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February 13, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Japanese GAAP)

Company name: Living Platform, Ltd.
 Listing exchange: Tokyo Stock Exchange
 Securities code: 7091
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Scheduled date for commencing dividend payment: –
 Supplementary materials on quarterly financial results: Yes
 Quarterly financial results briefing session: –

(Amounts are rounded down to the nearest million yen, unless otherwise noted)

1. Consolidated Financial Results for the Six Months Ended (April 1, 2025 – December 31, 2025)

(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	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended								
December 31, 2025	16,408	15.6	445	99.4	453	120.6	275	72.8
December 31, 2024	14,195	15.5	223	–	205	56.8	159	132.4

Note: Comprehensive income

Nine months ended December 31, 2025: 276 million yen [(73.0%)]

Nine months ended December 31, 2024: 160 million yen [(120.0%)]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
December 31, 2025	61.50	61.49
December 31, 2024	35.83	35.78

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
December 31, 2025	13,059	2,355	17.7
March 31, 2025	12,115	2,052	16.7

Reference: Total shareholders' equity

As of December 31, 2025: 2,316 million yen

As of March 31, 2025: 2,029 million yen

2. Dividends

	Annual dividends per share				
	End of first quarter	End of second quarter	End of third quarter	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	—	0.00	—		
Fiscal year ending March 31, 2026 (Forecast)				5.00	5.00

Note: Revisions to the most recently announced dividend forecast: Yes

3. Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2025 (April 1, 2025 - March 31, 2025)

(% 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	21,495	11.9	547	60.5	488	30.4	318	△12.8	71.63

Note: Revisions to the most recently announced dividend forecast: No

Notes:

(1) Changes in significant subsidiaries during the quarter (changes in specified subsidiaries resulting in change in scope of consolidation): No
 Newly consolidated: No
 Excluded from consolidation: No

(2) Application of special accounting methods for preparing consolidated quarterly 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 (including treasury shares) at end of fiscal year
 As of December 31, 2025 4,479,942 shares
 As of March 31, 2025 4,469,142 shares
 [2] Number of treasury shares at end of fiscal year
 As of December 31, 2025 - shares
 As of March 31, 2025 - shares
 [3] Average number of shares outstanding during quarter
 Six months ended December 31, 2025 4,479,274 shares
 Six months ended December 31, 2024 4,449,042 shares

* This report on consolidated quarterly financial results is not subject to audit procedures by a public accountant or audit corporation

* 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.

2. Consolidated Quarterly Financial Statements and Significant Notes Thereto

(1) Consolidated Balance Sheets

(Thousands of yen)

	Fiscal year ended March 2025 (As of March 31, 2025)	Six months of fiscal year ending March 2026 (As of December 31, 2025)
Assets		
Current assets		
Cash and deposits	1,592,802	1,775,803
Accounts receivable	1,556,705	1,874,180
Merchandise and finished goods	9,435	12,387
Raw materials and supplies	44,089	50,960
Prepaid expenses	369,882	382,096
Other	307,326	224,144
Allowance for doubtful accounts	△11,392	△14,526
Total current assets	3,868,849	4,305,045
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,982,113	3,260,481
Vehicles, net	4,160	3,872
Tools, furniture and fixtures, net	79,658	88,403
Land	1,628,956	1,676,533
Leased assets, net	405,368	384,143
Construction in progress	129,210	—
Other, net	63,774	102,951
Total property, plant and equipment	5,293,242	5,516,385
Intangible assets		
Goodwill	1,182,011	1,411,689
Software	37,708	31,830
Other	50,361	48,864
Total intangible assets	1,270,081	1,492,385
Investments and other assets		
Investment securities	70,373	70,905
Long-term loans receivable	47,899	59,605
Long-term prepaid expenses	52,669	58,706
Deferred tax assets	305,212	335,281
Guarantee deposits	1,085,654	1,110,696
Other	150,078	139,332
Allowance for doubtful accounts	△28,564	△28,564
Total investments and other assets	1,683,323	1,745,963
Total non-current assets	8,246,647	8,754,734
Total assets	12,115,497	13,059,780

