

Document and entity information

	Sep 2023	Jun 2023
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		2023-08-07
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		3
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)		2023-08-10
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)

	Jun 2023	Jun 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	218,914	211,937
% change	3.3	18.6
Operating profit		
Operating profit	7,933	12,372
% change	-35.9	-32.2
Profit before tax		
Profit before tax	7,204	10,173
% change	-29.2	-41.2
Profit		
Profit	5,902	5,252
% change	12.4	-50.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	5,672	5,247
% change	8.1	-51.3
Total comprehensive income		
Total comprehensive income	6,062	7,079
% change in total comprehensive income	-14.4	-38.5
Other consolidated operating results		
Basic earnings per share (Yen)	49.03	45.33
Diluted earnings per share (Yen)	48.66	45.06
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2023	Sep 2022
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	340,890	331,982
Total equity	68,971	65,134
Equity attributable to owners of parent	68,716	65,117
Equity attributable to owners of parent to total assets ratio (%)	19.8	19.3

Quarterly Dividends

(in millions of yens)

	Sep 2023	Jun 2023	Sep 2022
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 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

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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	FOOD & LIFE COMPANIES USA, Corp, FOOD & LIFE COMPANIES USA, LLC
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 2023

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 2023	Sep 2022	Jun 2022
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	383,284	394,448	
Average number of shares	115,679,653		115,749,718
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.