LIVING PLATFORM

FY2027.3 Q2
Results Briefing Material

Nov 13th, 2026

Living Platform, Ltd.

Securities Code: 7091



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Key Financial Highlights

Occupancy rates continue to improve, with both net sales and operating profit at record quarterly highs, levels maintained.

Key Financial Highlights

Concluded the **largest M&A** in company history in October

From next fiscal year, achieving net sales of **30 bil JPY** is within reach.
Profit contribution also expected from this Q4 onward.

INDEX

01	Highlights	05
02	FY2027.3 Q2 Consolidated Financial Results	07
03	M&A Status	25
04	Review of Operations	29
05	FY2027.3 Business Plan	39
06	Shareholder Returns Policy	49
07	Company Profile and Business Domains	51

01 Highlights

Highlights

Consolidated net sales

FY27.3/ 2Q **6,069**mil JPY

up +11.8% YoY, updating the record high

Consolidated operating profit

FY27.3/ 2Q **216**mil JPY

YoY **+25.0%**

Keep a quarterly record high

Facility occupancy rate (YoY)

* Facilities open 1 year or more

Residential care (Elderly)	**90.6%**	**(+2.0 points)**
Group home (Elderly care)	**95.6%**	**(- 0.4 points)**
Group home (Disability care)	**88.2%**	**(+0.8 points)**

FY27.3From H2 onward, targeting further improvement in occupancy rates and operational stability

Facility business unit price (monthly average)

Elderly Care	**369,605**JPY/person
Disability care	**397,312**JPY/person

From FY27.3 onward, a rise of roughly +15% is expected due to business domain expansion

SGA ratio

8.3%

A temporary rise is expected from tool upgrades and stronger subsidiary management, but the ratio is currently trending downward

Labor cost ratio

53.1%

Temporarily elevated by increased hiring at the start of the fiscal year

02

FY2027.3 Q2 Consolidated Financial Results

Overview of Consolidated Statements of Income

Net sales set a new quarterly record. Profit at each level is progressing on track vs. plan.

- ✓ Operating profit grew YoY and **+25.0%** is progressing on track.
- ✓ Ordinary profit and subsequent profit figures were **+49.1%** vs. prior year, progressing at **87.0%** vs. plan.
- ✓ Significant improvement in underperforming elderly care facilities boosted profits.
- ✓ Disabilities support business losses widened due to new openings, leaving room for further improvement.
- ✓ Implementation of shareholder benefit program resulted in28.4million yen in expenses.

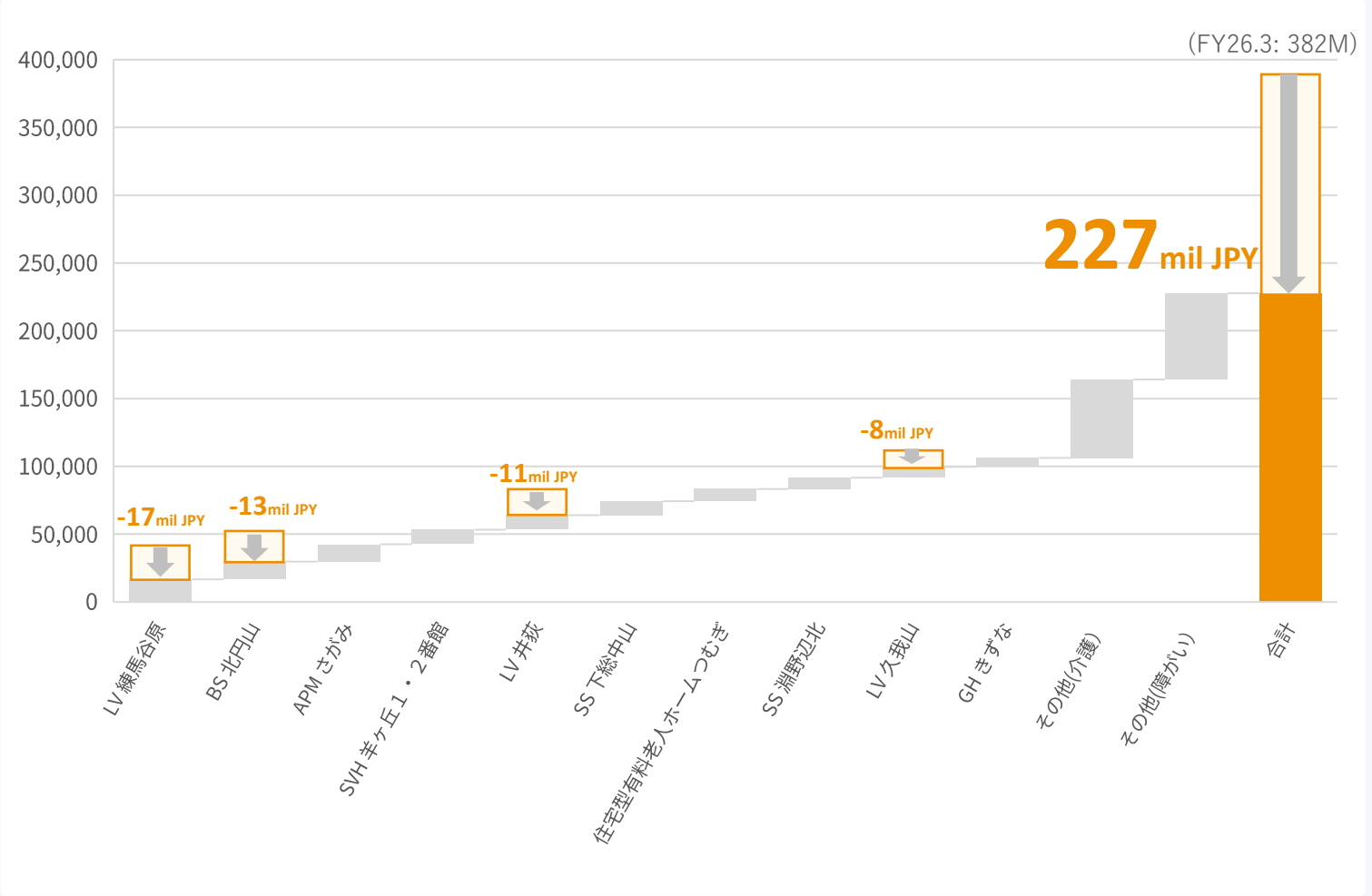
(Unit: mil JPY)

	FY26.3 2Q Act	FY27.3 2Q Act	FY27.3 Cumulative (Apr-Sep)	FY27.3 FY Forecast	Progress vs. forecast
Net sales	5,429	6,069	12,016	24,170	**49.7%**
Operating profit	173	216	433	747	**58.0%**
%	3.2%	3.5%	3.6%	3.1%	-
Ordinary profit	175	261	536	616	**87.0%**
%	3.2%	4.3%	4.5%	2.5%	-
Profit before income taxes	176	261	536	616	**87.0%**
%	3.2%	4.3%	4.5%	2.5%	-
Profit attributable to owners of parent	85	125	300	427	**70.3%**
%	1.6%	2.0%	2.5%	1.8%	-

Future Room for Operating Profit Improvement (Quarterly Basis)

While improvement has progressed, there remains room for a further increase of more than 200 mil JPY per quarter

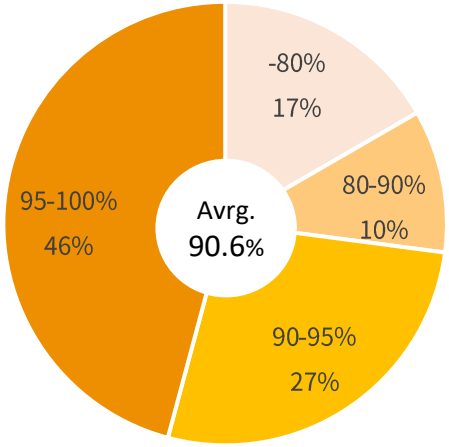
- ✓ Improvement in underperforming elderly care facilities progressed,**from prior quarter-end-155mil JPY**improvement potential narrowing
- ✓ Improvement amount limited due to deterioration in disability business,1Qno significant change from prior period
- ✓ With existing business operations,**approximately 227 mil JPY**(quarterly basis) of operating profit improvement potential exists, and improvement efforts will continue.



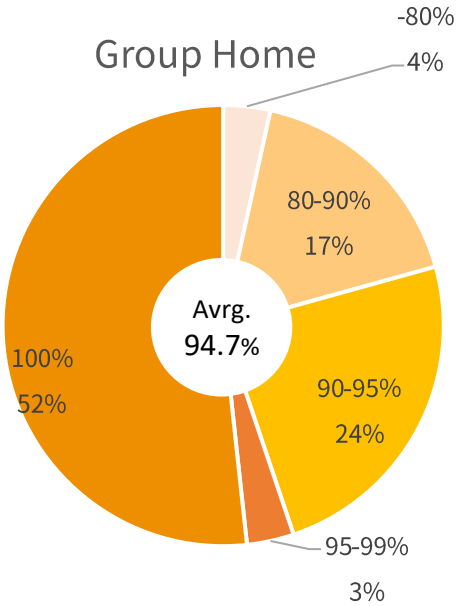
Occupancy Rate Status | Elderly Care Business

Fee-based Nursing Home：YoY**+2.0pts**average occupancy rate at**90% or above**Target reached.
90%or above occupancy facilitiesout of73%achieved, but、Continuing efforts to improve occupancy rates
Group Home: average**100%occupancy**facilities at52%; opened1yr+ facilities occupancy rate**95%**exceeded

Residential care (Elderly)



Group Home



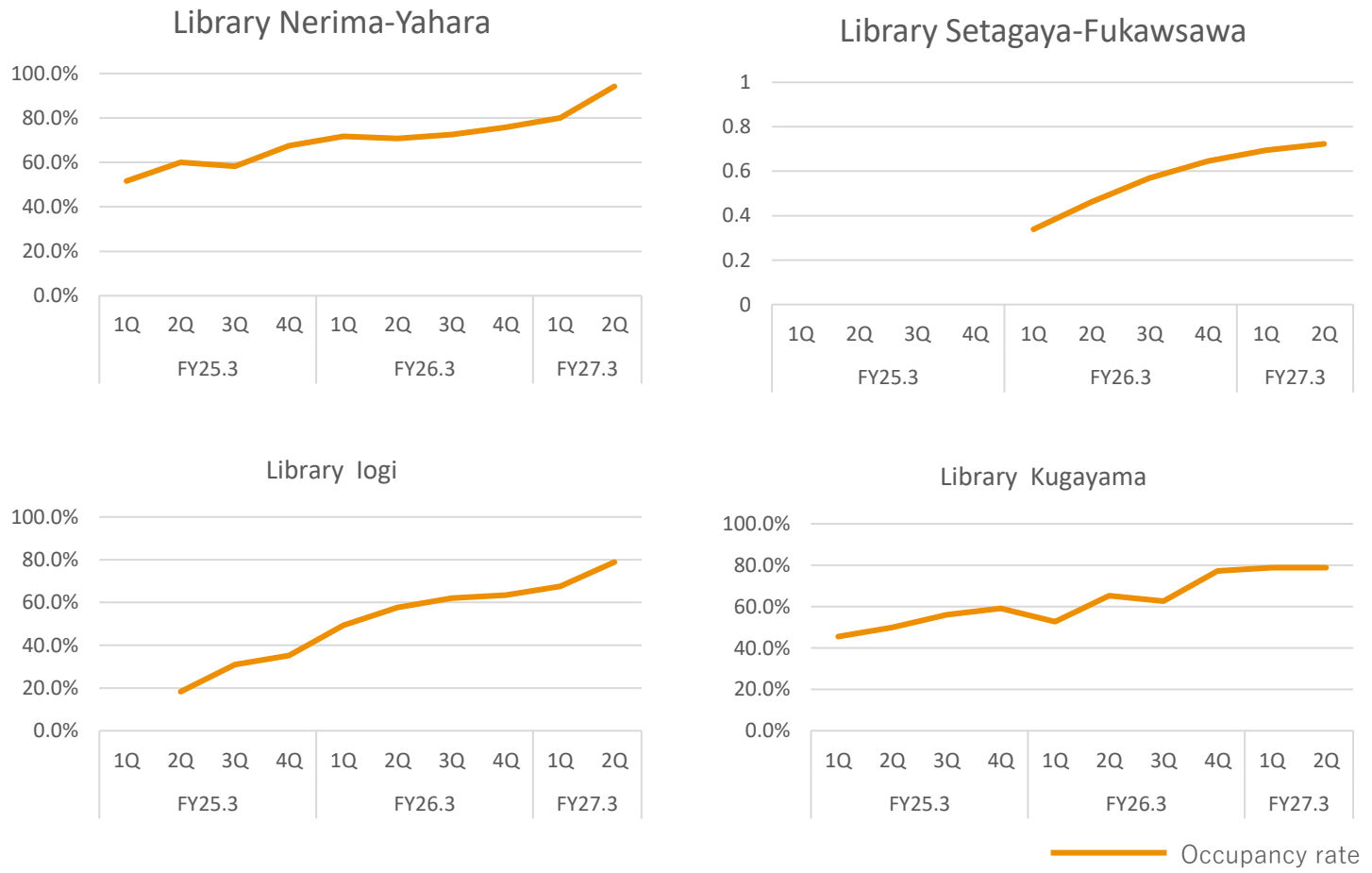
For facilities open 1 year or more, the average occupancy rate improved to 95.6%

(As of Sep 30, 2026)

Status of Improvement at Underperforming Facilities

Underperforming facilities showed improved occupancy, but2Qprofitability has not yet been achieved.

