



**LIVING  
PLATFORM**

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

Feb 14<sup>th</sup>, 2024

Living Platform, Ltd.  
(TSE Growth: 7091)

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# Executive Summary

# Executive Summary

- ✓ Following the trend from the 2nd quarter, the recruitment environment continued to deteriorate. Due to an increase in resignations, including those anticipated due to job changes in other industries accompanying economic recovery, recruitment costs soared. Additionally, there was a forced increase in the employment of temporary staff, leading to a rapid increase in labor costs. Furthermore, factors such as decreased staff resulting in a decrease in facility utilization rates, and the cessation of the monthly usage fee increase, which is a requirement for receiving subsidies, contributed to a decline in operating profit for the 3rd quarter.
- ✓ As a result, achieving the performance forecasts for operating profit and ordinary profit was deemed difficult, leading to a downward revision of the performance forecasts.
- ✓ Extraordinary profits from subsidies for inflation countermeasures and subsidies related to new openings are included in non-operating income, resulting in ordinary profit being positive. It is expected that the net profit for the full year will exceed the initial performance forecast.
- ✓ Expenses for utilities such as water and electricity, which were conservatively calculated in the performance forecast, continue to be significantly restrained by subsidies.
- ✓ Blue Care Co., Ltd. continued to perform well in the 3rd quarter, reaching nearly a steady state except for one facility, and already exceeding the profit level initially anticipated in the performance forecast.
- ✓ The disability support business remained in the red in Q3, but is expected to turn profitable from the 4th quarter onwards. As the development regulations have been postponed until April 2024, further development is expected in the future.
- ✓ Regarding the ongoing major management issue of the rising utility costs for the next fiscal year and beyond, efforts to install solar panels are underway.
- ✓ Although there are profit and loss situations where some branches significantly lag behind, overall, prospects for improvement are being seen. The 4th quarter is expected to be challenging due to a significant decrease in profits in February, but considering the target of the fiscal year ending in March 2025, a good start is aimed for the new fiscal year starting from April, utilizing the period until March to the fullest extent possible.
- ✓ In the corporate department, the policy is to proceed with the recruitment of overseas personnel along with digital transformation (DX).
- ✓ Regarding the operation of paid nursing homes focusing on specific diseases, partial implementation has already begun in existing facilities.



# Consolidated Financial Results for Q3 of FY24.3 (Cumulative)



# Summary of Consolidated Financial Results

## Operations

Strengthen recruiting system  
Measures against soaring energy and food prices

### Strengthen recruiting system

- Changed team structure the recruiting team in order to utilize recruiting data effectively

### Measures against the hike of utilities costs

- Electricity prices has been suppressed by subsidies, but it is expected to return to original level after May 2024 when current subsidies end, and counter measures are being taken quickly

## Finance

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

### Continued policy to improve equity ratio

- From the next fiscal year onward, we will curb development, focus on securing profits, secure cash and deposits, and improve the equity ratio
- Not consider 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

- Continue hiring of specific skilled foreign workers

### Improving the efficiency of back office

- Continuing DX efforts and plan to complete the first phase by the end of FY24.3
- Focus on business improvement through data utilization

## Compliance/Governance

Reinforce and instilled internal control

### Strengthening and institutionalization of internal controls

- Promoting the use of data to improve efficiency in compliance and internal control audits



# Overview of Consolidated Balance Sheets for the Q3 of FY24.3 (Cumulative)

- ✓ In Q1, due to the complete cash consideration for the business succession from Eco Company, cash and cash equivalents decreased. In addition, a goodwill of 410 million yen was recognized.
- ✓ In Q2, the implementation of new developments in seven locations resulted in an increase in land, buildings, etc.
- ✓ Since the planned S&LB was not implemented, the equity ratio has not reached the level assumption

(Millions of yen)

	FY23.3 ACT	FY24.3 FCT (Original)	FY24.3 FCT (Revised)	FY24.3 Q3 ACT	Difference from FY23.3 ACT
Current assets	4,413	4,351	4,185	3,702	-712
(Cash and deposits)	1,882	3,006	1,252	1,077	-806
Non-current assets	6,989	7,139	8,128	7,896	907
(Land and buildings, etc.)	3,585	2,780	3,440	4,332	747
Total assets	11,402	11,746	12,313	11,599	196
Current liabilities	3,989	2,579	4,025	3,482	-507
Non-current liabilities	5,941	7,029	6,570	6,565	624
Total liabilities	9,930	9,608	10,596	10,048	117
Net assets	1,471	2,138	1,717	1,550	78
Total liabilities and net assets	11,402	11,746	12,313	11,599	196
Equity ratio	12.7%	18.2%	13.9%	13.8%	1.1%
Borrowings, etc. (long-term & short-term)	6,337	5,911	5,290	6,051	-286

# Overview of Consolidated Statements of Income

- ✓ Profit-reducing factors are being alleviated due to improved performance of Blue Care, slowing down in soaring utilities costs, etc. However, due to delayed price adjustments for subsidy eligibility, operating profit fell more than anticipated
- ✓ Despite smooth occupancy in most new facilities, a surge in infections led to deaths and long-term hospitalizations, causing a sales decline in existing facilities.
- ✓ Recruitment costs soared amid economic recovery, squeezing profits.
- ✓ Investments in digital transformation resulted in full impairment, and additional goodwill amortization further pressured profits.
- ✓ Although operating profit decreased due to non-deductible consumption tax accounting changes since Q4 of FY23.3, ordinary profit increased compared to the same period last year.

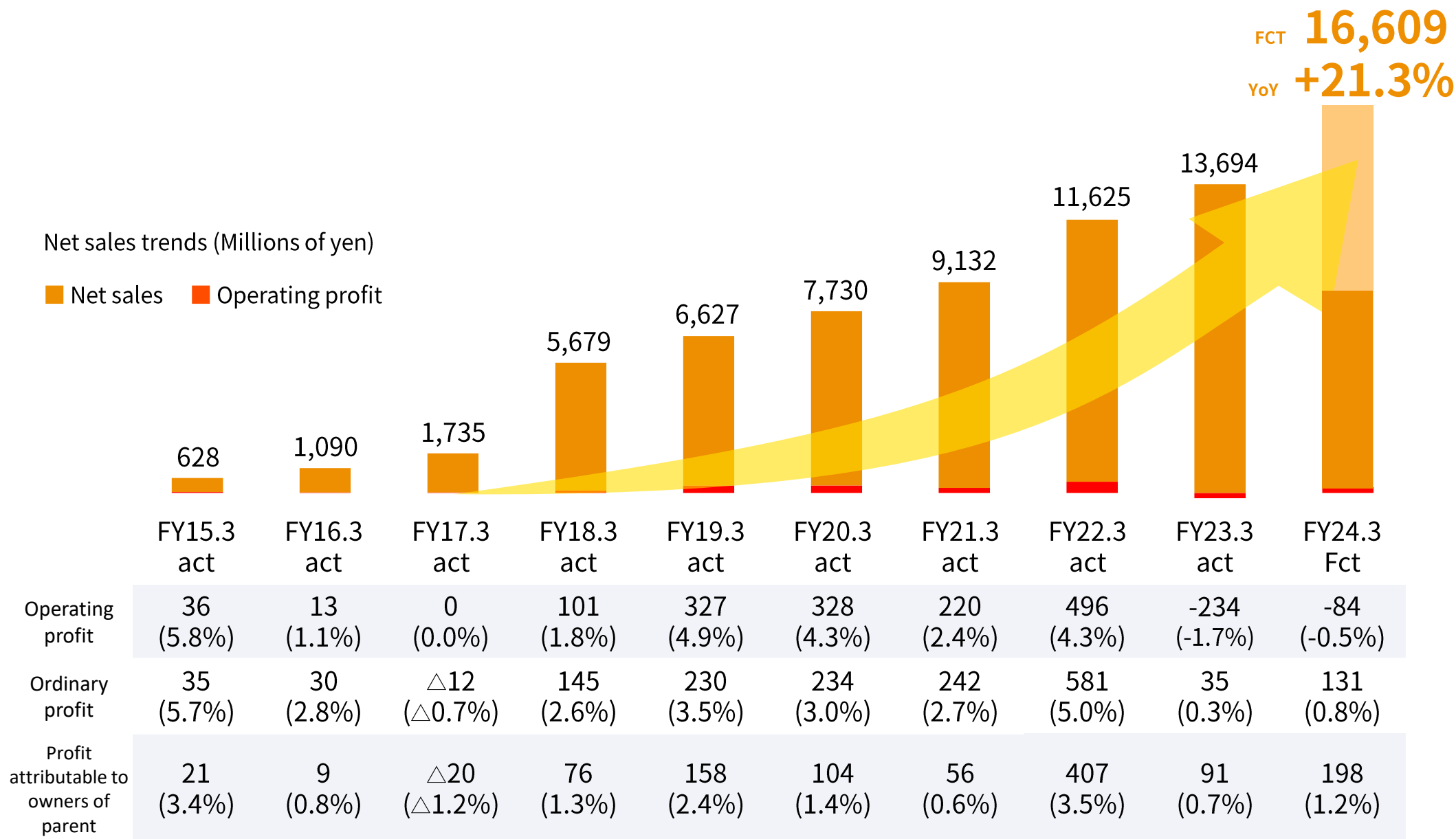
(Millions of yen)

	FY23.3 Q3 ACT	FY24.3 Full Year FCT (Original)	FY24.3 Full Year FCT (Revised)	FY24.3 Q3 ACT	FY24.3 YTD (Apr - Dec)	Progress
Net sales	3,481	16,928	16,609	4,182	12,293	74.0%
Operating profit	△1	246	△84	△97	△67	-
%	△0.1%	1.5%	△0.5%	△2.3%	△0.5%	
Non-deductible consumption tax	82	-	-	-		
Ordinary profit	△39	266	131	19	124	94.7%
%	△1.1%	1.6%	0.8%	0.5%	1.0%	
Profit before income taxes	△36	266	240	△10	123	51.3%
%	△1.0%	1.6%	1.4%	△0.2%	1.0%	
Profit attributable to owners of parent	△40	182	198	5	84	42.4%
%	△1.2%	1.1%	1.2%	2.0%	0.7%	





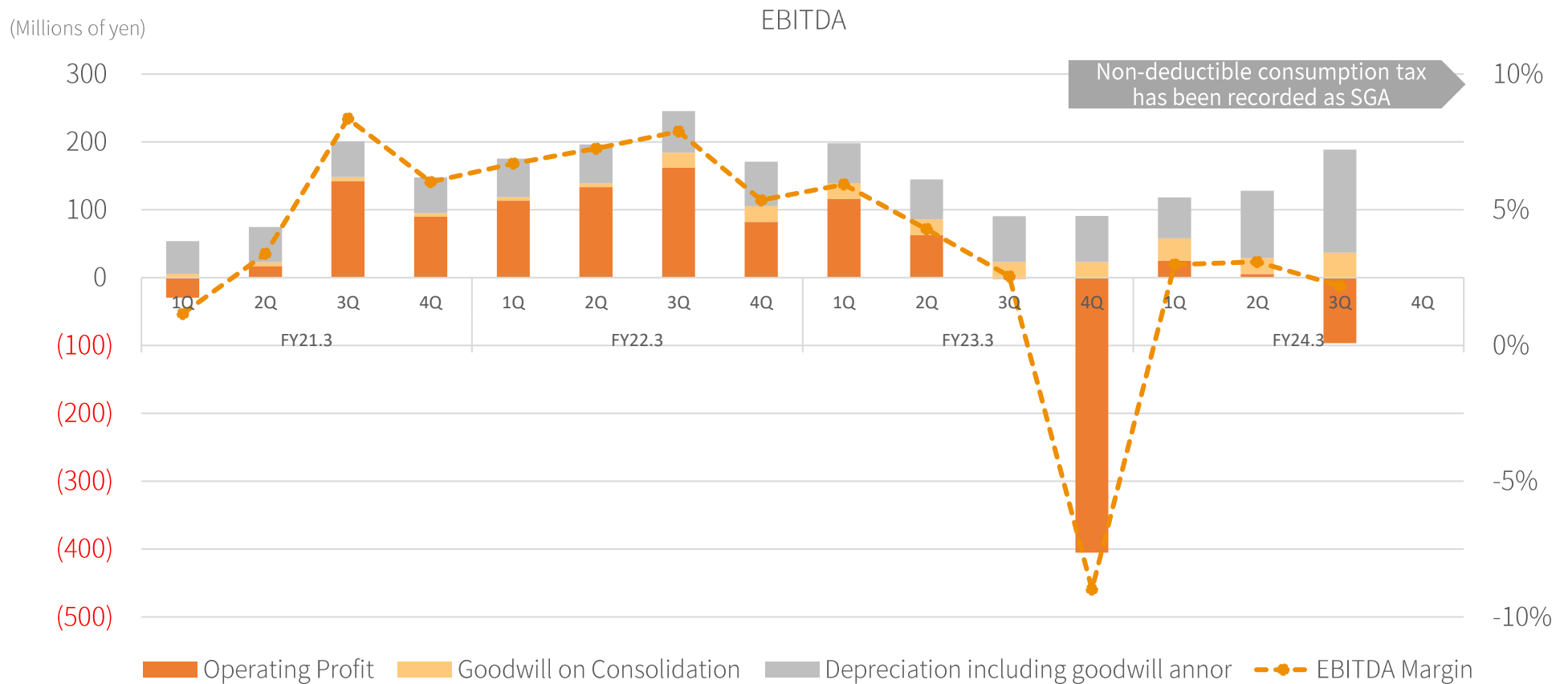
# Trends in Net Sales, Operating Profit, Ordinary Profit, Profit Before Income Taxes and Profit



