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November 13, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: Living Platform, Ltd.
Listing: Tokyo Stock Exchange
Securities code: 7091
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Scheduled date for filing semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: –
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 Six Months Ended September 30, 2026 (April 1, 2026 – September 30, 2026)

(1) Consolidated operating results (cumulative)

(% figures show the rate of increase (decrease) compared with the same period of the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	12,016	11.4	433	47.4	536	73.9	300	67.9
September 30, 2025	10,783	16.2	294	158.9	308	145.2	178	74.5

Note: Comprehensive income
Six months ended September 30, 2026: 297 million yen (66.8%)
Six months ended September 30, 2025: 178 million yen (76.6%)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	66.98	66.63
September 30, 2025	39.95	39.95

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	13,785	2,782	19.8
March 31, 2026	13,078	2,496	18.7

Reference: Total shareholders' equity
As of September 30, 2026: 2,728 million yen
As of March 31, 2026: 2,451 million yen

2. Dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	—	0.00	—	5.00	5.00
Fiscal year ending March 31, 2027	—	0.00			
Fiscal year ending March 31, 2027 (Forecast)			—	5.00	5.00

(Note) Revisions to most recent dividend forecast: None

3. Consolidated Financial Result Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 – March 31, 2027)

(% figures show the rate of increase (decrease) compared with the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic 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

(Note) Revisions to most recent earnings forecast: None

Notes:

(1) Significant changes in scope of consolidation during the period (changes in scope of consolidation of specified subsidiaries): None
Newly consolidated: None
Excluded from consolidation: None

(2) Application of special accounting methods for preparing consolidated interim financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement
[1] Changes in accounting policies due to revisions to accounting standards, etc.: No
[2] Changes in accounting policies other than those in [1]: No
[3] Changes in accounting estimates: No
[4] Restatement: No

(4) Number of shares issued and outstanding (common shares)
[1] Number of shares issued and outstanding at end of period (including treasury shares)
As of September 30, 2026 4,484,742 shares
As of March 31, 2026 4,484,742 shares
[2] Number of treasury shares at end of period
As of September 30, 2026 – shares
As of March 31, 2026 – shares
[3] Average number of shares outstanding during the period
Six months ended September 30, 2026 4,484,742 shares
Six months ended September 30, 2025 4,478,938 shares

* This report on consolidated interim financial results is not subject to review by a certified public accountant or an audit firm.

* Explanation regarding appropriate use of earnings forecasts, and other notes

(Notes on forward-looking statements)

The earnings outlook and other forward-looking statements contained in this document are based on information currently available to and certain assumptions that are thought to be reasonable by the Company. Accordingly, such statements should not be construed as a guarantee of achieving the results by the Company. Actual operating results, etc. may differ materially due to various factors.

(How to obtain materials for financial results briefing session)

The Company will hold an online financial results briefing session for institutional investors and analysts on November 20, 2026 (Friday). The materials to be used at the briefing will be posted on the Company's website by the date of the session, and a video of the session and its explanations will be posted on the Company's website at a later date.

2. Consolidated Interim Financial Statements and Significant Notes Thereto

(1) Consolidated Interim Balance Sheets

(Thousands of yen)

	As of (March 31, 2026)	As of (September 30, 2026)
Assets		
Current assets		
Cash and deposits	1,478,068	1,978,205
Accounts receivable	2,040,137	2,346,553
Merchandise and finished goods	10,043	16,672
Raw materials and supplies	50,845	57,905
Prepaid expenses	399,076	402,454
Other	208,910	197,261
Allowance for doubtful accounts	△13,841	△14,228
Total current assets	4,173,239	4,984,823
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	3,193,987	3,123,449
Vehicles, net	4,722	4,715
Tools, furniture and fixtures, net	91,738	88,809
Land	1,681,103	1,750,316
Lease assets, net	377,067	363,092
Construction in progress	62,301	7,332
Other, net	114,360	110,052
Total property, plant and equipment	5,525,281	5,447,767
Intangible assets		
Goodwill	1,363,139	1,322,993
Software	37,775	36,330
Other	48,202	47,030
Total intangible assets	1,449,117	1,406,354
Investments and other assets		
Investment securities	63,727	58,370
Long-term loans receivable	62,109	68,218
Long-term prepaid expenses	53,759	70,675
Deferred tax assets	516,820	504,105
Guarantee deposits	1,118,826	1,136,853
Other	135,750	128,586
Allowance for doubtful accounts	△20,314	△20,314
Total investments and other assets	1,930,680	1,946,494
Total non-current assets	8,905,079	8,800,617
Total assets	13,078,318	13,785,440

(Thousands of yen)