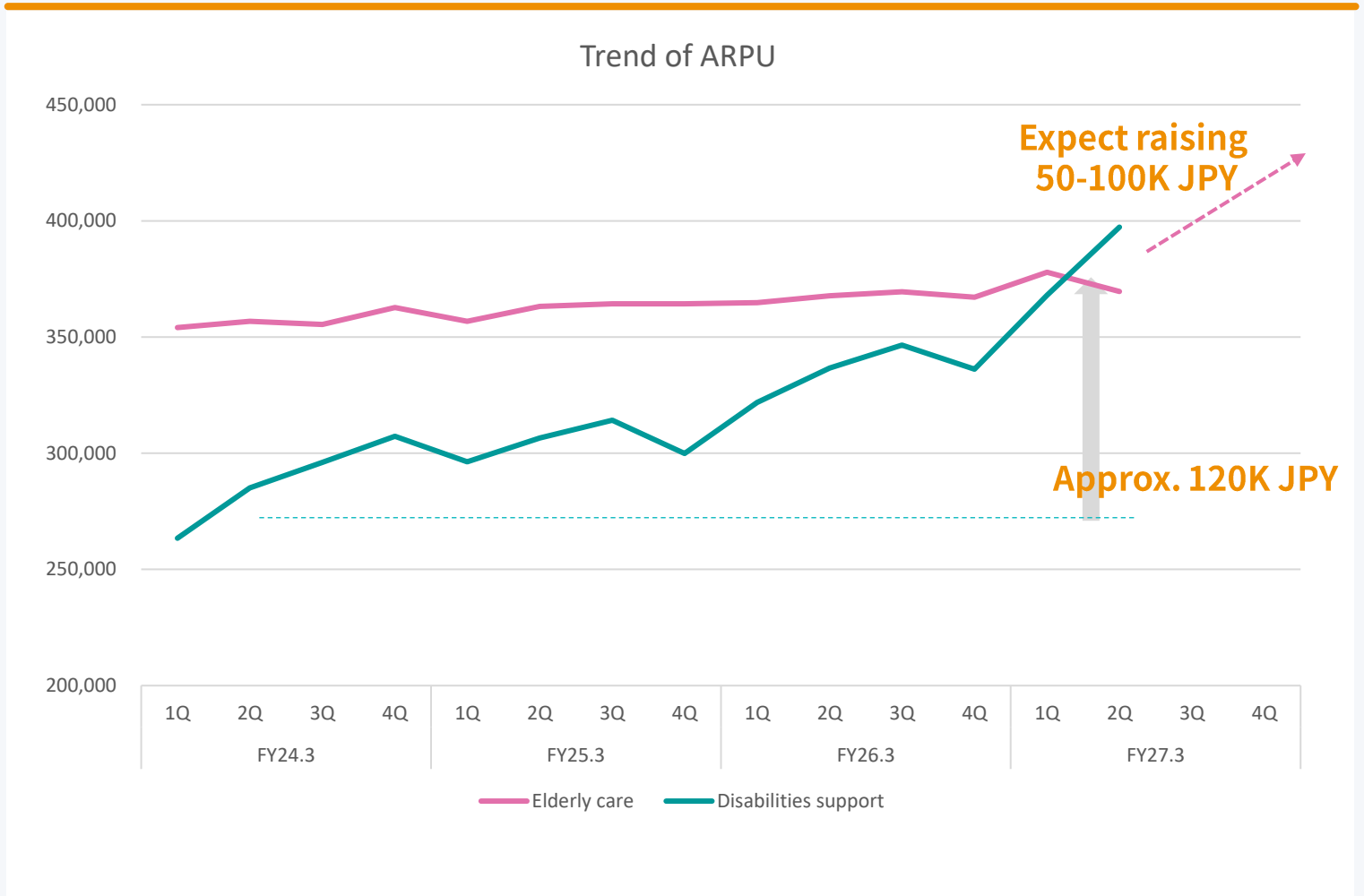
- ✓ Long-struggling facilities showed occupancy and staffing improvements, but have not yet turned profitable. Going forward,appropriate staffing and labor cost managementwillcontinue driving toward profitability
- ✓ 90% or higher occupancy, continuing improvement efforts



ARPU Improvement

Disability support business has seen significant unit price increase through acceptance of severely disabled individuals.

- ✓ Revenue per unit in disability business increased approximately **,120K JPY** improvement for last 3 years
- ✓ Elderly care business is also expected to see unit price increase **years, 50～100K JPY** unit price increase is expected



Overview of Consolidated Balance Sheets

Equity ratio rising through steady profit accumulation

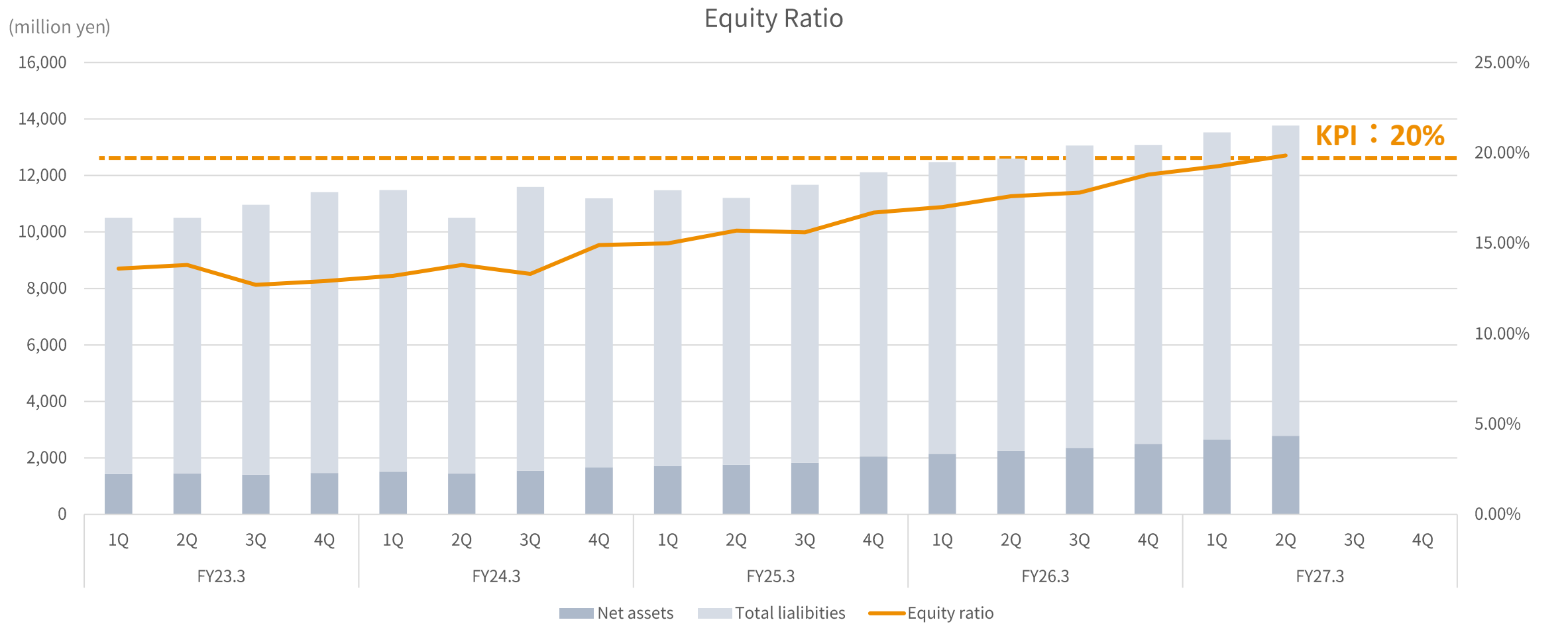
- ✓ Through profit accumulation, the equity ratio is expected to reach the medium-term plan target (20%).
- ✓ Financial condition continues to improve.
- ✓ M&A may cause the equity ratio to decline going forward.

(mil JPY)

	FY26.3 Act	FY27.3 2Q Act	FY27.3 Forecast	Change from FY-End
Current assets	4,173	4,984	5,056	811
(Cash and deposits)	1,478	1,978	1,840	500
Non-current assets	8,905	8,800	8,888	-104
(Land, buildings, etc.)	4,875	4,873	4,751	-2
Total assets	**13,078**	**13,785**	**13,944**	**707**
Current liabilities	3,094	3,313	3,098	219
Non-current liabilities	7,487	7,689	7,922	201
Total liabilities	10,581	11,002	11,020	420
Net assets	2,496	2,782	2,924	286
Total liabilities and net assets	**13,078**	**13,785**	**13,944**	**707**
Equity ratio	**18.7%**	**19.8%**	**20.6%**	**1.1%**
Borrowings, etc.	**5,963**	**6,074**	**6,407**	**111**

Quarterly Trend in Equity Ratio (FY23.3 - FY27.3)

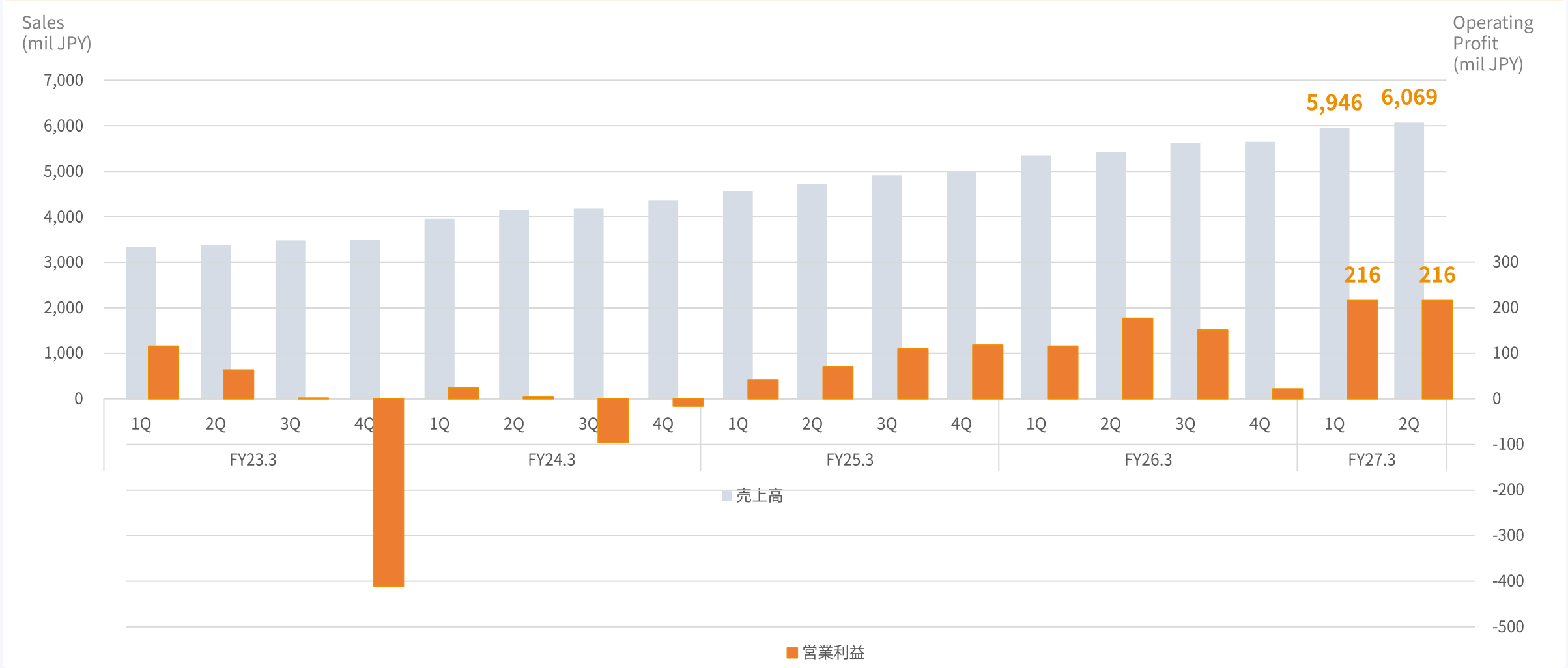
The equity ratio has risen steadily on the back of profit accumulation



