



Results Briefing Material for the First Quarter of Fiscal Year Ending March 31, 2024

Aug 14th, 2023

Living Platform, Ltd.
(TSE Growth: 7091)

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Executive Summary

Executive Summary

- ✓ Although the company continued to expand rapidly, opening 9 facilities and acquiring over 7 group homes from March to June 2023, and incurring significant opening costs, the newly opened facilities are generally going smoothly, and operating income turned positive in Q1 after deducting non-deductible consumption tax
- ✓ Utilities costs, which were conservatively calculated in the forecast, were significantly lower than planned due to subsidies
- ✓ Blue Care, Inc., one of our biggest concerns, is improving faster than expected and is assumed to reach the expected occupancy rate at the end of Q2
- ✓ The facilities that experienced a decline in occupancy rates last year due to the impact of COVID-19 are expected to return to normal levels by the end of Q2, partly due to a change in the classification under the infectious disease control law
- ✓ Although Q1 is usually the most affected by the cost of opening new facilities, from Q2 onward profits tend to improve toward Q3 as the occupancy rate of newly opened facilities increases, and we expect the same trend this fiscal year
- ✓ The biggest management issues at the moment are the rising cost of utilities and food, but the company plans to install solar panels and to pass on the rising cost of food by the end of the current fiscal year
- ✓ In Q1, the cost of hiring personnel rose sharply to strengthen the DX and head office structure, but we anticipate to incur a certain level of hiring expenses in the future as we continue to promote structural reforms and build a structure which can withstand sales of 30 billion yen
- ✓ Ongoing efforts to promote new REIT business and elderly care facilities for specific diseases



Consolidated Financial Results for Q1 of FY23.3 (Cumulative)

Item	Q1	Q2	Q3	Q4	YTD
Revenue	218	238	248	258	962
Operating Profit	15	18	20	22	75
Net Profit	10	12	14	16	52
EPS	1.0	1.2	1.4	1.6	5.2
Dividend	0.5	0.6	0.7	0.8	2.6
Share Buyback	0.2	0.3	0.4	0.5	1.4
Other	0.1	0.2	0.3	0.4	1.0

Legend:
■ Brake Cylinders
■ Brake Calipers
■ Swivel Sprockets
■ Gear Sprockets
■ Drive Shafts
■ Universal Joints

852.00
222.38
436.00
789.00
311.00

Highlights of Consolidated Financial Results

Net Sales

QoQ **+18.6%**

Business expansion and M&A in 1Q
have been progressing well

Operating Profit

24mil JPY

Recovery is underway at a pace
exceeding the business plan

Blue Care turned profitable

vs plan **+44.6%**

Turning profitable faster than
expectations

Raise charges

Utilities costs **97%**

Food costs **73%**

Starting from Apr 2023, raising charges
have been implemented

Utilities Costs

-45mil JPY

Subsidies since Feb 2023 have
led to lower levels than anticipated

Summary of Consolidated Financial Results

Operations

Establish a system to reduce impact of COVID-19 Measures against soaring energy and food prices

Impact of COVID-19

- Since the transition to Level 5 on May 8th, there haven't been significant abrupt changes in the response of health authorities and medical institutions. However, there is a decreasing trend in the number of infections and cluster out breaks

Measures against the hike of utilities costs

- Electricity prices have been increased since Apr (for high voltage)/Jun (for low voltage), but the actual utilities cost in 1Q is lower than anticipated because of subsidies. In case if there will be price increase, we consider to raise charges again
- Implemented to raise prices to users
- Considering to put solar panels at elder care facilities

Finance

Improve equity ratio, having in mind the ratings by financial institutions

Continued policy to improve equity ratio

- In 1Q, the increase in fixed assets due to new facility development and business succession is being offset by a decrease in cash resulting from the execution of the business succession
- Going forward, we expect the equity ratio to continue to improve through the accumulation of profits, and at this point, we are not considering a capital increase unless a certain size M&A progresses.

Training/Administration

Reinforce recruiting and training
Enhance efficiency of administration departments

Strengthening the recruitment and education

- The acceptance of specific skilled foreign workers is proceeding smoothly, with already more than 25 people accepted in FY23.3 and plans to further promote it
- continuing to improve the quality of internal education and expand our educational base

Improving the efficiency of back office

- Continuing DX efforts and plan to complete the first phase by the end of FY24.3

Compliance/Governance

Reinforce and instilled internal control

Strengthening and institutionalization of internal controls

- Continuing to promote the expansion of personnel and strengthening of the system, institutionalization of the control system, and review of the entire company's business flow, in preparation for internal control audits



Overview of Consolidated Balance Sheets for the Full Year of FY23.3 (Cumulative)

- ✓ Following the acquisition of 7 group homes in Fukushima on Apr 1st, 2023, cash decreased and goodwill of 410 mil yen was recognized.
- ✓ Land and buildings are increased due to new development and acquisition
- ✓ Net assets also accumulated, resulting in a 0.3% increase in the equity ratio

(Millions of yen)

	FY23.3 ACT	FY24.3 FCT	FY23.3 1Q ACT	Difference from FY23.3 ACT
Current assets	4,413	4,351	3,617	-796
(Cash and deposits)	1,882	3,006	1,037	-845
Non-current assets	6,989	7,139	7,862	873
(Land and buildings, etc.)	3,574	2,780	4,191	606
Total assets	11,402	11,746	11,480	77
Current liabilities	3,989	2,579	3,566	-423
Non-current liabilities	5,941	7,029	6,398	456
Total liabilities	9,930	9,608	9,964	34
Net assets	1,471	2,138	1,515	43
Total liabilities and net assets	11,402	11,746	11,480	77
Equity ratio	12.9%	18.2%	13.2%	0.3%
Borrowings, etc. (long-term & short-term)	6,337	5,911	6,234	-103

Overview of Consolidated Statements of Income

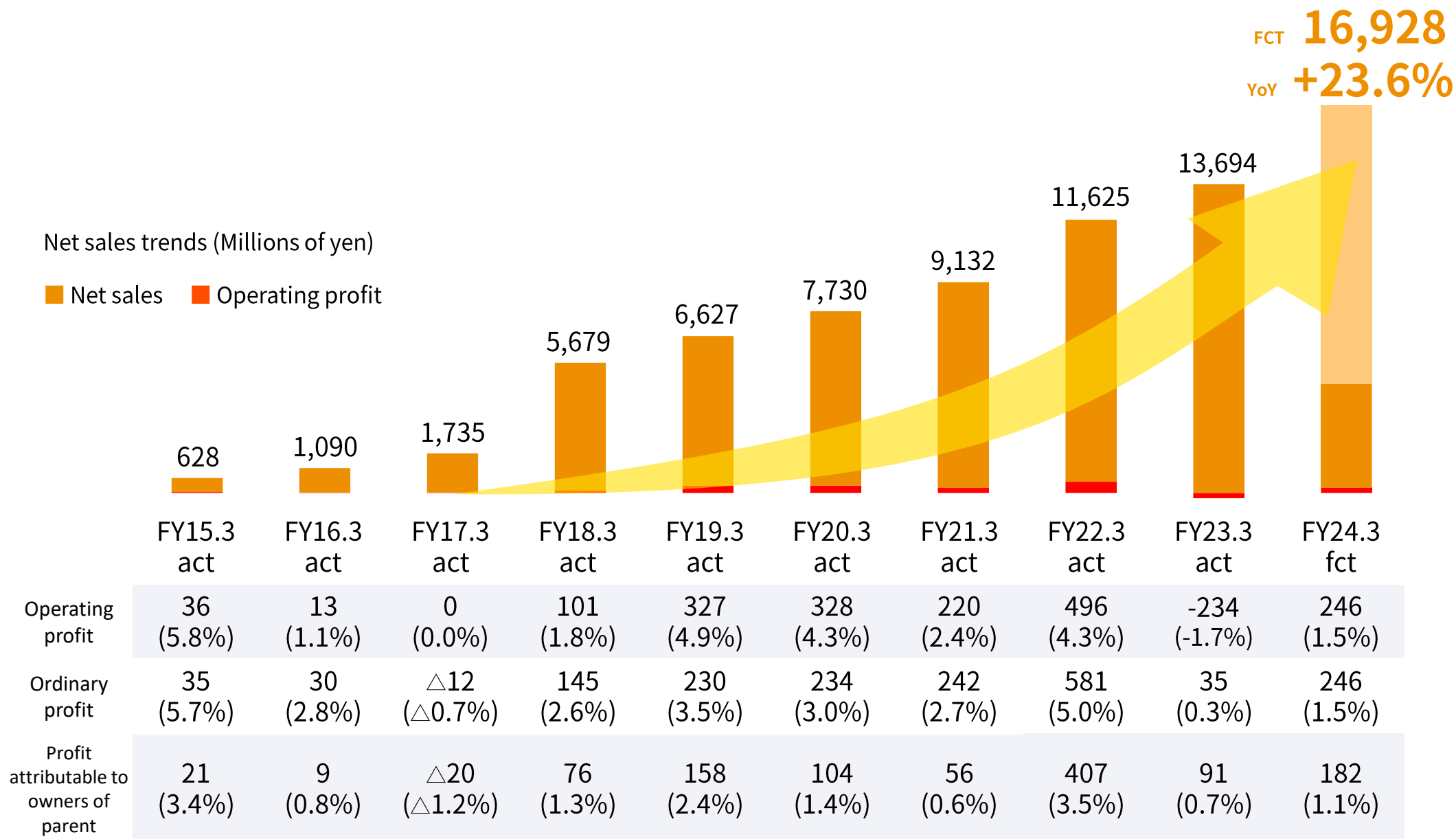
- ✓ The costs for new facility opening put pressure on profits since we have opened 10 elderly care facilities in total for last 4 months.
- ✓ Operating profit turned positive due to the transition of COVID-19 towards Level 5, improved performance of Blue Care, slowing down in soaring utilities costs, and raising charges to users. Progress is in line with our anticipation.
- ✓ Since FY23.3 4Q, non-deductible consumption tax has been included within SGA expenses, but excluding the impact of this change, YoY ordinary profit increased **25.9%**
- ✓ Profitability is expected to improve in the future

(Millions of yen)

	FY23.3 1Q ACT	FY24.3 Full Year FCT	FY23.3 1Q ACT	FY24.3 YTD (Apr - Jun)	Progress
Net sales	3,338	16,928	3,959	3,959	23.4%
Operating profit	116	246	24	24	9.8%
%	3.5%	1.5%	0.9%	0.9%	
Non-deductible consumption tax	70	-	78		
Ordinary profit	53	266	67	67	25.2%
%	1.6%	1.6%	1.7%	1.7%	
Profit before income taxes	118	266	94	94	35.3%
%	3.5%	1.6%	2.4%	2.4%	
Profit attributable to owners of parent	72	182	51	51	28.0%
%	2.2%	1.1%	1.3%	1.3%	



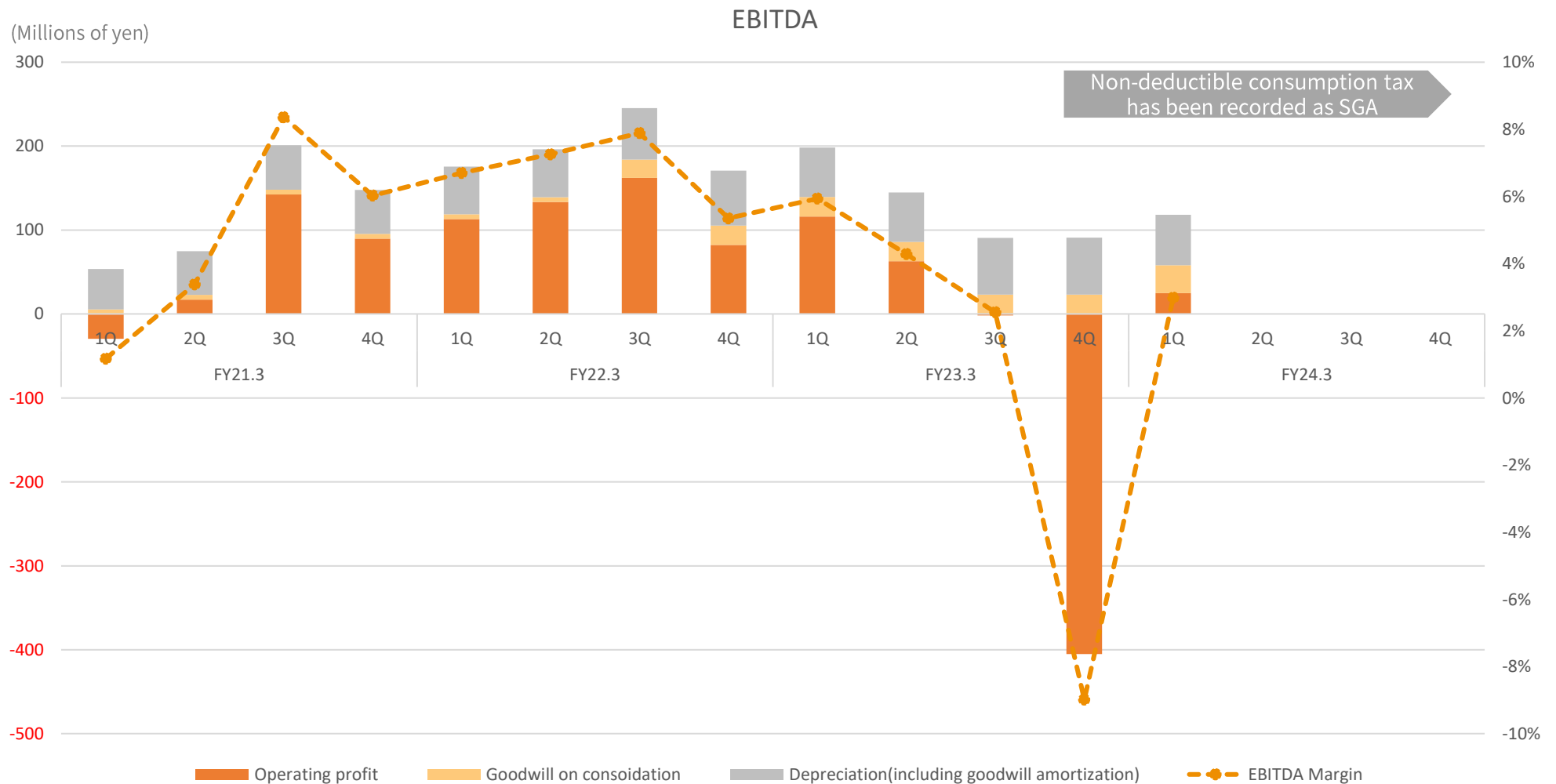
Trends in Net Sales, Operating Profit, Ordinary Profit, Profit Before Income Taxes and Profit



