Aug 14, 2026

# Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Living Platform, Ltd.
Listing: Tokyo Stock Exchange
Securities code: 7091
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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, 2026

### (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, 2026 | 5,946 | 11.1 | 216 | 79.6 | 274 | 106.6 | 174 | 87.2 |
| June 30, 2025 | 5,354 | 17.3 | 120 | 186.7 | 132 | 101.6 | 93 | 98.7 |

Note: Comprehensive income
As of June 30, 2026: 170 millions of yen (84.5%)
As of June 30, 2025: 92 millions of yen (89.9%)

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Three months ended | Yen | Yen |
| June 30, 2026 | 38.98 | 38.78 |
| June 30, 2025 | 20.85 | 20.82 |

Note: During the fiscal year ending March 31, 2026, the Company finalized the provisional accounting treatment for business combinations. Accordingly, the figures for the first quarter of the fiscal year ending March 31, 2026 reflect the finalization of this provisional accounting treatment.

### (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, 2026 | 13,527 | 2,650 | 19.3 |
| March 31, 2026 | 13,078 | 2,496 | 18.7 |

Reference: Total shareholders' equity
As of June 30, 2026: 2,604 millions of yen
As of March 31, 2026: 2,451 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, 2026 | – | 0.00 | – | 5.00 | 5.00 |
| Fiscal year ending March 31, 2027 | – | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | 0.00 | – | 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

| | 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 |

(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, 2026 | 4,484,742 shares |
| As of March 31, 2026 | 4,484,742 shares |
| [2] Number of shares of treasury stock | |
| As of June 30, 2026 | - shares |
| As of March 31, 2026 | - shares |
| [3] Average number of shares outstanding during the period | |
| Year ended June 30, 2026 | 4,484,742shares |
| Year ended June 30, 2025 | 4,477,924 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, 2026) | As of (June 30, 2026) |
|---|---|---|
| ASSETS | | |
| Current assets | | |
| Cash and deposits | 1,478,068 | 1,792,527 |
| Accounts receivable | 2,040,137 | 2,214,430 |
| Inventories | 10,043 | 9,710 |
| Raw materials and supplies | 50,845 | 62,219 |
| Prepaid expenses | 399,076 | 403,158 |
| Other | 208,910 | 160,785 |
| Allowance for doubtful accounts | △13,841 | △12,348 |
| Total current assets | 4,173,239 | 4,630,483 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 3,193,987 | 3,162,864 |
| Vehicles, net | 4,722 | 4,061 |
| Tools, furniture and fixtures, net | 91,738 | 88,629 |
| Land | 1,681,103 | 1,681,108 |
| Lease assets, net | 377,067 | 370,080 |
| Construction in progress | 62,301 | 62,663 |
| Other, net | 114,360 | 111,351 |
| Total property, plant and equipment | 5,525,281 | 5,480,759 |
| Intangible assets | | |
| Goodwill | 1,363,139 | 1,371,554 |
| Software | 37,775 | 37,481 |
| Other | 48,202 | 47,616 |
| Total intangible assets | 1,449,117 | 1,456,652 |
| Investments and other assets | | |
| Investment securities | 63,727 | 28,937 |
| Long-term loans receivable | 62,109 | 69,486 |
| Long-term prepaid expenses | 53,759 | 75,498 |
| Deferred tax assets | 516,820 | 554,514 |
| Guarantee deposits | 1,118,826 | 1,119,066 |
| Other | 135,750 | 132,168 |
| Allowance for accounts receivable | △20,314 | △20,314 |
| Total investments and other assets | 1,930,680 | 1,959,357 |
| Total non-current assets | 8,905,079 | 8,896,769 |
| Total assets | 13,078,318 | 13,527,253 |

