

## Document and entity information

	Sep 2022	Dec 2021
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信 〔IFRS〕(連 結)
Filing date		2022-02-10
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		常務執行役員
Name		小河 博嗣
Tel		06-6368-1001
Other		
Quarterly statement filing date (as planned)		2022-02-14
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		-
Phoenix		
Japan Securities Dealers Association		-
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2022-09-30	
Quarterly period		1

## Business Results-Quarterly operating results

(in millions of yens)

	Dec 2021	Dec 2020
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	71,601	59,529
% change	20.3	6.8
Operating profit		
Operating profit	5,469	7,008
% change	-22.0	44.9
Profit before tax		
Profit before tax	5,255	6,656
% change	-21.1	41.8
Profit		
Profit	3,389	4,091
% change	-17.2	35.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	3,388	4,098
% change	-17.3	35.2
Total comprehensive income		
Total comprehensive income	3,963	4,167
% change in total comprehensive income	-4.9	24.5
Other consolidated operating results		
Basic earnings per share (Yen)	29.23	35.31
Diluted earnings per share (Yen)	29.07	35.19
Note to consolidated operating results		
Note to operating results	-	

## Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2021	Sep 2021
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	293,823	296,001
Total equity	63,009	63,573
Equity attributable to owners of parent	63,003	63,569
Equity attributable to owners of parent to total assets ratio (%)	21.2	21.3
Note to consolidated financial positions		
Note to financial positions	-	

## Business Results-Note to quarterly business results

	Dec 2021
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Quarterly Dividends

(in millions of yens)

	Sep 2022	Dec 2021	Sep 2021
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			

First quarter		
Result	-	-
Second quarter		
Result		0.00
Forecast	0.00	
Upper	-	
Lower	-	
Third quarter		
Result		-
Forecast	-	
Upper	-	
Lower	-	
Year end		
Result		22.50
Forecast	22.50	
Upper	-	
Lower	-	
Annual		
Result		22.50
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 2022
Quarterly forecasts	
Quarterly 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	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

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

Dec 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)

Number of subsidiaries newly consolidated

Name of subsidiaries newly consolidated

Number of subsidiaries excluded from consolidation

Name of subsidiaries excluded from consolidation

Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

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

Dec 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

	Dec 2021	Sep 2021	Dec 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	116,069,184	
Number of treasury stock at the end of fiscal year	410,448	248	
Average number of shares	115,910,960		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.