Note: Unconsolidated basis for FY2012 through FY2017 and consolidated basis for FY2018 and thereafter

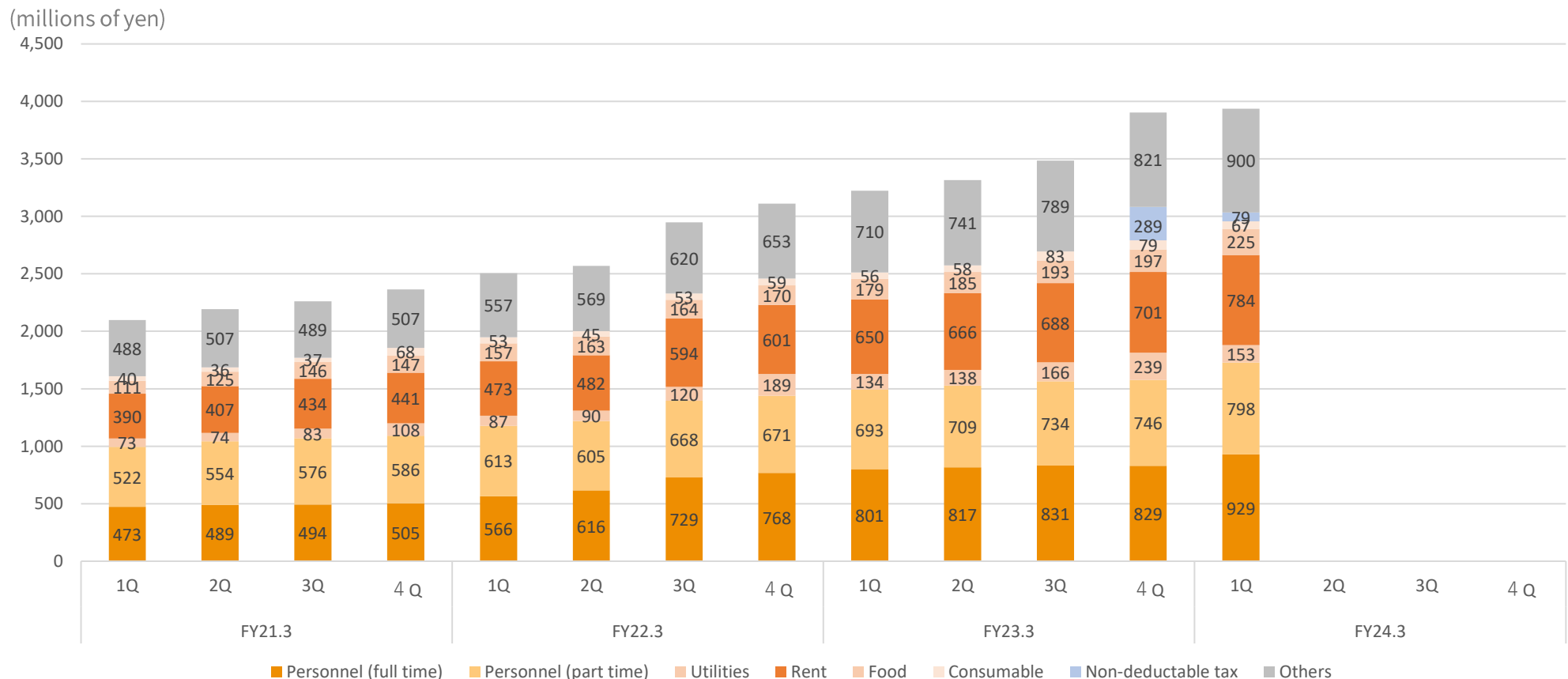
Quarterly Trends of EBITDA

- ✓ Due to the change in accounting treatment of non-deductible consumption tax, which was previously recorded as non-operating expenses but has changed to be recorded as selling and administrative expenses since 4Q FY23.3, the operating profit appears to have decreased. However, this change has not affected the growth trajectory of the business



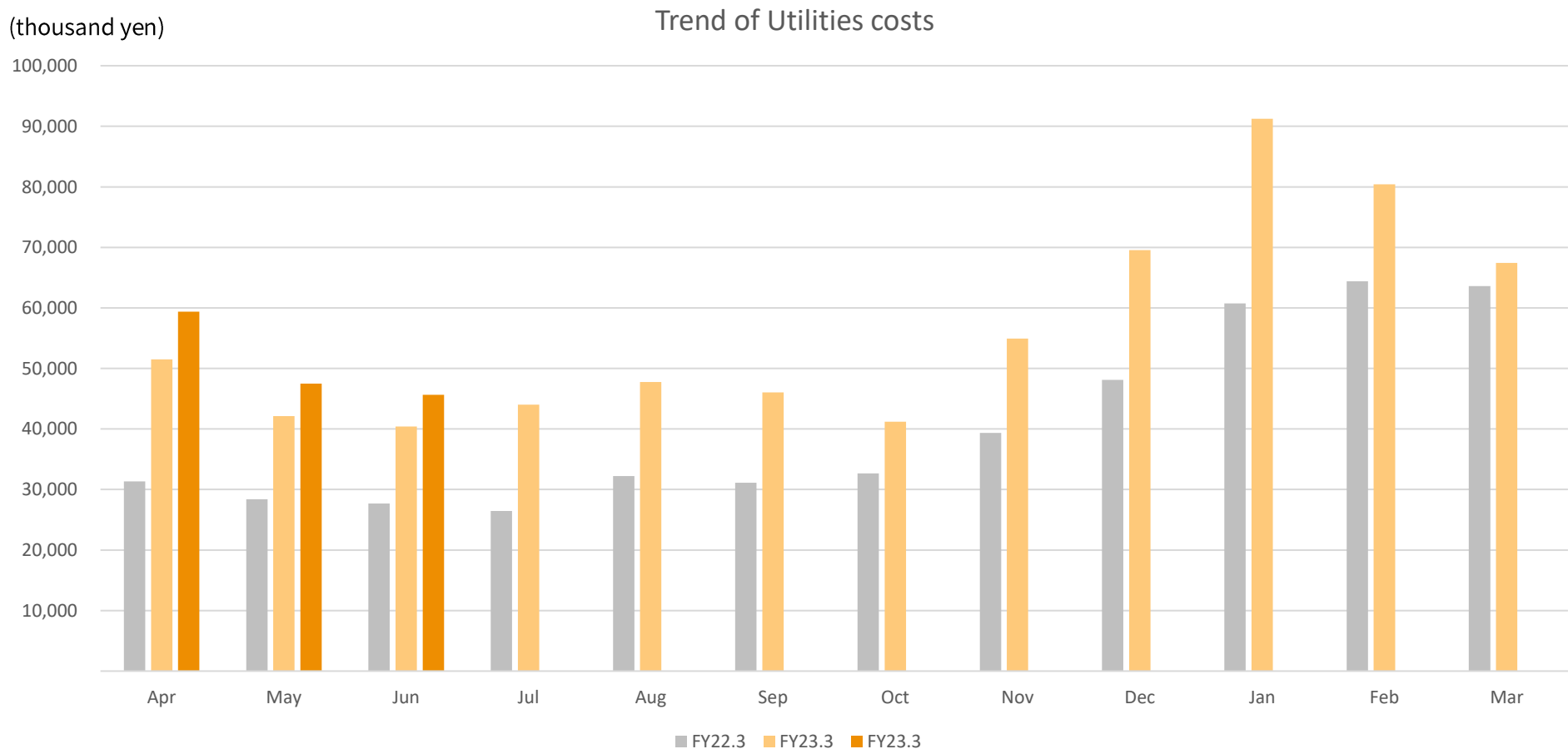
Breakdown of Cost of Sales and SGA

- ✓ Personnel expenses were increased due to the hiring for newly opened and acquired 12 facilities in Q1, and for coming 5 facilities opened in July.
- ✓ Food costs have been continuously soared, however will be recovered by increasing charges to users within the fiscal year
- ✓ Utilities costs are in stable due to subsidies, but preparing to put solar panels at facilities for future
- ✓ Hiring cost for back office (mainly for DX) is increasing, and it is assumed to keep a certain level within the fiscal year



Utilities Costs

- ✓ Although the budget projected a hike in utilities costs at the same rate as last year, subsidies from Feb 2023 onward slowed the rate of price increase, resulting in a difference of approximately -45 million yen from the budget
- ✓ Price pass-through due to raising charges to users began from Apr 2023, and recovery is underway
- ✓ In the event of further price soaring in the future, we will proceed with price pass-on again
- ✓ There is a high likelihood of a time lag between cost increases and raising charges as many local government require actual results as evidence

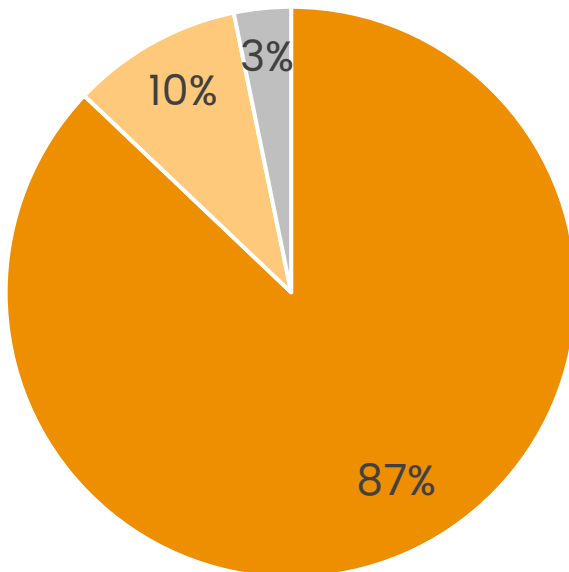


Raising Charges

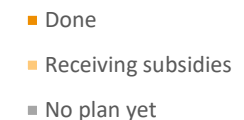
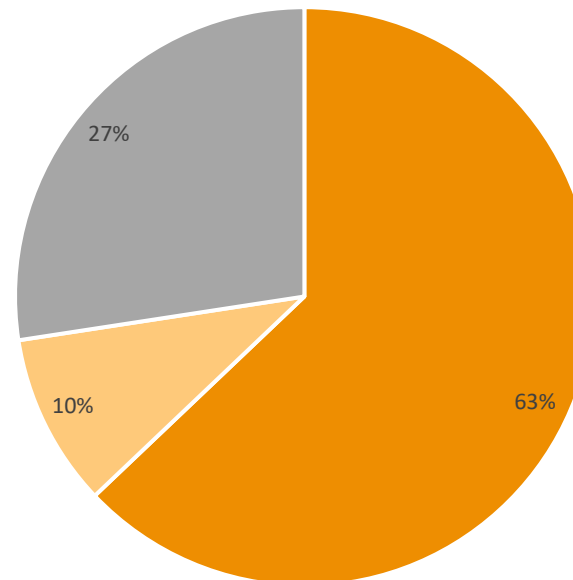
- ✓ Since it was not approved to raise charge during receiving subsidies, started to increase charges to users after Apr 2023; 1,000 – 3,000 yen/month for utilities cost, 680 – 3,000 yen/month for additional electric cost for winter, and 1,500 yen/month for food.
- ✓ Additional soaring for electricity price after Apr 2023 is already announced, and we will also increase the charge in line with that, which is not included in the current business plan