(Thousands of yen)

	Fiscal year ended March 2025 (As of March 31, 2025)	Six months of fiscal year ending March 2026 (As of December 31, 2025)
Liabilities		
Current liabilities		
Short-term borrowings	130,554	227,776
Current portion of long-term borrowings	680,733	644,359
Lease liabilities	22,924	22,881
Accounts payable - other	463,026	576,137
Accrued expenses	750,430	1,054,875
Income taxes payable	98,927	115,760
Advances received	183,911	260,310
Deposits received	151,749	263,664
Provision for bonuses	161,292	109,322
Other	53,048	38,389
Total current liabilities	2,696,599	3,313,477
Non-current liabilities		
Long-term borrowings	5,142,189	5,005,620
Long-term advances received	547,760	605,026
Lease liabilities	562,325	545,400
Retirement benefit liability	386,863	458,906
Deferred tax liabilities	3,382	56
Other	724,076	775,293
Total non-current liabilities	7,366,597	7,390,302
Total liabilities	10,063,197	10,703,780
Net assets		
Shareholders' equity		
Share capital	368,211	373,163
Capital surplus	834,998	839,949
Retained earnings	818,266	1,093,744
Total shareholders' equity	2,021,476	2,306,857
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7,757	9,346
Total accumulated other comprehensive income	7,757	9,346
Share acquisition rights	23,067	37,528
Non-Controlling interests	—	2,266
Total net assets	2,052,300	2,355,999
Total liabilities and net assets	12,115,497	13,059,780

(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income (Cumulative)

Consolidated Quarterly Statement of Income
 First two quarters of fiscal year ending March 2025

(Thousands of yen)

	Six months of fiscal year Ended March 31, 2025 (April 1, 2024 to December 31, 2024)	Six months of fiscal year Ending March 31, 2026 (April 1, 2025 to December 31, 2025)
Net sales	14,195,281	16,408,865
Cost of sales	12,776,557	14,599,831
Gross profit	1,418,724	1,809,034
Selling, general and administrative expenses	1,195,236	1,363,425
Operating profit	223,488	445,608
Non-operating income		
Interest and dividend income	409	2,280
Rental income	—	35,525
Subsidy income	50,866	44,666
Other	28,639	44,469
Total non-operating income	79,915	126,941
Non-operating expenses		
Interest expenses	80,785	95,005
Other	16,909	23,687
Total non-operating expenses	97,694	118,692
Ordinary profit	205,710	453,857
Extraordinary income		
Gain on sale of non-current assets	—	365
Gain on bargain purchase	—	514
Gain on receipt of cash donations	—	500
Total extraordinary income	—	1,379
Profit before income taxes	205,710	455,237
Income taxes - current	45,508	168,176
Income taxes - deferred	780	11,865
Total income taxes	46,288	180,042
Profit	159,421	275,194
Net loss attributable to non-controlling interests	—	△283
Profit attributable to owners of parent	159,421	275,478

Consolidated Statement of Comprehensive Income
 First two quarters of fiscal year ending March 2025

(Thousands of yen)

	Six months of fiscal year ended March 31, 2025 (April 1, 2024 to December 31, 2024)	Six months of fiscal year ending March 31, 2026 (April 1, 2025 to December 31, 2025)
Profit	159,421	275,194
Other comprehensive income		
Valuation difference on available-for-sale securities	596	1,589
Total other comprehensive income	596	1,589
Comprehensive income	160,018	276,784
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	160,018	277,067
Comprehensive income attributable to non-controlling interests	—	△283

(3) 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 nine months ended December 31, 2025 are not prepared. Depreciation associated with the first nine months of the previous and current fiscal years (including amortization of intangible assets) is as follows.

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Depreciation	221,411 Thousands of yen	217,390 Thousands of yen
Amortization of goodwill	96,088 Thousands of yen	117,701 Thousands of yen