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To All :

May 8, 2026

Company Name : FOOD & LIFE COMPANIES LTD.  
Representative : Masahiro Yamamoto, President & CEO  
Securities Code : 3563, Prime Market of the Tokyo Stock Exchange  
Contact : Takeshi Yoshida, Corporate Officer  
Tel 06-6368-1001

**Notice Regarding Stock Split,**  
**Partial Amendments to the Articles of Incorporation and**  
**the Changes to Shareholder Benefits Program, in Connection with the Stock Split**

FOOD & LIFE COMPANIES LTD. (the “Company” or “F&LC”) hereby announces that the Board of Directors held on May 8, 2026 resolved to conduct a Stock Split, to partially amend the Articles of Incorporation and to revise the shareholder benefits program in connection with the stock split, as detailed below.

## 1. Stock Split

### (1) Purpose of the Stock Split

We aim to improve market accessibility and stock liquidity by reducing the minimum investment per trading unit (100 shares). This initiative is geared toward cultivating a more diverse and expansive shareholder community.

### (2) Overview of the Stock Split

#### a) Method of the Stock Split

The shares will be split at a ratio of two shares for every one share held by shareholders listed or recorded in the final shareholder registry as of June 30, 2026.

#### b) The Number of Shares To Be Issued as a Result of the Stock Split

Total Number of Outstanding Shares Before the Stock Split	116,069,184 shares
Number of Shares to be Issued as a Result of the Stock Split	116,069,184 shares
Total Number of Outstanding Shares After the Stock Split	232,138,368 shares
Total Number of Authorized Shares After the Stock Split	872,000,000 shares

[Note] The above number of shares is based on the total number of issued shares as of the end of the FY26/9 interim period.

#### c) Schedule of the Stock Split (plan)

Record Date / Announcement Date	June 12, 2026 (Fri)
Record Date	June 30, 2026 (Tue)
Effective Date	July 1, 2026 (Wed)

### (3) Other

a) There will be no increase in the Company's capital in connection with this stock split.

b) Adjustment of Exercise Price of Stock Acquisition Rights ('Stock Option')

Following the stock split mentioned above, the exercise price per share for the following stock acquisition rights (stock options) will be adjusted effective July 1, 2026.

	Exercise Price Before Adjustment	Exercise Price After Adjustment
17th Series of Stock Acquisition Rights	2,210 JPY	1,105 JPY
19th Series of Stock Acquisition Rights	3,690 JPY	1,845 JPY
21st Series of Stock Acquisition Rights	4,285 JPY	2,143 JPY
23rd Series of Stock Acquisition Rights	2,803 JPY	1,402 JPY
25th Series of Stock Acquisition Rights	2,890 JPY	1,445 JPY
27th Series of Stock Acquisition Rights	3,403 JPY	1,702 JPY
29th Series of Stock Acquisition Rights	7,637 JPY	3,819 JPY

※ We have issued other stock-based stock options in addition to the above. However, the exercise price for each of these options is 1 yen per share. Furthermore, since the resolutions authorizing the issuance of these options did not include provisions regarding adjustments to the exercise price, no adjustment to the exercise price will occur as a result of this stock split.

## 2. Partial Amendment to the Articles of Incorporation in Connection With the Stock Split

### (1) Background of the Amendment

In connection with the stock split described above, pursuant to the provisions of Article 184, Paragraph 2 of the Companies Act, and based on a resolution of the Board of Directors dated May 8, 2026, we will amend certain provisions of our Articles of Incorporation as follows, effective as of July 1, 2026.

### (2) Details of the Amendment

The changes are as follows. (underlined text indicates the changes)

The Articles of the Incorporation (current version)	Proposed Change
(Total Number of Authorized Shares) Article 7 : The total number of authorized shares of the Company shall be <u>436,000,000 shares.</u>	(Total Number of Authorized Shares) Article 7 : The total number of authorized shares of the Company shall be <u>872,000,000 shares.</u>

### (3) Date of the Amendment

Effective Date : July 1, 2026 (plan)

## 3. The Changes to the Shareholder Benefits Program

In appreciation of our shareholders' ongoing support, and with the aim of encouraging long-term ownership of our stock and fostering a better understanding of our group, we provide our shareholders with shareholder benefit coupons twice a year. These coupons are valid at 'Sushiro' and 'Sugidama' restaurants in Japan, and other stores/restaurants operated by Kyotaru Co., Ltd. (excluding certain locations). (Underlined text indicates changes.)

### (1) Details of the Changes

Eligibility : Shareholders of record as of September 30 (fiscal year-end) and March 31 (interim period-end) each year.

Before the Change			After the Change		
Number of Shares Held	Holding Period	Shareholder Benefit	Number of Shares Held	Holding Period	Shareholder Benefit
			<b>100 ~ 199</b>	<b>Under 3yrs</b>	<b>Coupons Worth 1,100 JPY</b>
				<b>3yrs or longer</b>	<b>Coupons Worth 2,200 JPY</b>
<b>100 ~ 199</b>	Under 3yrs	Coupons Worth 1,650 JPY	<b>200 ~ 399</b>	Under 3yrs	Coupons Worth 1,650 JPY
	3yrs or longer	Coupons Worth 2,750 JPY		3yrs or longer	Coupons Worth 2,750 JPY
<b>200 ~ 399</b>	Under 3yrs	Coupons Worth 2,200 JPY	<b>400 ~ 799</b>	Under 3yrs	Coupons Worth 2,200 JPY
	3yrs or longer	Coupons Worth 3,300 JPY		3yrs or longer	Coupons Worth 3,300 JPY
<b>400 ~ 799</b>	Under 3yrs	Coupons Worth 3,300 JPY	<b>800 ~ 1,599</b>	Under 3yrs	Coupons Worth 3,300 JPY
	3yrs or longer	Coupons Worth 4,400 JPY		3yrs or longer	Coupons Worth 4,400 JPY
<b>800 ~ 1,999</b>	Under 3yrs	Coupons Worth 6,600 JPY	<b>1,600 ~ 3,999</b>	Under 3yrs	Coupons Worth 6,600 JPY
	3yrs or longer	Coupons Worth 7,700 JPY		3yrs or longer	Coupons Worth 7,700 JPY
<b>2,000 or more</b>	Under 3yrs	Coupons Worth 16,500 JPY	<b>4,000 or more</b>	Under 3yrs	Coupons Worth 16,500 JPY
	3yrs or longer	Coupons Worth 17,600 JPY		3yrs or longer	Coupons Worth 17,600 JPY

### (2) Timing of the Change

For shareholder benefits provided to shareholders listed or recorded in the shareholder registry as of September 30, 2026, the revised criteria will apply based on the number of shares held after the stock split.

## 4. The Revision of Dividend Forecast Following Stock Split

For details on the revision to the dividend forecast in connection with the stock split, please see the "Revision of FY26/9 Earnings and Dividend Forecasts " announced separately today.