Quarterly Trends in Other Metrics

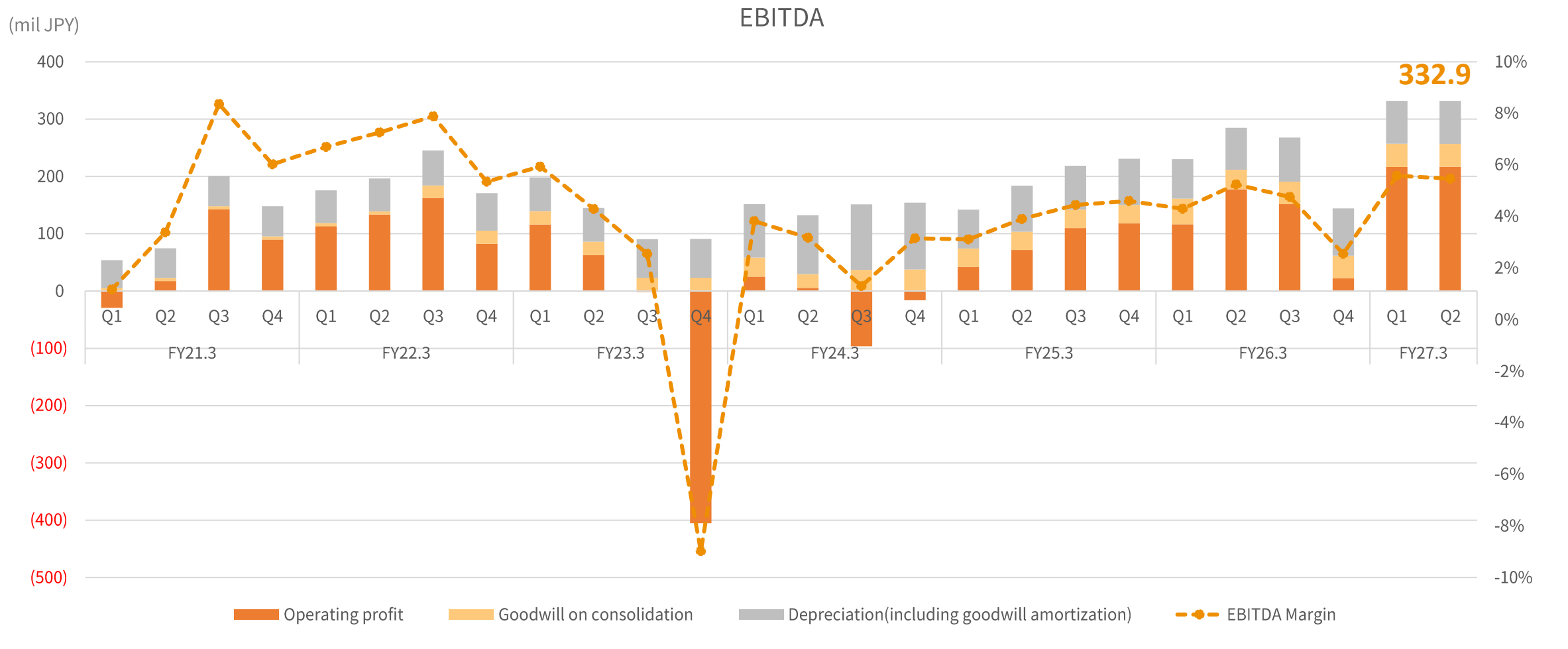
Quarterly Trends in Net Sales and Operating Profit (FY23.3–FY27.3)

Both net sales and operating profit maintained at record levels



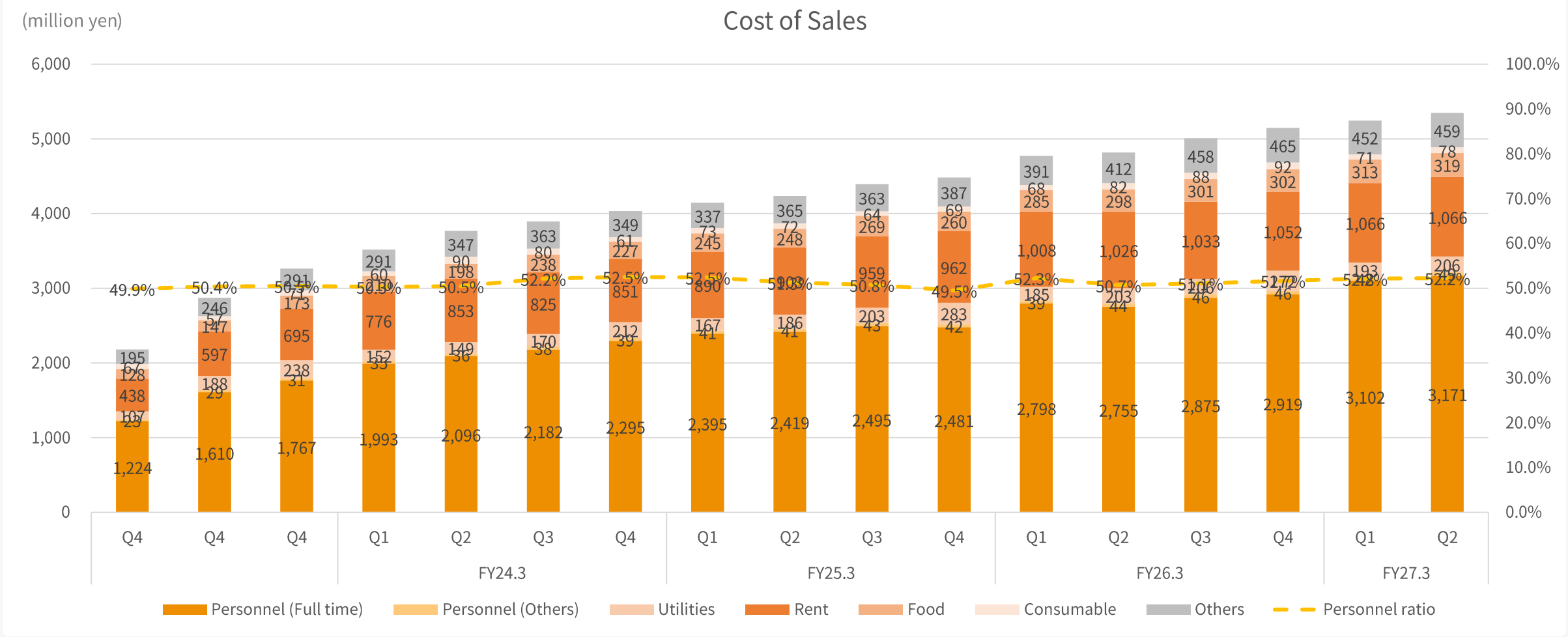
Quarterly Trends in EBITDA (FY23.3–FY27.3)

EBITDA(quarterly) alsoQ1maintained at record highs



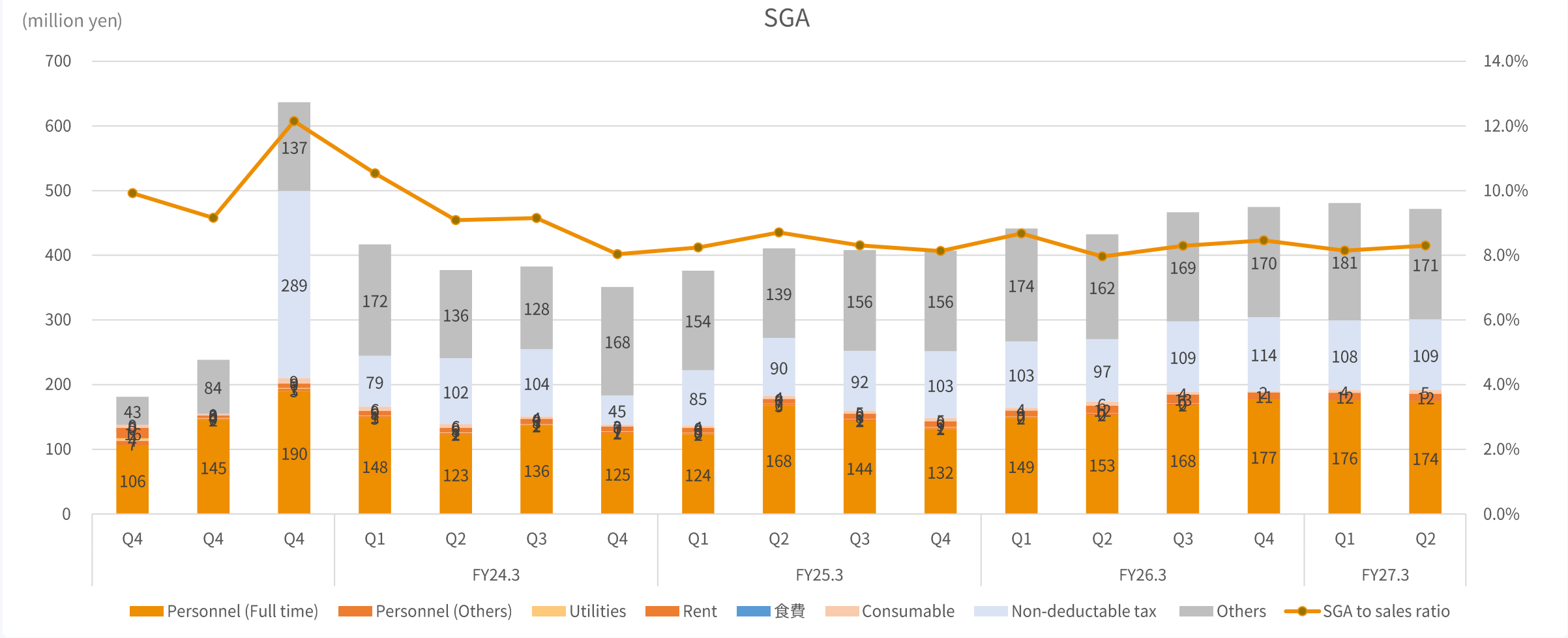
Cost of Sales Structure (FY23.3–FY27.3)

Labor costs increased due to enhanced treatment improvement subsidies and additional headcount from improved occupancy rates



SGA Structure (FY23.3–FY27.3)

SGA ratio increased slightly to8.3%vs. prior quarter due to shareholder benefit program.



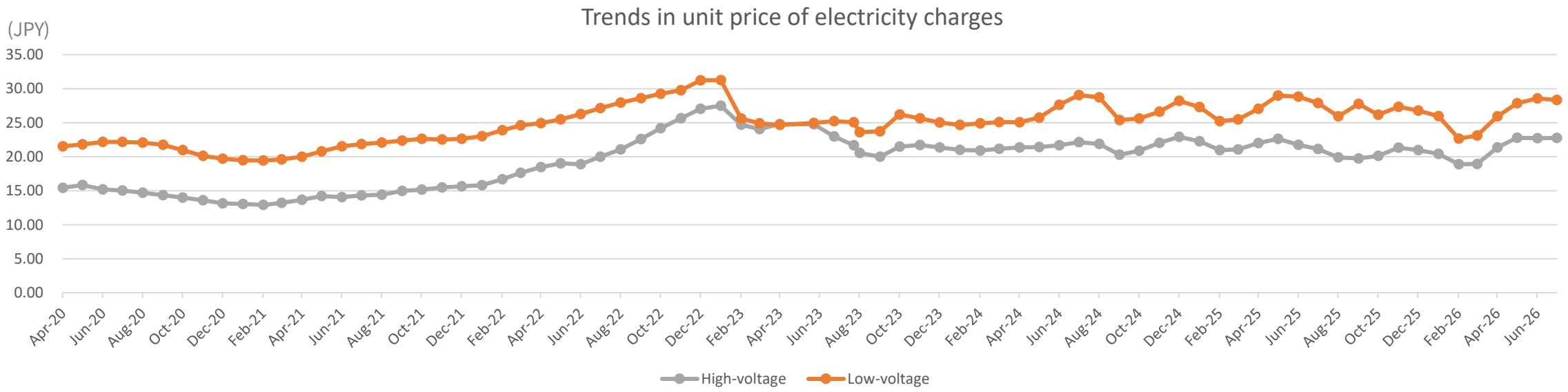
Electricity Unit Price Trends (Reference)

2Q results came in below budget, and since the Jul-Sep government subsidy amount exceeds last year's actual figure, no significant overage is expected going forward either

Efforts such as renegotiating contracts are curbing the rise, together with price pass-through where necessary

FY2027 Government subsidy program details

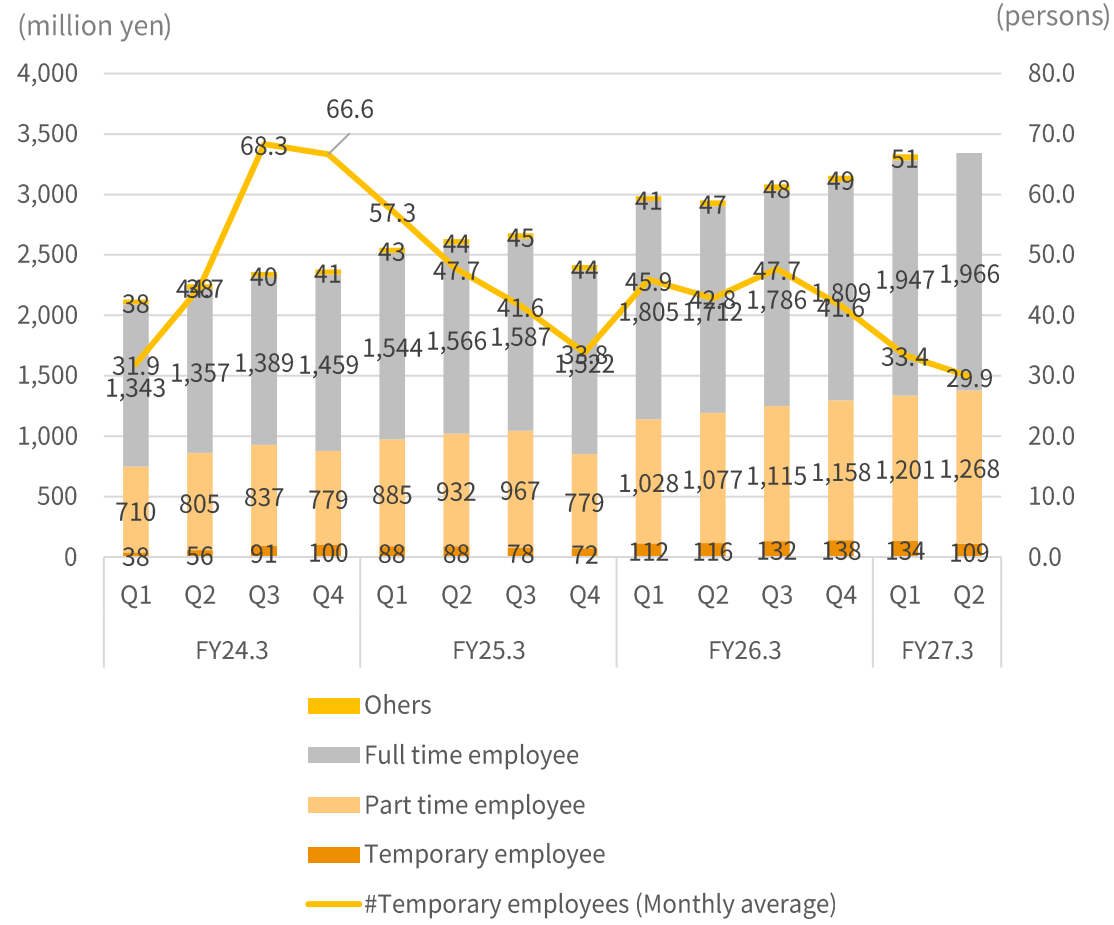
Period	High voltage	Low voltage
March 2026	0.8 JPY/kWh	1.5 JPY/kWh
Jul-Sep 2026	1.8 JPY/kWh	3.5 JPY/kWh
August 2026	2.3 JPY/kWh	4.5 JPY/kWh



Personnel Cost Trends

Although headcount has increased due to improved occupancy, labor costs remain within normal levels

- ✓ Labor costs have risen due to headcount additions from improved occupancy rates; however, the number of temporary staff has been kept to a minimum of 29.9 persons, and staffing is settling into a steady-state structure.**29.9persons**
- ✓ Treatment improvement payments increased by approximately 77 million yen in total for the quarter. Funding has already been received in the form of treatment improvement subsidies.
- ✓ Temporary staffing costs are expected to decrease through continued promotion of specified skilled worker and other direct hiring.