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

# Quarterly Trends of EBITDA

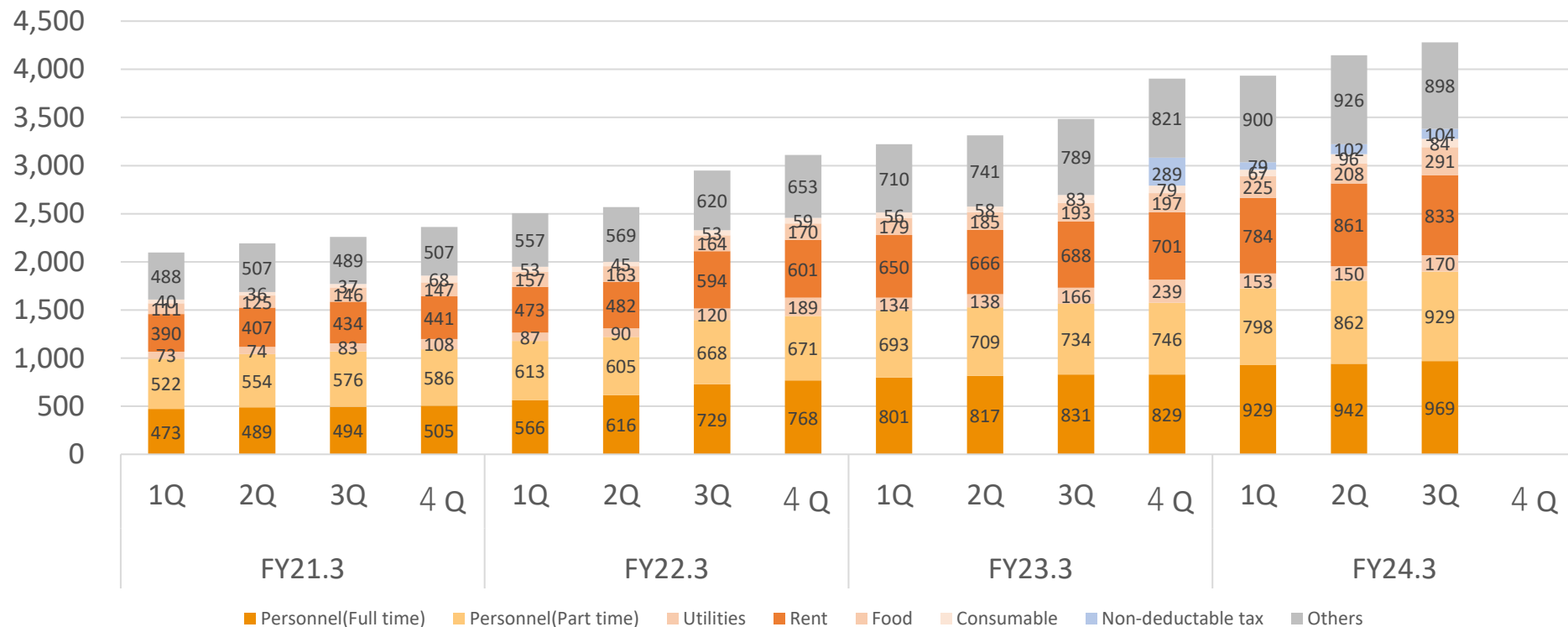
- Due to the change in accounting treatment of non-deductible consumption tax, which was previously recorded as non-operating expenses but has changed to be recorded as selling and administrative expenses since Q4 FY23.3, the operating profit appears to have decreased. However, this change has not affected the growth trajectory of the business



# Breakdown of Cost of Sales and SGA

- ✓ Personnel expenses including hiring cost were increased due to newly opened and acquired facilities
- ✓ Food costs have been continuously soared, however will be recovered by increasing charges to users
- ✓ Utilities costs are in stable due to subsidies, but preparing to install solar panels onto owned facilities to avoid future risks
- ✓ Hiring cost for back office (mainly for DX) is increasing, and it is assumed to keep a certain level till coming fiscal year
- ✓ Hiring costs including agency margin and advertising cost were increased due to new openings

(millions of yen)





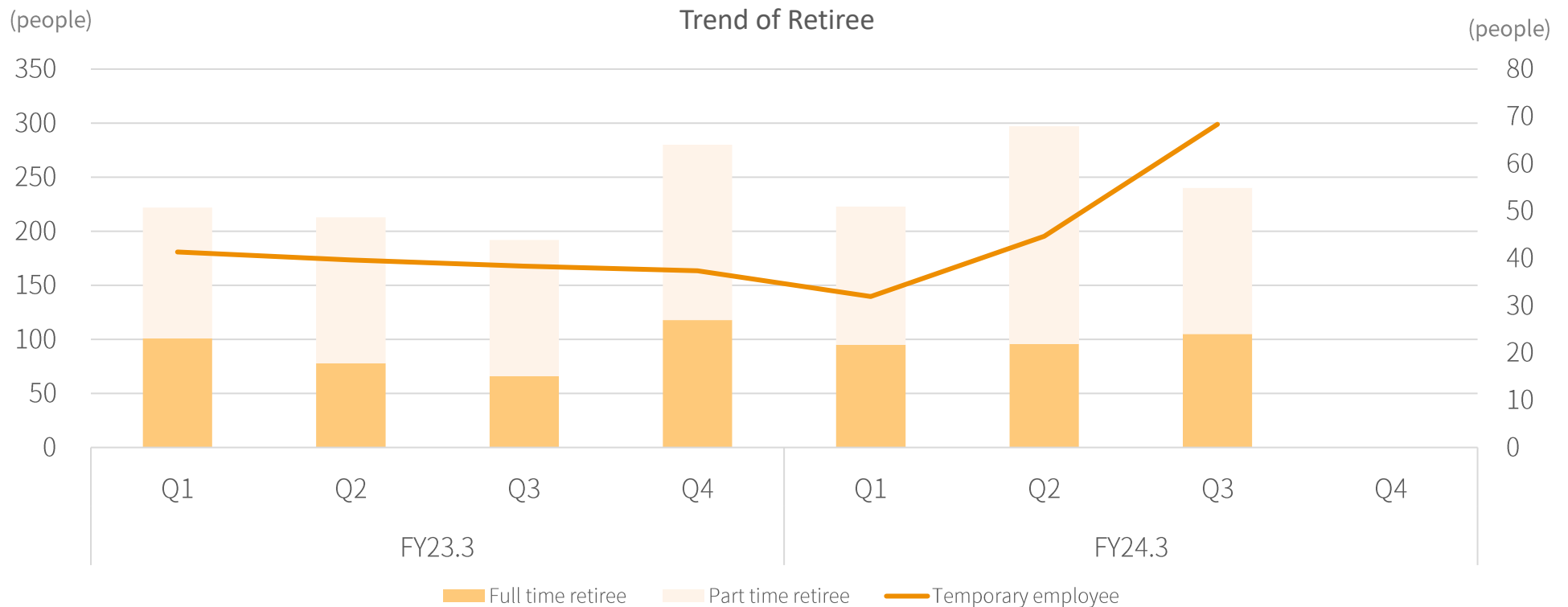
# Factors contributing decreased earnings

## Increase in retirees

- ✓ A sharp increase in retirements after Q2 led to a decrease in the number of occupancy and an increase recruiting cost and temporary staff costs to secure the workforce

### Initiatives

- Promote hiring Specified Skilled Foreign Workers  
In order to avoid unexpected retirees
- Reduce retirement rate by reforming personnel system





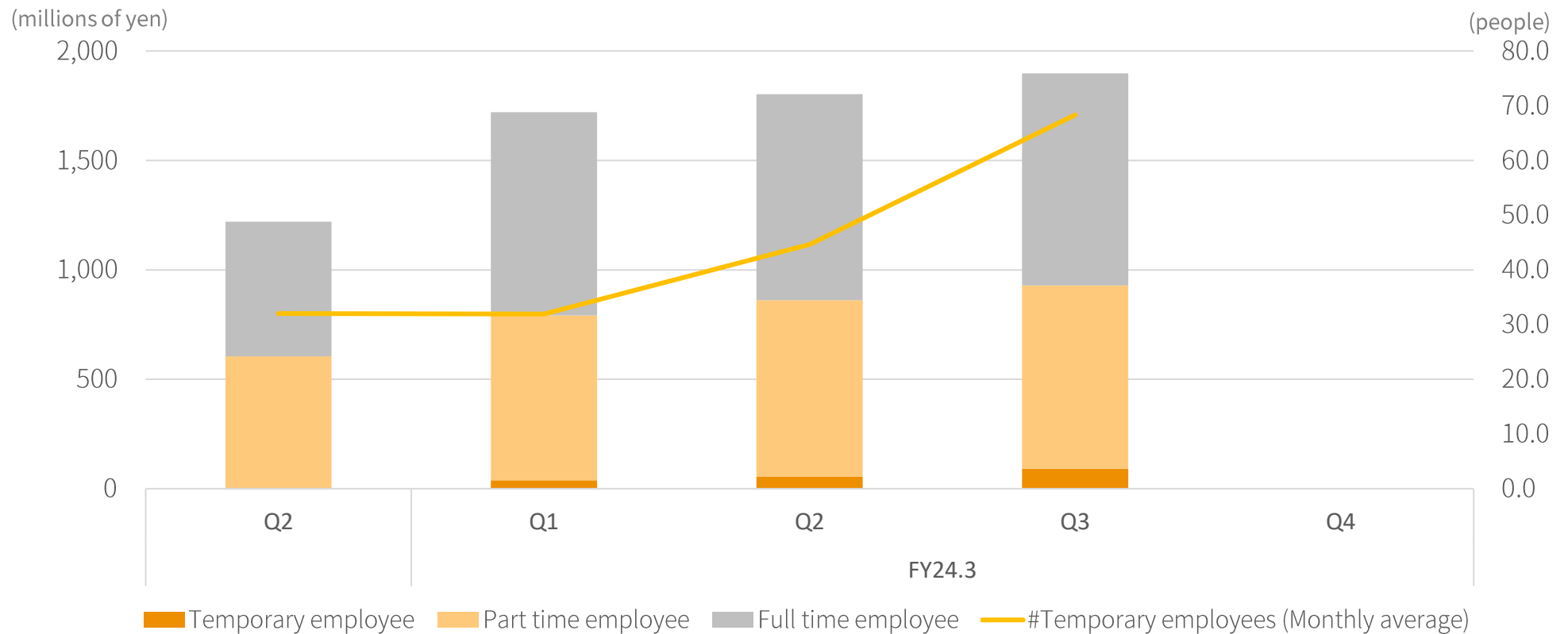
# Factors contributing decreased earnings

## Increase in personnel cost and number of temp staff

- ✓ Economic recovery led to a surge in demand for human resources in other industries, resulting in an exodus of staff. In order to cover staff shortages, temporary staffing increased with costs.

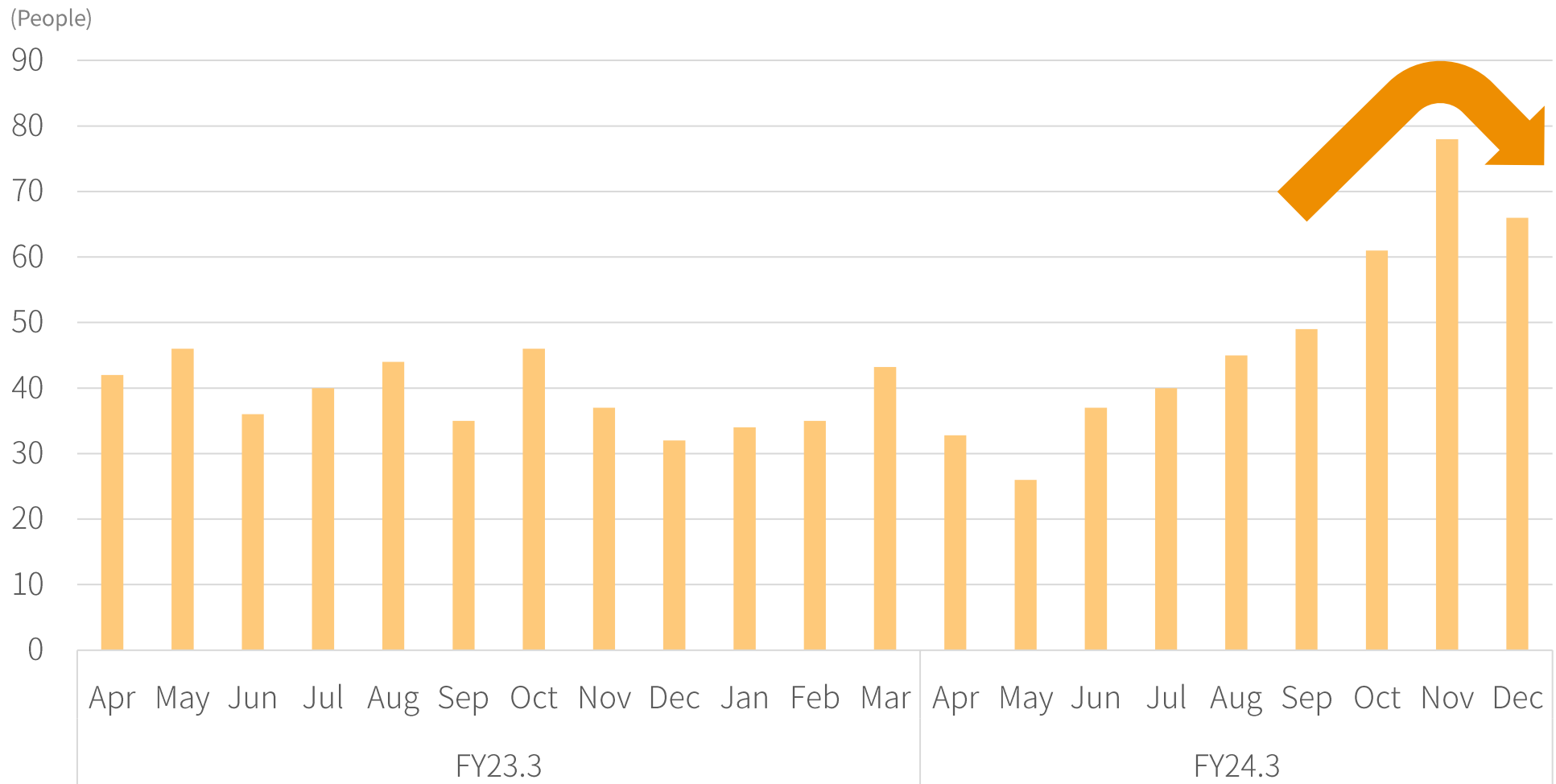
### Initiatives

- Curb new openings
- Digitalization of recruiting process



# Trend of Temporary Workers

- ✓ A surge of retirements in Q2 led to an increase in the number of temporary workers in Q3, but the number of temporary workers has already peaked out due to the hiring of full-time workers





