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## Consolidated Financial Results for the First Nine Months of the Fiscal Year Ending February 28, 2025 (under Japanese GAAP)



January 10, 2025  
 **JPX-NIKKEI 400**

Company name: **LIFE CORPORATION**  
 Listing: Tokyo Stock Exchange  
 Securities code: 8194  
 URL: <http://www.lifecorp.jp/>  
 Representative: Takaharu Iwasaki, Representative Director and President  
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Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results meeting: None

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

### 1. Consolidated financial results for the first nine months of the fiscal year ending February 28, 2025 (from March 1, 2024 to November 30, 2024)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Operating revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
November 30, 2024	632,885	5.1	17,688	(8.0)	18,340	(7.6)	12,813	(3.4)
November 30, 2023	602,452	5.9	19,232	41.8	19,852	40.3	13,269	37.5

Note: Comprehensive income  
 Nine months ended November 30, 2024: ¥12,929 million [(3.0)%]  
 Nine months ended November 30, 2023: ¥13,323 million [36.9%]

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

Net sales  
 Nine months ended November 30, 2024: ¥609,359 million [5.0%]  
 Nine months ended November 30, 2023: ¥580,449 million [5.8%]  
 Receipts from operating revenue  
 Nine months ended November 30, 2024: ¥23,525 million [6.9%]  
 Nine months ended November 30, 2023: ¥22,002 million [9.8%]

	Earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
November 30, 2024	273.27	—
November 30, 2023	282.75	—

## (2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
November 30, 2024	304,820	133,263	43.7	3,080.58
February 29, 2024	287,146	136,855	47.7	2,916.09

Reference: Equity

As of November 30, 2024: ¥133,263 million

As of February 29, 2024: ¥136,855 million

## 2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended February 29, 2024	—	40.00	—	50.00	90.00
Fiscal year ending February 28, 2025	—	50.00	—		
Fiscal year ending February 28, 2025 (Forecast)				50.00	100.00

Note: Revisions to the forecast of cash dividends most recently announced: None

## 3. Consolidated earnings forecasts for the fiscal year ending February 28, 2025 (from March 1, 2024 to February 28, 2025)

(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, 2025	853,400	5.4	24,700	2.4	25,500	2.2	17,000	0.4	362.23

Note: Revisions to the consolidated earnings forecasts most recently announced: None

\* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Application of special accounting treatment to the preparation of quarterly consolidated financial statements: None
- (3) 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: None
  - ii. Changes in accounting policies due to other reasons: None
  - iii. Changes in accounting estimates: None
  - iv. Restatement: None
- (4) Number of issued shares (ordinary shares)
  - i. Total number of issued shares at the end of the period (including treasury shares)

As of November 30, 2024	49,450,800 shares
As of February 29, 2024	49,450,800 shares
  - ii. Number of treasury shares at the end of the period

As of November 30, 2024	6,191,501 shares
As of February 29, 2024	2,519,531 shares
  - iii. Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended November 30, 2024	46,891,138 shares
Nine months ended November 30, 2023	46,929,809 shares

Note: The number of treasury shares at the end of the period includes the Company's shares (80,500 shares as of November 30, 2024, and 80,500 shares as of February 29, 2024) 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. (80,500 shares for the nine months ended November 30, 2024, and 82,264 shares for the nine months ended November 30, 2023)

\* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: None

\* 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.