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Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 (under Japanese GAAP)

April 9, 2026

Company name: **LIFE CORPORATION**
Listing: Tokyo Stock Exchange
Securities code: 8194
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Scheduled date of Annual General Meeting of Shareholders: May 28, 2026
Scheduled date to commence dividend payments: May 29, 2026
Scheduled date to file Annual Securities Report: May 26, 2026
Preparation of supplementary material on annual financial results: Yes
Holding of annual financial results meeting: Yes (for institutional investors and analysts)

(Amounts less than one million yen are rounded down.)

1. Consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	881,325	3.6	26,006	2.9	27,068	3.3	18,822	4.9
February 28, 2025	850,496	5.0	25,270	4.8	26,205	5.0	17,948	6.0

Note: Comprehensive income
Fiscal year ended February 28, 2026: ¥22,517 million [24.4%]
Fiscal year ended February 28, 2025: ¥18,100 million [(1.5)%]

	Earnings per share	Diluted earnings per share	Return on equity	Ordinary profit/ total assets	Operating profit/operating revenue
Fiscal year ended	Yen	Yen	%	%	%
February 28, 2026	217.56	–	12.8	8.4	3.0
February 28, 2025	195.11	–	13.0	8.8	3.0

Note: The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. “Earnings per share” is calculated on the assumption that the share split was implemented at the beginning of the previous fiscal year.

Reference: Operating revenue is the total of net sales and receipts from operating revenue.

Net sales
Fiscal year ended February 28, 2026: ¥848,570 million [3.6%]
Fiscal year ended February 28, 2025: ¥818,892 million [5.0%]

Receipts from operating revenue
Fiscal year ended February 28, 2026: ¥32,755 million [3.6%]
Fiscal year ended February 28, 2025: ¥31,603 million [6.5%]

Share of profit (loss) of entities accounted for using equity method
Fiscal year ended February 28, 2026: ¥– million
Fiscal year ended February 28, 2025: ¥– million

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
February 28, 2026	335,246	155,534	46.4	1,797.72
February 28, 2025	306,027	138,435	45.2	1,600.06

Note: The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. "Net assets per share" is calculated on the assumption that the share split was implemented at the beginning of the previous fiscal year.

Reference: Equity
As of February 28, 2026: ¥155,534 million
As of February 28, 2025: ¥138,435 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
February 28, 2026	74,477	(11,206)	(45,044)	26,592
February 28, 2025	22,319	(22,662)	503	8,366

2. Cash dividends

	Annual dividends					Total cash dividends (Annual)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended February 28, 2025	–	50.00	–	60.00	110.00	4,950	28.2	3.6
Fiscal year ended February 28, 2026	–	32.50	–	33.00	65.50	5,677	30.1	3.9
Fiscal year ending February 28, 2027 (Forecast)	–	35.00	–	35.00	70.00		31.9	

Note: The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. The amounts shown for the dividends for the fiscal year ended February 28, 2025 are the actual dividend amounts before the share split.

3. Consolidated earnings forecasts for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

(Percentages indicate year-on-year changes.)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending February 28, 2027	922,500	4.7	27,000	3.8	28,000	3.4	19,000	0.9	219.61

* Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

i. Changes in accounting policies due to revisions to accounting standards and other regulations: Yes

ii. Changes in accounting policies due to other reasons: None

iii. Changes in accounting estimates: None

iv. Restatement: None

(3) Number of issued shares (ordinary shares)

i. Total number of issued shares at the end of the period (including treasury shares)

As of February 28, 2026	90,501,600 shares
As of February 28, 2025	98,901,600 shares

ii. Number of treasury shares at the end of the period

As of February 28, 2026	3,983,948 shares
As of February 28, 2025	12,383,002 shares

iii. Average number of shares during the period

Fiscal year ended February 28, 2026	86,517,994 shares
Fiscal year ended February 28, 2025	91,991,232 shares

Notes: 1. The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. The numbers of issued shares (ordinary shares) have been calculated assuming the share split was conducted at the beginning of the previous fiscal year.

2. The number of treasury shares at the end of the period includes the Company's shares (161,000 shares as of February 28, 2026, and 161,000 shares as of February 28, 2025) held by Custody Bank of Japan, Ltd. (Trust Account) as the trust assets for the "Trust for Delivering Shares to Directors."
In addition, the Company's shares held by Custody Bank of Japan, Ltd. (Trust Account) are included in the treasury shares that are excluded from the calculation of the average number of shares during the period. (161,000 shares for the fiscal year ended February 28, 2026, and 161,000 shares for the fiscal year ended February 28, 2025)

Reference: Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

(1) Non-consolidated operating results (Percentages indicate year-on-year changes.)

	Operating revenue		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	880,944	3.6	25,634	2.7	26,625	3.1	18,518	4.7
February 28, 2025	850,204	5.0	24,953	4.9	25,821	5.1	17,685	5.9

	Earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
February 28, 2026	214.04	–
February 28, 2025	192.25	–

Note: The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. "Earnings per share" is calculated on the assumption that the share split was implemented at the beginning of the previous fiscal year.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
February 28, 2026	330,722	147,399	44.6	1,703.69
February 28, 2025	307,710	135,517	44.0	1,566.34

Note: The Company conducted a 2-for-1 share split of its ordinary shares on March 1, 2025. “Net assets per share” is calculated on the assumption that the share split was implemented at the beginning of the previous fiscal year.

Reference: Equity

As of February 28, 2026: ¥147,399 million
As of February 28, 2025: ¥135,517 million

2. Non-consolidated earnings forecasts for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

(Percentages indicate year-on-year changes.)

	Operating revenue		Ordinary profit		Profit		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending February 28, 2027	922,100	4.7	27,550	3.5	18,680	0.9	215.91

* Financial results reports are not required to be subjected to audit conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual business and other results may differ substantially due to various factors.