

Document and entity information

Sep 2021

Company information	
Company information	
FASF member mark	true
Document name	決算短信（ I F R S ）（ 連結 ）
Filing date	2021-11-05
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	常務執行役員
Name	小河 博嗣
Tel	06-6368-1001
Other	
Date of general shareholders' meeting (as planned)	2021-12-23
Dividend payable date (as planned)	2021-12-24
Annual securities report filing date (as planned)	2021-12-24
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	（ 機関投資家・アナリスト向け ）
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

Business Results-Operating results

(in millions of yens)

	Sep 2021	Sep 2020
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	240,804	204,957
% change	17.5	2.9
Operating profit		
Operating profit	22,901	12,061
% change	89.9	-17.1
Profit before tax		
Profit before tax	21,584	10,536
% change	104.9	-26.6
Profit		
Profit	13,119	6,420
% change	104.3	-35.5
Profit attributable to owners of parent		
Profit attributable to owners of parent	13,185	6,457
% change	104.2	-35.2
Total comprehensive income		
Total comprehensive income	14,025	6,488
% change in total comprehensive income	116.2	-31.9
Other consolidated operating results		
Basic earnings per share (Yen)	113.61	55.64
Diluted earnings per share (Yen)	113.05	55.48
Profit to equity attributable to owners of parent ratio (%)	23.2	13.2
Profit before tax to total assets ratio (%)	8.1	5.6
Operating profit to sales ratio (%)	9.5	5.9
Note to consolidated operating results		
Investments accounted for using equity method	-541	-807
Note to operating results	調整後当期利益 2021年9月期 13,120百万円 (104.3%) 2020 年9月期 6,421百 万円(注) 当社は、経 営上の重要な指標と して、調整後当期利益 を用いております。な お、各指標につきまし 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。	

Business Results-Financial positions

(in millions of yens)

	Sep 2021	Sep 2020
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	296,001	237,265
Total equity	63,573	50,920
Equity attributable to owners of parent	63,569	50,908
Equity attributable to owners of parent to total assets ratio (%)	21.3	21.4
Equity attributable to owners of parent per share (Yen)	552.48	436.63
Note to consolidated financial positions		
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Sep 2021	Sep 2020
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	31,679	23,923
Cash flows from investing activities	-17,286	-14,879
Cash flows from financing activities	2,107	-6,724
Cash and cash equivalents at end of period	29,367	12,665
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Sep 2021
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Sep 2022	Sep 2021	Sep 2020
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		22.50	15.00
Forecast	22.50		
Upper	-		
Lower	-		
Annual			
Result		22.50	15.00
Forecast	22.50		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		2,612	1,741
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		19.8	27.0

Forecast	21.8	
Ratio of total amount of dividends to equity attributable to owner of parent (consolidated)		
Ratio of total amount of dividends to equity attributable to owner of parent (consolidated) (%)		
Annual		
Result	4.5	3.6
Note to dividends		
Note to dividends		
Annual		

(注)詳細は、添付資料4ページ「1.経営成績等の概況(4)利益分配に関する基本方針及び当期・次期の配当」をご覧ください。

Forecasts

(in millions of yens)

		Sep 2022
Forecasts		
Forecasts		
Title for forecasts		3. 2022年9月期の連結業績予想(2021年10月1日~2022年9月30日)
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Sales		
Sales		
Forecast		310,000
Upper		-
Lower		-
% change		
Forecast		28.7
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		21,000
Upper		-
Lower		-
% change		
Forecast		-8.3
Upper		-
Lower		-
Profit before tax		
Profit before tax		
Forecast		19,000
Upper		-
Lower		-
% change		
Forecast		-12.0
Upper		-
Lower		-
Profit		
Profit		
Forecast		12,000
Upper		-
Lower		-
% change		
Forecast		-8.5
Upper		-

Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	12,000
Upper	-
Lower	-
% change	
Forecast	-9.0
Upper	-
Lower	-
Basic earning per share (Yen)	
Basic earnings per share (Yen)	
Forecast	103.39
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-

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

	Sep 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、広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	1
Name of subsidiaries excluded from consolidation	株式会社Sharetea Japan
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes IFRS-Changes in accounting policies and accounting estimates

	Sep 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-Number of issued and outstanding shares common stock

	Sep 2021	Sep 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	116,059,047	116,049,736
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

		Sep 2021
Non-consolidated operating results		
Non-consolidated operating results		
Note to non-consolidated operating results		
Note to operating results		-

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

		Sep 2021
Non-consolidated financial positions		
Non-consolidated financial positions		
Note to non-consolidated financial positions		
Note to financial positions		-

Business Results-Note to overview of nonconsolidated business results

		Sep 2021
Note to non-consolidated financial results		
Note to non-consolidated financial results		
Note to non-consolidated financial results		
Note to financial results		-

Overview of nonconsolidated Forecasts

(in millions of yens)

		Sep 2022
Non-consolidated forecasts		
Non-consolidated forecasts		
Preamble to non-consolidated forecasts		
Preamble to forecasts		-
Note to non-consolidated forecasts		
Note to forecasts		-

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