

Document and entity information

Sep 2022

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔 I F R S 〕(連結)
Filing date	2022-11-04
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
Representative	
Title	代表取締役社長
Name	水留 浩一
Inquiries	
Title	執行役員
Name	吉田 剛
Tel	06-6368-1001
Other	
Date of general shareholders' meeting (as planned)	2022-12-22
Dividend payable date (as planned)	2022-12-23
Annual securities report filing date (as planned)	2022-12-23
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

Business Results-Operating results

(in millions of yens)

	Sep 2022	Sep 2021
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	281,301	240,804
% change	16.8	17.5
Operating profit		
Operating profit	10,123	22,901
% change	-55.8	89.9
Profit before tax		
Profit before tax	7,564	21,584
% change	-65.0	104.9
Profit		
Profit	3,621	13,119
% change	-72.4	104.3
Profit attributable to owners of parent		
Profit attributable to owners of parent	3,607	13,185
% change	-72.6	104.2
Total comprehensive income		
Total comprehensive income	5,713	14,025
% change in total comprehensive income	-59.3	116.2
Other consolidated operating results		
Basic earnings per share (Yen)	31.16	113.61
Diluted earnings per share (Yen)	30.98	113.05
Profit to equity attributable to owners of parent ratio (%)	5.7	23.2
Profit before tax to total assets ratio (%)	2.4	8.1
Operating profit to net sales ratio (%)	3.6	9.5
Note to consolidated operating results		
Investments accounted for using equity method	-2,056	-541
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Sep 2022	Sep 2021
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	331,982	296,001
Total equity	65,134	63,573
Equity attributable to owners of parent	65,117	63,569
Equity attributable to owners of parent to total assets ratio (%)	19.3	21.3
Equity attributable to owners of parent per share (Yen)	554.51	552.48
Note to consolidated financial positions		
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Sep 2022	Sep 2021
Cash flows		
Cash flows		
Consolidated cash flows		

Cash flows from operating activities	29,514	31,679
Cash flows from investing activities	-19,647	-17,286
Cash flows from financing activities	10,539	2,107
Cash and cash equivalents at end of period	50,637	29,367

Business Results-Note to business results

	Sep 2022
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Sep 2023	Sep 2022	Sep 2021
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	22.50
Forecast	22.50		
Upper	-		
Lower	-		
Annual			
Result		22.50	22.50
Forecast	22.50		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		2,603	2,612
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		72.2	19.8
Forecast	43.4		
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		4.1	4.5

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) 利益配分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 2023

Forecasts		Sep 2023
Forecasts		
Title for forecasts		3. 2023年9月期の連結業績予想(2022年10月1日~2023年9月30日)
Preamble to consolidated forecasts		
Preamble to forecasts		-
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast		320,000
Upper		-
Lower		-
% change		
Forecast		13.8
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		11,000
Upper		-
Lower		-
% change		
Forecast		8.7
Upper		-
Lower		-
Profit before tax		
Profit before tax		
Forecast		9,500
Upper		-
Lower		-
% change		
Forecast		25.6
Upper		-
Lower		-
Profit		
Profit		
Forecast		6,000
Upper		-
Lower		-
% change		
Forecast		65.7
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		6,000
Upper		-
Lower		-
% change		

Forecast	66.4
Upper	-
Lower	-
Basic earning per share (Yen)	
Basic earnings per share (Yen)	
Forecast	51.87
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 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		3
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、他 1 社
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 IFRS-Changes in accounting policies and accounting estimates

		Sep 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-Number of issued and outstanding shares common stock

		Sep 2022	Sep 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		115,730,819	116,059,047
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.