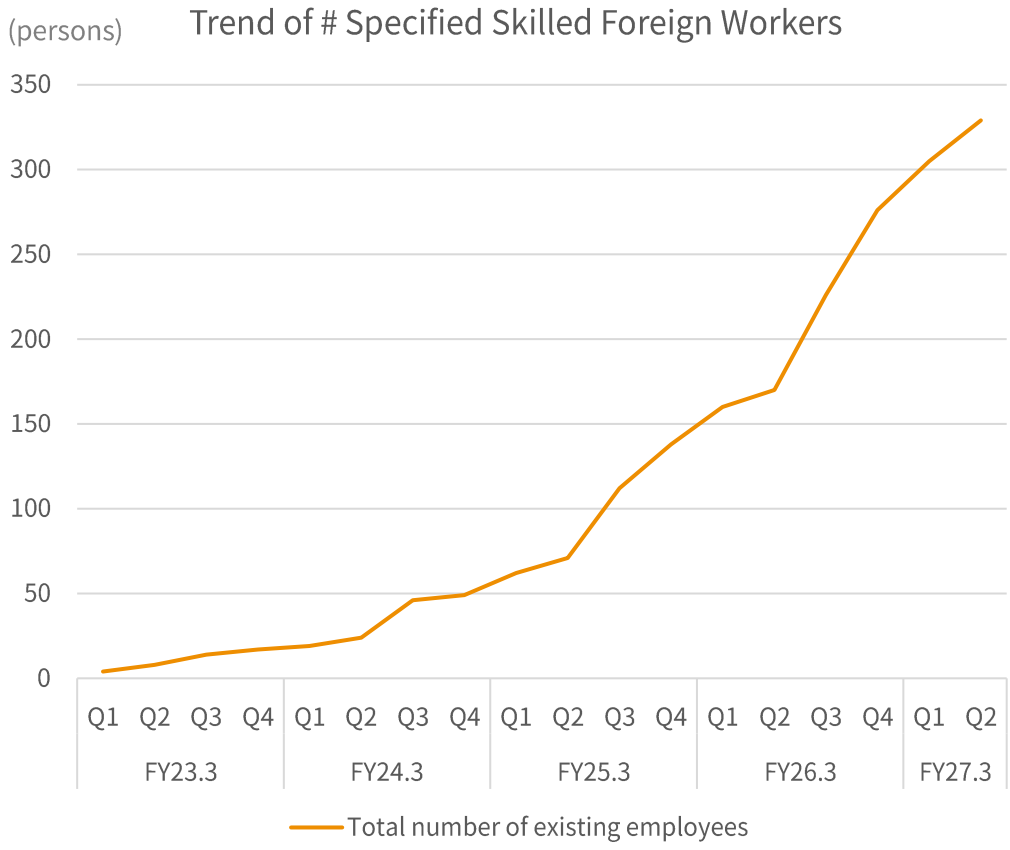
Trends in Number of Departures

Hiring of specified skilled foreign workers with low turnover rates continues steadily

Specified skilled foreign workers on staff:cumulative**329 persons**, accounting for**16.8%** (vs. prior quarter+0.7pts)

Turnover rate**4.3%**; retention rate is higher than Japanese staff. Effective for long-term workforce security.

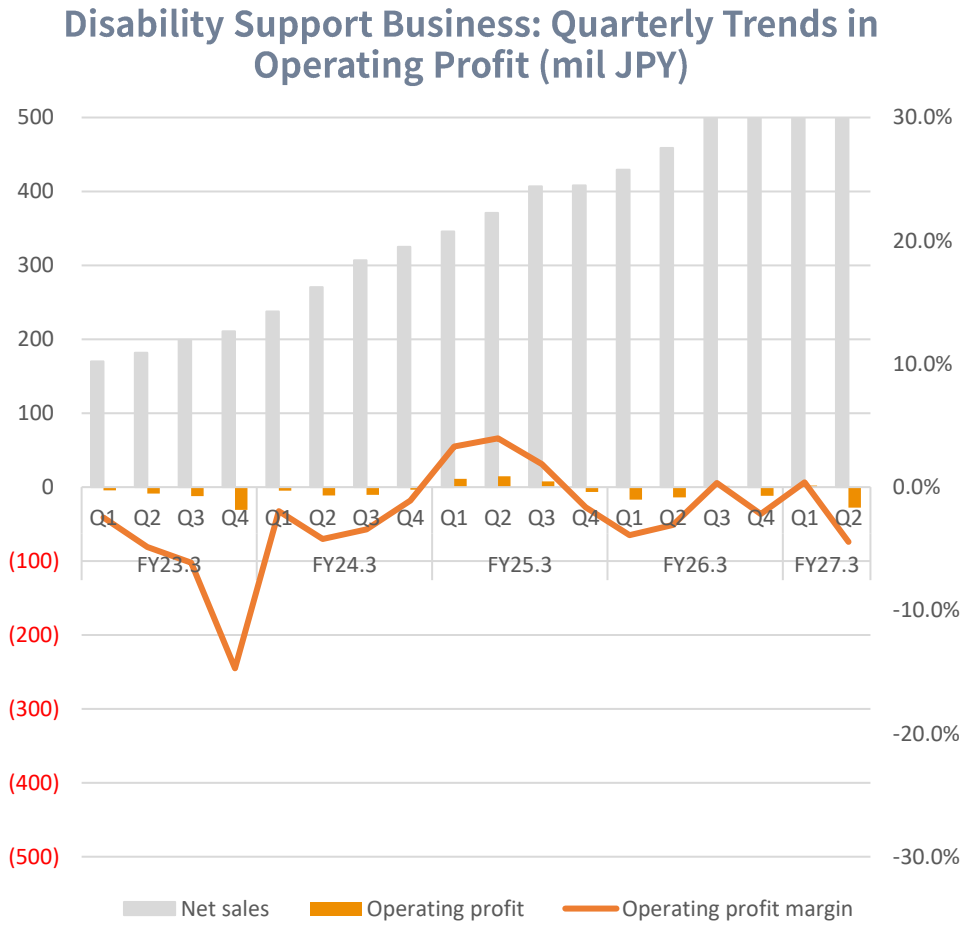
Headcount	**329**
% of full-time employees	**16.8%**
Awaiting onboarding	**53**



Status of the Disability Support Business

Focusing on unit price improvement through acceptance of severely disabled residents, but profit improvement takes time.

- ✓ Rising labor costs are pressuring profitability
- ✓ FY27.3Additional subsidies expected to improve profit margins going forward
- ✓ FY27.3InAs a new business line, launchingResidential Support Housing (primarily for persons with disabilities)started,202610in1opened the disability care home "Sunny Spot Hirabari" alongside "Sunny Spot Hirabari Daily Life Care"



Occupancy Rate Trends | Disability Support Business

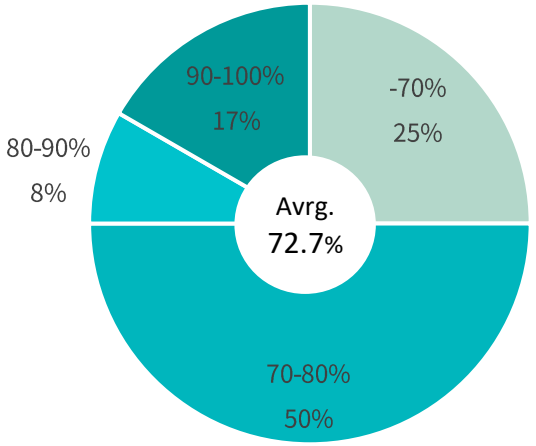
Type B Working Support：

YoY+2.7pts; standard break-even occupancy of **70%** occupancy exceeded, though some facilities saw declining occupancy. Also, wages decreased due to revisions to remuneration category standards.

Group Home：

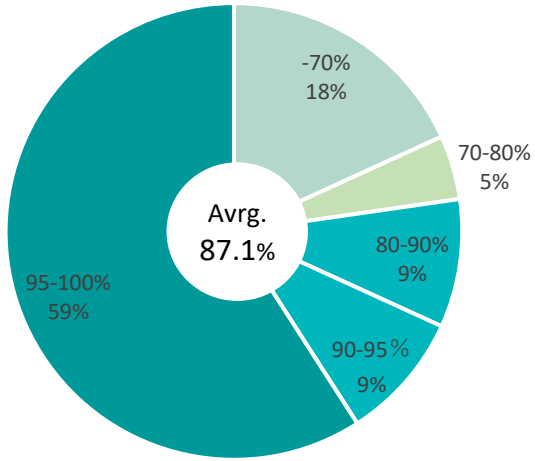
In the prior period,Some openings were delayed due to staffing shortages, butimprovement has progressed, and average occupancy rate YoY **+8.1pts** improvement. 95%or above occupancy　facilities:1Qend of 50% from 59% increasing.

Type B working support



Even at facilities open for one year or more, average occupancy stood at 72.7%

Group home



At facilities open for one year or more, average occupancy improved to 88.2%

(As of Sep 30, 2026)

03 M&A Status

Largest M&A since foundingM&Acompleted

Integrating proven businesses to accelerate development of our new disability support business model.

Kokudo Shinwa/ Japan Creed's Business Model | Dominant presence in Tokyo, Saitama, and Chiba

Group Home, etc.
Nighttime housing / short-term stay

Daily life care
Daytime activities / care

Supporting clients day and night, in routine and emergency situations, through closely located facilities
Dominant strategy linking housing withdaytime activities(daily life care)in the same area

Profit Generation Mechanism

Stable operations
Continuous use through day and night

Operational efficiency
Shared staffing & management

Revenue depth
Combination of multiple services

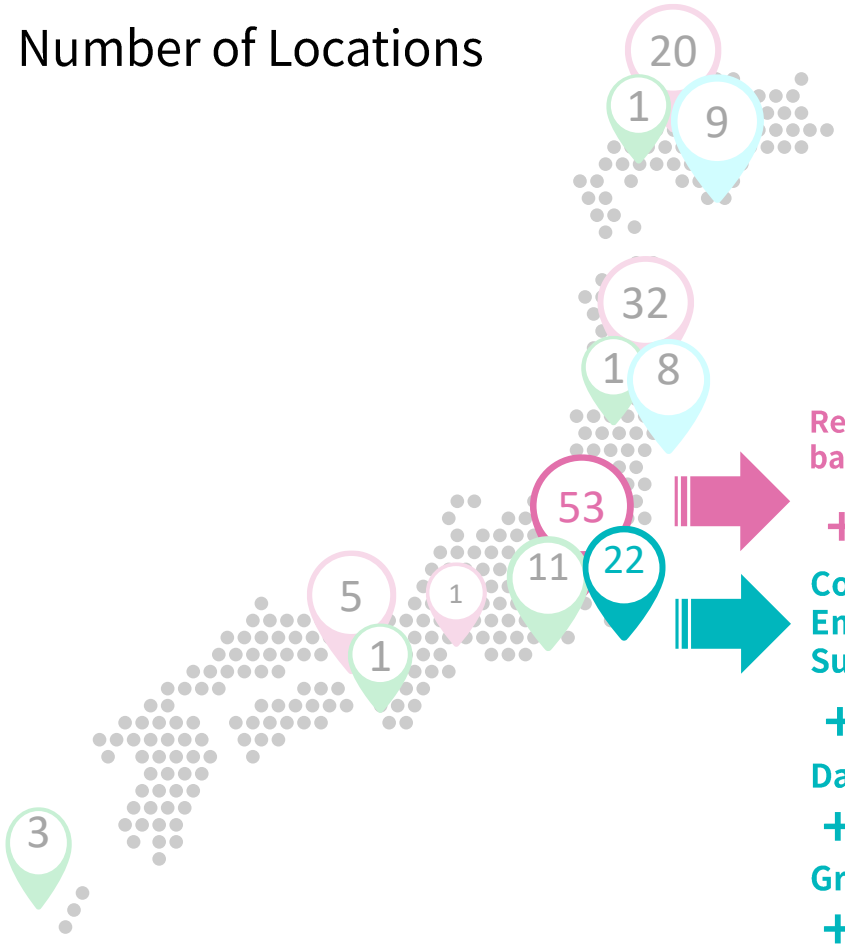
Synergies accelerate development of our disability support business,driving fastermonetization
Integrating proven models, talent, and facility networks to、shorten the time toprofitability

