

Document and entity information

	Sep 2021	Jun 2021
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信 〔 I F R S 〕 (連 結)
Filing date		2021-08-10
Company name		FOOD & LIFE COMPANIES LTD.
Securities code		3563
URL		https://www.food- and-life.co.jp/
Representative		
Title		代表取締役社長
Name		水留 浩一
Inquiries		
Title		上席執行役員
Name		小河 博嗣
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Other		
Quarterly statement filing date (as planned)		2021-08-11
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満四捨五 入)
Stock exchange listings		
Tokyo		
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		
Nagoya 1st section		-
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Green Sheet		
Japan Securities Dealers Association		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2021-09-30	
Quarterly period		

(in millions of yens)

	Jun 2021	Jun 2020
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	178,751	150,661
% change	18.6	3.3
Operating profit		
Operating profit	18,245	8,619
% change	111.7	-23.9
Profit before tax		
Profit before tax	17,293	7,172
% change	141.1	-35.9
Profit		
Profit	10,702	4,242
% change	152.3	-45.5
Profit attributable to owners of parent		
Profit attributable to owners of parent	10,770	4,259
% change	152.9	-45.3
Total comprehensive income		
Total comprehensive income	11,504	4,379
% change in total comprehensive income	162.7	-41.2
Other consolidated operating results		
Basic earnings per share (Yen)	92.80	36.70
Diluted earnings per share (Yen)	92.36	36.60
Note to consolidated operating results		
Note to operating results	<p>(参考)調整後四半期利益 2021年9月期第3四半期 10,702百万円(前年同期比152.3%) 2020年9月期第3四半期 4,242百万円(注)当社は、経営上の重要な指標として、調整後四半期利益を用いております。なお、当該指標につきましては後述の「業績予想の適切な利用に関する説明、その他特記事項(2)~(3)」をご覧ください。</p>	

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2021	Sep 2020
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	283,242	237,265
Total equity	60,987	50,920
Equity attributable to owners of parent	60,978	50,908
Equity attributable to owners of parent to total assets ratio (%)	21.4	21.4
Note to consolidated financial positions		
Note to financial positions	-	

Business Results-Note to quarterly business results

Jun 2021

Quarterly note to business results
Quarterly note to business results

Quarterly Dividends

(in millions of yens)

	Sep 2021	Jun 2021	Sep 2020
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	0.00		0.00
Third quarter			
Result	-		-
Year end			
Result			15.00
Forecast	22.50		
Upper	-		
Lower	-		
Annual			
Result			15.00
Forecast	22.50		
Upper	-		
Lower	-		
Correction of dividend forecast from the most recent dividend forecast			
Correction of dividend forecast from the most recent dividend forecast			
Annual	-		
Note to dividends			
Note to dividends			
Annual		-	

Quarterly Forecasts

(in millions of yens)

	Sep 2021
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3 . 2021年9月期の 連結業績予想（2020 年10月1日～2021年 9月30日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Sales	
Sales	
Forecast	243,000
Upper	-
Lower	-
% change	
Forecast	18.6
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	21,000
Upper	-
Lower	-

% change		
Forecast		74.1
Upper		-
Lower		-
Profit before tax		
Profit before tax		
Forecast		19,700
Upper		-
Lower		-
% change		
Forecast		87.0
Upper		-
Lower		-
Profit		
Profit		
Forecast		12,600
Upper		-
Lower		-
% change		
Forecast		96.3
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		12,600
Upper		-
Lower		-
% change		
Forecast		95.1
Upper		-
Lower		-
Basic earning per share (Yen)		
Basic earnings per share (Yen)		
Forecast		108.56
Upper		-
Lower		-
Note to consolidated forecasts		
Note to forecasts		-
Correction of financial forecast from the most recent financial forecast		
Correction of financial forecast from the most recent financial forecast		
Forecast		true

Notes, Quarterly IFRS-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Jun 2021

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from changes in subsidiaries)

true

Number of subsidiaries newly consolidated

5

Name of subsidiaries newly consolidated

寿司郎（中国）投资有限公司、广州寿司郎餐飲有限公司、株式会社京樽 他 2 社

Number of subsidiaries excluded from consolidation

-

Name of subsidiaries excluded from consolidation

-

Note to material changes in subsidiaries during this period

Notes, Quarterly IFRS-Changes in accounting policies and accounting estimates

	Jun 2021
Changes in accounting policies and accounting estimates	
Changes in accounting policies and accounting estimates	
Others	
Changes in accounting policies and accounting estimates	
Changes in accounting policies required by IFRS	-
Changes in accounting policies other than IFRS requirements	-
Changes in accounting estimates	-
Note to changes in accounting policies and accounting estimates	
Note to changes in accounting policies and accounting estimates	-

Notes, Quarterly-Number of issued and outstanding shares common stock

	Jun 2021	Sep 2020	Jun 2020
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	116,069,184	116,049,984	
Number of treasury stock at the end of fiscal year	248	248	
Average number of shares	116,055,714		116,049,736
Note to number of issued and outstanding shares (common stock)			
Note to number of issued and outstanding shares (common stock)	-		

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.