# Factors contributing decreased earnings

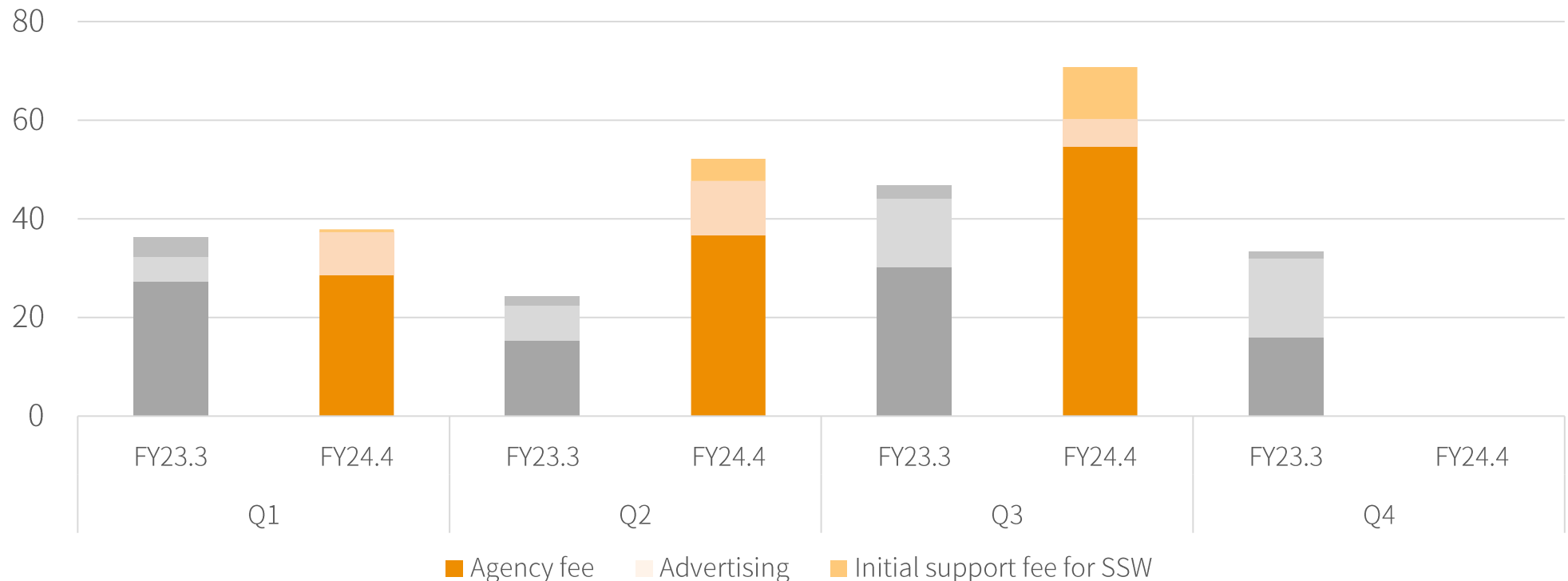
## Hiring Costs

- ✓ With the increase in new openings, continuous recruitment is required. However, recruitment costs have soared with the economic recovery
- ✓ Although initial expenses for actively hiring specific skilled foreign workers have increased, we consider it as an upfront investment for their future integration

### Initiatives

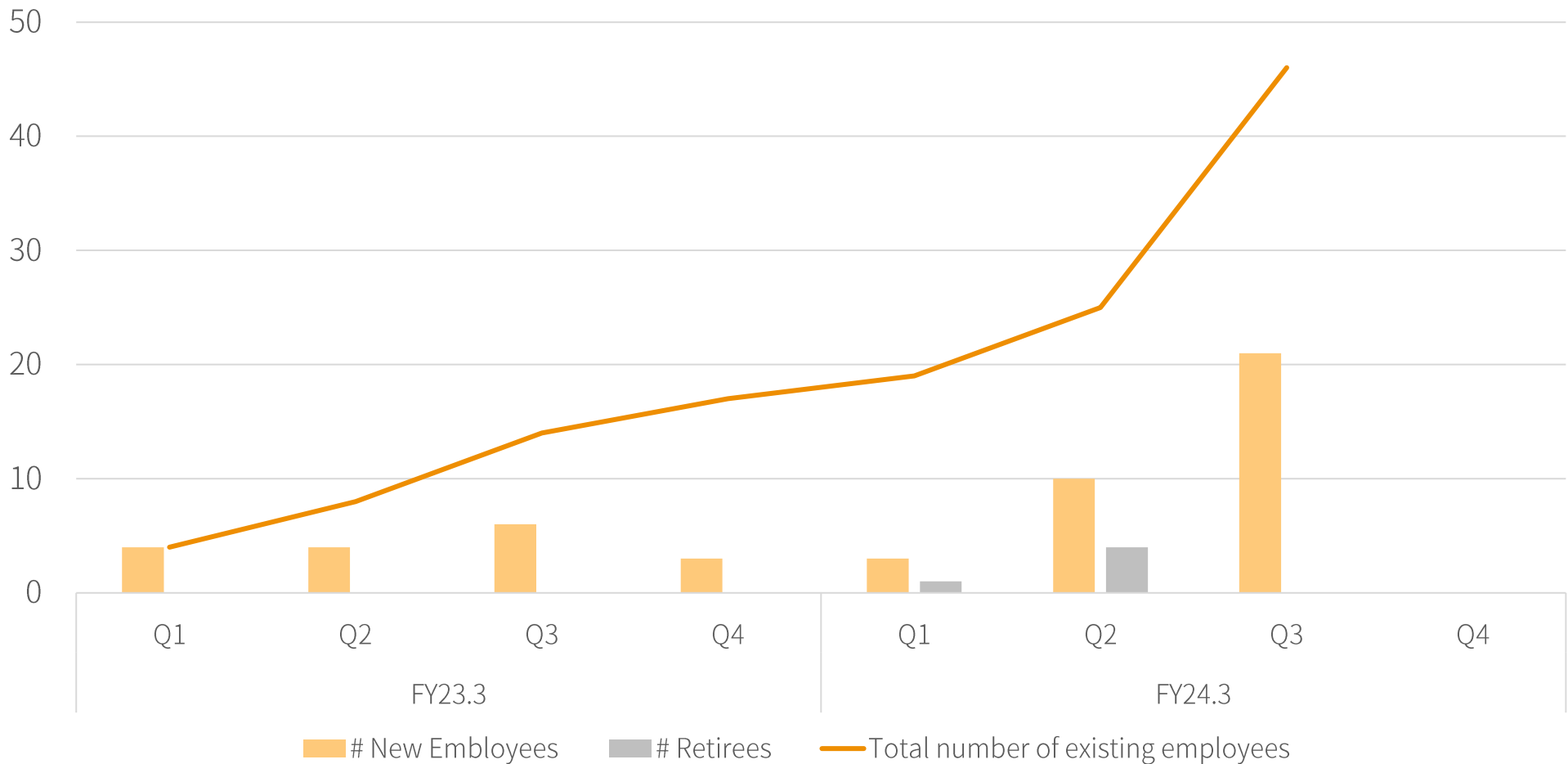
Digitalization of recruiting process

(millions of yen)



# Utilizing Specified Skilled Foreign Workers

- ✓ Active accepting of specified skilled foreign workers
- ✓ Hiring specified skilled foreign workers is cost effective solution in the mid-term because their retention rate is higher than Japanese workers.







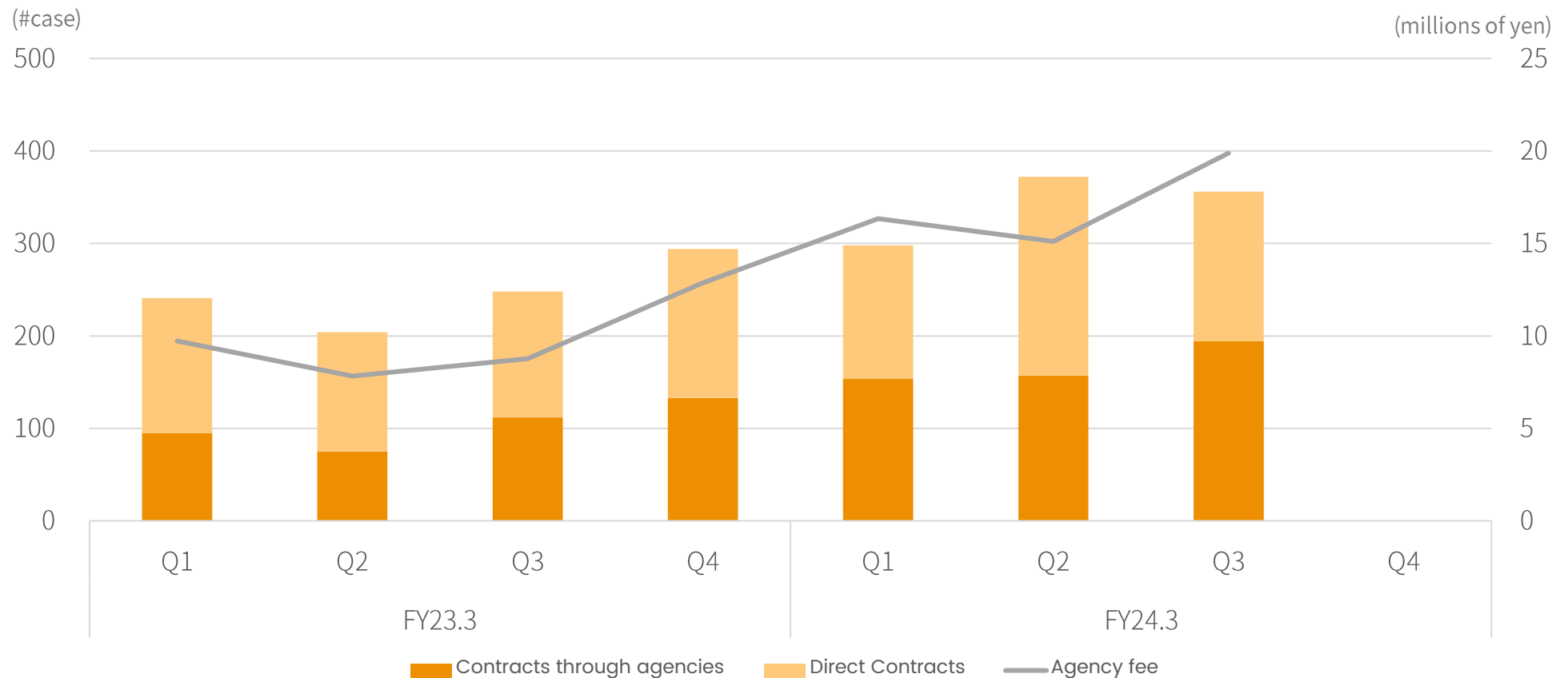
# Factors contributing decreased earnings

## Increased agency fees for the client contract

- ✓ Increased the contracts through agencies due to deactivation of sales activities because of rack of staff.
- ✓ Agency fee per person soared by 6.9% in comparison with FY23.3

### Initiatives

- Expand sales team
- Digitalization of sales process



# Utility Costs

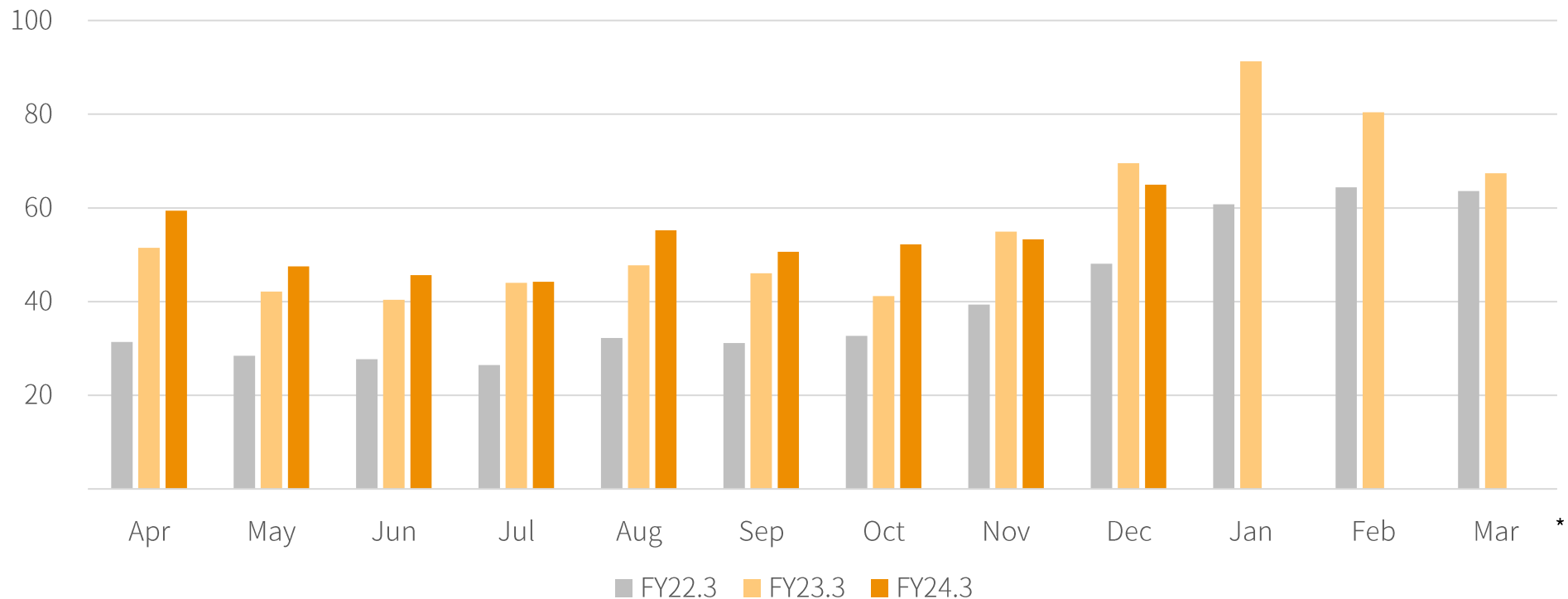
- ✓ Although the budget projected a hike in utilities costs at the same rate as last year, subsidies from Feb 2023 onward slowed the rate of price increase, resulting in a difference of approximately **-200 million JPY** from the budget for 1-Q3
- ✓ After ending the subsidies in May 2024, the price might soar again

## Initiatives

Raising charges in Q1-2 covered a part of the cost increase, but in case of re-soaring will raise charges again.