% of implementation of raising charges

Utilities costs



Food Costs

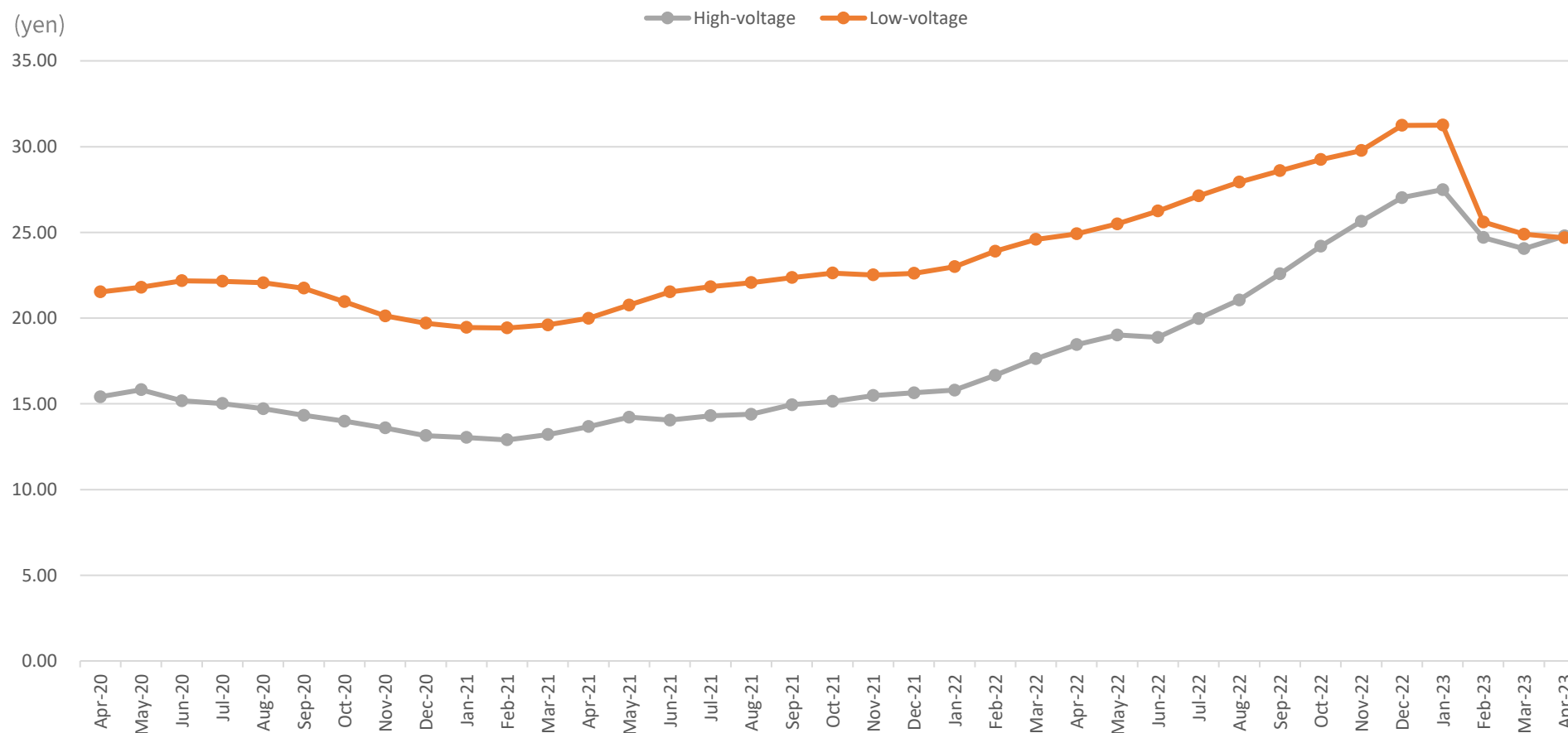


As of Jun 30, 2023

Soaring Electricity Charges

- ✓ After Feb 2023, the unit price has been decreased due to subsidies
- ✓ Both low-voltage and high-voltage power services are utilized at the facilities owned by the Company
- ✓ The unit price of high-voltage power charges used at large facilities shows a significantly higher rate of increase

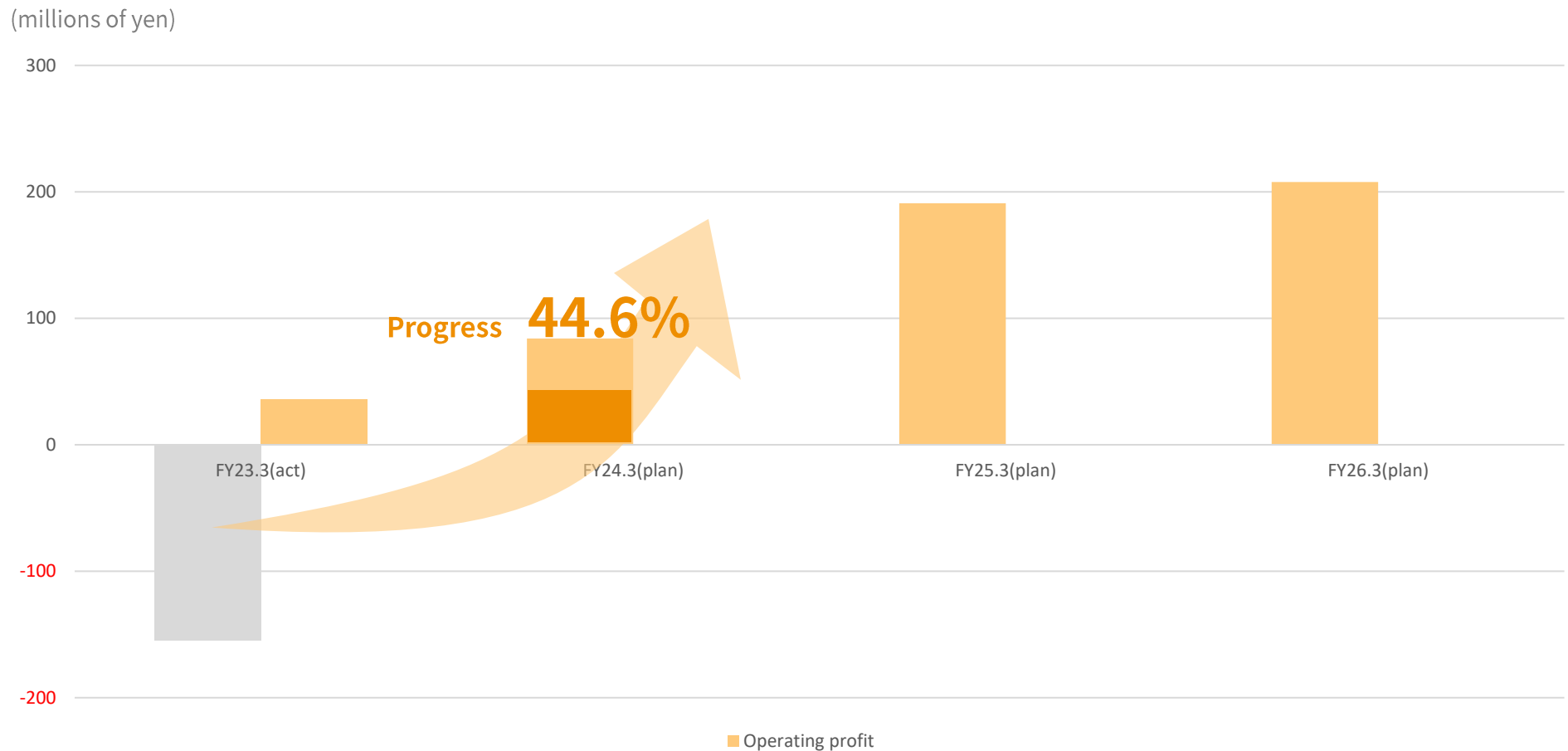
Trends in unit price of electricity charges



Source: Electricity and Gas Market Surveillance Commission
The rate of increase has been calculated using 3-month moving average

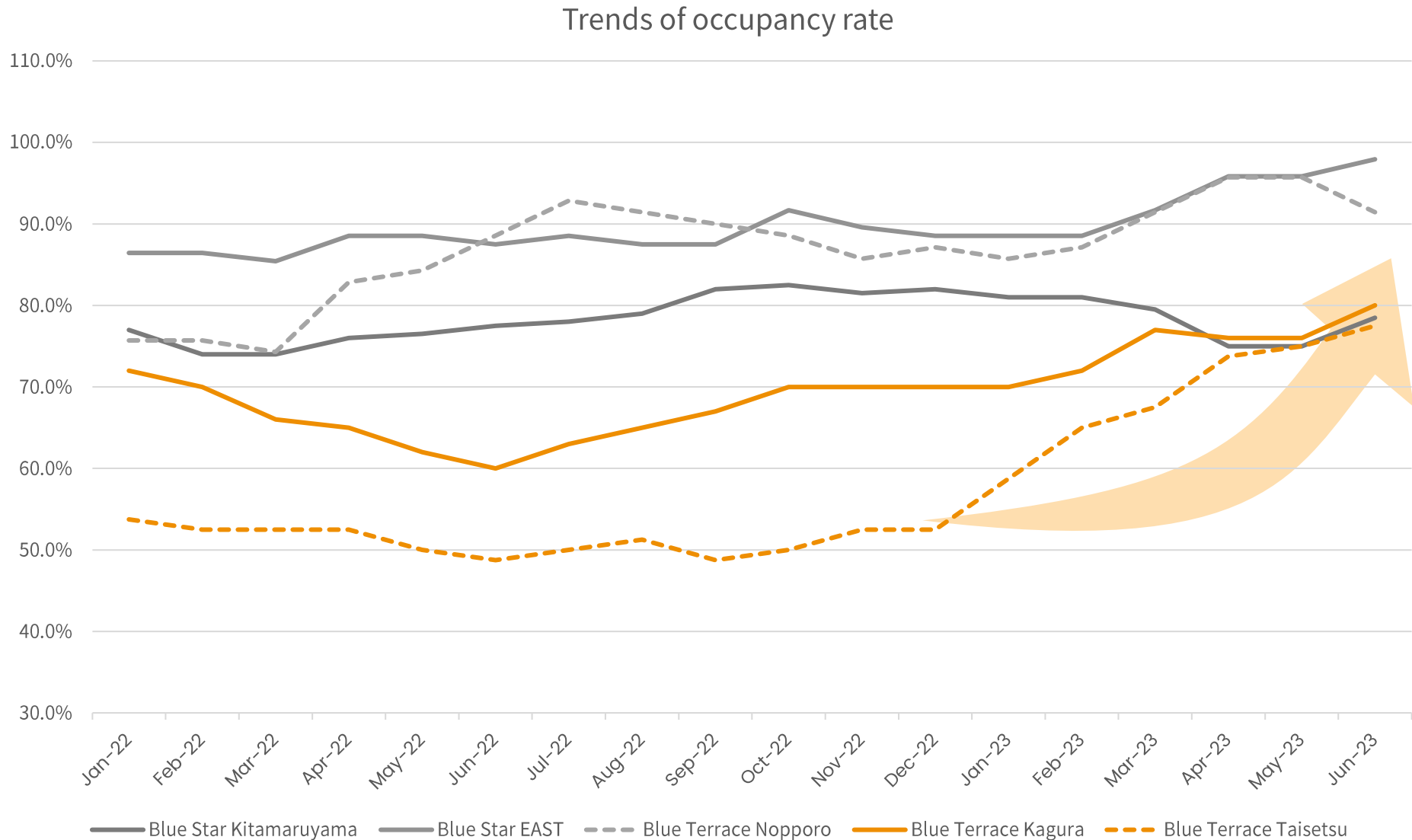
Increasing in ordinary profit of Blue Care, Ltd.

- ✓ The occupancy rate has been improving rapidly, recovering faster than planned for the current term. Already achieved 44.6% of this year's plan as of the end of Q1



Improvement of Occupancy Rate of Blue Care, Ltd.

