

Document and entity information

	Sep 2023	Dec 2022
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信〔IFRS〕(連結)
Filing date		2023-02-07
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	2023-09-30	
Quarterly period		1
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		
Quarterly statement filing date (as planned)		2023-02-10
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)

	Dec 2022	Dec 2021
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	68,004	71,601
% change	-5.0	20.3
Operating profit		
Operating profit	1,570	5,469
% change	-71.3	-22.0
Profit before tax		
Profit before tax	1,078	5,255
% change	-79.5	-21.1
Profit		
Profit	713	3,389
% change	-79.0	-17.2
Profit attributable to owners of parent		
Profit attributable to owners of parent	671	3,388
% change	-80.2	-17.3
Total comprehensive income		
Total comprehensive income	-219	3,963
% change in total comprehensive income	-	-4.9
Other consolidated operating results		
Basic earnings per share (Yen)	5.80	29.23
Diluted earnings per share (Yen)	5.77	29.07

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2022	Sep 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	330,486	331,982
Total equity	62,427	65,134
Equity attributable to owners of parent	62,367	65,117
Equity attributable to owners of parent to total assets ratio (%)	18.5	19.3

Quarterly Dividends

(in millions of yens)

	Sep 2023	Sep 2022
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	-	

Quarterly Forecasts

(in millions of yens)

		Sep 2023
Quarterly forecasts		
Quarterly 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		
Sales		
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	-
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 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)

Number of subsidiaries newly consolidated

Name of subsidiaries newly consolidated

Number of subsidiaries excluded from consolidation

Name of subsidiaries excluded from consolidation

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

Dec 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

Dec 2022

Sep 2022

Dec 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	391,284	394,448	
Average number of shares	115,675,062		115,910,960

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