	As of (March 31, 2026)	As of (September 30, 2026)
Liabilities		
Current liabilities		
Short-term borrowings	211,108	50,000
Current portion of long-term borrowings	646,481	754,305
Lease obligations	22,924	26,890
Accounts payable – other	557,899	548,758
Accrued expenses	864,209	941,327
Income taxes payable	232,917	212,663
Advances received	176,667	204,702
Deposits received	134,335	248,323
Provision for bonuses	206,276	241,681
Other	41,896	85,102
Total current liabilities	3,094,715	3,313,755
Non-current liabilities		
Long-term borrowings	5,105,429	5,270,419
Long-term advances received	596,151	570,471
Lease obligations	539,400	523,031
Retirement benefit liability	448,347	495,463
Deferred tax liability	56	4,379
Other	797,878	825,262
Total non-current liabilities	7,487,264	7,689,027
Total liabilities	10,581,979	11,002,782
Net assets		
Shareholders' equity		
Share capital	375,363	375,363
Capital surplus	842,150	842,150
Retained earnings	1,215,097	1,493,411
Total shareholders' equity	2,432,612	2,710,926
Accumulated other comprehensive income		
Net unrealized gains on securities	9,595	9,324
Remeasurements of defined benefit plans	9,460	8,278
Accumulated other comprehensive income total	19,056	17,603
Subscription rights to shares	43,010	54,128
Non-controlling interests	1,660	—
Total net assets	2,496,339	2,782,658
Total liabilities and net assets	13,078,318	13,785,440

(2) Consolidated Interim Statements of Income and Consolidated Interim Statements of Comprehensive Income

Consolidated Interim Statements of Income

(Thousands of yen)

	Six months ended (From April 1, 2025 to September 30, 2025)	Six months ended (From April 1, 2026 to September 30, 2026)
Net sales	10,783,271	12,016,363
Cost of sales	9,592,453	10,594,966
Gross profit	1,190,818	1,421,397
Selling, general and administrative expenses	896,716	987,937
Operating profit	294,101	433,459
Non-operating income		
Interest and dividend income	1,836	3,566
Rent contributions from employees	22,723	55,055
Subsidy income	30,763	103,476
Other	31,948	29,282
Total non-operating income	87,271	191,380
Non-operating expenses		
Interest expenses	63,445	76,201
Other	9,475	12,256
Total non-operating expenses	72,921	88,458
Ordinary profit	308,452	536,381
Extraordinary income		
Gain on sales of non-current assets	345	—
Gain on bargain purchase	514	—
Gain on receipt of cash donations	500	—
Total extraordinary income	1,359	—
Profit before income taxes	309,812	536,381
Income taxes - current	142,383	210,803
Income taxes – deferred	△11,526	26,858
Total income taxes	130,857	237,662
Profit	178,955	298,718
Profit attributable to non-controlling interests	—	△1,660
Profit attributable to owners of parent	178,955	300,379

Consolidated Interim Statements of Comprehensive Income

(Thousands of yen)

	Six months ended (From April 1, 2025 to September 30, 2025)	Six months ended (From April 1, 2026 to September 30, 2026)
Profit	178,955	298,718
Other comprehensive income		
Unrealized gain/loss on available-for-sale securities	△774	△270
Remeasurements of defined benefit plans	—	△1,182
Total other comprehensive income	△774	△1,453
Comprehensive income	178,181	297,265
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	178,181	298,926
Comprehensive income attributable to non-controlling interests	—	△1,660

(3) Consolidated Interim Statements of Cash Flows

(Thousands of yen)

	Six months ended (From April 1, 2025 to September 30, 2025)	Six months ended (From April 1, 2026 to September 30, 2026)
Cash flows from operating activities		
Income before income taxes	309,812	536,381
Depreciation	146,902	151,133
Amortization of goodwill	78,467	80,286
Interest and dividend income	△1,836	△3,566
Interest expenses	63,445	76,201
Decrease (increase) in trade receivables	△218,535	△296,071
Decrease (increase) in inventories	△2,815	△8,308
Increase (decrease) in provision for bonuses	53,164	35,404
Increase (decrease) in retirement benefit liability	49,495	44,039
Increase (decrease) in allowance for doubtful accounts	4,693	387
Loss (gain) on investments in partnerships	△7,962	△4,236
Increase (decrease) in advances received	45,495	28,034
Increase (decrease) in accounts payable - other	25,576	△9,140
Increase (decrease) in accrued expenses	72,253	77,129
Increase (decrease) in accrued consumption taxes	△11,548	10,323
Other, net	216,605	140,257
Subtotal	823,214	858,255
Interest and dividends received	1,836	3,566
Interest paid	△62,683	△76,433
Income taxes refund (paid)	△62,864	△228,213
Net cash provided by (used in) operating activities	699,502	557,175
Cash flows from investing activities		
Purchase of property, plant and equipment	△195,546	△63,476
Purchase of intangible assets	△237	△6,385
Proceeds from refund of leasehold and guarantee deposits	587	834
Payments of leasehold and guarantee deposits	△23,590	△21,806
Purchase of long-term prepaid expenses	—	△30,477
Proceeds from collection of construction assistance fund receivables	7,164	7,164
Payments for absorption-type company split	△400,480	△55,000
Payments for long-term loans receivable	△12,476	△9,000
Proceeds from collection of long-term loans receivable	501	1,653
Proceeds from distributions from investment partnerships	—	42,169
Payments for acquisition of subsidiaries resulting in change in scope of consolidation	△11,930	—
Others	△2,003	—
Net cash provided by (used in) investing activities	△638,014	△134,324

