



August 7, 2026

To All :

Company Name : FOOD & LIFE COMPANIES LTD.
 Representative : Masahiro Yamamoto, President & CEO
 Securities Code : 3563, Prime Market of the Tokyo Stock Exchange
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Revision of FY26/9 Earnings Forecast

FOOD & LIFE COMPANIES LTD. (the “Company” or “F&LC”) hereby announces that the Board of Directors of the Company, at its meeting held on August 7, 2026 resolved to revise the Company’s FY26/9 consolidated earnings forecast announced on May 8, 2026 as follows:

1. Revision of Consolidated Earnings Forecast

(1) Revision of FY26/9 Consolidated Earnings Forecast

	Revenue	Adjusted EBITDA	Operating Profit	Profit for the Period Attributable to Owner of the Parent	Basic Earnings Per Share
(A) Previous Forecast Announced on May 8, 2026	505,000 mn JPY	67,500 mn JPY	48,500 mn JPY	30,000 mn JPY	132.13 JPY
(B) Revised Forecast Announced on August 7, 2026	505,000 mn JPY	71,000 mn JPY	50,500 mn JPY	31,500 mn JPY	138.73 JPY
Change in Value (B - A)	—	3,500 mn JPY	2,000 mn JPY	1,500 mn JPY	—
Percentage Change	—	5.2 %	4.1 %	5.0 %	—
(Reference) FY25/9 Results	429,574 mn JPY	52,079 mn JPY	36,093 mn JPY	22,937 mn JPY	101.35 JPY

[Notes]

1. The revised forecast above reflects the impact of the share transfer agreement for KYOTARU CO., LTD. announced today in a notice titled “Change in Specified Subsidiary (Share Transfer)”.
2. Basic Earnings Per Share is calculated reflecting the stock split effective July 1, 2026.

(2) Reasons for the Change

In the Q3 cumulative 9 months results, consolidated profits at all levels exceeded the Company’s expectations with the International Sushiro segment being the key driver. Therefore, we revised up the FY26/9 forecasts of the profits at all levels. For more details of FY26/Q3 results, please refer to ‘Consolidated Financial Results for the Nine Months Ended June 30, 2026’ and ‘Financial Results Highlights FY26/Q3’ also released today.

* The performance forecasts contained in this document are based on information currently available to the Company. Actual results may differ significantly from these forecasts due to various factors.