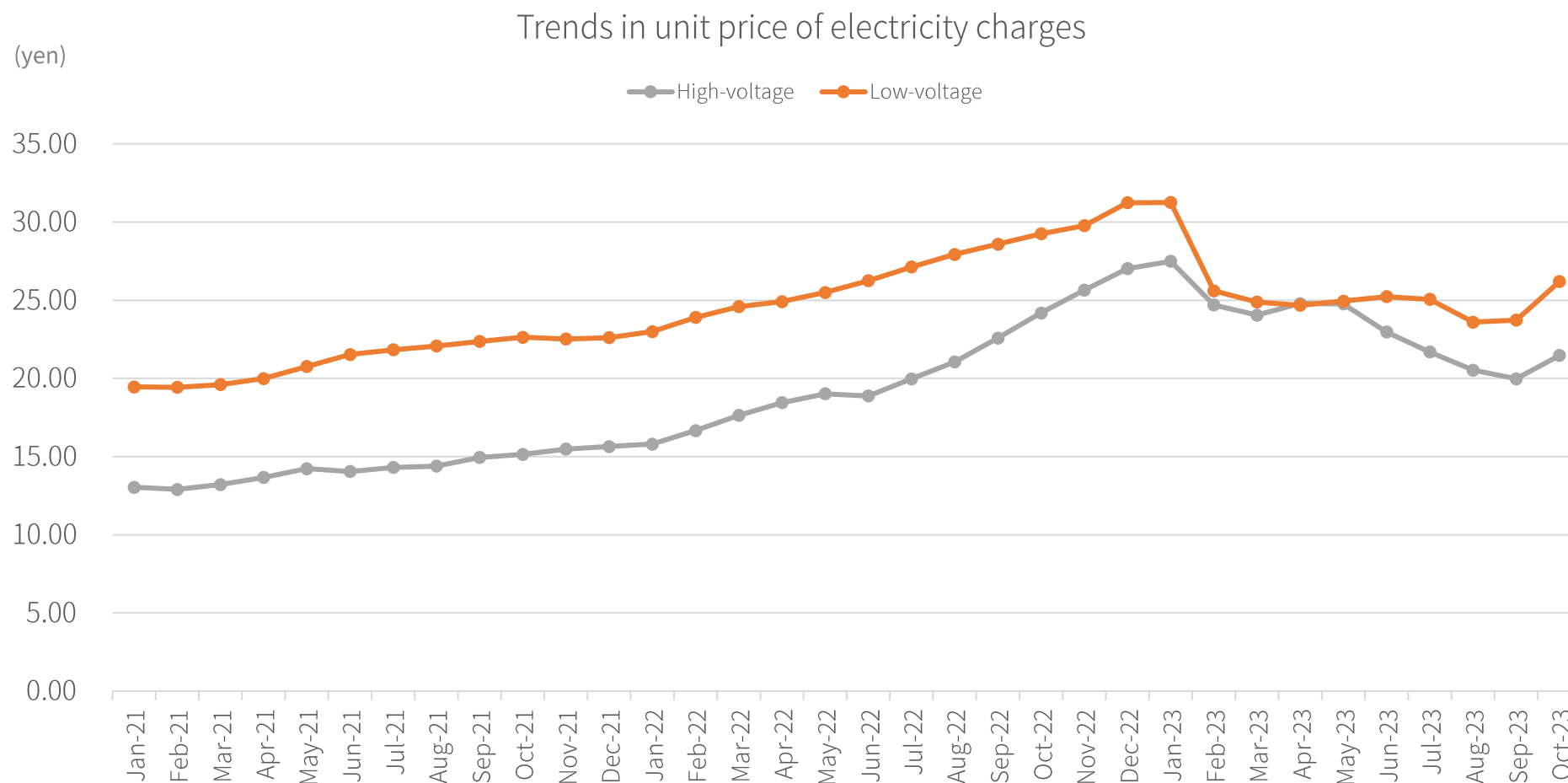
(millions of yen)

Trend of Utility Costs



# Soaring Electricity Charges

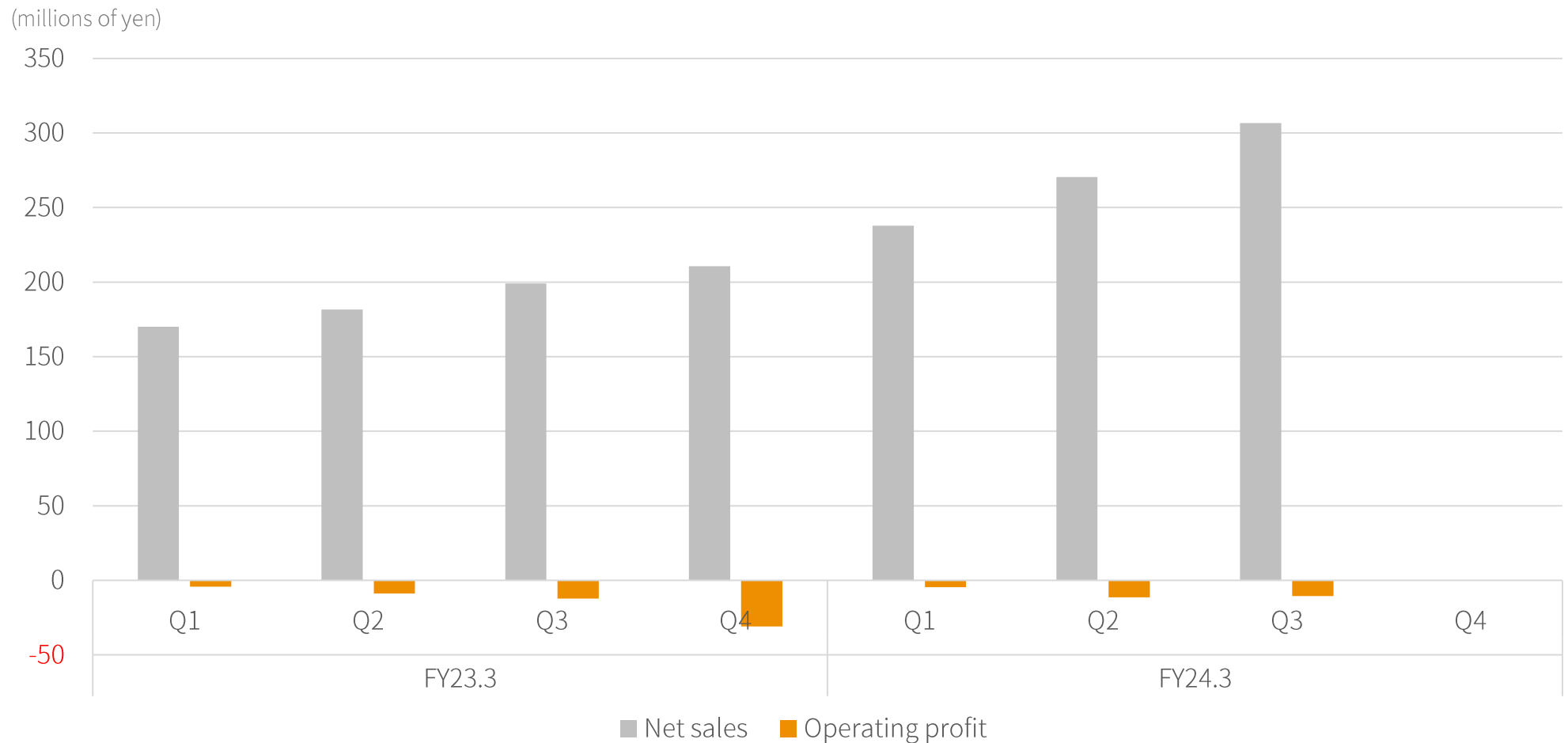
- ✓ After Feb 2023, the unit price has been decreased due to subsidies, but the unit price of high-voltage power charges used at large facilities shows a significantly higher rate of increase
- ✓ Both low-voltage and high-voltage power services are utilized at the facilities owned by the Company



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

# Business status of Challenge Platform

- ✓ The disability support business has been experiencing a negative operating profit. However, we anticipate a turnaround to profitability starting from the fourth quarter onwards.



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# Factors contributing decreased earnings

## Extraordinary loss

### ✓ Investment Securities Impairment Loss

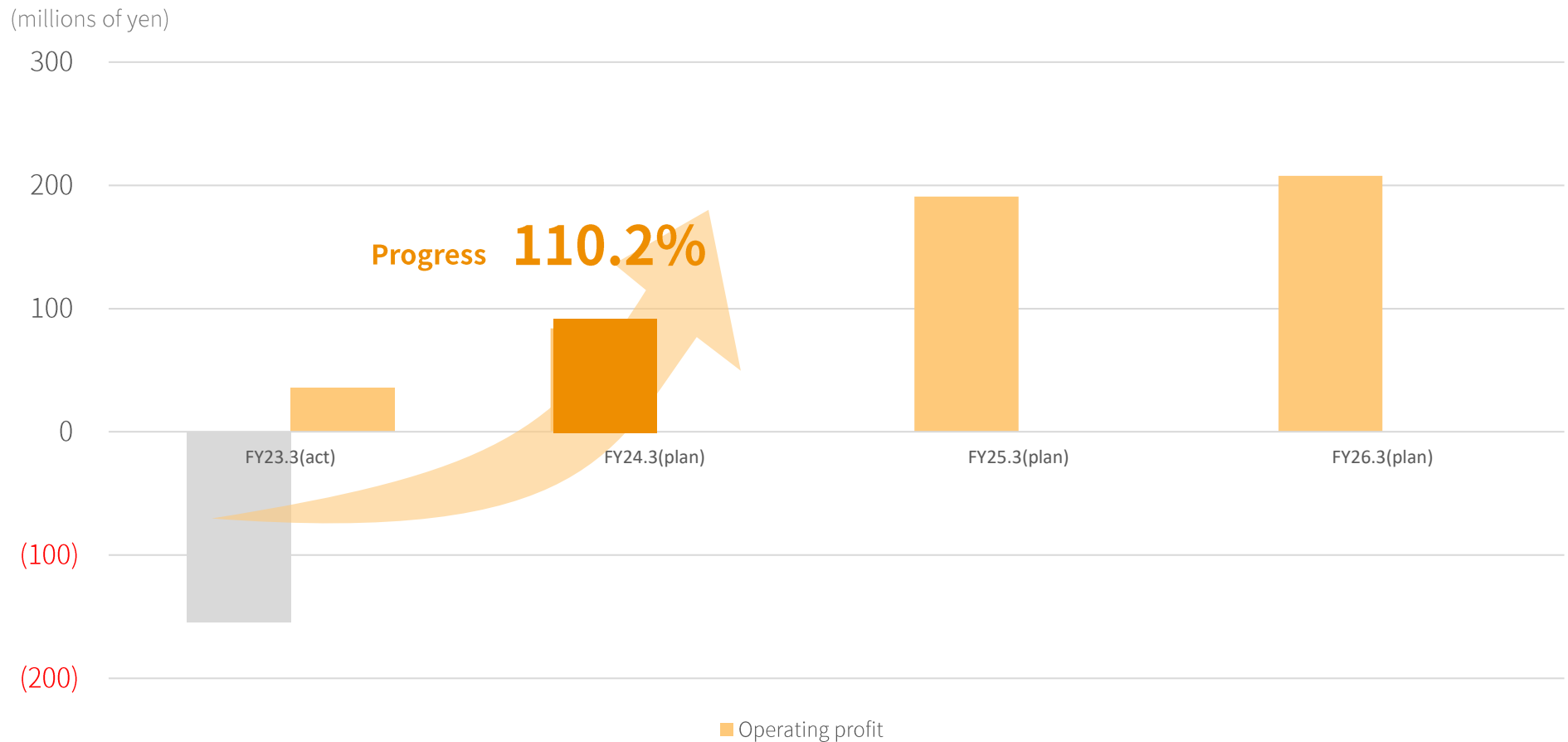
In October 2022, we made an investment in a startup company that develops AI image analysis technology for detecting and predicting wandering, falls, and other incidents, resulting in an impairment loss of \$200,000 (approximately 28 million yen). This company utilizes AI-based image analysis technology to detect and prevent incidents such as falls and wandering, supporting caregivers in taking appropriate measures. They offer a service called AI Care Management, which enables consistent monitoring from care assessments to daily monitoring of conditions, as well as notification and recording of incidents. Accidents such as falls involving elderly residents in care facilities pose a high risk of severity, significantly affecting subsequent health and quality of life, making it a high-priority issue for us. While we recognized an impairment loss for this fiscal period, we will continue to collaborate with the company to improve their technology and address challenges

### ✓ Change in Amortization Period for Goodwill

Regarding Eco Company, acquired in April 2023, we initially expected a goodwill amortization period of 13 years. However, following discussions with our auditing firm, we shortened the period to 11 years, resulting in additional amortization of 4,763 thousand yen on a quarterly basis

