 | 87,980 |
| Increase (decrease) in outstanding expenses | △26,227 | 108,323 |
| Increase (decrease) in accrued consumption taxes | 5,877 | △11,711 |
| Other, net | 142,013 | 157,492 |
| Subtotal | 862,549 | 1,118,939 |
| Interest and dividend income received | 975 | 5,069 |
| Interest expenses | △111,812 | △132,220 |
| Income taxes paid | △139,429 | △120,277 |
| Net cash provided by (used in) operating activities | 612,282 | 871,511 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | △531,022 | △533,577 |
| Proceeds from sales of property, plant and equipment | — | △385 |
| Purchase of intangible assets | △13,244 | △9,039 |
| Payments for Long-term loans receivable | △15,268 | △15,227 |
| Collection of loans receivable | 1,267 | 994 |
| Proceeds from distribution of investment in partnerships | 13,439 | 7,060 |
| Payments for leasehold and guarantee deposits | △109,041 | △40,540 |
| Proceeds from collection of leasehold and guarantee deposits | 3,022 | 597 |
| Purchase of long-term prepaid expenses | △14,627 | △7,663 |
| Collection of construction assistance fund receivables | 13,249 | 14,328 |
| Expenses from the absorption-type of merger | △45,000 | △400,480 |
| Purchase of shares of subsidiaries resulting in change in scope of consolidation | △26,100 | △11,930 |

(Thousands of yen)

| | Fiscal year ended March 31, 2025 | Fiscal year ended March 31, 2026 |
|---|---|---|
| Others | 1,262 | 6,145 |
| Net cash provided by (used in) investing activities | △722,062 | △989,719 |
| Cash flows from financing activities | | |
| Increase (decrease) in short-term loans payable | △19,446 | 80,554 |
| Proceeds from long-term loans payable | 1,629,529 | 941,406 |
| Repayments of long-term loans payable | △1,025,889 | △1,012,417 |
| Purchase of treasury shares | 18,431 | 14,305 |
| Proceeds from share issuance to non-controlling shareholders | — | 2,550 |
| Repayments of finance lease obligations | △28,047 | △22,924 |
| Net cash provided by financing activities | 574,577 | 3,472 |
| Net increase (decrease) in cash and cash equivalents | 464,797 | △114,734 |
| Cash and cash equivalents at beginning of period | 1,128,005 | 1,592,802 |
| Cash and cash equivalents at end of period | 1,592,802 | 1,478,068 |