- ✓ Improving in Blue Terrace Kagura and Blue Terrace Taisetsu contributed to raise the operating profit





Review of Operations

Summary of Business in Q1

Elderly care

Expand business through in-house development of facilities and M&As as two drivers

Continue to expand the development at certain degree, and promote M&A

- Development of 1 residential care facility and acquirement of 7 group homes were completed in Q1
- Already opened 2 residential care facilities and 2 group homes in July of 2Q
- Confirmed to open facilities after Q3 to achieve the business plan
- Continuously proceeding M&A
- Planning the residential care facility for specific disease

Disabilities support

Create places for living

Promote development of group homes as top priority

- QoQ net sales increased by 40%
- Development of 2 group homes were completed in Q1
- Opened a group home in July and confirmed to open 5 facilities in Q2

Childcare

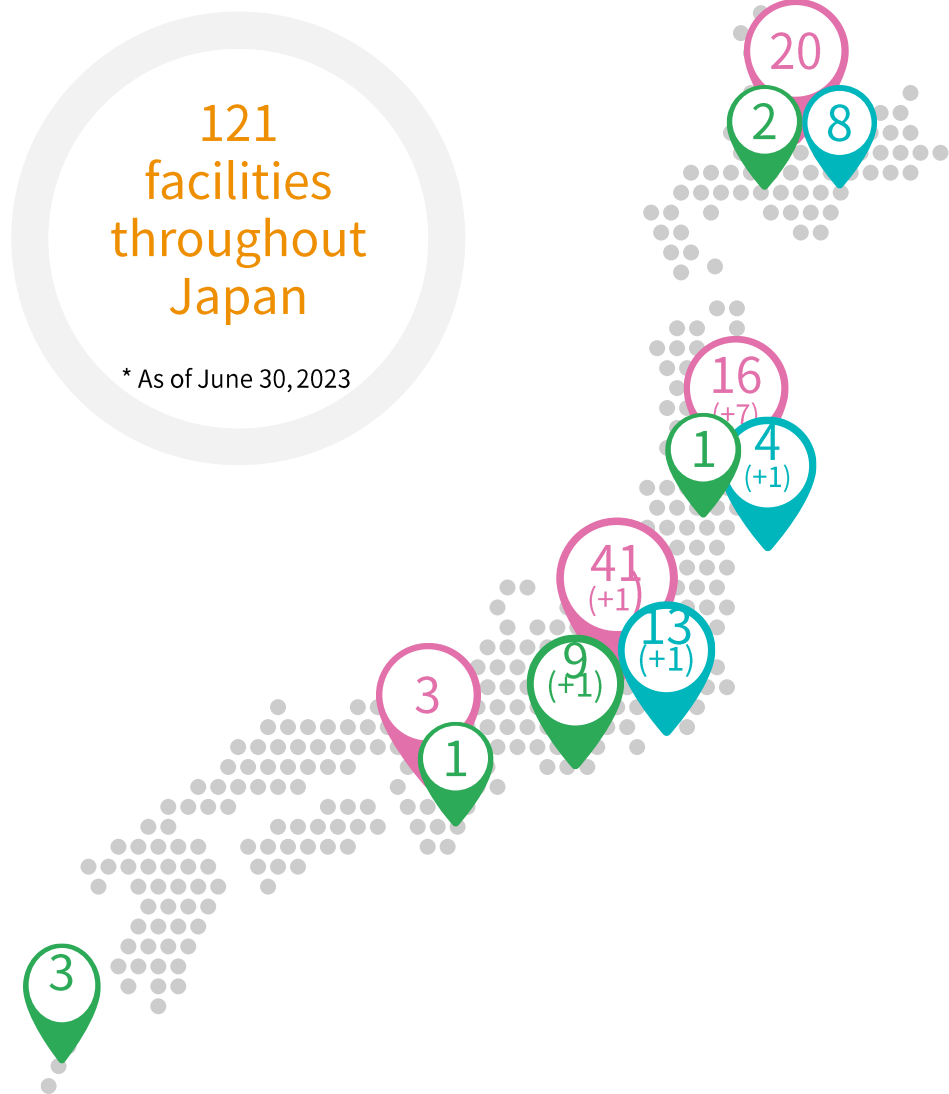
Promote establishment of approved childcare facilities

Focus on operations in selected area of high demand

- Development of a facility completed in Apr 2023
- Will stop new development after FY24.3 due to the low demand of new facilities - Focus to improve our programs, increase staff satisfaction and quality, and expand the recruitment of new graduates

Development Status (including M&A)

Total number of facilities as of the end of June 2023
(Figures in parentheses indicate the increase in 1Q)



Elderly care

Residential care facilities, etc.	37 (0))
Group homes	43 (+8)



Disabilities support

Type B working support facilities	9 (0)
Group homes	16 (+2)



Childcare

Approved childcare facilities	13 (+1)
Private in-house childcare facilities	2 (0)
Non-approved childcare facilities	1 (0)



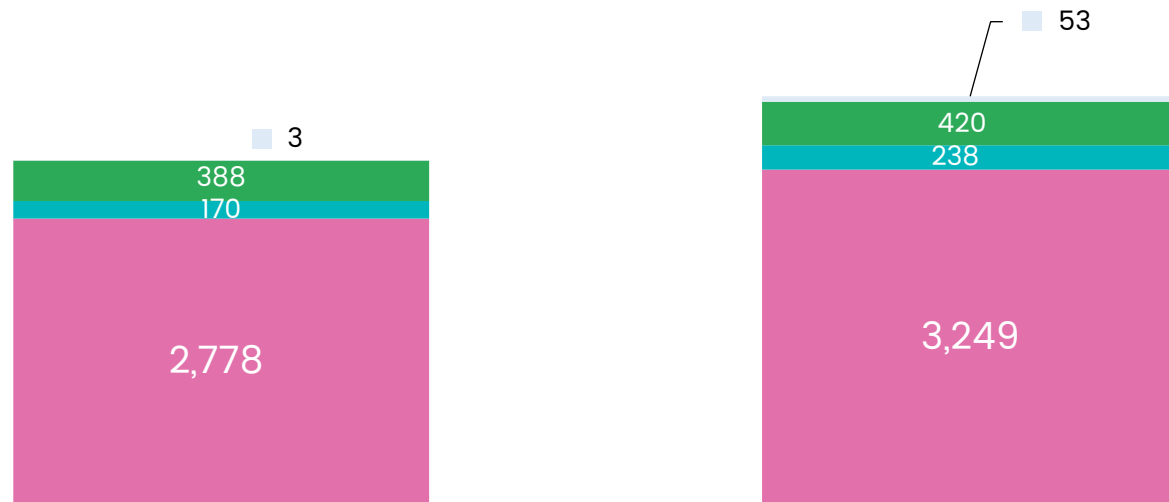
Trends in Net Sales by Business Domain

■ Elderly Care ■ Disabilities Support ■ Chidlcare ■ Others

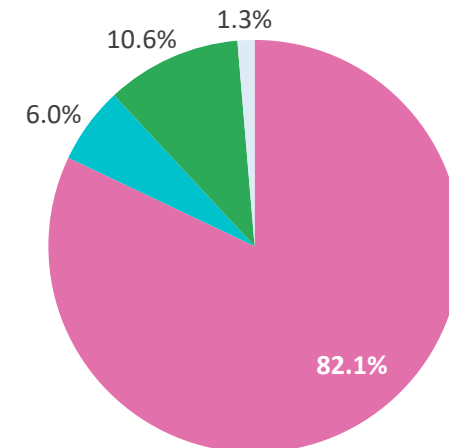
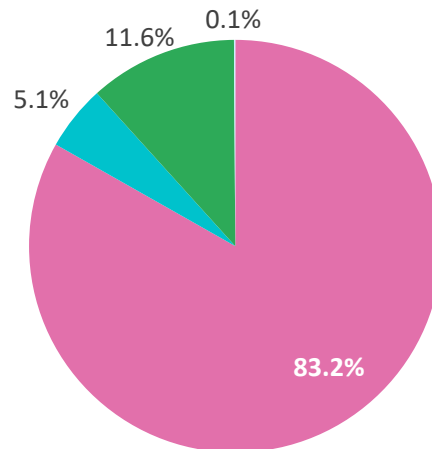
FY23.3 1Q

FY24.3 1Q

Net Sales
(millions of Yen)



Composition
ratio

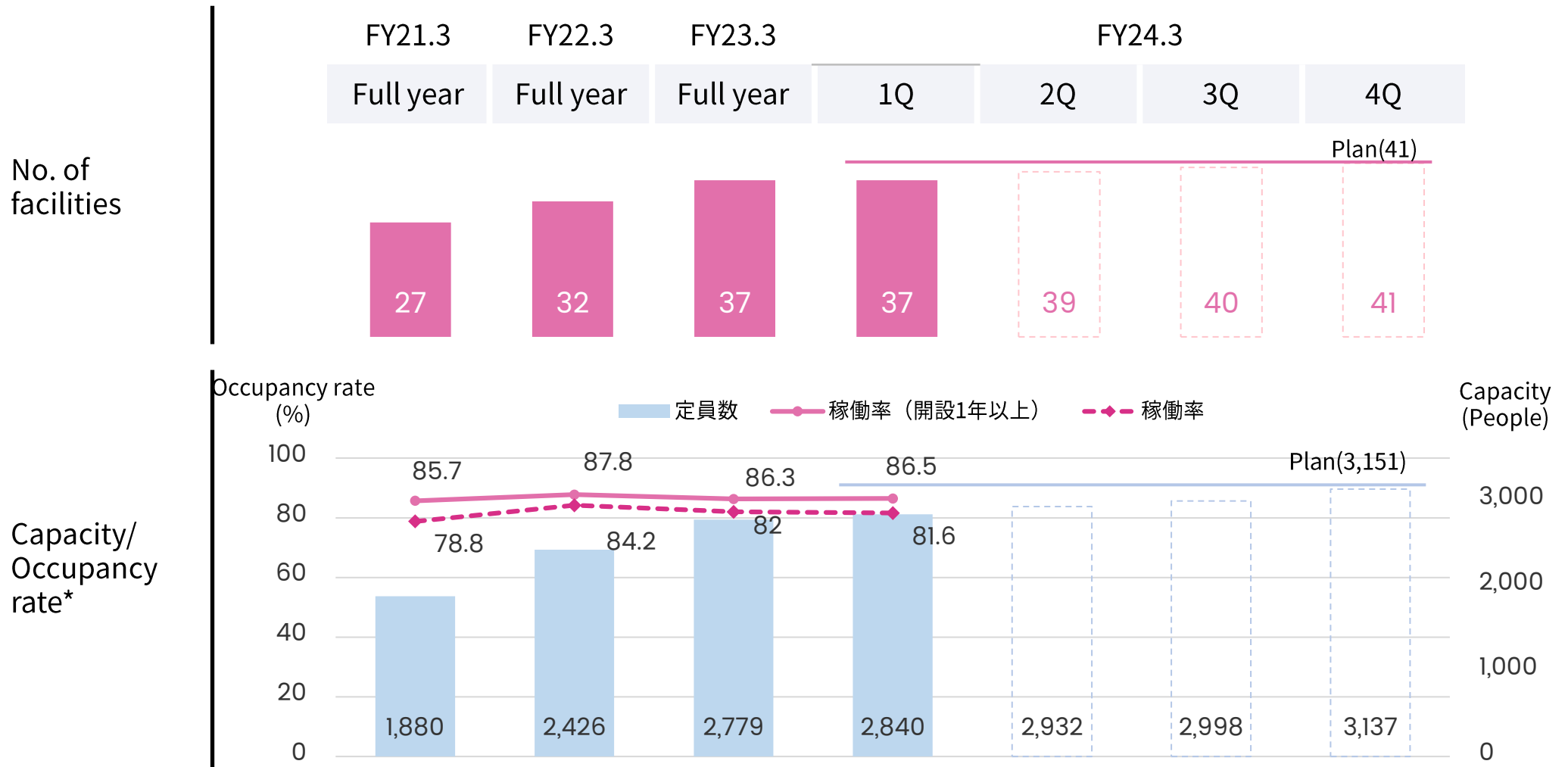




Number of Facilities, Their Capacity and Occupancy Rate

Elderly care: Residential care facilities, etc.

- ✓ Due to the number increase in newly opened facilities, the occupancy rate went down, but the number of residents are constantly increasing



*Figures for after 2Q are confirmed number of development (as of Aug 1, 2023)

*Occupancy rate is calculated at the end of each period using the formula to the right.
 (For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

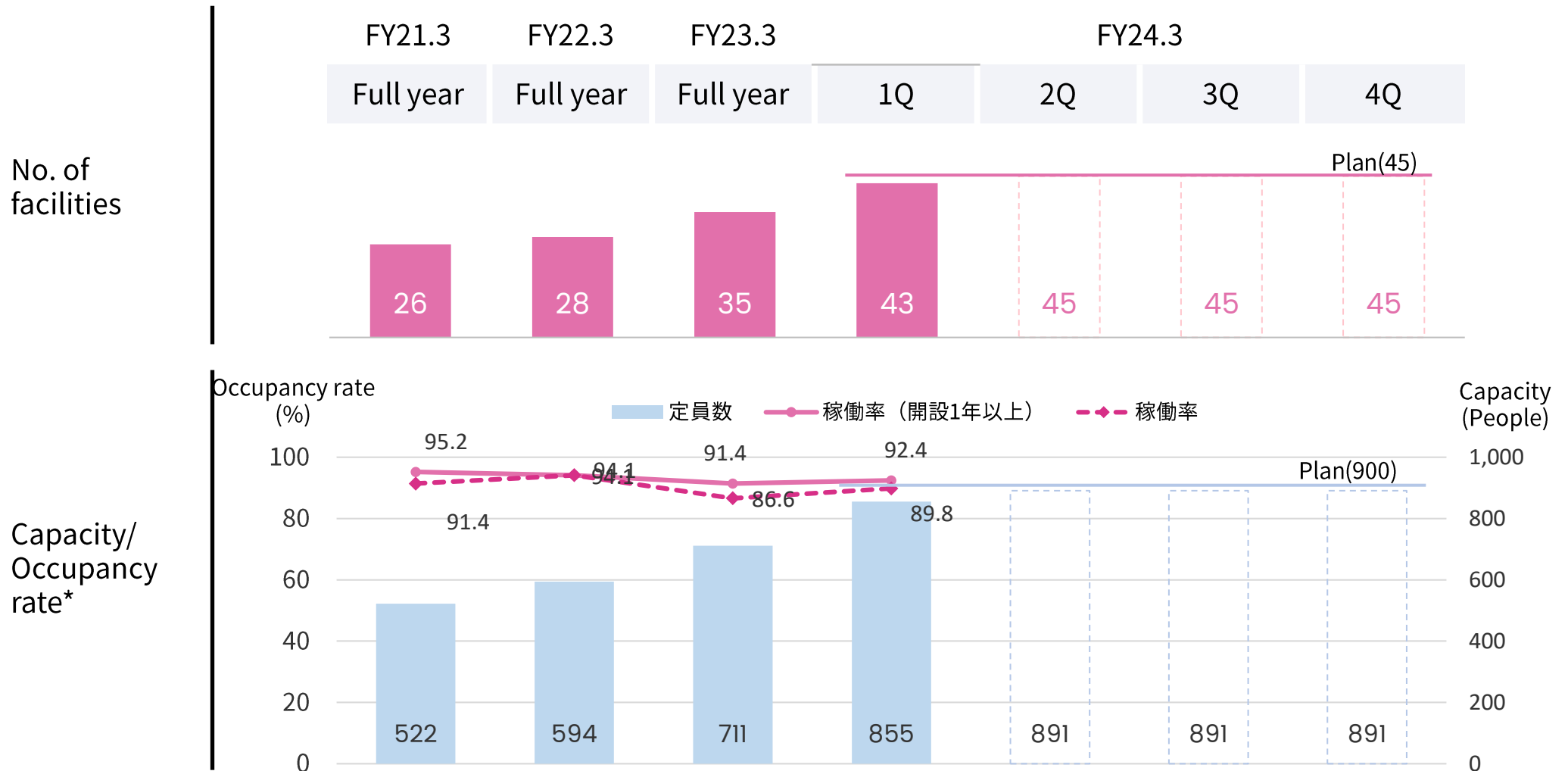
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



