

January 14, 2026

To All:

Company Name: FOOD & LIFE COMPANIES LTD.
Representative: Masahiro Yamamoto, President and CEO
Securities Code: 3563, Prime Market of the Tokyo Stock Exchange
Contact: Saori Iwasawa, General Manager of the Legal & General
Affairs Department (Tel. 06-6368-1001)

Determination of Details Regarding Issuance of Stock Options for Employees

FOOD & LIFE COMPANIES LTD. (the “Company”) hereby announces that, with regard to the stock options (share acquisition rights) for employees of the Company and its subsidiaries resolved at the Board of Directors meeting held on December 23, 2025, the “total number of share acquisition rights” and “persons to whom share acquisition rights will be allotted, the number of such persons, and the number of share acquisition rights to be allotted” have been finalized as follows.

For details, please refer to “Granting of Stock Options for Employees,” dated December 23, 2025.

1. Total number of share acquisition rights

1,235

2. Persons to whom share acquisition rights will be allotted, the number of such persons, and the number of share acquisition rights to be allotted

Company employees 219 (378 units total)

Employees of company subsidiaries 791 (857 units total)

[Reference]

- (1) Date of resolution of the Board of Directors regarding the issuance of these share acquisition rights: December 23, 2025
- (2) Allotment date: January 14, 2026