

January 15, 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: Takaharu Matsuo, Senior Corporate Officer
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**Determination of Details Regarding Stock Options for
Share-Linked Remuneration with Stock Price Conditions**

FOOD & LIFE COMPANIES LTD. (the “Company”) hereby announces that the pending details regarding the stock options for share-linked remuneration with stock price conditions (share acquisition rights), which were resolved at the Board of Directors meeting held on December 23, 2025, have been finalized today as follows.

For details, please refer to “Granting of Stock Options for Share-Linked Remuneration with Stock Price Conditions,” dated December 23, 2025.

1. Total number of share acquisition rights offered

533

2. Amount to be paid in for offered share acquisition rights

The number of share acquisition rights that can be exercised out of the number of share acquisition rights allotted will be determined in accordance with the vesting rate calculated based on the formula described in “Granting of Stock Options for Share-Linked Remuneration with Stock Price Conditions,” dated December 23, 2025. The lower limit of the vesting rate (hereinafter, “Minimum Vesting Rate”) will be determined according to the position of the individual receiving the share acquisition rights, and the amount to be paid in accordance with the Minimum Vesting Rate is as follows.

- (1) Minimum Vesting Rate: 16.60% (106 units)
1,874,800 yen per share acquisition right (4,687 yen per share)
- (2) Minimum Vesting Rate: 17.60% (204 units)
1,887,200 yen per share acquisition right (4,718 yen per share)
- (3) Minimum Vesting Rate: 18.60% (0 units)
1,899,200 yen per share acquisition right (4,748 yen per share)
- (4) Minimum Vesting Rate: 19.60% (223 units)
1,911,600 yen per share acquisition right (4,779 yen per share)

The above amounts are equal to the fair value of the share acquisition rights calculated by a Monte Carlo simulation, a common option pricing calculation model, on the allotment date of the share acquisition rights.

In addition, the individuals to whom the share acquisition rights are allotted will be paid monetary compensation equivalent to the total amount to be paid for the share acquisition rights, which will be offset against the obligation to pay the payment amount for the share acquisition rights.

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

Directors of the Company (excluding Directors serving on the Audit and Supervisory Committee and Outside Directors)

1 (106 units total)

Corporate Officers of the Company

15 (427 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