Kokudo Shinwa/ CreedM&Aprofit contribution

Next fiscal year disability support business revenue expected to reach approximately 3times the current scale, exceeding 6bil JPY

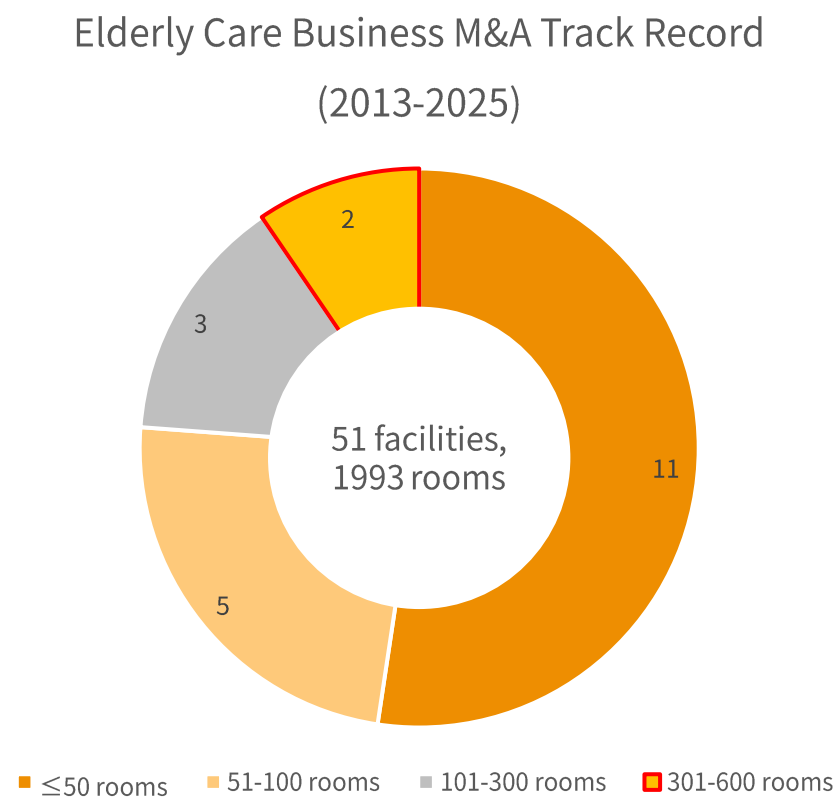
- ✓ Prior year results of acquired company (FY26.3):
  Revenue approx. 4,390 mil JPY, operating profit 680 mil JPY
- ✓ In 2026 Dec- 2027 Jan acquisition will be completed, this fiscal year **4Q profit contribution** starting as expected
- ✓ Number of Disability Support will be increased from 39 locations/746persons to **72 locations/1,610persons**

Number of Locations



M&A Strategy Going Forward

Until now, acquisitions have centered on small-scale deals, but with improvements in the Company's financial and operational foundation, the focus will shift to mid-size and larger deals going forward



History of M&As

Year Acquired	Seller	Number of Buildings	Number of Rooms
2013	Well Life Villa Kashiwa	1	48
2014	Care Products Co., Ltd.	3	54
	Library Shiroishi Hana Building 1	1	48
	Library Shiroishi Hana Building 2	1	24
2015	Silver Heights Sapporo Co., Ltd.	3	321
	iCare Partners Co., Ltd.	4	99
2016	GooodBeterBEST Co., Ltd.	1	42
	Life Mix Co., Ltd.	2	89
	Alps no Mori Co., Ltd.	3	179
	Well Life Garden Toride	1	64
2017	Global Care Home	1	18
	Komachi / Hana Komachi	2	36
2021	Blue Care Co., Ltd.	5	546
2022	Art Assist Funabashi Co., Ltd.	1	18
2023	Truth Co., Ltd.	1	18
	Tokakusha Co., Ltd.	3	59
	Eco Co., Ltd.	7	126
2024	Senior Care Co., Ltd.	2	36
2025	M's Consulting Co., Ltd.	1	25
	Telwel East Nippon Co., Ltd.	1	17
	Eco Co., Ltd.	7	126
2026	Kokudo-Shinwa/ Creed	33	902

04 Review of Operations

FY27.3 Facility Openings

Curbing organic development to focus on profit, while continuing to advance M&A

Elderly care

Residential care facilities, etc.	47 (0)	3,511 persons (+1)
Group homes	58 (0)	1,179 persons (+1)

Disability support

Type B Working Support	12 (0)	224 persons (0)
Group homes	25 (0)	496 persons (0)

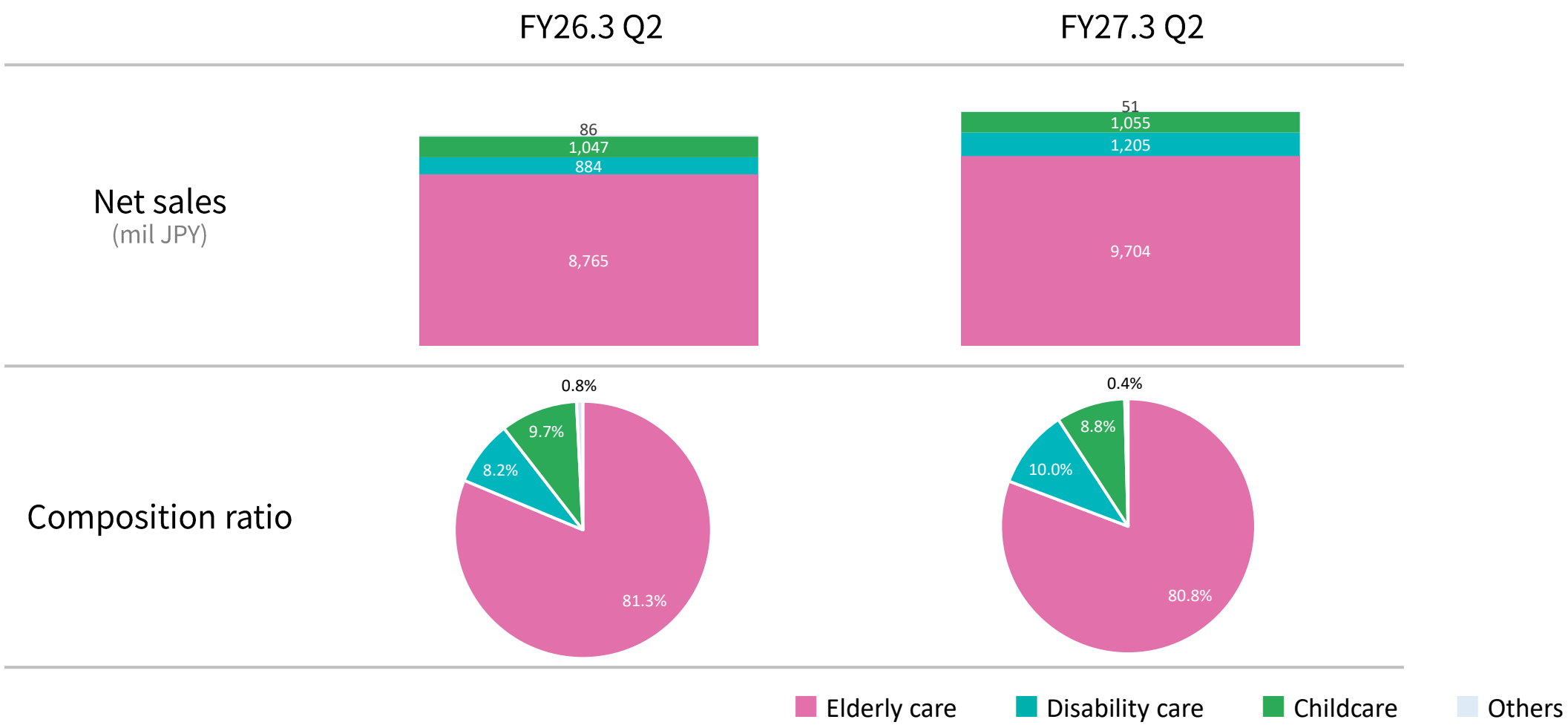
Childcare

Approved	15 (0)	989 persons (-20)
Government-led	1 (0)	

Total number of facilities as of end of Sep 2026 (figures in parentheses indicate the increase during the current quarter)



Net Sales Trend by Business Domain



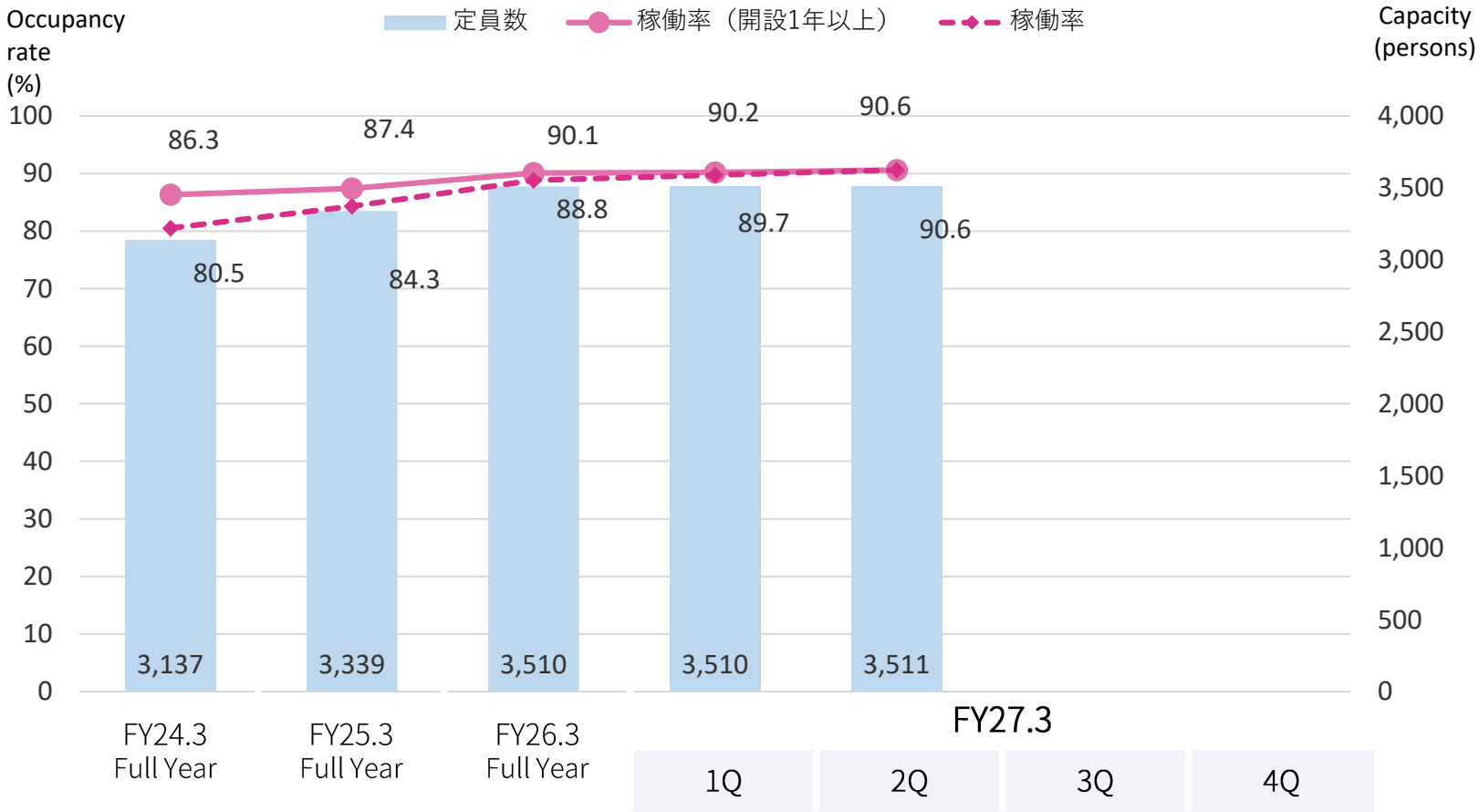
Trend in Number of Facilities, Capacity, and Occupancy Rate

Elderly Care Business: Residential Care Facilities, etc.