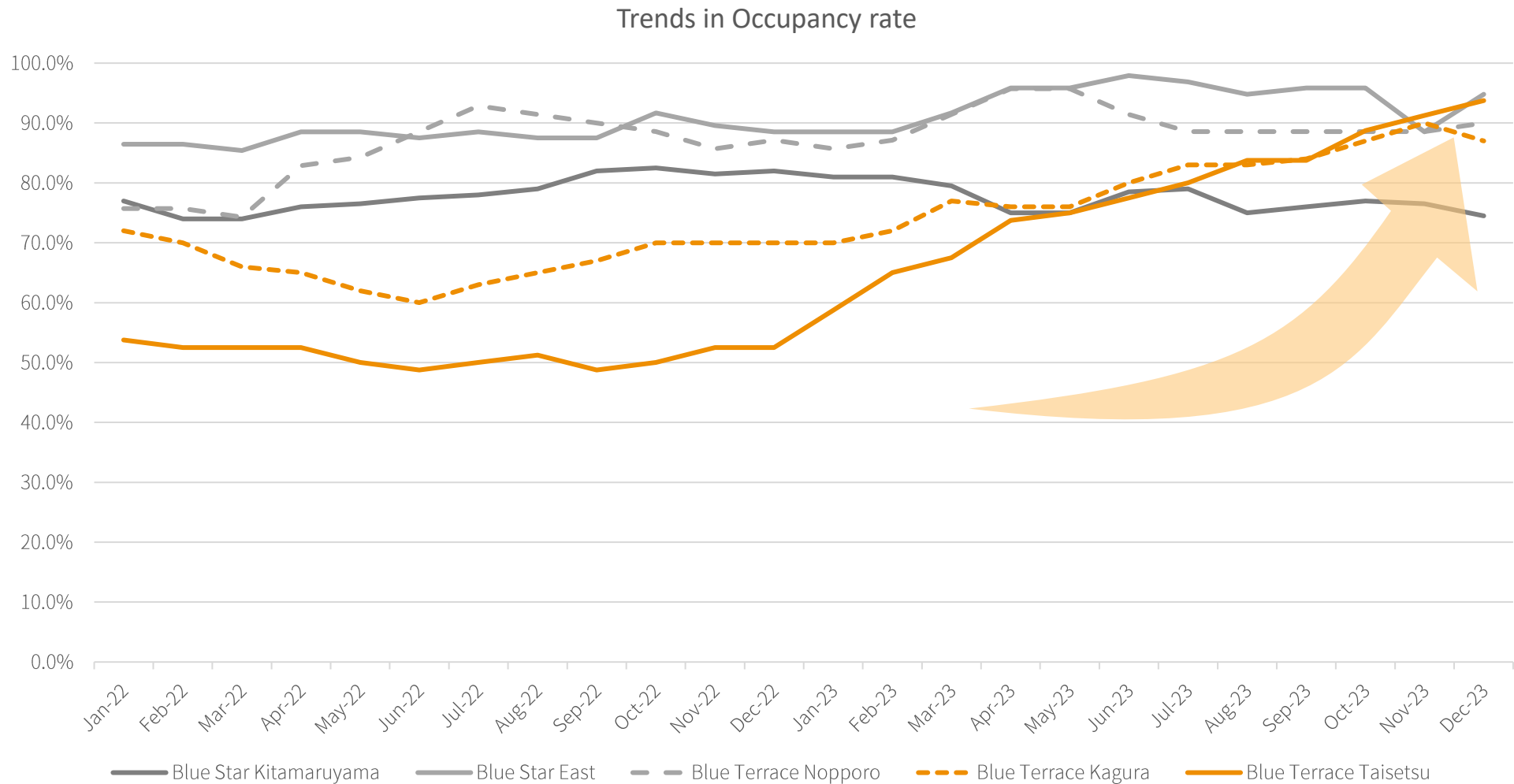
# Increasing in ordinary profit of Blue Care, Ltd.

- ✓ The occupancy rate has been improving rapidly, recovering faster than planned for the current term. Already achieved 110.2% of this year's plan as of the end of Q3



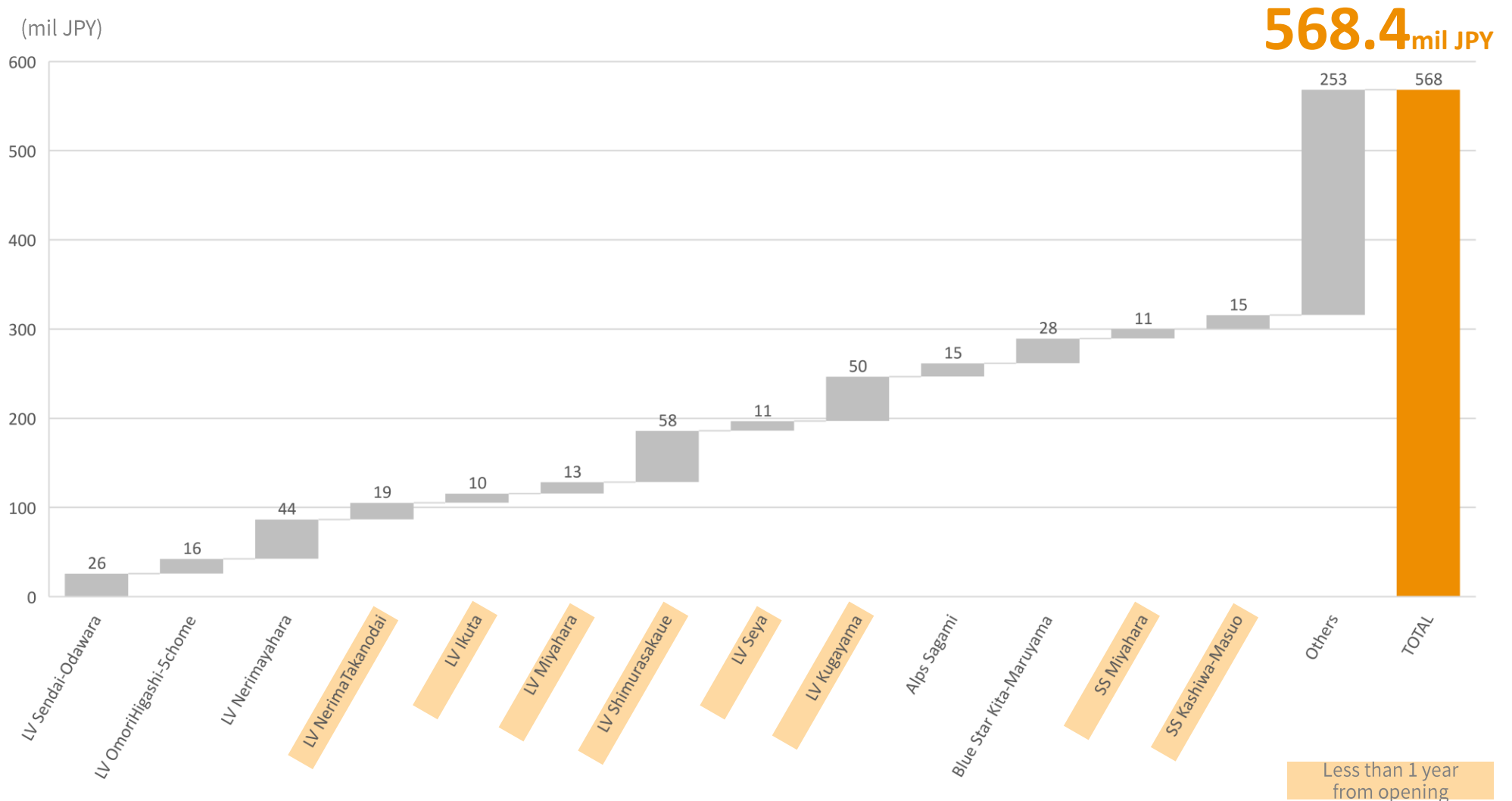
# Improvement of Occupancy Rate of Blue Care, Ltd.

- ✓ Improving in Blue Terrace Kagura and Blue Terrace Taisetsu contributed to raise the operating profit
- ✓ Drop down of occupancy rate of Kitamaruyama in Dec due to past-away and leaving, but already on recovery



# Potential Operating Profit (Quarterly)

We may even achieve earnings of approx. 568.4 million yen on a quarterly basis, as the occupancy rate of newly opened facilities is expected to improve, among other positive factors







# Review of Operations

# Summary of Business in Q3

## 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 were completed in Q3
- Confirmed to open new 1 facility and 2 facilities of succession in Q4 to achieve the business plan
- QoQ net sales increased by 19.9%
- 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 48.8%
- Development of 3 group homes were completed in Q2
- Plan to open 1 facility in Q4, meet the annual plan

## Childcare

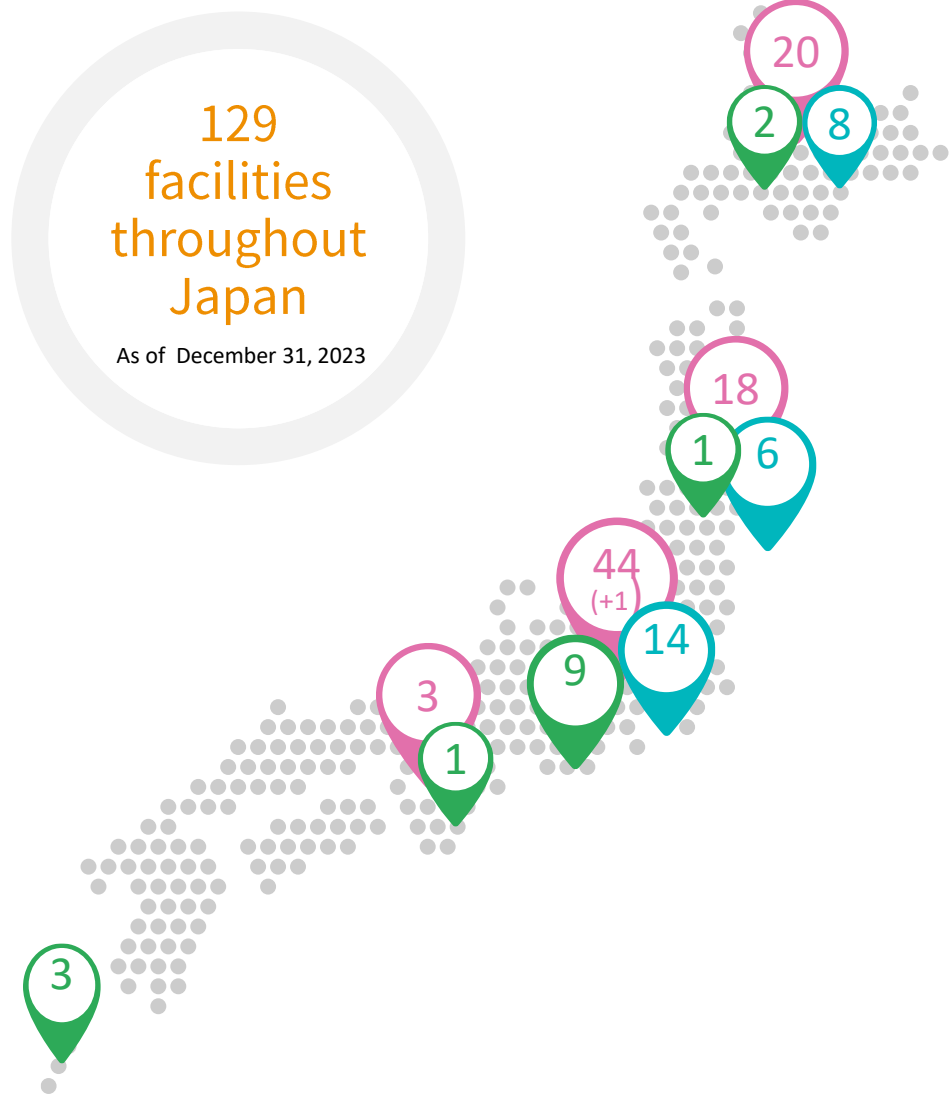
Promote establishment of approved childcare facilities

### **Focus on operations in selected area of high demand**

- Occupancy rate has been improved
- 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 Dec 2023  
(Figures in parentheses indicate the increase in Q3)




 **Elderly care**

Residential care facilities, etc.	40 (+1)
Group homes	45 (0)

 **Disabilities support**

Type B working support facilities	9 (0)
Group homes	19 (0)

 **Childcare**

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



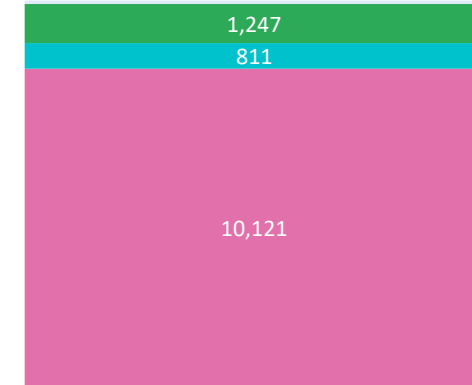
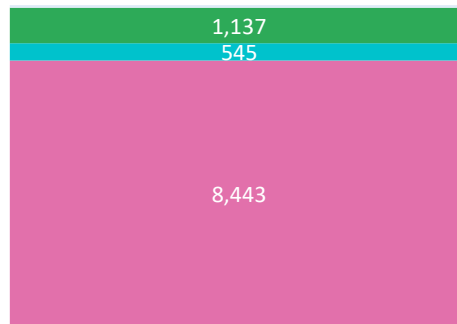
# Trends in Net Sales by Business Domain

■ Elderly Care ■ Disabilities Support ■ Chidlcare ■ Others

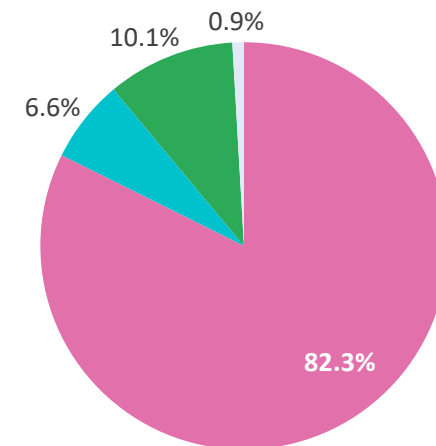
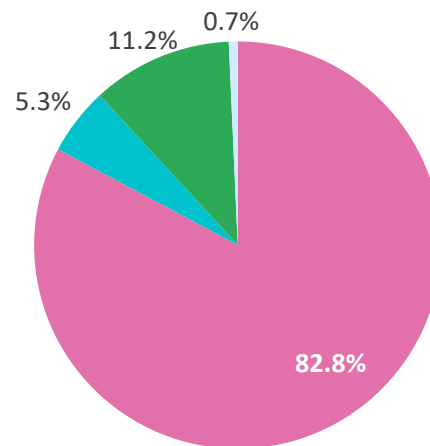
FY23.3 Q3