(Thousands of yen)

	Six months ended (From April 1, 2025 to September 30, 2025)	Six months ended (From April 1, 2026 to September 30, 2026)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	113,890	△161,108
Proceeds from long-term borrowings	83,500	887,900
Repayments of long-term borrowings	△440,756	△615,086
Proceeds from issuance of shares	9,903	—
Repayments of finance lease liabilities	△11,164	△12,403
Dividends paid	—	△22,373
Others	—	359
Net cash provided by (used in) financing activities	△244,627	77,286
Net increase (decrease) in cash and cash equivalents	△183,139	500,137
Cash and cash equivalents at beginning of period	1,592,802	1,478,068
Cash and cash equivalents at end of period	1,409,662	1,978,205

(4) Notes to Consolidated Interim Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes When There Are Significant Changes in Amounts of Equity)

Not applicable.

(Notes regarding segment information, etc.)

[Segment Information]

This information is omitted because the Company's life care business is its single segment, and the segment is of low materiality.

(Notes regarding Significant Subsequent Events)

(Absorption-type Company Split)

Based on a resolution of the Board of Directors held on September 15, 2026, the Company entered into an integration agreement on October 8, 2026 with its consolidated subsidiary Challenge Platform, Ltd. (hereinafter, "CPF"), Kokudo Shinwa Co., Ltd. (including its wholly owned subsidiary Nichibiru Community Co., Ltd.; hereinafter, "KS") and Nihon Creed Co., Ltd. (hereinafter, "NC") concerning the succession of the disability support business and other businesses of KS and NC (hereinafter, the "Business").

In addition, on the same date, CPF entered into absorption-type company split agreements with KS and NC, respectively, under which CPF is the successor company and KS and NC are the splitting companies, with an effective date of December 1, 2026.

1. Purpose of the Absorption-type Company Split

KS and NC are operating companies that provide services in Saitama, Chiba and Tokyo that are similar to the Company's business domains, including disability support, real estate management and public facility businesses. In their core disability support business, they operate 14 group homes for persons with disabilities, 15 day care facilities and 3 Type B working support facilities, and have established a dominant strategy.

Meanwhile, the Group, under its corporate vision of "Building a sustainable social security system" and its corporate mission of "Fostering peace of mind and encouraging endeavors," operates 39 facilities nationwide (Hokkaido, Miyagi, Saitama, Chiba, Kanagawa and Aichi) in the disability support field through CPF, its consolidated subsidiary.

Under these circumstances, the purpose of implementing the Business is to establish a foundation for strengthening the dominant strategy and expanding market share of the Group's disability support business in the Tokyo metropolitan area.

2. Outline of the Absorption-type Company Split

(1) Schedule of the Absorption-type Company Split

Date of resolution by the Board of Directors (the Company)	September 15, 2026
Date of conclusion of the absorption-type company split agreements	October 8, 2026
Effective date of the absorption-type company split	December 1, 2026 (scheduled)

Depending on the timing of completion of the administrative permits, designations and other procedures required for a part of the business to be succeeded, it may not be possible to succeed to that part by the effective date of the absorption-type company split, in which case the timing of succession of some facilities may be changed.

(2) Method of the Absorption-type Company Split

This is an absorption-type company split in which KS and NC are the splitting companies and CPF is the successor company.

(3) Details of Allotment in the Absorption-type Company Split

As consideration for the absorption-type company split, CPF plans to deliver 2,307 million yen in cash to KS and 780 million yen in cash to NC.

(4) Treatment of subscription rights to shares and bonds with subscription rights to shares in connection with the Absorption-type

Company Split

Not applicable.

(5) Increase or decrease in share capital resulting from the Absorption-type Company Split

There will be no increase or decrease in the share capital of the Company or CPF as a result of the absorption-type company split.

(6) Rights and obligations to be succeeded to by the successor company

CPF will succeed to the assets, liabilities, contracts and other rights and obligations that KS and NC hold in relation to the Business as of the effective date, to the extent provided for in the absorption-type company split agreements concluded in connection with the absorption-type company split.

(7) Outlook for fulfillment of obligations

In the absorption-type company split, the Company has determined that there is no problem with the outlook for fulfillment of the obligations to be borne by the Company and CPF after the effective date.

3. Overview of the accounting treatment to be applied

The transaction is scheduled to be accounted for as an acquisition, in accordance with the "Accounting Standard for Business Combinations" and the "Guidance on Accounting Standards for Business Combinations and Accounting Standards for Business Divestitures."