Number of Facilities, Their Capacity and Occupancy Rate

Elderly care: Group homes

- ✓ Number of facilities are increased due to newly opened facilities and M&A
- ✓ Occupancy rates including new facilities opened within 1 year are going robust



*Figures for after 2Q are confirmed number of development (as of Aug 1, 2023)

*Occupancy rate is calculated at the end of each period using the formula to the right.
 (For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

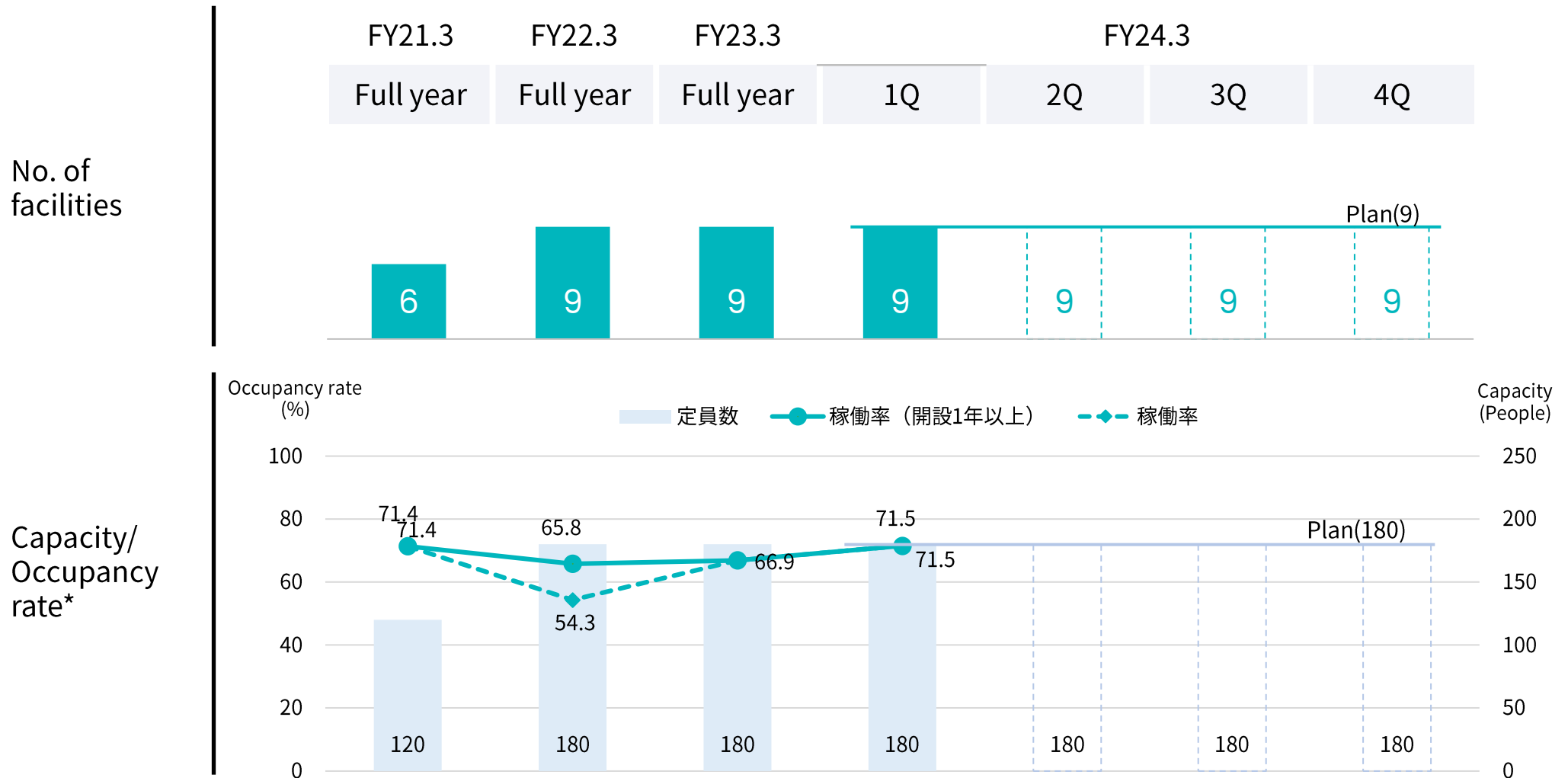
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



Number of Facilities, Their Capacity and Occupancy Rate

Disabilities support: Type B working support facilities

- ✓ The occupancy rate for existing facilities are improving as same level as before COVID-19 outbreak



*Figures for after 2Q are confirmed number of development (as of Aug 1, 2023)

*Occupancy rate is calculated at the end of each period using the formula to the right.
 (For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

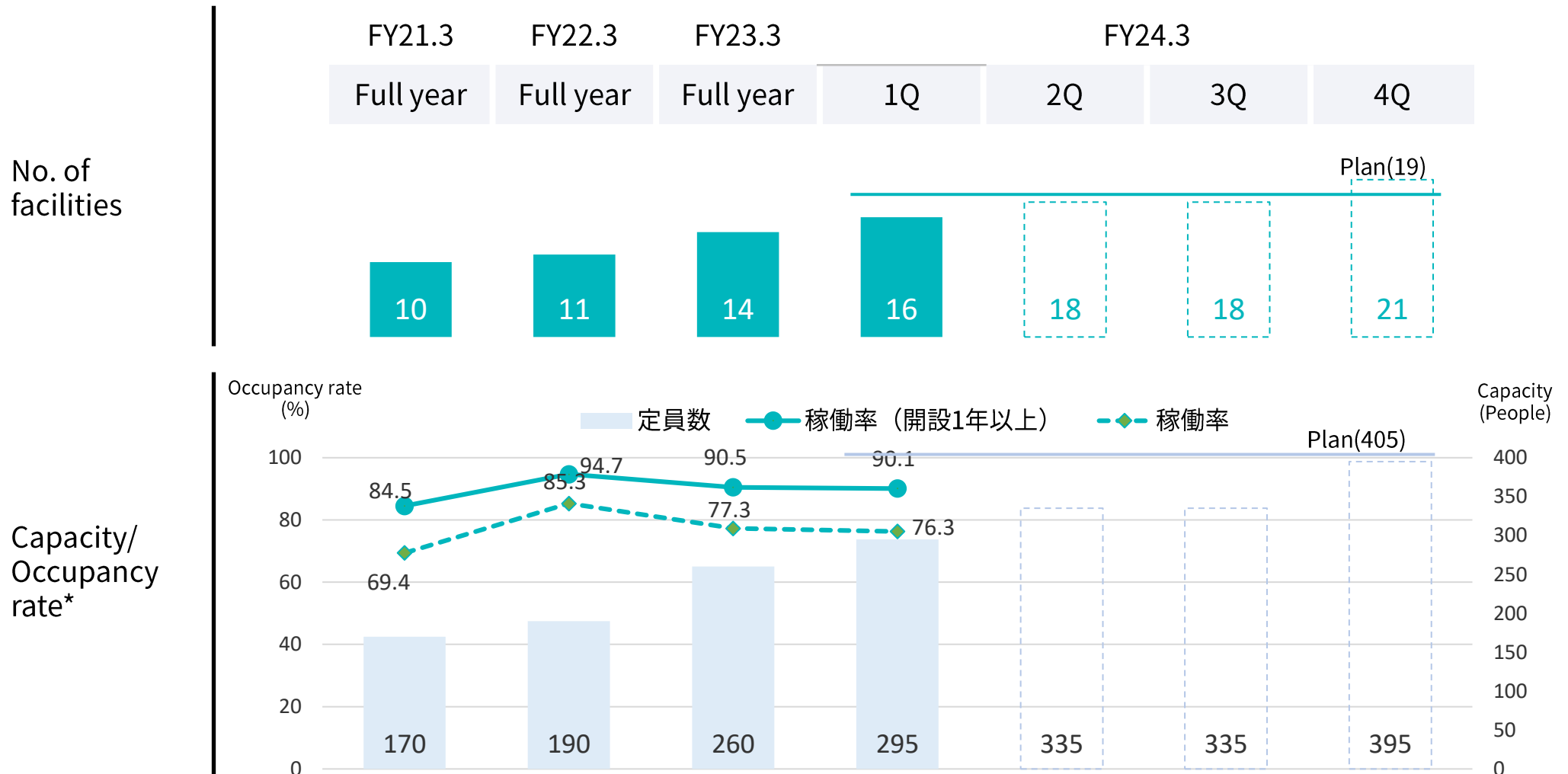
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



Number of Facilities, Their Capacity and Occupancy Rate

Disabilities support: Group homes

- ✓ The occupancy rate is going down due to continuous new development, however the figures for existing facilities are improving



*Figures for after 2Q are confirmed number of development (as of Aug 1, 2023)

*Occupancy rate is calculated at the end of each period using the formula to the right.

(For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

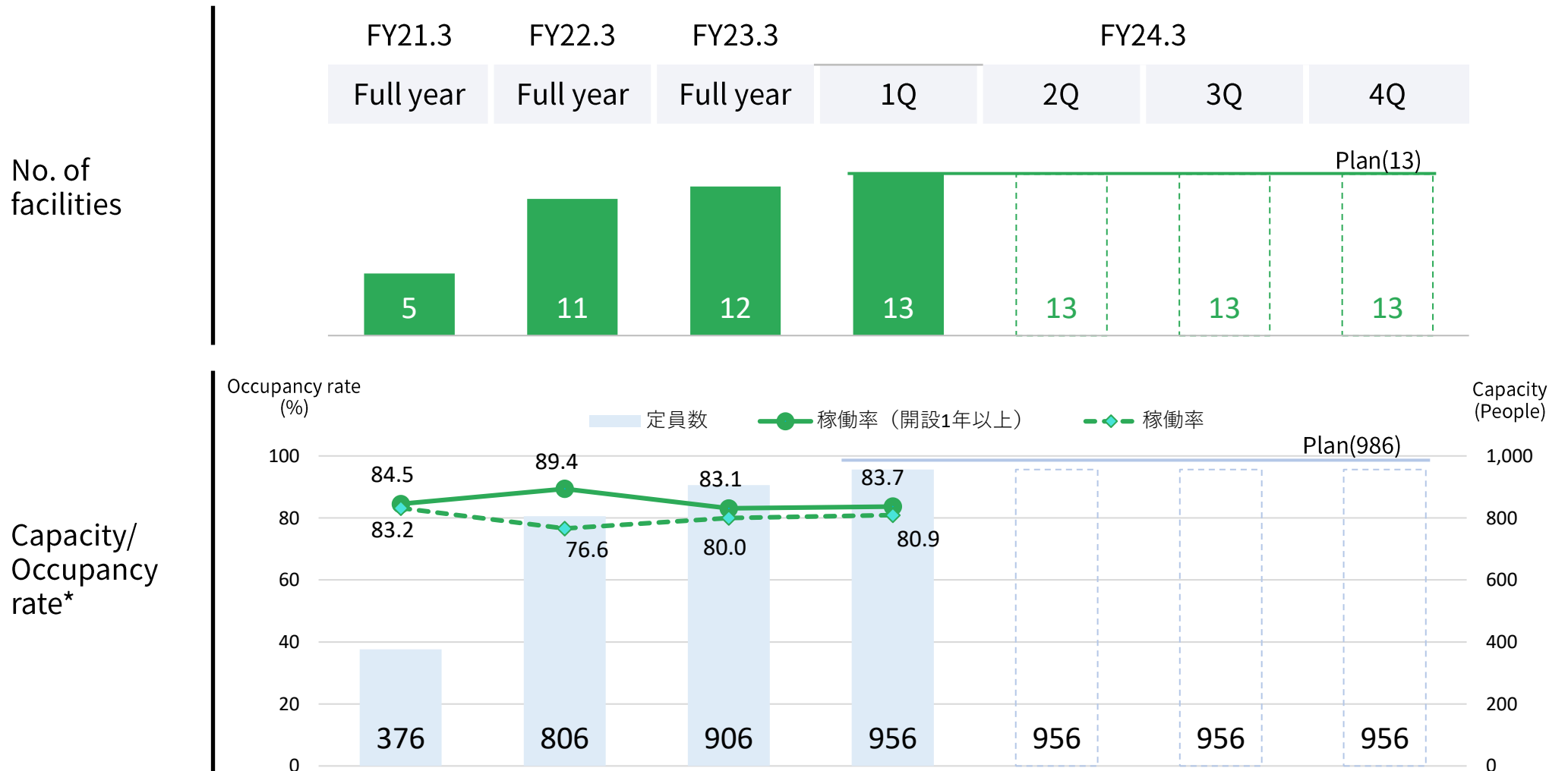
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



Number of Facilities, Their Capacity and Occupancy Rate

Childcare: Approved childcare facilities

- Occupancy of the entire facilities is steadily on an upward trend. Will aim to improve the occupancy rate continuously



*Figures for after 2Q are confirmed number of development (as of Aug 1, 2023)

*Occupancy rate is calculated at the end of each period using the formula to the right.