FY24.3 Q3

Net Sales  
(millions of Yen)



Composition  
ratio

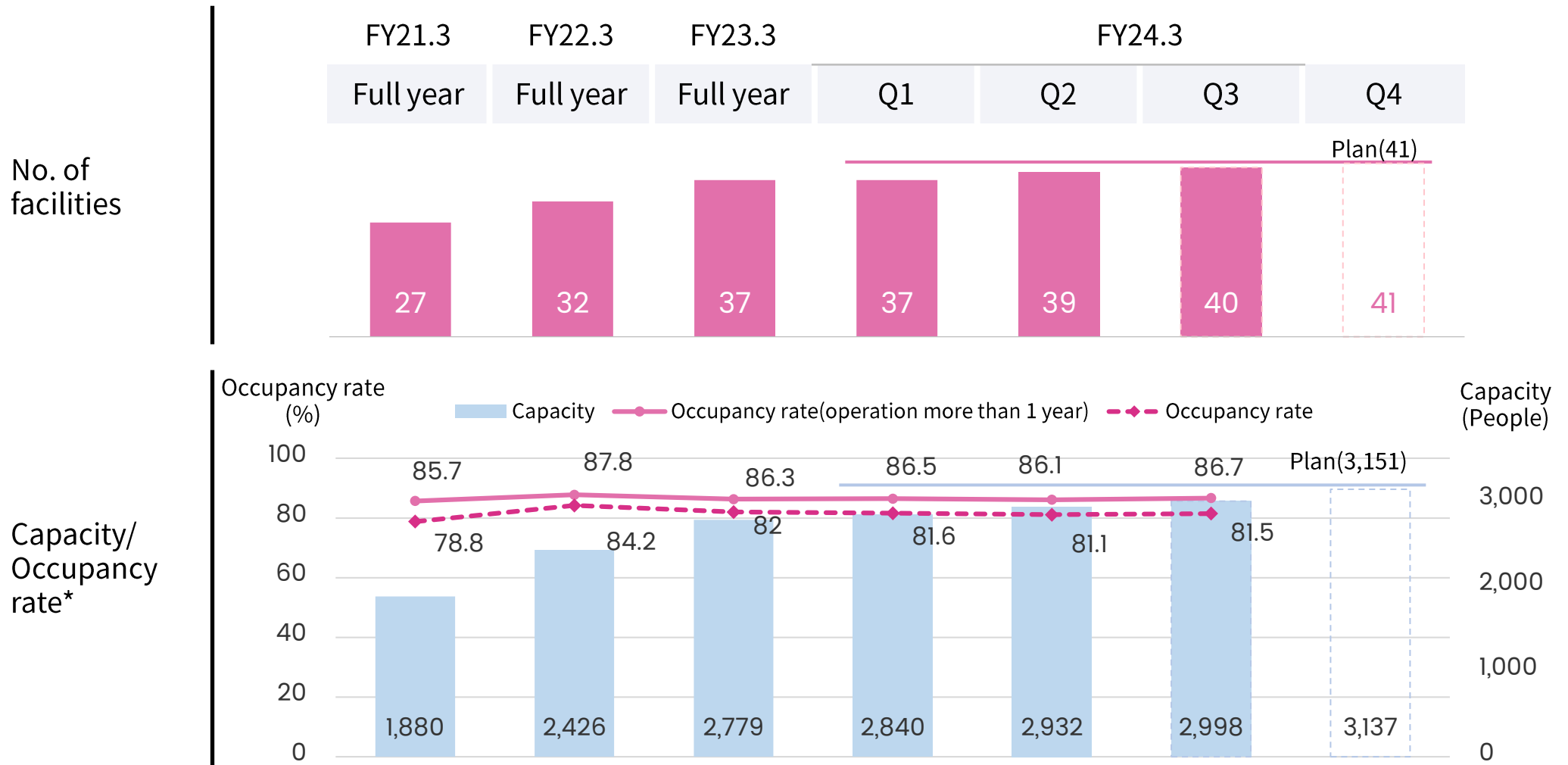




# Number of Facilities, Their Capacity and Occupancy Rate

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 Q4 are confirmed number of development ( as of Feb 1, 2024)

\*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.)

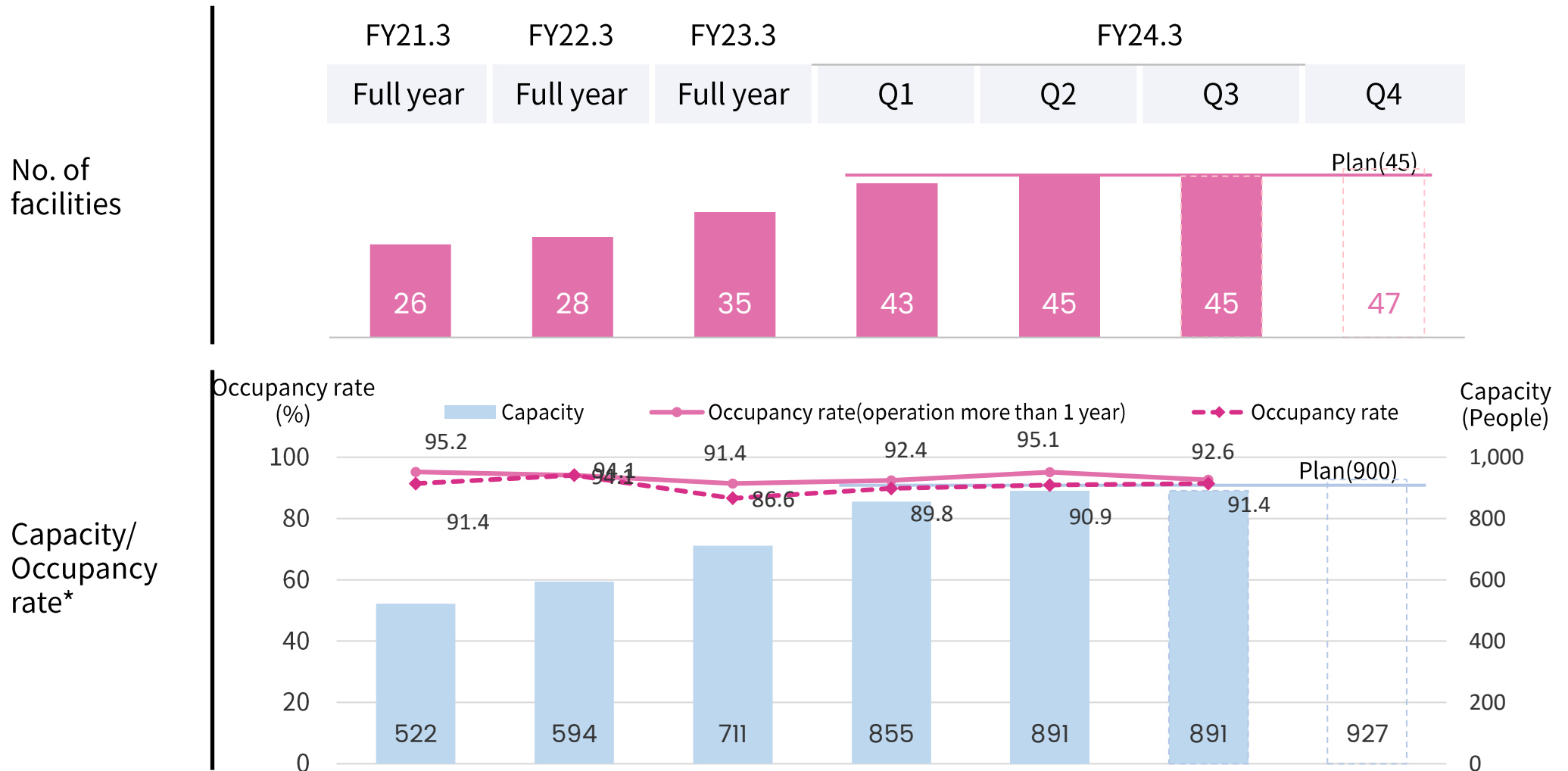
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



# Number of Facilities, Their Capacity and Occupancy Rate

Elderly care: Group homes

- ✓ Will take over two group homes in Q4
- ✓ Occupancy rates including new facilities opened within 1 year are going robust



\*Figures for after Q4 are confirmed number of development ( as of Feb 1, 2024)

\*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.)

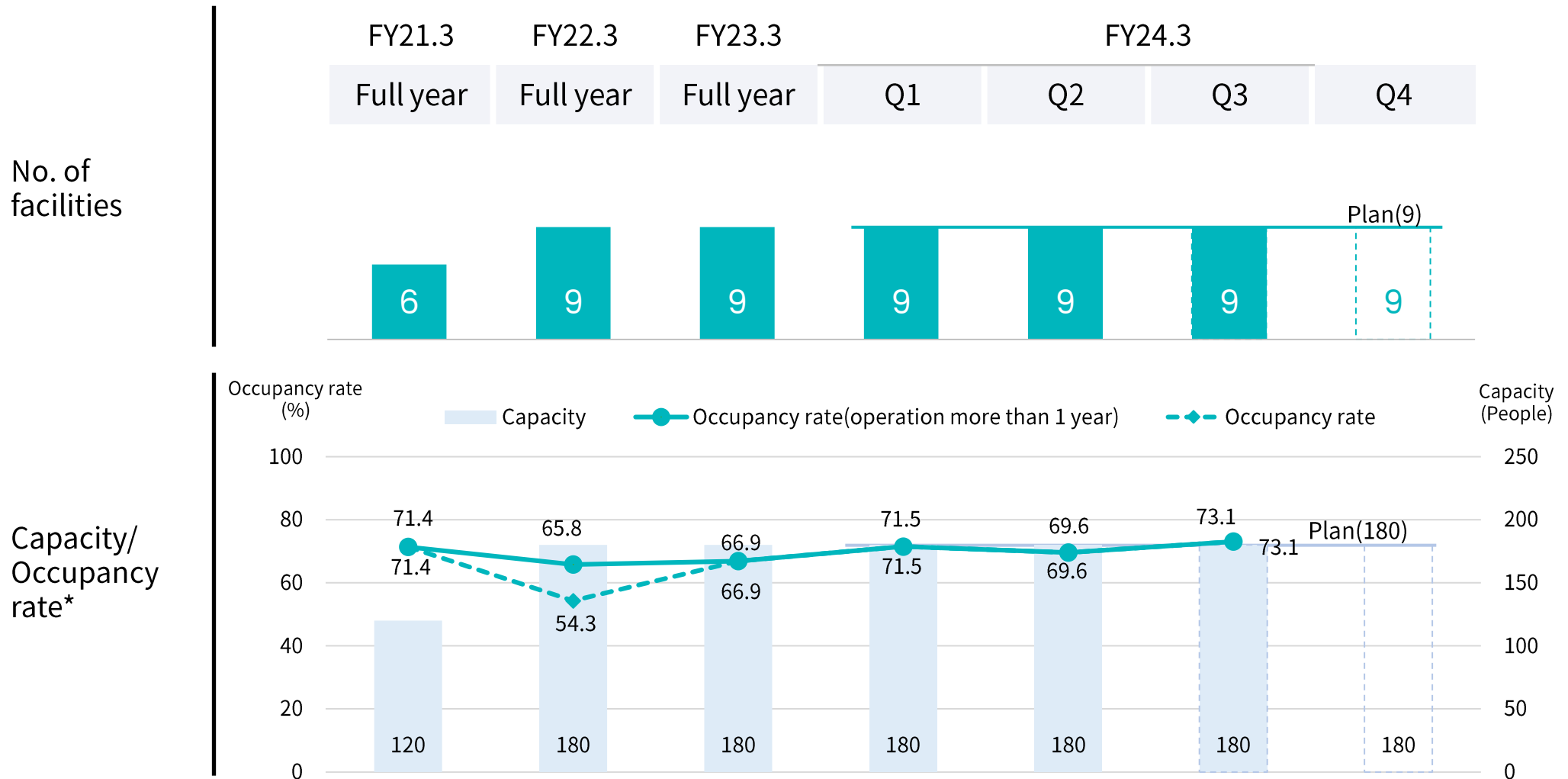
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



# 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 Q4 are confirmed number of development ( as of Feb 1, 2024)

\*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.)

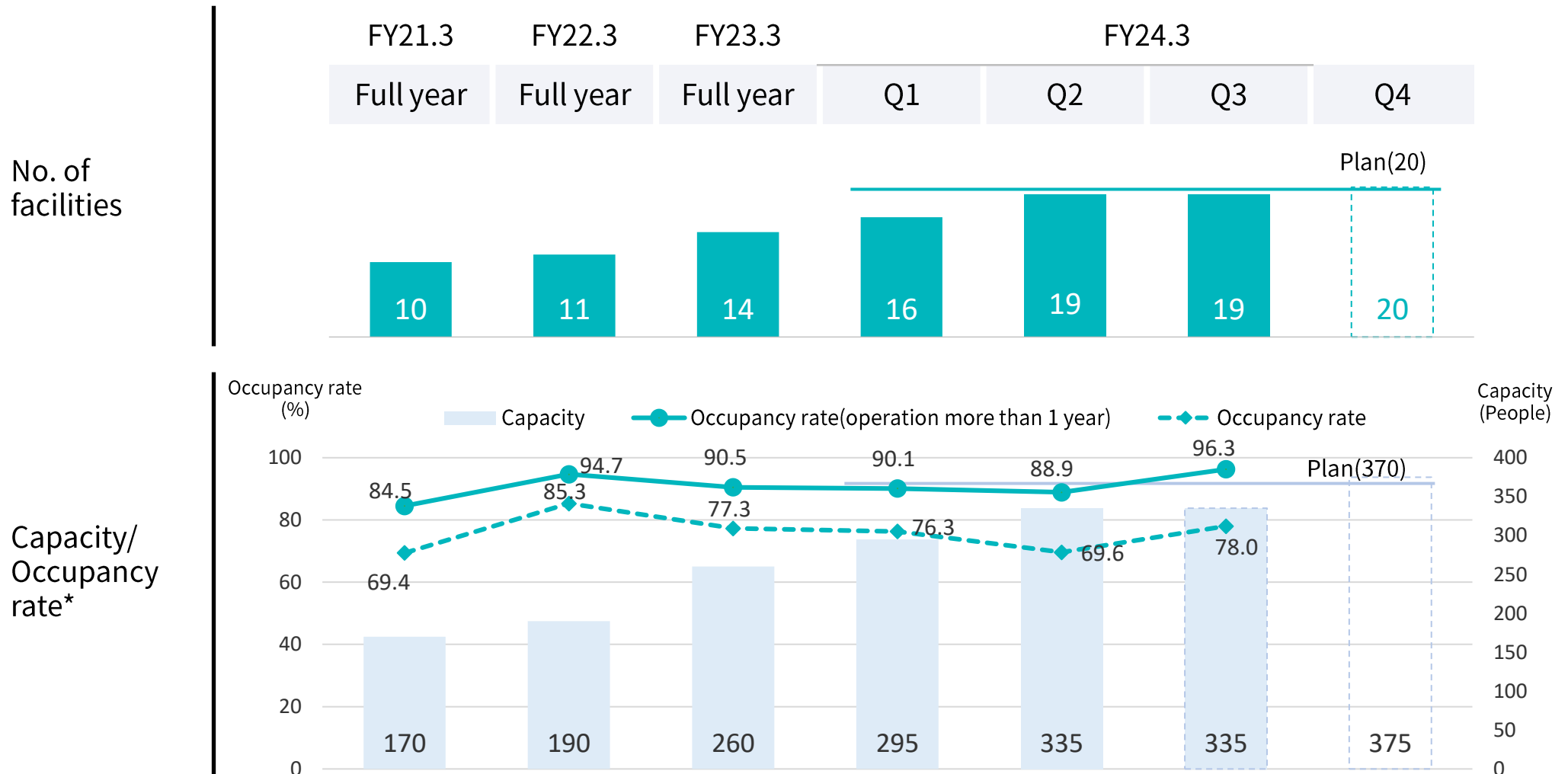
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



# 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 Q4 are confirmed number of development ( as of Feb 1, 2024)

\*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.)