With the operational structure now in place, the occupancy rate is gradually improving

FY27.3 2Q-End Actual

Number of facilities	**47**
Capacity	**3,511**



*The occupancy rate is calculated as follows at the end of each period:

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

Trend in Number of Facilities, Capacity, and Occupancy Rate

Elderly Care Business: Group Homes

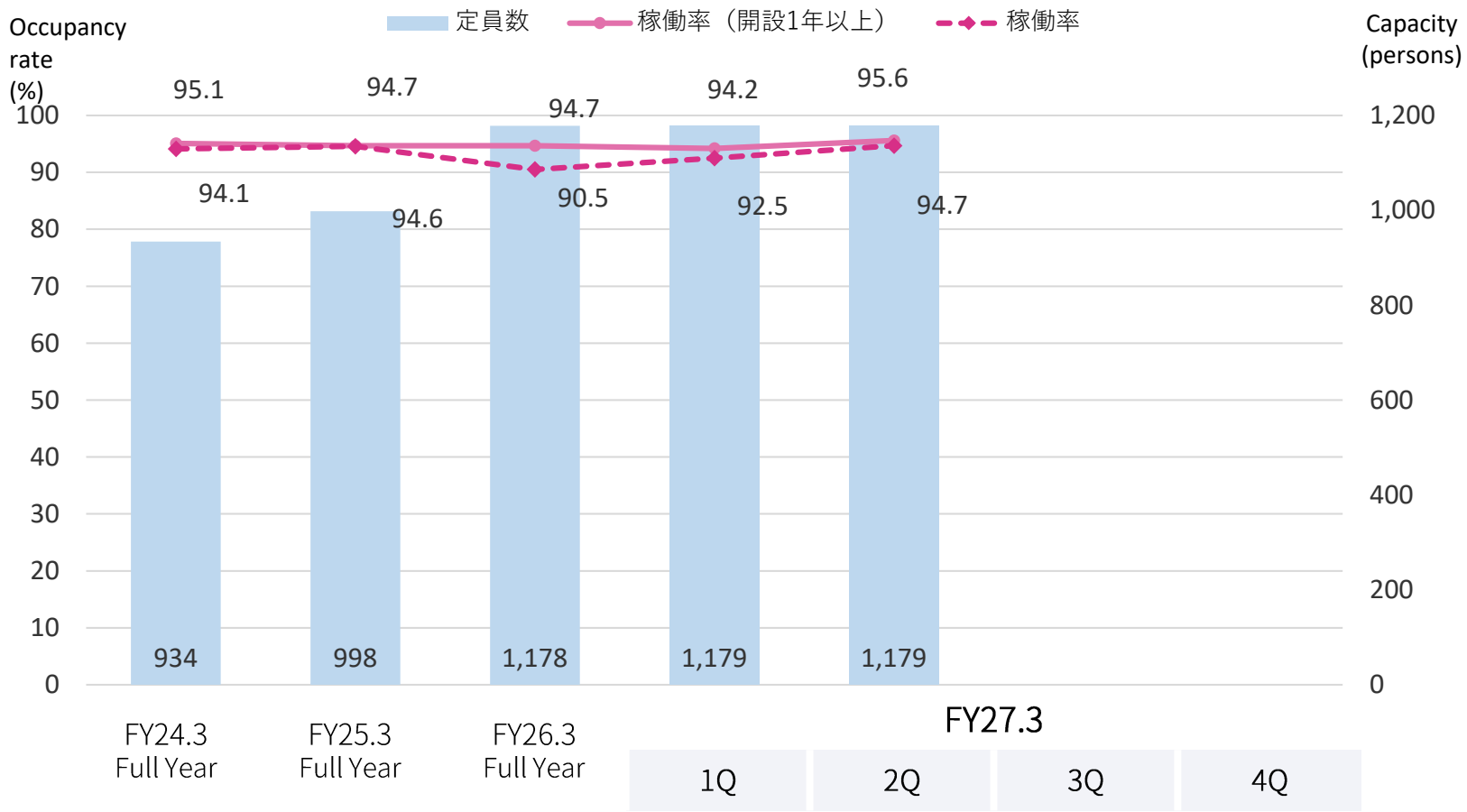
In FY27.3, the Company doesn't plan new facility by self development. The occupancy rate remaining stable at around 95%

FY27.3 2Q-End Actual

Number of facilities	58
Capacity	1,179

*The occupancy rate is calculated as follows at the end of each period:

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



Trend in Number of Facilities, Capacity, and Occupancy Rate

Disability Support Business: Type B Working Support

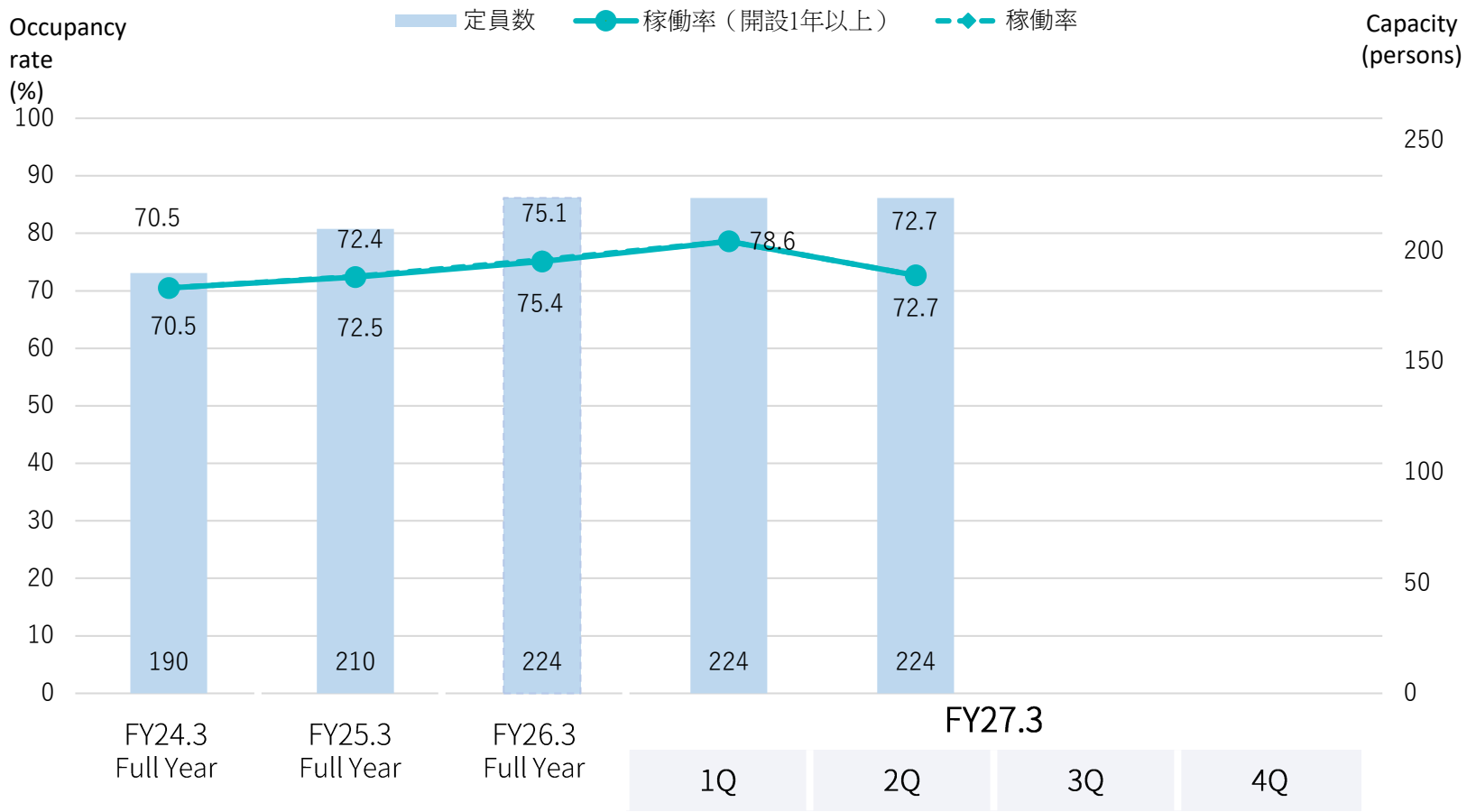
New facility openings have resumed, the Company continues to aim for higher occupancy

FY27.3 2Q-End Actual

Number of facilities	**12**
Capacity	**224**

*The occupancy rate is calculated as follows at the end of each period:

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



Trend in Number of Facilities, Capacity, and Occupancy Rate

Disability Support Business: Group Homes

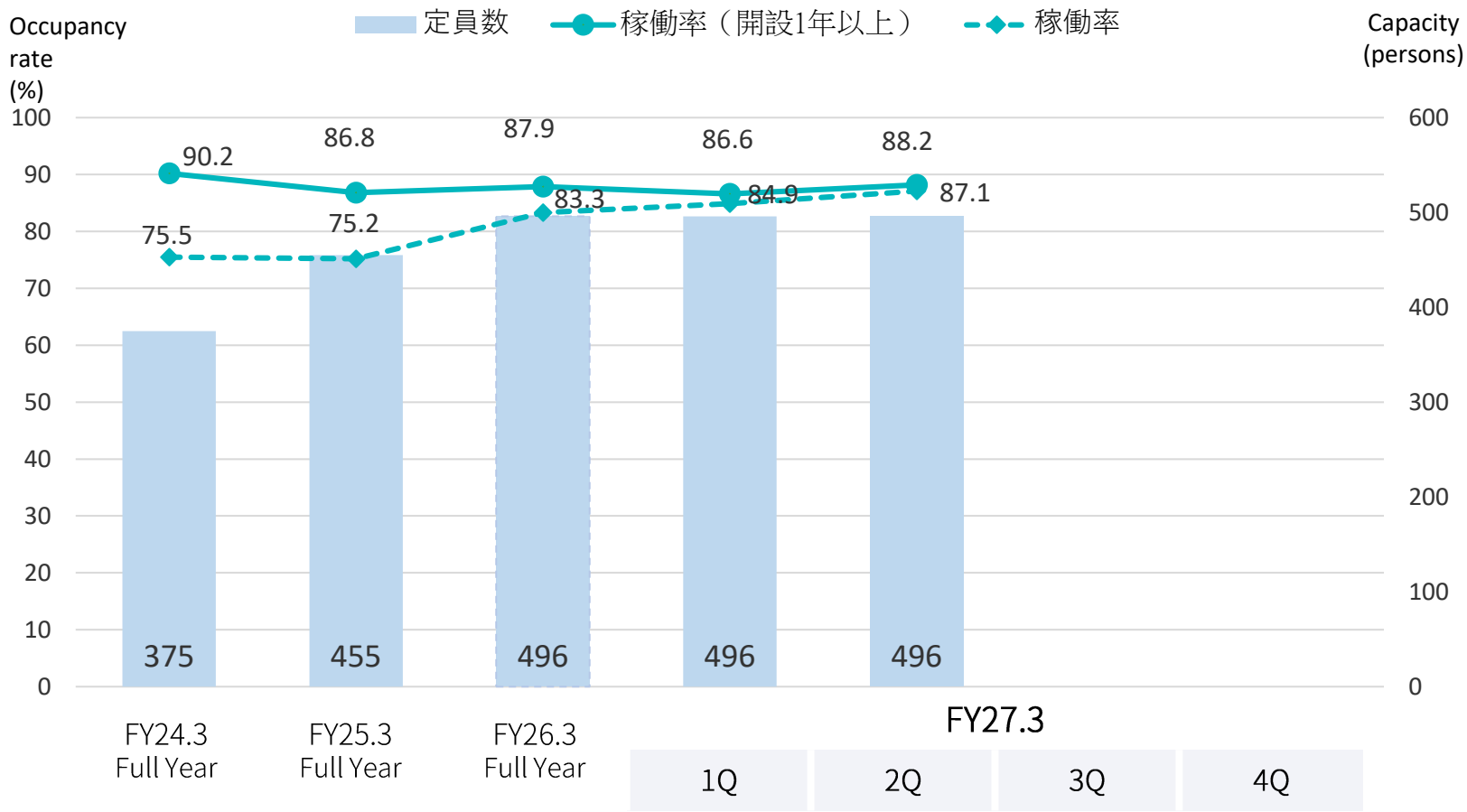
The Company continued to actively open new facilities.

FY27.3 2Q-End Actual

Number of facilities	25
Capacity	496

*The occupancy rate is calculated as follows at the end of each period:

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



Trend in Number of Facilities, Capacity, and Occupancy Rate

Childcare Business: Approved Childcare Facilities

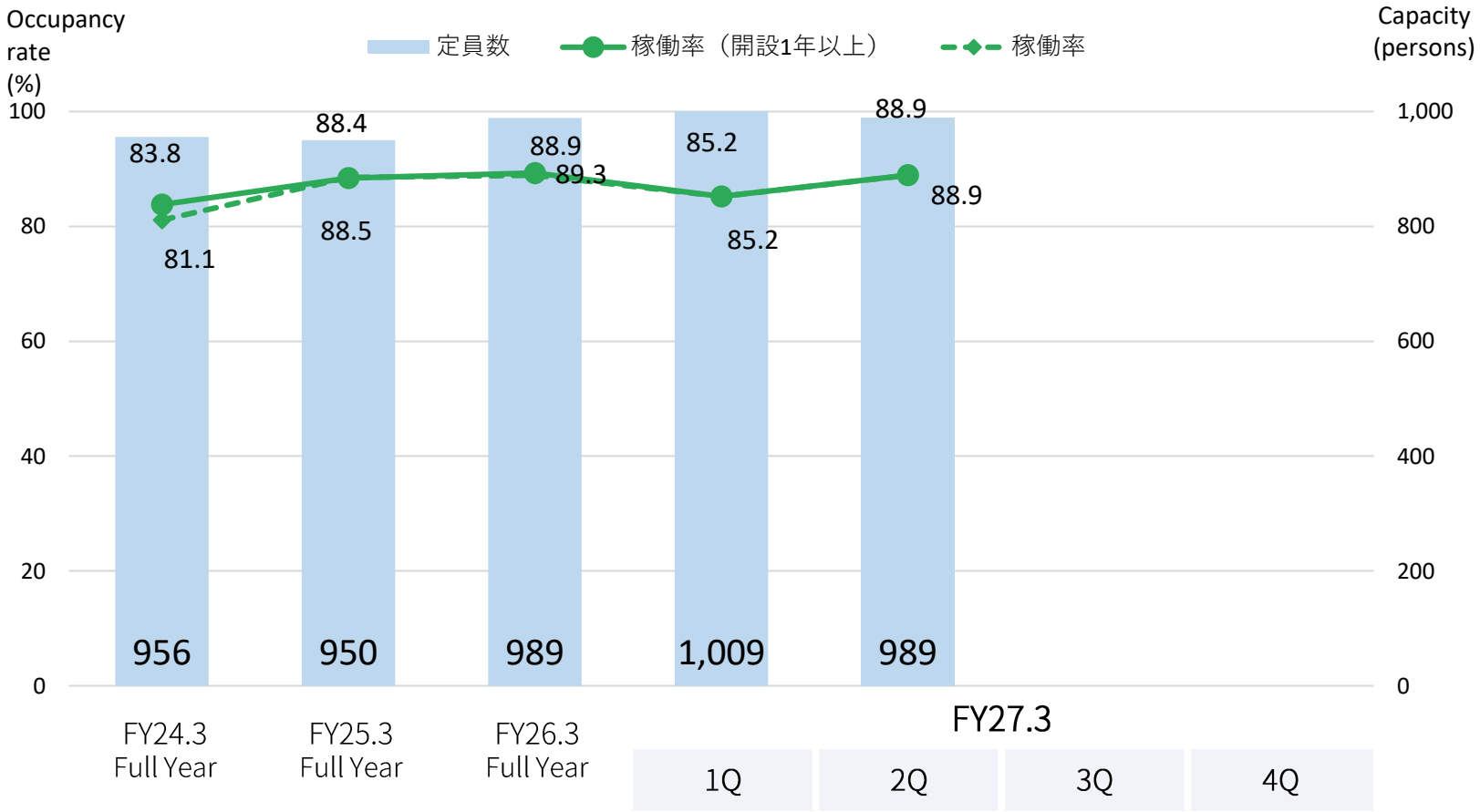
The occupancy rate is gradually improving, and the Company continues to strive to improve quality

FY27.3 2Q-End Actual

Number of facilities	15
Capacity	989

*The occupancy rate is calculated as follows at the end of each period:

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



Prioritizing the realization of profit, the Company is curbing organic development and shifting toward M&A-centered expansion

- ✓ This fiscal year, the Company is prioritizing profit realization and limiting the number of new developments
- ✓ In the disability support business, a new supported housing facility and day care facility opened in October.