(For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

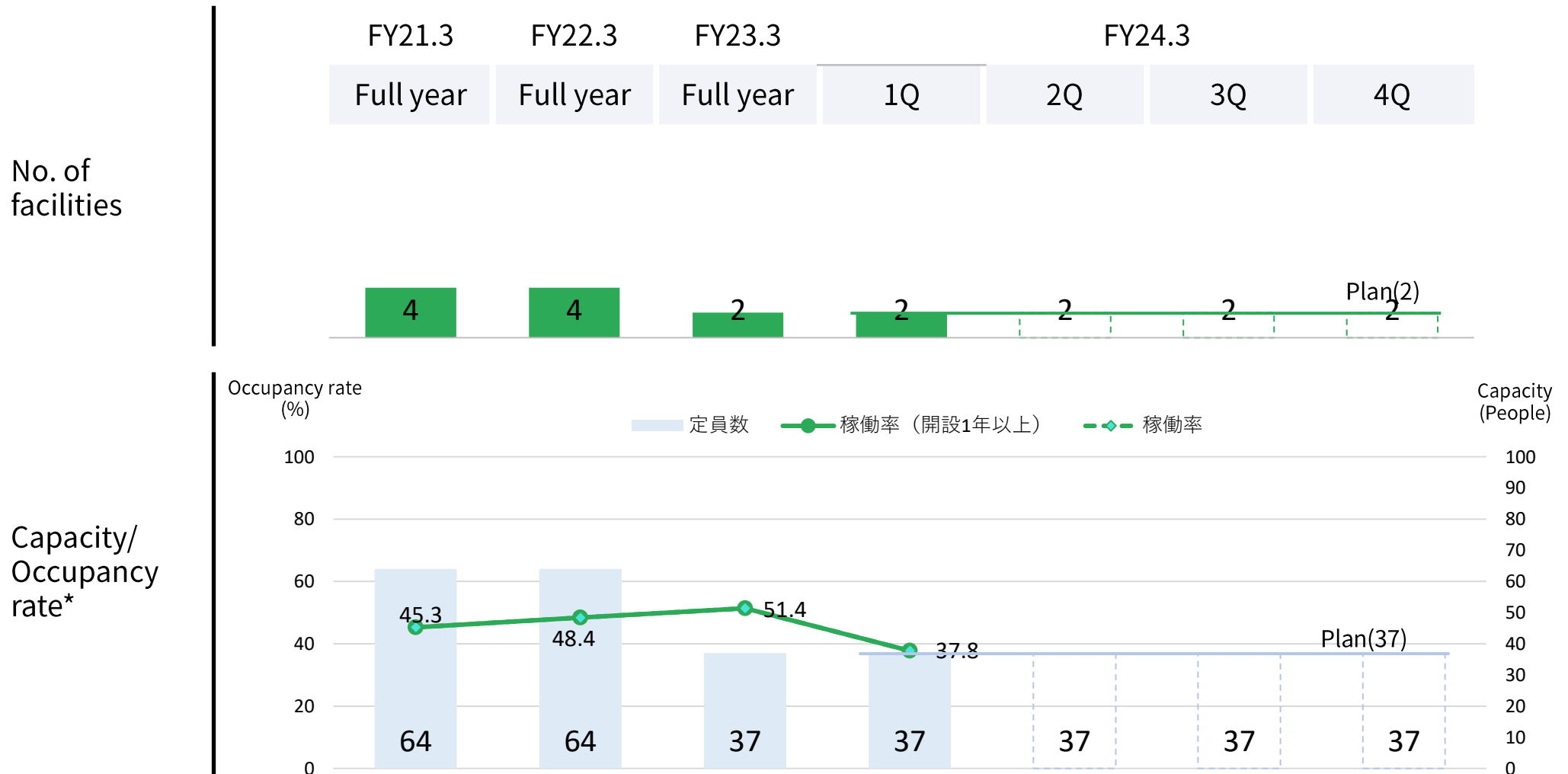
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



Number of Facilities, Their Capacity and Occupancy Rate

Childcare: Private in-house childcare facilities

✓ Aim to improve the occupancy rate going forward



*Figures for after 2Q are confirmed number of development (as of Aug 1, 2023)

*Occupancy rate is calculated at the end of each period using the formula to the right.
 (For short-term admission for daily life care, the number of facility residents shall be the average number of users obtained by dividing the total number of users by business days.)

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

Facility Development Status & Plan

Plans for this fiscal year are on track for every sector

Elderly care

- ✓ Residential care : Developed a facility in Q1, and confirmed 2 facilities in Q2, 1 facility in Q3, and 1 facility in Q4. Will achieve the business plan for the number of facilities, but the number of capacity is slightly dropped due to the change in facility type for a existing facility by 14
- ✓ Group home: Developed a facility and acquired 7 facilities in Q1. in Q2, already opened 2 facilities in July and fulfilled the plan

Disabilities Support

- ✓ Developed 3 facilities in Q1, and confirmed 2 facilities in Q2 and 3 facilities in Q3, which will overachieve the plan by 2

Childcare

- ✓ Developed 1 facility in Q1 and already achieved the plan

	FY23.3 / ACT		FY24.3 / PLN		FY25.3 / PLN		FY26.3 / PLN	
	Facilities	Capacity	Facilities	Capacity	Facilities	Capacity	Facilities	Capacity
Elderly care	12	470	15	561	17	705	10	463
Residential care facilities	5	353	5	372	8	507	5	346
Group home	7	117	10	189	9	198	5	117
Disabilities support	3	70	6	110	9	180	12	240
Group home	3	70	6	110	9	180	12	240
Type B working support	0	0	0	0	0	0	0	0
Childcare	1	100	1	80	0	0	0	0
Approved facilities	1	100	1	80	0	0	0	0



Development Status and Plans for FY24.3 and Thereafter

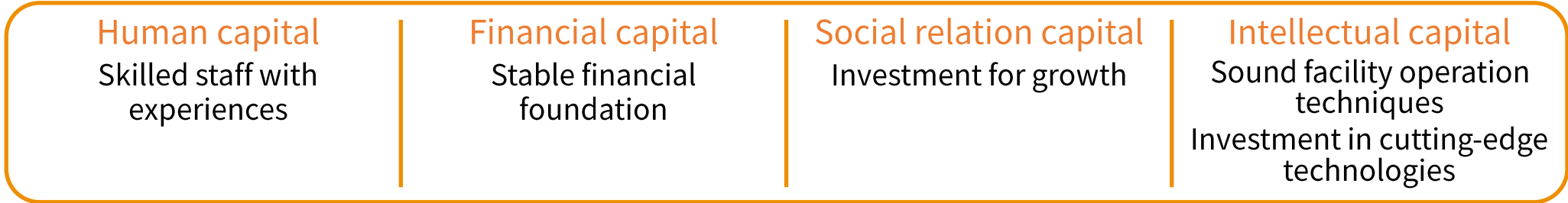
Business domain	Facility type	Facility name	Location	Opening	Capacity	Ref.
Elderly care	Group homes	Livrary Fukumuro	Sendai City, Miyagi	April 2023	18	Group home with dementia care
	Residential care facilities, etc.	Livrary Shimura Sakaue	Itabashi Ward, Tokyo	May 2023	93	Assisted living residence
	Residential care facilities, etc.	Livrary Sendai Odawara	Sendai City, Miyagi	May 2023	92	Residential elderly care facility
	Group homes	Livrary Dainohara	Aoba Ward, Sendai City	July 2023	18	Group home with dementia care
	Group homes	Livrary Miyahara	Saitama City, Saitama	July 2023	18	Group home with dementia care
	Residential care facilities, etc.	Livrary Seya	Yokohama City, Kanagawa	July 2023	61	Residential elderly care facility
	Residential care facilities, etc.	Livrary Kugayama	Suginami Ward, Tokyo	October 2023	66	Residential elderly care facility
	Residential care facilities, etc.	Livrary Kita-Kashiwa	Kashiwa City, Chiba	March 2024	66	Residential elderly care facility
	Residential care facilities, etc.	Livrary logi	Suginami Ward, Tokyo	June 2024	68	Residential elderly care facility
	Group homes	Livrary Yokohama Maruyama	Yokohama City, Kanagawa	April 2024	27	Group home with dementia care
	Group homes	Livrary Kobe-Maya	Kobe City, Hyogo	June 2024	27	Group home with dementia care
	Residential care facilities, etc.	Livrary logi	Suginami Ward, Tokyo	July 2024	71	Residential elderly care facility
Disabilities Support	Group homes, etc.	Sunny Spot Fukumuro	Sendai City, Miyagi	April 2023	10	Group home support
	Group homes, etc.	Sunny Spot Sagamihara Unomori I	Sagamihara City, Kanagawa	June 2023	20	Group home support
	Group homes, etc.	Sunny Spot Miyahara	Saitama City, Saitama	July 2023	20	Group home support
	Group homes, etc.	Sunny Spot Sagamihara Unomori II	Sagamihara City, Kanagawa	September 2023	20	Group home support
	Group homes, etc.	Sunny Sport Kita-Masuo	Kashiwa City, Chiba	September 2023	20	Group home support
	Group homes, etc.	Sunny Spot Hashimoto I	Sagamihara City, Kanagawa	March 2024	20	Group home support
	Group homes, etc.	Sunny Spot Kita-Kashiwa	Kashiwa City, Chiba	March 2024	20	Group home support
	Group homes, etc.	Sunny Spot Hashimoto II	Sagamihara City, Kanagawa	March 2024	20	Group home support
Childcare	Approved childcare facilities	Campus Nakano Childcare	Nakano Ward, Tokyo	April 2023	70	Approved childcare facilities

Already Opened



Initiatives on SDGs/ESG

Our Value Creation Process



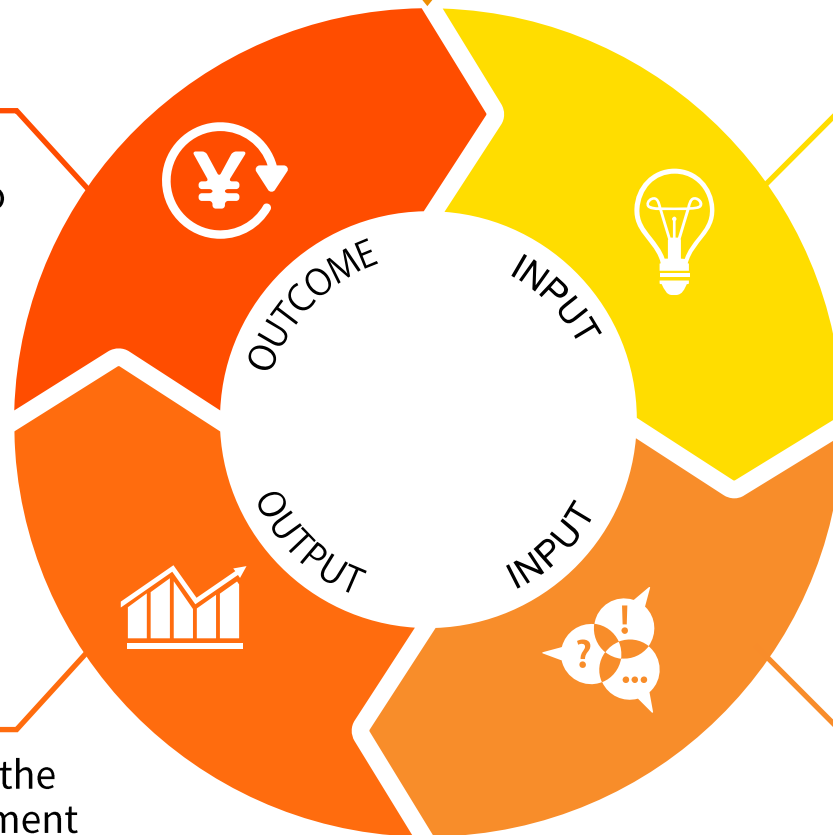
INPUT

Make operations profitable

Stabilize facility operations in a year since opening as a target to generate stable revenue.