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

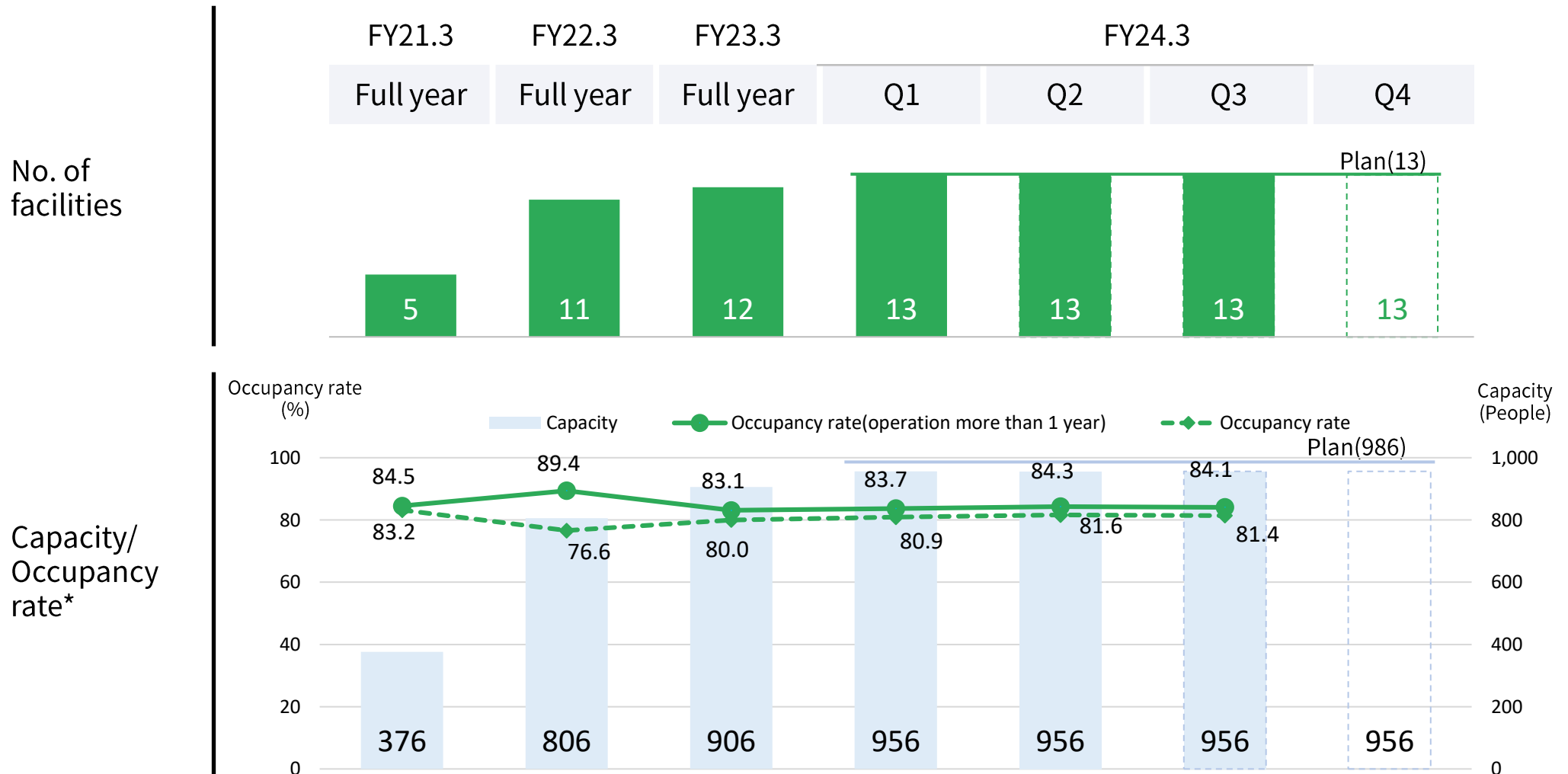




# Number of Facilities, Their Capacity and Occupancy Rate

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 Q4 are confirmed number of development ( as of Feb 1, 2024)

\*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.)

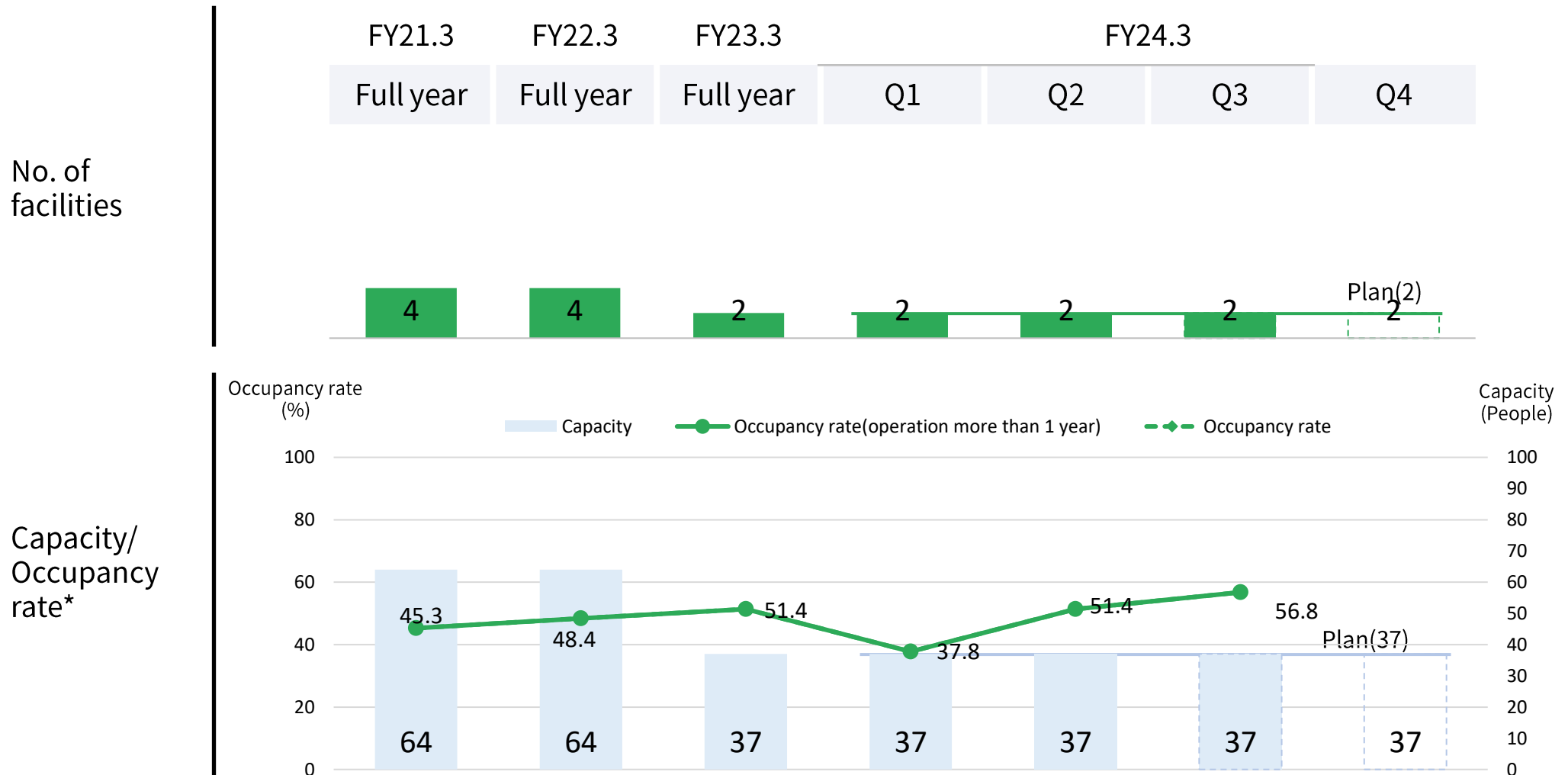
$$\text{Occupancy rate} = \frac{\text{Sum of residents of each facility at end of each month}}{\text{Sum of capacity of each facility}}$$



# 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 Q4 are confirmed number of development ( as of Feb 1, 2024)

\*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.)

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



# Development Status and Plans for FY24.3 and Thereafter

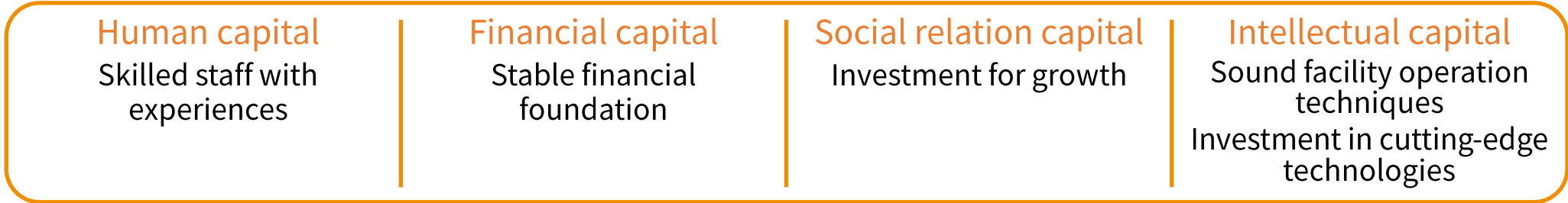
Already Opened

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	Livrary Shimura Sakau	Itabashi Ward, Tokyo	May 2023	93	Assisted living residence
	Residential care	Livrary Sendai Odawara	Sendai City, Miyagi	May 2023	92	Residential elderly care
	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	Livrary Seya	Yokohama City, Kanagawa	July 2023	61	Residential elderly care
	Residential care	Livrary Kugayama	Suginami Ward, Tokyo	October 2023	66	Residential elderly care
	Residential care	Livrary Kita-Kashiwa	Kashiwa City, Chiba	March 2024	71	Serviced Residential care
	Group homes	Livrary Yokohama Maruyama	Yokohama City, Kanagawa	April 2024	27	Group home with dementia care
	Residential care	Livrary Asaka	Niiza city, Saitama	June 2024	68	Group home with dementia care
	Group homes	Livrary Kobe-Maya	Kobe City, Hyogo	June 2024	27	Group home with dementia care
	Residential care	Livrary logi	Suginami Ward, Tokyo	July 2024	71	Residential elderly care
	Residential care	Livrary Kamihongo	Matsudo city, Chiba	October 2024	70	Serviced residential care
	Residential care	Livrary Setagaya Fukasawa	Setagaya ward, Tokyo	April 2025	65	Serviced residential care
Residential care	Livrary Simousa Nakayama	Ichikawa city, Chiba	August 2025	71	Serviced residential care	
Disabilities Support	Group homes, etc.	Sunny Spot Fukumuro	Sendai City, Miyagi	April 2023	10	For Disabled
	Group homes, etc.	Sunny Spot Sagamihara Unomori I	Sagamihara City, Kanagawa	June 2023	20	For Disabled
	Group homes, etc.	Sunny Spot Miyahara	Saitama City, Saitama	July 2023	20	For Disabled
	Group homes, etc.	Sunny Spot Sagamihara Unomori II	Sagamihara City, Kanagawa	September 2023	20	For Disabled
	Group homes, etc.	Sunny Sport Kita-Masuo	Kashiwa City, Chiba	September 2023	20	For Disabled
	Group homes, etc.	Sunny Spot Hashimoto I	Sagamihara City, Kanagawa	March 2024	20	For Disabled
	Group homes, etc.	Sunny Spot Kita-Kashiwa	Kashiwa City, Chiba	March 2024	20	For Disabled
	Group homes, etc.	Sunny Spot Fuchinobe 3 I	Sagamihara City, Kanagawa	September-24	20	For Disabled
	Group homes, etc.	Sunny Spot Kamihongo	Matsudo city, Chiba	October 2024	20	For Disabled
	Group homes, etc.	Sunny Spot Shimousa Nakayama	Ichikawa city, Chiba	March-25	20	For Disabled
	Group homes, etc.	Sunny Spot Hashimoto II	Sagamihara City, Kanagawa	March-25	20	For Disabled
Group homes, etc.	Sunny Spot Fuchinobe 3 II	Sagamihara City, Kanagawa	September-25	20	For Disabled	
Childcare	Approved childcare facilities	Campus Nakano Childcare	Nakano Ward, Tokyo	April 2023	70	Approved childcare facilities