	FY25.3 Act		FY26.3 Act		**FY27.3 Plan**	
	Buildings	Capacity	Buildings	Capacity	**Buildings**	**Capacity**
Elderly Care	5	236	12	343	**3**	**54**
Residential care facilities, etc.	3	209	2	136	**0**	**0**
Group Home	2	27	10	207	**3**	**54**
Disability	5	100	4	140	**5**	**300**
Group Home	4	80	2	100	**1**	**60**
Supported Housing					**2**	**120**
Residential Subtotal	4	80	2	100	**3**	**180**
Working Support Type B	1	20	2	40	**0**	**0**
Day care					**2**	**120**
Day Service Subtotal	1	20	2	40	**2**	**120**
Childcare	1	0	1	0	**0**	**0**
Approved childcare facilities	1	0	1	0	**0**	**0**

Development Plans from FY27.3 Onward

■ Elderly Care Business

Facility Name	Location	Opening	Capacity	Open
Group Home				
Library Hinatabokko	Sendai, Miyagi	April 2026	+1	●
Library Eniwa	Eniwa, Hokkaido	April 2027	18	

■ Medical Business

Facility Name	Location	Opening		Open
Dispensing pharmacy				
Pirika Kita 25-jo	Sapporo, Hokkaido	April 2026		●

■ Disability Support Business

FacilityName	Location	Planned Opening	Capacity	Opened
Type B Working Support				
Sunny Spot Matsudo Motoyama	Matsudo, Chiba	November 2026	20	
Group Home				
Sunny Spot Edogawa Matsushima	Edogawa, Tokyo	June 2027	20	
Day care				
Sunny Spot Hirabari	Nagoya, Aichi	October 2026	60	●
Sunny Spot Moriyama Jieitai-mae	Nagoya, Aichi	August 2027	60	
Sunny Spot Motomachi	Sapporo, Hokkaido	March 2028	40	
Sunny Spot Kashiwa Masuo	Kashiwa, Chiba	March 2028	60	
Sunny Spot Shimosa-Nakayama II	Ichikawa, Chiba	August 2028	40	
Supported Housing				
Sunny Spot Hirabari	Nagoya, Aichi	October 2026	60	●
Sunny Spot Moriyama Jieitai-mae	Nagoya, Aichi	August 2027	60	
Sunny Spot Motomachi	Sapporo, Hokkaido	March 2028	42	
Sunny Spot Kashiwa Masuo	Kashiwa, Chiba	March 2028	60	
Sunny Spot Shimosa-Nakayama II	Ichikawa, Chiba	August 2028	22	

As of November 13, 2026

05 FY27.3 Business Plan

FY27.3 Earnings Forecast: Consolidated Balance Sheet

The equity ratio is approaching the KPI (20%), but is expected to decline going forward due to M&A.

- ✓ Through profit accumulation, the equity ratio is improving at a pace to achieve the KPI of 20%.
- ✓ Due to the M&A planned for FY27.3/Q3, total assets will increase and the equity ratio is expected to decline going forward.
- ✓ Current assets and cash are expected to increase as accounts receivable grow from improved occupancy rates.

(mil JPY)

Item	FY26.3 Act		FY27.3 Forecast	Change from FY-End
Current assets	4,173		5,056	882
(Cash and deposits)	1,478		1,840	362
Non-current assets	8,905		8,888	-17
(Land, buildings, etc.)	4,875		4,751	-124
Total assets	**13,078**		**13,944**	**866**
Current liabilities	3,094		3,098	4
Non-current liabilities	7,487		7,922	434
Total liabilities	10,581		11,020	438
Net assets	2,496		2,924	428
Total liabilities and net assets	**13,078**		**13,944**	**866**
Equity ratio	**18.7%**		**20.6%**	**1.9%**
Borrowings, etc.	**5,963**		**6,407**	**444**

FY27.3 Earnings Forecast: Consolidated Statement of Income

Curbing new openings, operating profit is expected to grow +59.8% YoY

- ✓ As the impact of adopting new lease accounting standards has not yet been determined, earnings forecasts for FY28.3 and beyond are not disclosed.
- ✓ Net sales are projected to grow +9.6% YoY, driven by improved occupancy, additional fee add-ons, and price pass-through.
- ✓ With new facility openings kept in check, operating profit is increasingly materializing, and is expected to grow +59.8% YoY.

(mil JPY)

Item	FY26.3 Full Year Act	FY27.3 Full Year Forecast	YoY Growth
Net sales	22,057	24,170	**9.6%**
Operating profit	467	747	**59.8%**
%	2.1%	3.1%	–
Ordinary profit	558	616	**10.2%**
%	2.5%	2.5%	–
Profit before income taxes	528	616	**16.7%**
%	2.4%	2.5%	–
Profit attributable to owners of parent	396	427	**7.8%**
	1.8%	1.8%	–

FY27.3 Key Initiatives

Expanding the Business Domain in Elderly Care and Disability Support

1. Medical Insurance-Covered Type Launch of the Home-Visit Nursing Business



2. Disability Support Business Entry into Supported Housing



FY27.3 Initiatives

Expanding our business domain in elderly care and disability support

1

Medical insurance-covered type
Launch of the visiting nursing business

2

Disability support business
Entry into supported housing

Expanding the Business Domain in Elderly Care and Disability Support

Medical insurance-covered home-visit nursing services

In November 2024, established Medical Platform, a subsidiary specializing in medical care, to provide home-visit nursing services (covered by medical insurance) in-house.
Service provision began on a rolling basis from March 2025 onward. Beyond the direct sales increase from providing home-visit nursing, medically specialized home-visit nursing is also expected to enable early disease detection and help avoid hospitalization, making at-home care more viable and thereby delivering secondary benefits such as reducing resident move-outs.

Subsidiary Established

November 2024 (Medical Platform)

Current Service Area

Hokkaido, Sendai, Tokyo, Kanagawa

Expected Effects

Elderly care / disability support:
Higher unit prices

Expanded scope of eligible clients

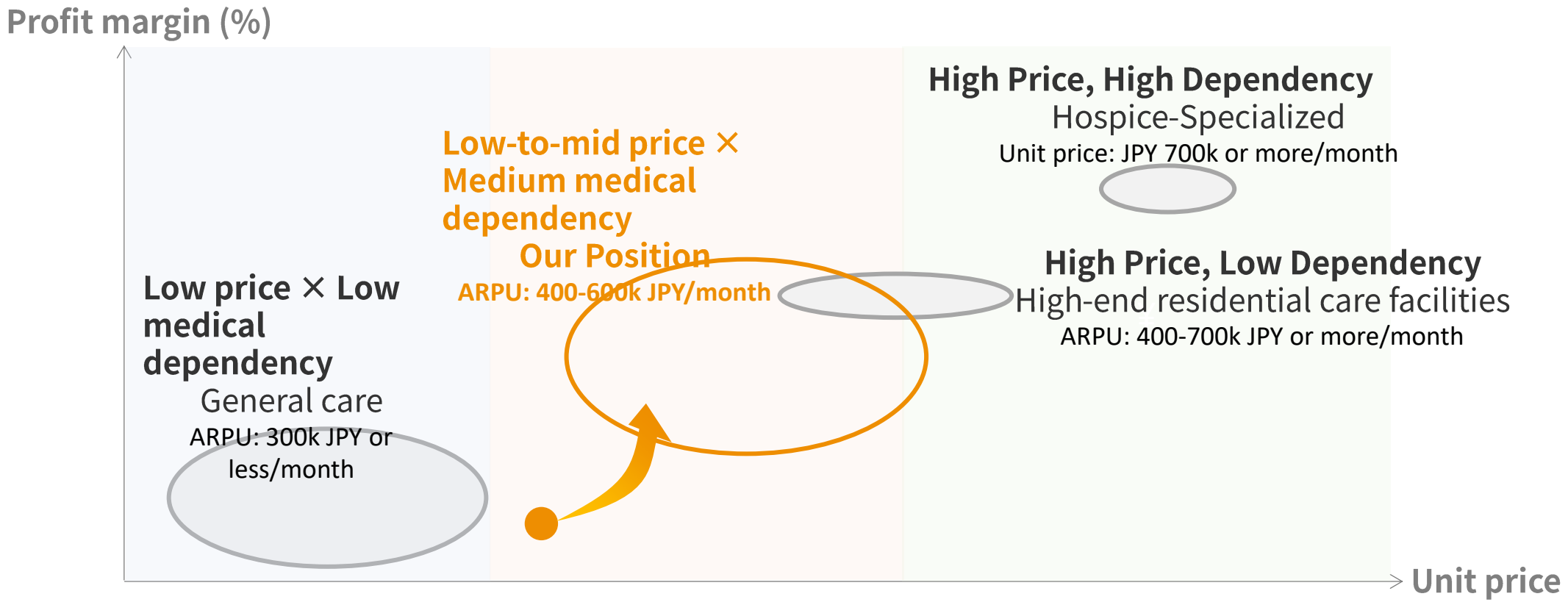
Avoidance of hospitalization
(Enhanced at-home care capability)

Reduction in move-outs
(Secondary benefit)

A leap forward through new business initiatives

Our Positioning in the Elderly Care Industry

The market we are targeting is large in size, yet currently has no competitors.



FY27.3 Initiatives

Expanding our business domain in elderly care and disability support

1

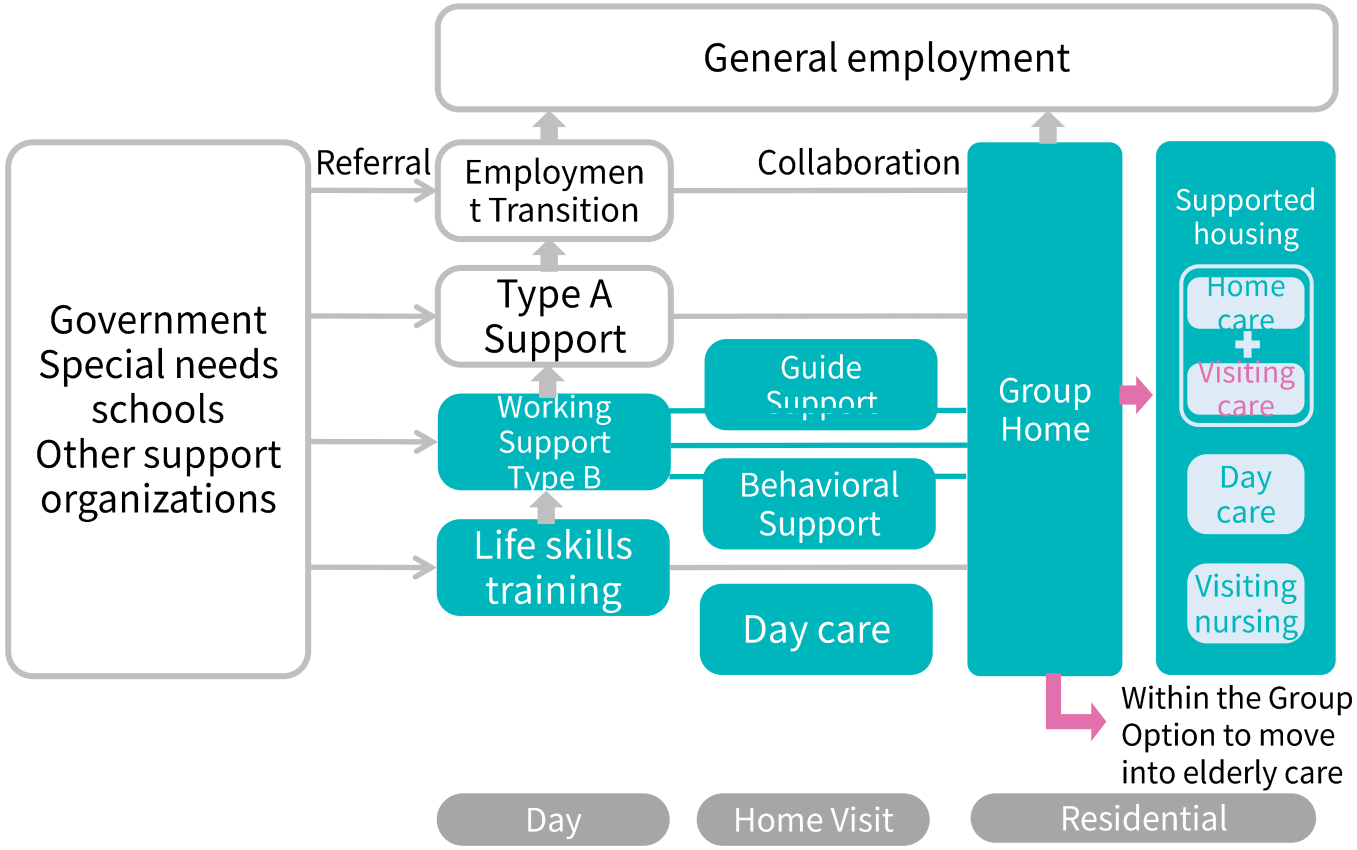
Medical insurance-covered type
Launch of the visiting nursing business