(Thousands of yen)

| | As of (March 31, 2026) | As of (June 30, 2026) |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Short-term borrowings | 211,108 | 194,440 |
| Current portion of long-term borrowings | 646,481 | 681,979 |
| Lease obligations | 22,924 | 26,177 |
| Accounts payable – other | 557,899 | 515,517 |
| Accrued expenses | 864,209 | 952,856 |
| Income taxes payable | 232,917 | 136,594 |
| Unearned revenue | 176,667 | 289,373 |
| Withholdings | 134,335 | 206,639 |
| Provision for bonuses | 206,276 | 348,569 |
| Other | 41,896 | 62,852 |
| Total current liabilities | 3,094,715 | 3,415,000 |
| Non-current liabilities | | |
| Long-term borrowings | 5,105,429 | 5,090,726 |
| Long-term advance received | 596,151 | 589,050 |
| Lease obligations | 539,400 | 530,027 |
| Retirement benefit liability | 448,347 | 477,960 |
| Deferred tax liability | 56 | 4,692 |
| Other | 797,878 | 769,318 |
| Total non-current liabilities | 7,487,264 | 7,461,776 |
| Total liabilities | 10,581,979 | 10,876,776 |
| Net assets | | |
| Shareholders' equity | | |
| Share Capital | 375,363 | 375,363 |
| Capital surplus | 842,150 | 842,150 |
| Retained earnings | 1,215,097 | 1,367,848 |
| Total shareholders' equity | 2,432,612 | 2,585,362 |
| Accumulated other comprehensive income | | |
| Net unrealized gains on securities | 9,595 | 10,021 |
| Remeasurements of defined benefit plans | 9,460 | 8,869 |
| Accumulated other comprehensive income total | 19,056 | 18,891 |
| Subscription rights to shares | 43,010 | 48,349 |
| Non-controlling interests | 1,660 | △2,127 |
| Total net assets | 2,496,339 | 2,650,477 |
| Total liabilities and net assets | 13,078,318 | 13,527,253 |

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

(Thousands of yen)

| | Three months ended (From April 1, 2025 to June 30, 2025) | Three months ended (From April 1, 2026 to June 30, 2026) |
|---|---|---|
| Net sales | 5,354,065 | 5,946,943 |
| Cost of sales | 4,774,498 | 5,246,189 |
| Gross profit | 579,567 | 700,754 |
| Selling, general and administrative expenses | 459,034 | 484,232 |
| Operating profit | 120,532 | 216,522 |
| Non-operating income | | |
| Interest income | 130 | 176 |
| Rent contributions from employees | 10,415 | 26,486 |
| Subsidy income | 25,474 | 53,117 |
| Other | 13,351 | 21,058 |
| Total non-operating income | 49,371 | 100,839 |
| Non-operating expenses | | |
| Interest expenses | 32,467 | 37,280 |
| Other | 4,602 | 5,634 |
| Total non-operating expenses | 37,070 | 42,915 |
| Ordinary profit | 132,833 | 274,446 |
| Extraordinary income | | |
| Gain on sales of non-current assets | 22 | — |
| Total extraordinary income | 22 | — |
| Profit before income taxes | 132,855 | 274,446 |
| Income taxes - current | 125,618 | 136,034 |
| Income taxes – deferred | △86,147 | △32,616 |
| Total income taxes | 39,471 | 103,418 |
| Profit | 93,384 | 171,028 |
| Profit attributable to non-controlling interests | — | △3,787 |
| Profit attributable to owners of parent | 93,384 | 174,815 |

## Consolidated Statements of Comprehensive Income

(Thousands of yen)

| | Three months ended (From April 1, 2025 to June 30, 2025) | Three months ended (From April 1, 2026 to June 30, 2026) |
|---|---|---|
| Profit | 93,384 | 171,028 |
| Other | | |
| Unrealized gain/loss on available-for-sale securities | △798 | 426 |
| Remeasurements of defined benefit plans | — | △591 |
| Accumulated other comprehensive income total | △798 | △164 |
| Comprehensive income | 92,586 | 170,863 |
| Comprehensive income attributable to | | |
| Comprehensive income attributable to owners of parent | 92,586 | 174,650 |
| Comprehensive income attributable to non-controlling interests | — | △3,787 |

## 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.)

[Segment Information]

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, 2026 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, 2025 | Three months ended June 30, 2026 |
|---|---|---|
| Depreciation | 69,709 Thousands of yen | 75,021 Thousands of yen |
| Amortization of goodwill | 39,233 Thousands of yen | 40,414 Thousands of yen |

(Note) Amounts for the three months ended June 30, 2025 reflect the finalization of provisional accounting treatment for business combinations and the resulting revision to the initial allocation of acquisition costs.