

Document and entity information

	Sep 2022	Jun 2022
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		2022-08-04
Company name		FOOD & LIFE COMPANIES LTD.
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
Tokyo 1st section		-
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya Premire		-
Nagoya Main		-
Nagoya Next		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Phoenix		-
Japan Securities Dealers Association		-
Securities code		35630
URL		https://www.food- and-life.co.jp/
Business category		
General Business	true	
Specific Business		-
Fiscal Year End	2022-09-30	
Quarterly period		3
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)		2022-08-12
Dividend payable date (as planned)		-
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-

Business Results-Quarterly operating results

(in millions of yens)

	Jun 2022	Jun 2021
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	211,937	178,751
% change	18.6	18.6
Operating profit		
Operating profit	12,372	18,245
% change	-32.2	111.7
Profit before tax		
Profit before tax	10,173	17,293
% change	-41.2	141.1
Profit		
Profit	5,252	10,702
% change	-50.9	152.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	5,247	10,770
% change	-51.3	152.9
Total comprehensive income		
Total comprehensive income	7,079	11,504
% change in total comprehensive income	-38.5	162.7
Other consolidated operating results		
Basic earnings per share (Yen)	45.33	92.80
Diluted earnings per share (Yen)	45.06	92.36
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2022	Sep 2021
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	331,493	296,001
Total equity	66,390	63,573
Equity attributable to owners of parent	66,381	63,569
Equity attributable to owners of parent to total assets ratio (%)	19.8	21.3
Note to consolidated financial positions		
Note to financial positions	-	

Business Results-Note to quarterly business results

	Jun 2022
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	Jun 2022	Sep 2021
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			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	280,000
Upper	-
Lower	-
% change	
Forecast	16.3
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	8,500
Upper	-
Lower	-
% change	
Forecast	-62.9
Upper	-
Lower	-
Profit before tax	
Profit before tax	

Forecast	6,000
Upper	-
Lower	-
% change	
Forecast	-72.2
Upper	-
Lower	-
Profit	
Profit	
Forecast	3,000
Upper	-
Lower	-
% change	
Forecast	-77.1
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	3,000
Upper	-
Lower	-
% change	
Forecast	-77.2
Upper	-
Lower	-
Basic earning per share (Yen)	
Basic earnings per share (Yen)	
Forecast	25.92
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 2022

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

2

Name of subsidiaries newly consolidated

深セン寿司郎餐飲有限公司、成都寿司郎餐飲有限公司

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

Jun 2022

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 2022	Sep 2021	Jun 2021
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	394,448	248	
Average number of shares	115,749,718		116,055,714
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.