2

Disability support business
Entry into supported housing

Expanding our business domain in disability support

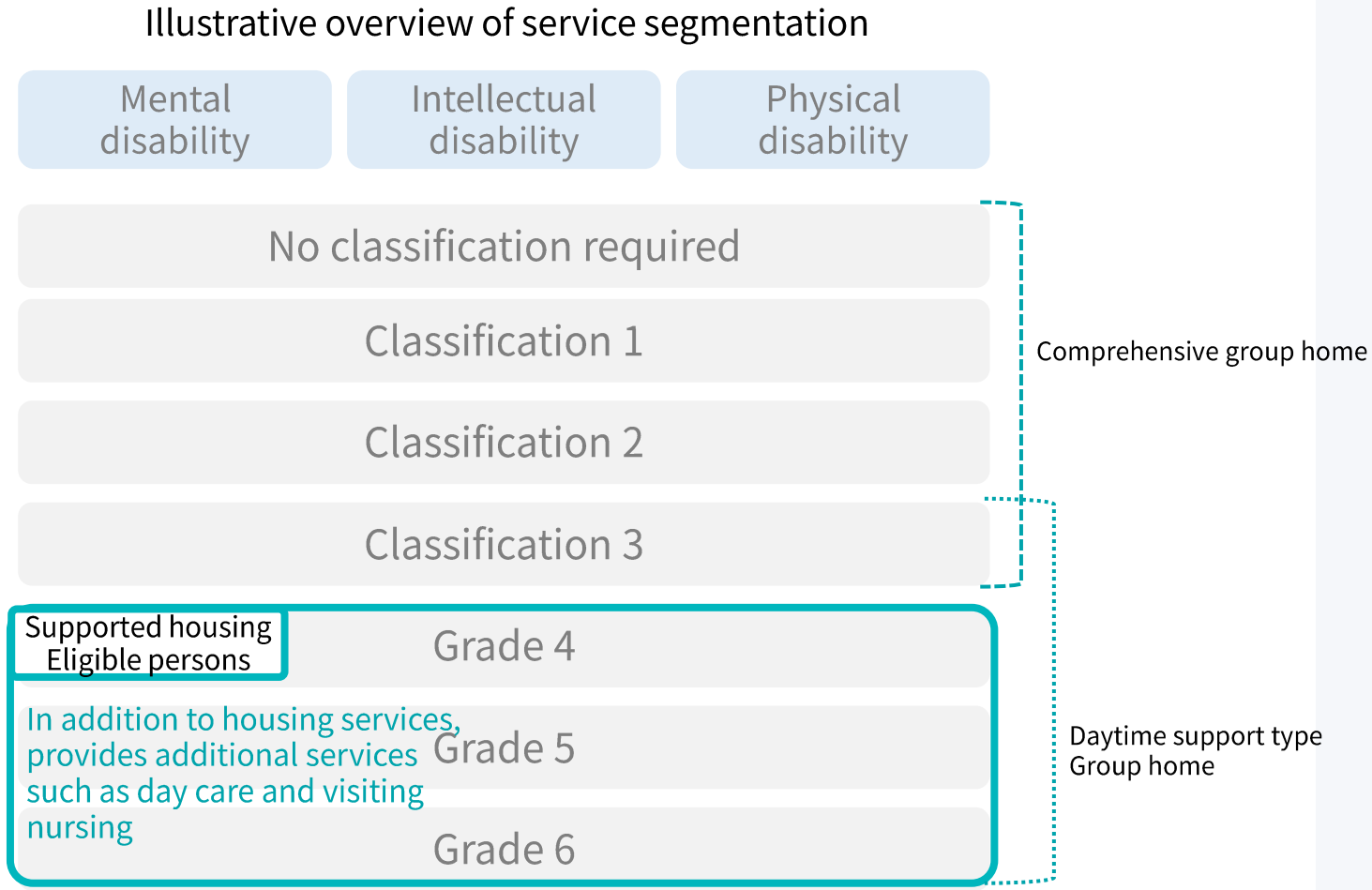
- ✓ Plan to open our first supported housing facility, "Disability Care Home Sunny Spot Hirabari," in October 2026
- ✓ We provide a wide range of services to meet the expanding needs of people with disabilities, including employment support, assistance, and care
- ✓ By operating numerous nearby facilities, including elderly care facilities, we are able to provide a better environment tailored to each individual's disability



Expanding our business domain in disability support

Supported Care Home

- ✓ Following the creation of a new institutional framework, the category of the previously announced new disability-support business, the "residential care facility specialized for people with disabilities," has been renamed "supported housing." There is no change to the services provided or the target population from what was originally planned.
- ✓ We provide a wide range of services to meet the expanding needs of people with disabilities, including employment support, assistance, and care



06 Shareholder Returns Policy

Shareholder Returns

Dividends

FY26.3

Dividend per share
Dividend results

5 JPY

FY27.3

Dividend per share
Dividend forecast

5 JPY

Shareholder Benefits

FY26.3

For shareholders holding 100 shares or more
(as of end of May 2025)
Digital Gift **5,000** JPY equivalent

*Total amount: approx. 23 mil JPY

FY27.3

For shareholders holding 200 shares or more
(as of end of September 2026)
Digital Gift **12,000** JPY equivalent

*Total amount: approx. 28 mil JPY

Background

- Our operating structure and back-office functions have stabilized, establishing a structurally profitable business model
- For FY27.3, we expect steady profit growth and plan to pay dividends at or above the FY26.3 level
- Our basic policy is to pay stable and continuous dividends, and we will work to enhance shareholder returns, including increasing the dividend amount, in line with business growth and improved profitability

07

Company Profile and Business Domains

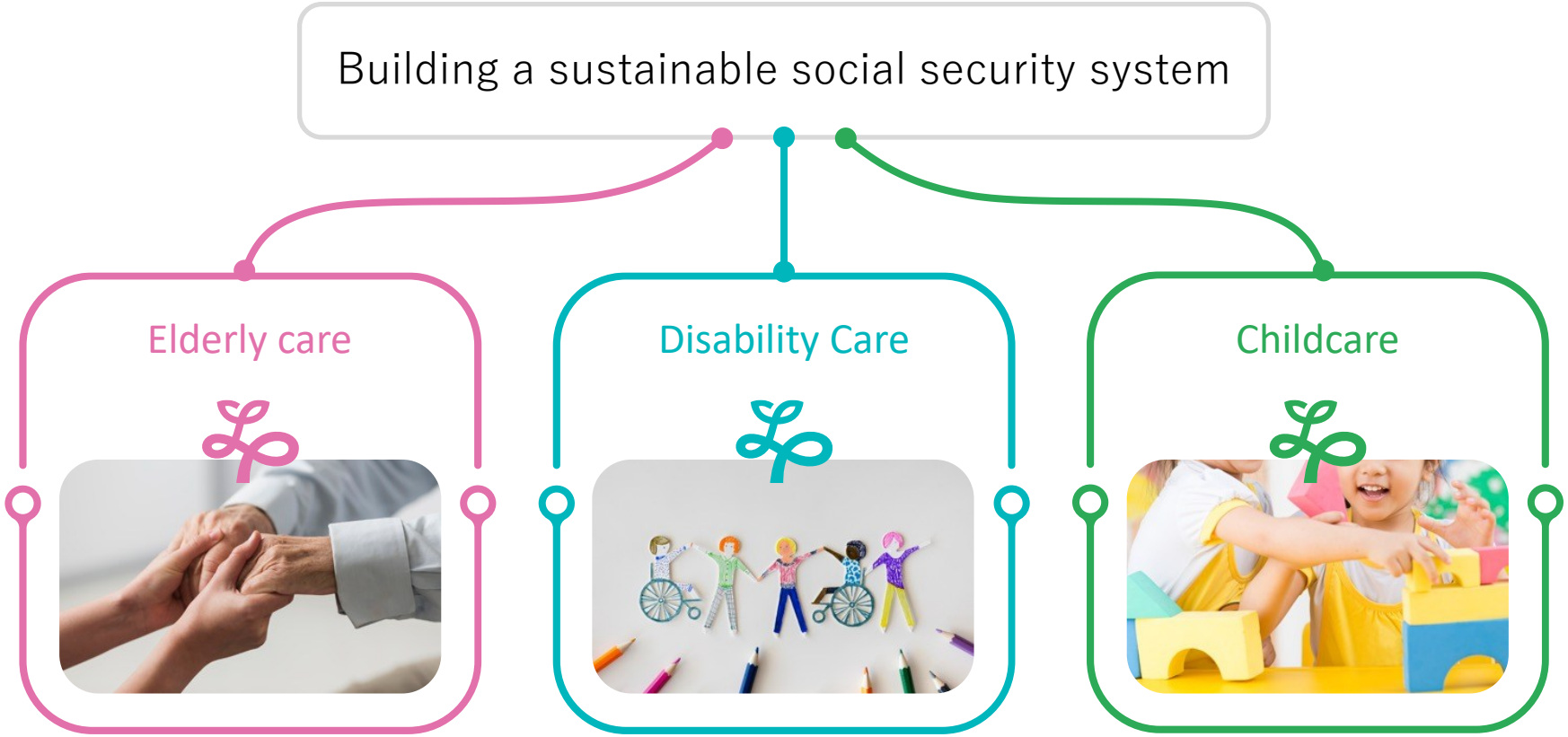
Company Profile

Company Name	Living Platform, Ltd.	
Officers	Representative Director Managing Director Outside Director Outside Director Outside Director Outside Auditor Outside Auditor Outside Auditor	Hirofumi KANEKO Ryusuke HAYASHI Hiroaki TANAKA (Attorney) Yoshiaki HIRAO Masanori OBARA Mitsuhiro GOTOH (Certified Public Accountant) Hidetsugu KATAKURA (Attorney) Rina SUMINO (Certified Public Accountant)
Date of Establishment	June 28, 2011	
Listing Date	March 17, 2020 (Tokyo Stock Exchange Mothers Market (now the Growth Market)) Securities Code: 7091	
# Employees	4,085 (including part-time employees)	
Group Companies	Living Platform Care Nursery Platform OS Platform Agri Platform Ibaraki Silver Heights Sapporo M's Consulting	Challenge Platform Medical Platform BS Platform Blue Care Co., Ltd. ID Arman

(As of September 30, 2026)

Business Domains

Living Platform, Ltd. upholds the philosophy of "building a sustainable social security system,"
and, as a private-sector company, provides facilities and services nationwide to promote "elderly care," "disability support," and "childcare"
in an integrated, three-in-one approach.



Main Business Domains

Elderly Care

Our core business is facility care, which offers operational efficiency and an advantage in staff recruitment

Facility-based care

Long-term care sanatorium
Long-term care health facility (Roken)
Special nursing home for the elderly (Tokuyo)
Group home for the elderly
Residential care (Elderly)*1
Other

In-home care*2

Home-visit care
Home-visit nursing
Home-visit bathing care
Home-visit rehabilitation
Round-the-clock home-visit care and nursing
Care management support
Day care service
Other

*1 Residential care facilities are divided into "specified facilities (full-service nursing care type)" and "serviced housing for the elderly / residential type."
In addition, "serviced housing for the elderly / residential type" includes some home-visit care, home-visit nursing, round-the-clock home-visit care and nursing, and care management support services.
*2 Because the Company's in-home care services are provided within its residential care facilities, they effectively function as care facilities.

The Company's Business Domain

Main Business Domains

Disability Support

Visiting Services

Home care (home help)

Home care for severe disabilities

Accompaniment support (for the visually impaired)

Behavioral support

Counseling support office

Other

Facilities

Residential facility support

Daytime Activities

Day care

Other

Housing Support

Independent living assistance

Group living assistance (Group home)

Training / Employment

Independence training (functional training)

Independence training (life skills training)

Employment transition support

Type A working support

Type B working support

Employment retention support

The Company's Business Domain

Main Business Domains

Childcare

In addition to approved childcare facilities, the Company also operates government-led childcare facilities that incorporate sick-child care.

Municipal Jurisdiction

Facility-based	**Approved childcare facilities** Kindergarten Certified center for early childhood education and care	
Community-based		Small-scale childcare Home-based childcare In-home visit childcare Workplace childcare

National Jurisdiction

Government-led childcare	Other

The Company's Business Domain

Disclaimer and Disclosure Policy

This material contains forward-looking statements, including outlooks, expectations, judgments, plans, and strategies regarding the future.

These forward-looking statements are subject to a range of risks and uncertainties, including changes in business demand, changes in the schedule of business development, changes in various regulatory systems, changes in guidance from municipalities and other authorities, the performance of affiliated companies, and other factors.

Please note that these statements do not guarantee future performance, and actual results may differ materially from the Company's current expectations.

Such differences may arise from a range of factors and risks; for details on these factors and risks, please refer to the Company's ongoing and timely disclosures.

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