# 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

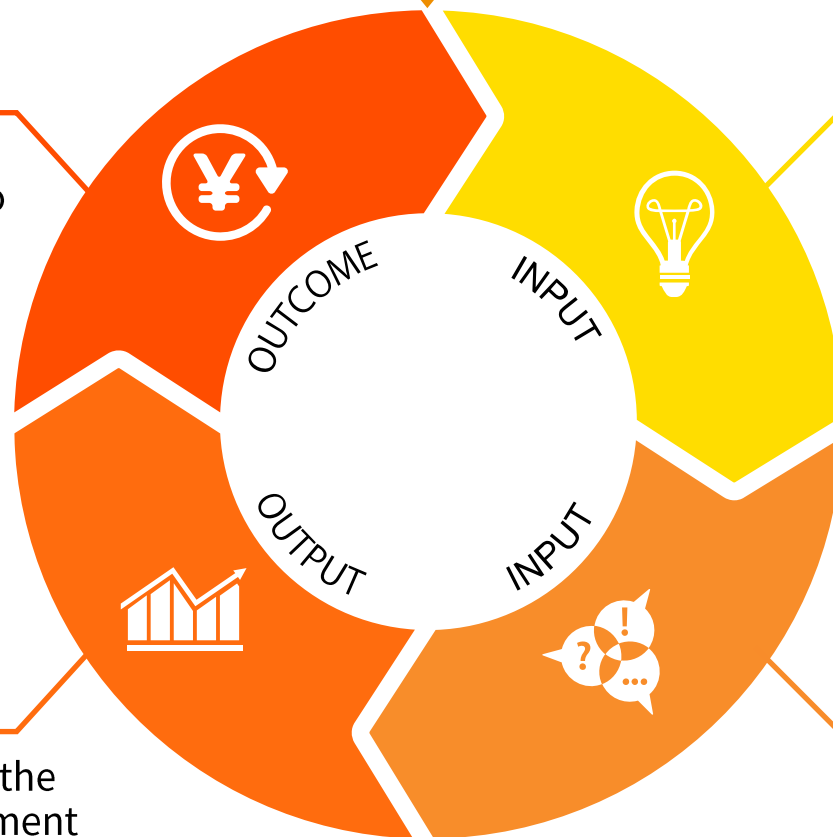
Identify issues for which we can contribute as a private-sector company in establishing a foundation for a sustainable social security system.

## 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

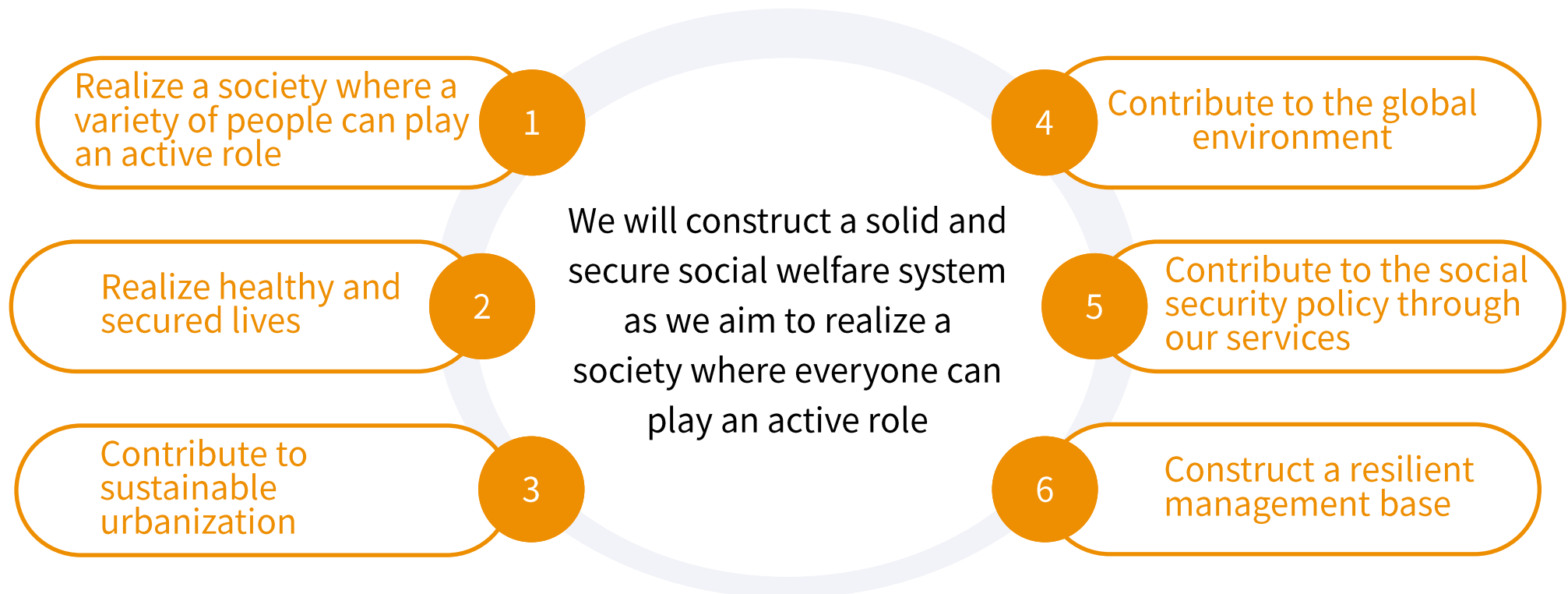


# Sustainability Initiatives

“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



# Company Profile





# Company Profile

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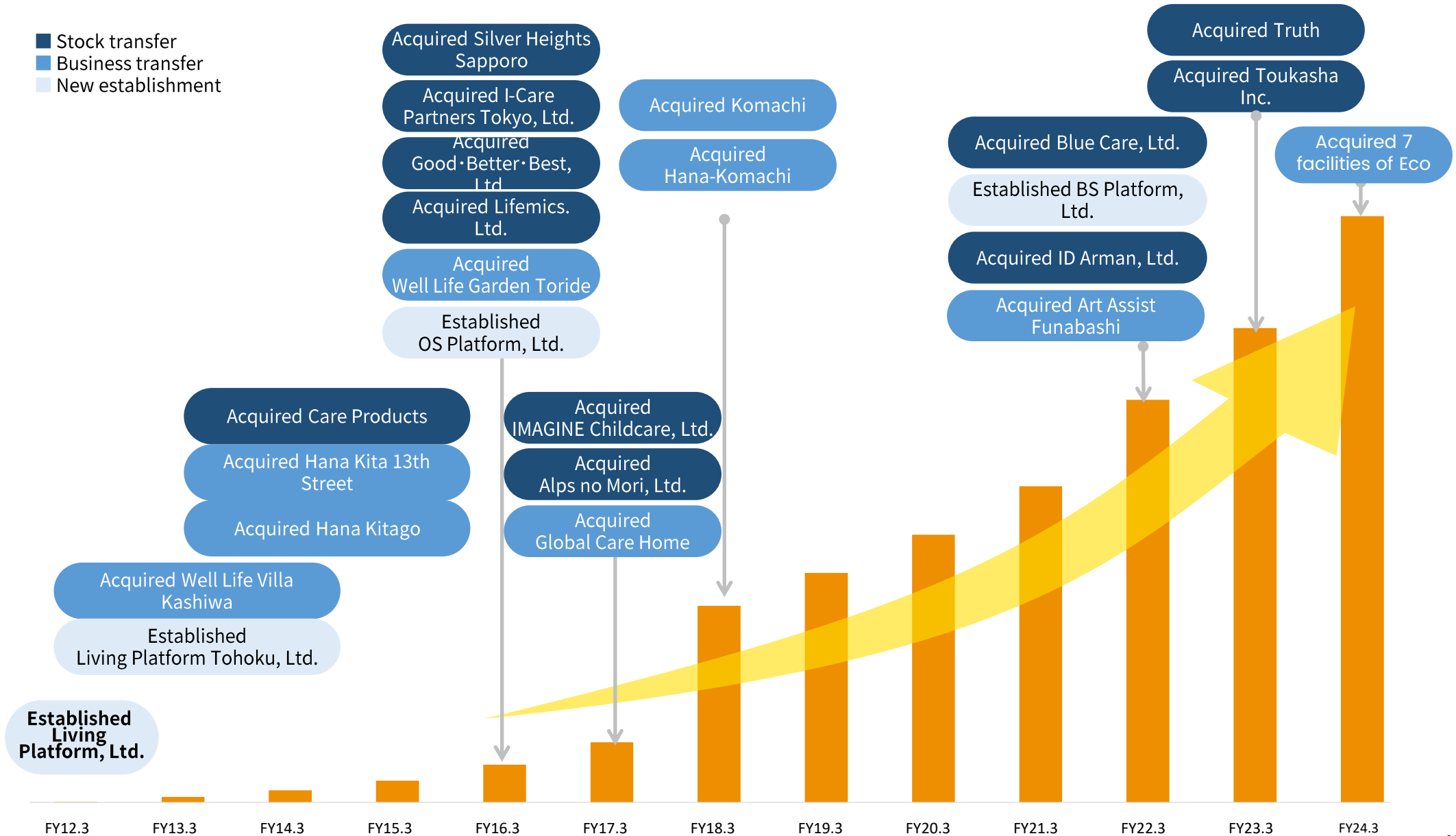
<b>Name</b>	Living Platform, Ltd.	
<b>Officers</b>	CEO Board Director Board Director Outside Board Director Outside Board Director Outside Board Director Auditor Outside Auditor Outside Auditor	Hirofumi KANEKO Ryusuke HAYASHI Shinichi YANAGI Hiroaki TANAKA, attorney Kenji KAWAE, certified public accountant Yoshiaki HIRAO Mitsuhiro GOTOH, certified public accountant Hidetsugu KATAKURA, attorney Rina SUMINO, certified public accountant
<b>Established</b>	June 28, 2011	
<b>Listed</b>	March 17, 2020 (Tokyo Stock Exchange Mothers market (currently Growth market)) Securities code: 7091	
<b>Number of Employees</b>	2,809 (including part-time workers)	
<b>Group Companies</b>	Silver Heights Sapporo OS Platform Nursery Platform Truth	Living Platform Care Challenge Platform BS Platform Blue Care ID Arman

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(as of January 30, 2024)

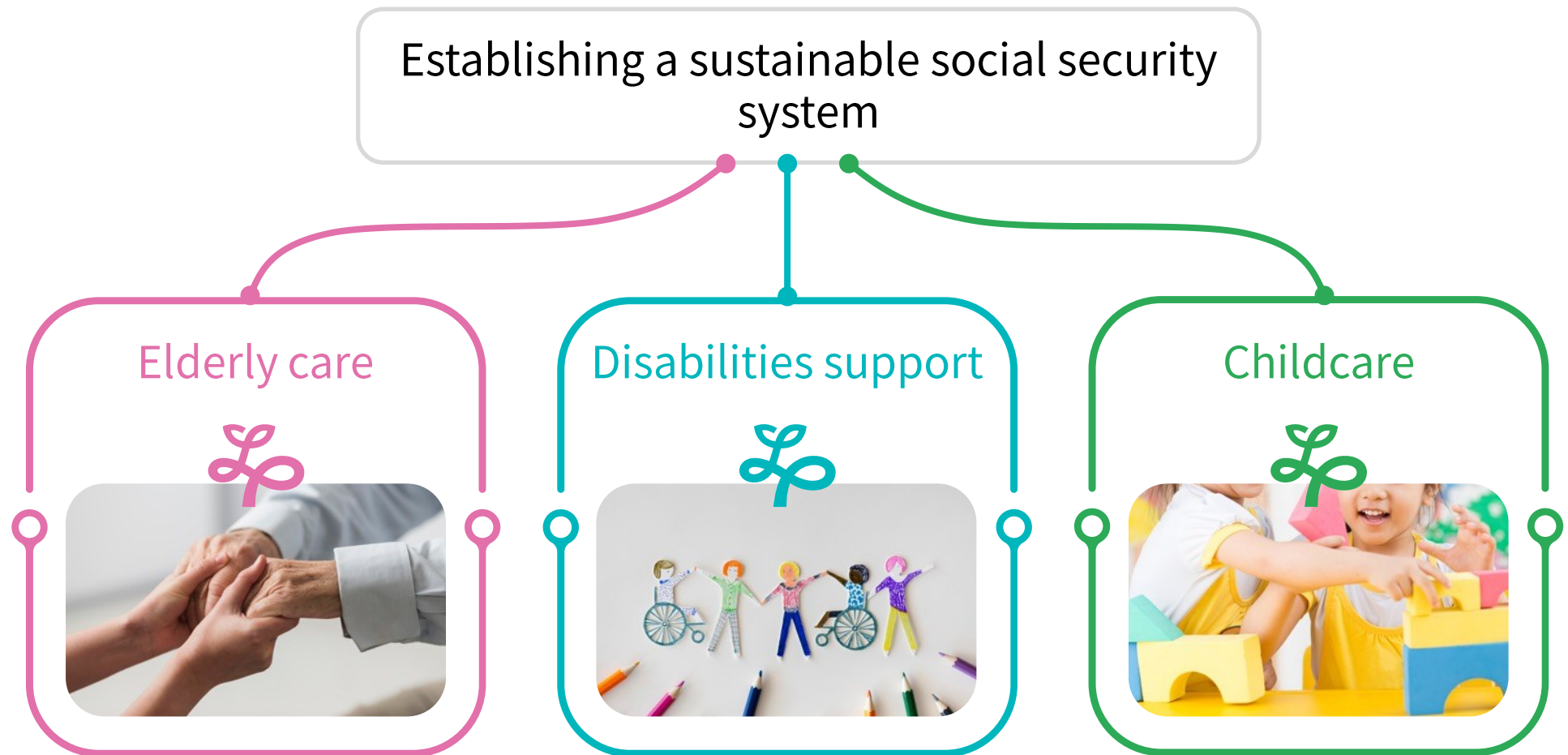
# Expansion through Proactive M&As

✓ 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\*<sup>1</sup>**  
Others

### Home care\*<sup>2</sup>

**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.

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