Identify issues in social welfare

Identify issues for which we can contribute as a private-sector company in establishing a foundation for a sustainable social security system.



Facility development

Promote development through the two pillars of in-house development and M&As, based on our development rationale.

Create services

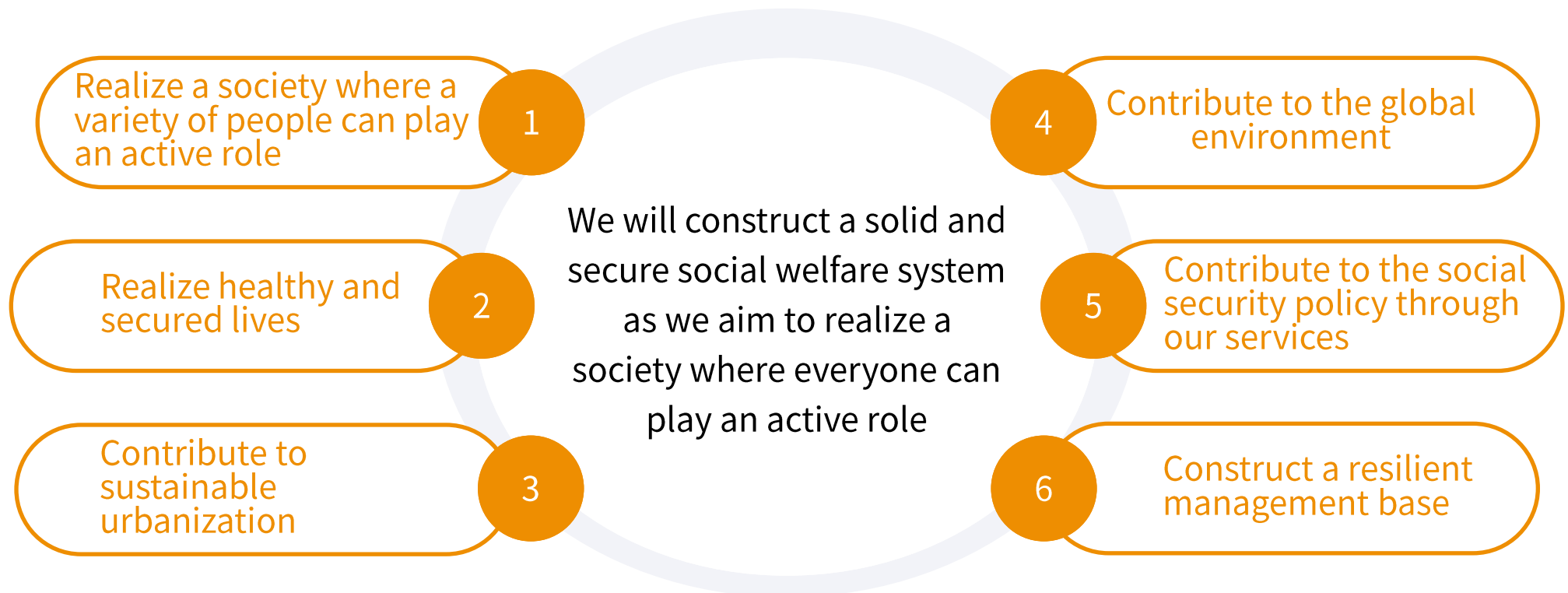
Create services in a sustainable approach to solve issues

Sustainability Initiatives

“Creating a society where everyone can play an active role”

Create a sustainable society and achieve continuous business growth

Amid various social issues becoming increasingly serious, companies are required to address SDGs, a globally common theme for realizing a peaceful, prosperous and sustainable society. The Company has identified six themes as its materialities, under the concept of “creating a society where everyone can play an active role.” We aim to construct a sustainable social security system from the private sector by considering social welfare in terms of productivity, capital and labor force.



Sustainability Initiatives

Realize a society where a variety of people can play an active role



1. Maximize opportunities for people to work through provision of elderly care, childcare and disabilities support services
2. Create education opportunities to develop human resources driving growth
3. Promote diversity and inclusion of employees and users

Realize healthy and secured lives



1. Provide social welfare facilities that enable everyone to use them easily and maintain and improve their living standards
2. Provide social welfare facilities to prevent people from leaving jobs for the purpose of elderly care or childcare of their families

Contribute to sustainable urbanization



1. Develop facilities in line with the “Compact City” concept
2. Enhance productivity by realizing an advanced work environment

Contribute to the global environment



1. Realize a prosperous society through popularization of clean energy
2. Recycle water at owned facilities

Contribute to the social security policy through our services



1. Build sustainable social security infrastructures
2. Improve the working conditions through achieving an advanced workplace environment

Construct a resilient management base



1. Secure solid corporate governance
2. Promote continuous business enhancement
3. Improve employees’ well-being



Medium-Term Business Plan 2025

(Updated and disclosed on May 15, 2023)



Medium-term Business Plan

Balance sheet

- ✓ In order to establish a system where we can repay borrowings at any desired timing, considering the possibility of interest rate hikes, we are accelerating the accumulation of profits, aiming for the total amount of land, buildings, and current deposits to exceed the amount of borrowings

	FY23.3 (act)	FY24.3 (plan)	FY25.3 (plan)	FY26.3 (plan)
Current assets	4,413	4,351	6,190	8,006
(Cash and deposits)	1,882	3,006	4,651	5,754
Non-current assets	6,989	7,139	6,919	6,565
(Land and buildings, etc.)	3,574	2,780	2,600	2,433
Total assets	11,402	11,746	13,332	14,928
Current liabilities	3,989	2,579	2,920	3,051
Non-current liabilities	5,941	7,029	7,302	7,349
Total liabilities	9,930	9,608	10,222	10,399
Net assets	1,471	2,138	3,109	4,529
Total liabilities and net assets	11,402	11,746	13,332	14,928
Equity ratio	12.9%	18.2%	23.3%	30.3%
Borrowings, etc.	6,337	5,911	6,321	6.356



Medium-term Business Plan

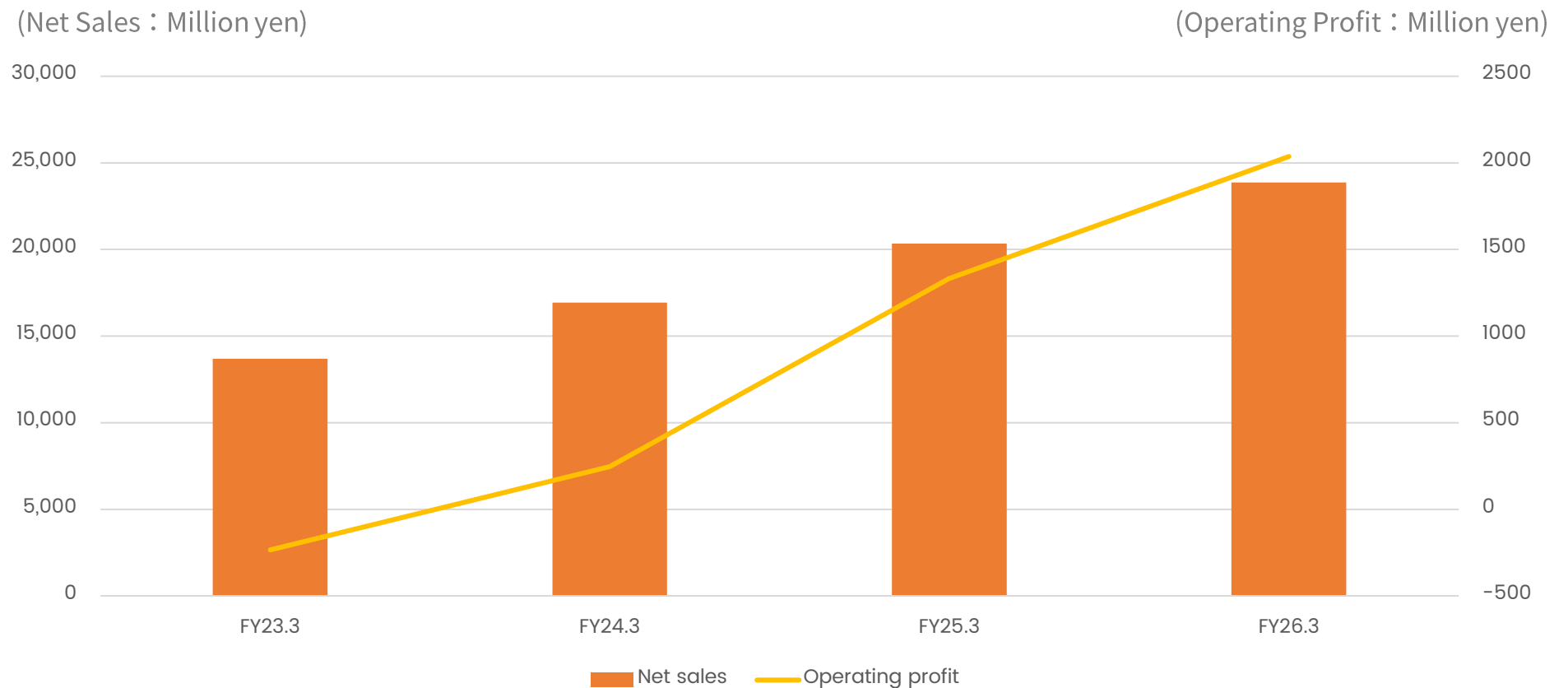
PROFIT AND LOSS STATEMENT

- ✓ The main cause of the decrease in operating income for FY24.3 is the rise in non-deductible consumption tax and utilities expenses, and there is a possibility of exceeding the performance forecast due to additional price increases in the future that were not anticipated in the plan
- ✓ The development grant for the nursery, which was anticipated as non-operating income for the fiscal year ending March 2024 (approximately 140 million yen), has already been recognized in FY23.3
- ✓ We anticipate that the impact of the rise in utilities expenses will be mitigated by FY25.3

	FY23.3 (Act)	FY24.3 (plan)	FY25.3 (plan)	FY26.3 (plan)
Net sales	13,694	16,928	20,337	23,871
Operating profit	▲ 234	246	1,332	2,037
%	▲1.7%	1.5%	6.5%	8.5%
Ordinary profit	35	266	1,379	2,032
%	0.3%	1.6%	6.8%	8.5%
Profit before income taxes	218	266	1,379	2,032
%	1.6%	1.6%	6.8%	8.5%
Profit attributable to owners of parent	91	182	971	1,420
%	0.7%	1.1%	4.8%	5.9%

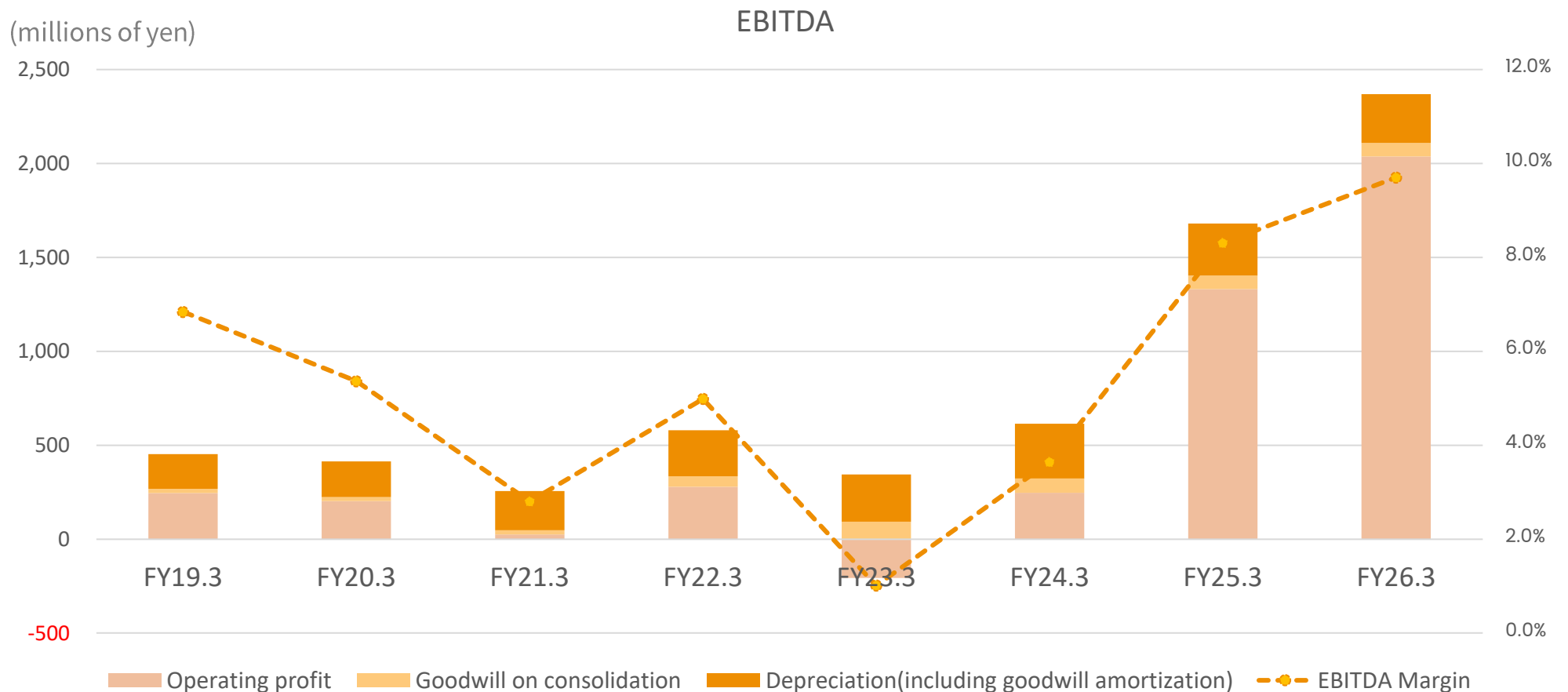
Net Sales / Operating profit

- ✓ FY24.3 may exceed performance expectations due to unforeseen future price increases
- ✓ In FY25.3, it is anticipated that the impact of soaring utility costs will be mitigated.
- ✓ From FY26.3 onwards, development speed will be slowed down, aiming for a secure business profit.



