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Aug 14, 2025

## Consolidated Financial Results for the Three Months Ended June 30, 2025 (Under Japanese GAAP)

Company name: Living Platform, Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 7091  
 URL: <https://living-platform.com>  
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Scheduled date to commence dividend payments: –  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results meeting: No

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

### 1. Consolidated financial results for the Three Months Ended June 30, 2025

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	5,354	17.3	116	177.0	128	95.4	89	90.0
June 30, 2024	4,564	15.3	42	54.5	65	△5.2	47	1.0

Note: Comprehensive income

As of June 30, 2025: 88 millions of yen (81.5%)  
 As of June 30, 2024: 48 millions of yen (4.8%)

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	19.95	19.91
June 30, 2024	10.57	10.55

#### (2) Consolidated financial position

	Total assets	Net assets (Total equity)	Equity ratio, Owner's equity to total assets
As of	Millions of yen	Millions of yen	%
June 30, 2025	12,473	2,144	17.0
March 31, 2025	12,115	2,052	16.7

Reference: Total shareholders' equity

As of June 30, 2025: 2,117 millions of yen  
 As of March 31, 2025: 2,029 millions of yen

## 2. Cash 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, 2025	—	0.00	—	0.00	0.00
Fiscal year ending March 31, 2026	—				
Fiscal year ending March 31, 2026 (Forecast)		0.00	—	0.00	0.00

(Note) Revisions to most recent dividend forecast: None

## 3. Consolidated Financial Result Forecasts for the Fiscal Year Ending 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	21,495	11.9	547	60.5	488	30.4	318	△12.8	71.63

(Note) Revisions to most recent dividend forecast: None

## Notes

(1) Significant changes in scope of consolidation (changes in scope of consolidation of specified subsidiaries): None

Newly consolidated: None

Excluded from consolidation: None

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

(3) 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 June 30, 2025

4,479,942 shares

As of March 31, 2025

4,469,142 shares

[2] Number of shares of treasury stock

As of June 30, 2025

- shares

As of March 31, 2025

- shares

[3] Average number of shares outstanding during the period

Year ended June 30, 2025

4,477,924 shares

Year ended June 30, 2024

4,449,042 shares

\* 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.

# Consolidated Financial Statements

## Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
<b>ASSETS</b>		
Current assets		
Cash and deposits	1,592,802	1,249,935
Accounts receivable	1,556,705	1,731,967
Inventories	9,435	9,070
Raw materials and supplies	44,089	48,732
Prepaid expenses	369,882	381,172
Other	307,326	272,493
Allowance for doubtful accounts	△11,392	△6,758
Total current assets	3,868,849	3,686,613
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,982,113	2,959,658
Vehicles, net	4,160	3,504
Tools, furniture and fixtures, net	79,658	76,872
Land	1,628,956	1,629,744
Lease assets, net	405,368	398,979
Construction in progress	129,210	229,103
Other, net	63,774	59,662
Total property, plant and equipment	5,293,242	5,357,526
Intangible assets		
Goodwill	1,182,011	1,570,430
Software	37,708	36,548
Other	50,361	49,781
Total intangible assets	1,270,081	1,656,760
Investments and other assets		
Investment securities	70,373	69,208
Long-term loans receivable	47,899	47,689
Long-term prepaid expenses	52,669	52,257
Deferred tax assets	305,212	388,344
Guarantee deposits	1,085,654	1,101,102
Other	150,078	146,496
Allowance for accounts receivable	△28,564	△32,361
Total investments and other assets	1,683,323	1,772,736
Total non-current assets	8,246,647	8,787,023
Total assets	12,115,497	12,473,637

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
<b>Liabilities</b>		
Current liabilities		
Short-term borrowings	130,554	122,220
Current portion of long-term borrowings	680,733	673,233
Lease obligations	22,924	23,668
Accounts payable – other	463,026	509,800
Accrued expenses	750,430	844,380
Income taxes payable	98,927	129,395
Unearned revenue	183,911	215,347
Withholdings	151,749	189,363
Provision for bonuses	161,292	363,101
Other	53,048	45,318
Total current liabilities	2,696,599	3,115,829
Non-current liabilities		
Long-term borrowings	5,142,189	4,970,619
Long-term advance received	547,760	565,724
Lease obligations	562,325	556,825
Retirement benefit liability	386,863	417,992
Deferred tax liability	3,382	—
Other	724,076	702,456
Total non-current liabilities	7,366,597	7,213,617
Total liabilities	10,063,197	10,329,447
<b>Net assets</b>		
Shareholders' equity		
Share Capital	368,211	368,211
Capital surplus	834,998	834,998
Retained earnings	818,266	907,581
Total shareholders' equity	2,021,476	2,110,790
Accumulated other comprehensive income		
Net unrealized gains on securities	7,757	6,959
Accumulated other comprehensive income total	7,757	6,959
Subscription rights to shares	23,067	26,439
Total net assets	2,052,300	2,144,189
Total liabilities and net assets	12,115,497	12,473,637

# Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

## Consolidated Statements of Income

(Thousands of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Net sales	4,564,912	5,354,065
Cost of sales	4,146,622	4,773,220
Gross profit	418,290	580,844
Selling, general and administrative expenses	376,253	464,381
Operating profit	42,037	116,463
Non-operating income		
Interest income	94	130
Rent income	3,862	10,415
Subsidy income	40,040	25,474
Other	8,389	13,351
Total non-operating income	52,387	49,371
Non-operating expenses		
Interest expenses	26,889	32,467
Other	1,646	4,602
Total non-operating expenses	28,535	37,070
Ordinary profit	65,888	128,764
Extraordinary income		
Gain on sales of non-current assets	—	22
Total extraordinary income	—	22
Profit before income taxes	65,888	128,786
Income taxes - current	60,609	125,618
Income taxes – differed	△41,725	△86,147
Total income taxes	18,883	39,471
Profit	47,004	89,314
Profit attributable to owners of parent	47,004	89,314

Consolidated Statements of Comprehensive Income

(Thousands of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Profit	47,004	89,314
Other		
Unrealized gain/loss on available-for-sale securities	1,762	△798
Accumulated other comprehensive income total	1,762	△798
Comprehensive income	48,767	88,516
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	48,767	88,516

Notes to Consolidated Quarterly 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.)  
This information is omitted because the Company’s life care business is its single segment.

(Notes on quarterly statements of cash flows)  
Quarterly statements of cash flows for the three months ended June 30, 2025 are not prepared. Depreciation associated with the first three months of the previous and current fiscal years (including amortization of intangible assets) is as follows.

	Three months ended June 30, 2024	Three months ended June 30, 2025
Depreciation	67,806 Thousands of yen	68,431 Thousands of yen
Amortization of goodwill	32,029 Thousands of yen	44,581 Thousands of yen