EBITDA

- ✓ Due to the change in accounting treatment of non-deductible consumption tax, which was previously recorded as non-operating expenses but has changed to be recorded as selling and administrative expenses since FY23.3, the operating profit appears to have decreased. However, this change has not affected the growth trajectory of the business
- ✓ Anticipate EBITDA will be improved rapidly



EBITDA = Operating profit + Depreciation including goodwill amortization + Goodwill on consolidation



Company Profile



Company Profile

Name	Living Platform, Ltd.	
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Officers	CEO	Hirofumi KANEKO
	Board Director	Ryusuke HAYASHI
	Board Director	Shinichi YANAGI
	Outside Board Director	Hiroaki TANAKA, attorney
	Outside Board Director	Kenji KAWAE, certified public accountant
	Outside Board Director	Yoshiaki HIRAO
	Auditor	Mitsuhiro GOTOH, certified public accountant
	Outside Auditor	Hidetsugu KATAKURA, attorney
	Outside Auditor	Rina SUMINO, certified public accountant

Established	June 28, 2011	
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Listed	March 17, 2020 (Tokyo Stock Exchange Mothers market (currently Growth market)) Securities code: 7091	
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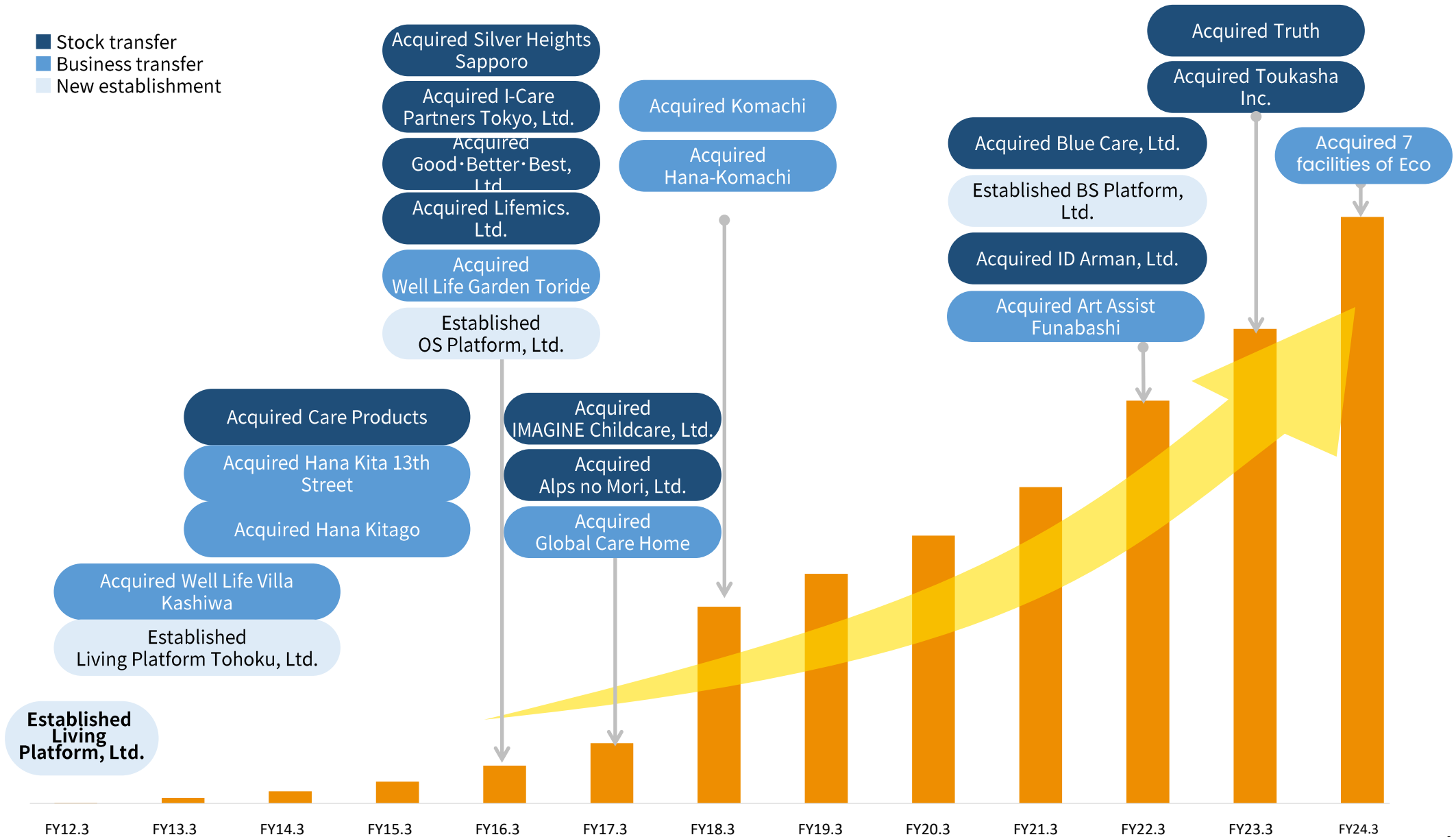
Number of Employees	2,809 (including part-time workers)	
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Group Companies	Silver Heights Sapporo	Living Platform Care
	OS Platform	Challenge Platform
	Nursery Platform	BS Platform
	Truth	Blue Care
	Tokasha	ID Arman

(as of June 30, 2023)

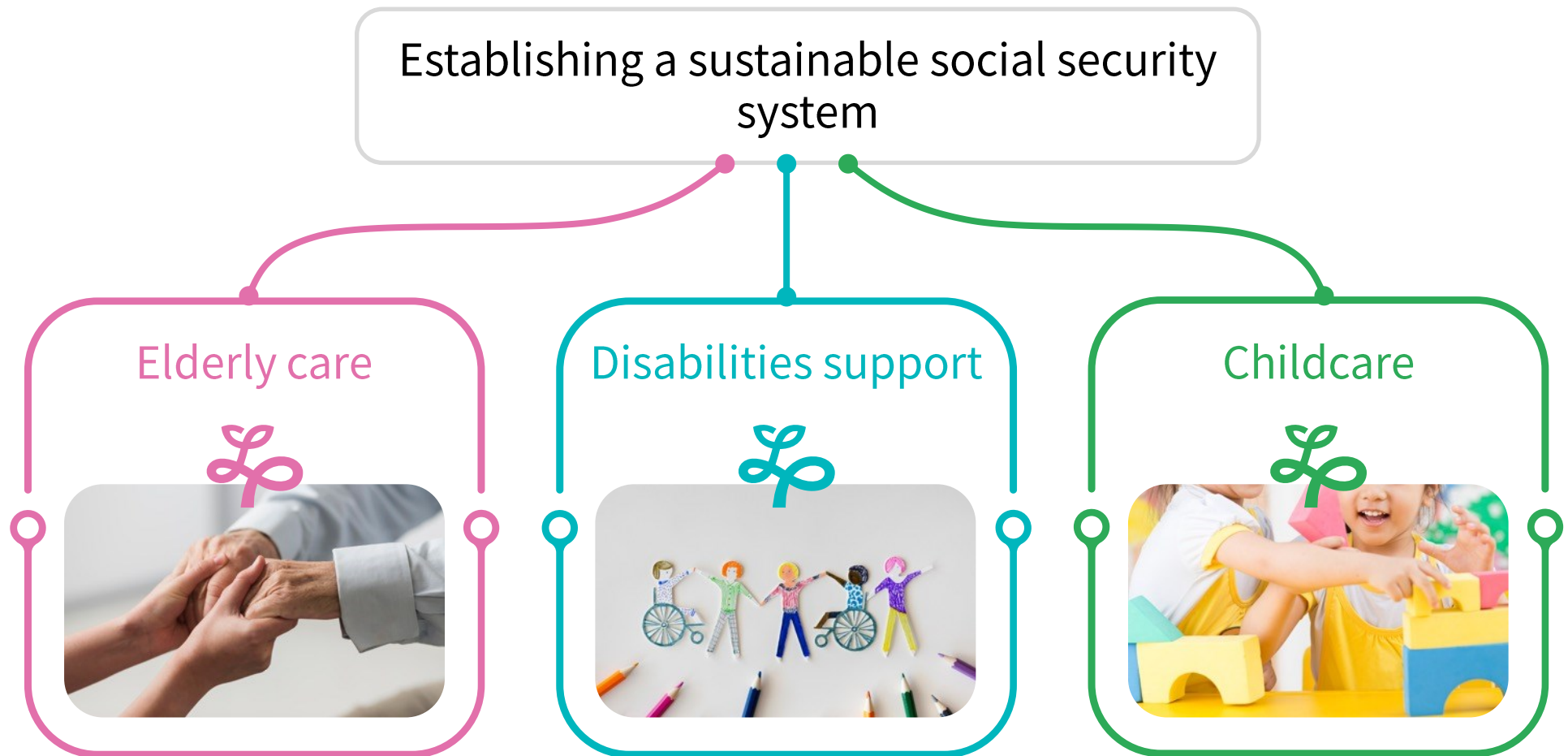
Expansion through Proactive M&As

✓ Through in-house development and M&As, have expanded sales



Business Domains

With the corporate philosophy of “establishing a sustainable social security system,” Living Platform, Ltd. as a private-sector company offers facilities and services to promote the three pillars of elderly care, disabilities support and childcare throughout Japan.



Major Business Domains



Elderly care

Focus on facility care services that are efficient and advantageous for hiring staff

Facility care

Care and cure
Healthcare facilities for the elderly (Roken)
Residential intensive-care facilities (Tokuyo)
Group homes for the elderly
Residential care facilities^{*1}
Others

Home care^{*2}

Visiting care
Visiting nursing
Support for bathing
Support for rehabilitation
Regular and on-demand visiting care and nursing
Day care at home
Day care at facilities
Others

Our business domains

*1 Residential care facilities are divided into “specified facilities (with care)” and “serviced care residences/assisted living residences.” “Serviced care residences/assisted living residences” include part of the services of visiting care, visiting nursing, regular and on-demand visiting care and nursing, and home care support.

*2 Home care conducted by the Company is offered at residential care facilities, which are thus care facilities in practice.

Major Business Domains

Disabilities support

Focus on less competitive areas of “living support” and “working support at the initial stage”

Visiting care

- Daily assistance at home
- Intensive daily assistance at home
- Outing assistance for the blind
- Outing assistance for the disabled
- Others

Facility care

Assistance at facilities

Daytime assistance

- Living assistance
- Others

Training and working support

- Functional training
- Life training
- Working support at companies
- Type A working support
- Type B working support**
- Support for continuous working

Living support

- Home assistance
- Group home**

Our business domains

Major Business Domains

Childcare

Operate approved childcare facilities and private in-house childcare facilities that offer services for sick children

Entire municipalities

Facility service

Approved childcare facilities

Kindergartens
Certified child facilities

Community-based service

Small-scale childcare
Homelike childcare
Visiting childcare
In-house childcare

Government-led

Private in-house childcare

Others

Our business domains

Disclaimer and Disclosure Policy

This document contains forward-looking statements, expectations, judgement, plans and strategies for the future.

These statements include such risks and uncertainty factors as fluctuations in business demand, fluctuations in business development schedules, changes in various systems, changes in the guidelines by municipalities, and performance of affiliate companies.

These statements should not be construed as a guarantee of achieving future results, either. Note that actual operating results may differ in substance from the Company's current expectations.

Such a difference may be caused by a number of factors and risks. Please refer to the descriptions on such factors and risks presented in the Company's continuous disclosure and timely disclosure materials.

Contact

Living Platform, Ltd.

Corporate Communication Office

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