

## Document and entity information

Sep 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔 I F R S 〕(連結)
Filing date	2023-11-10
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	<a href="https://www.food-and-life.co.jp/">https://www.food-and-life.co.jp/</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-09-30
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)	2023-12-21
Dividend payable date (as planned)	2023-12-22
Annual securities report filing date (as planned)	2023-12-22
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 2023	Sep 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	301,747	281,301
% change	7.3	16.8
Operating profit		
Operating profit	11,001	10,123
% change	8.7	-55.8
Profit before tax		
Profit before tax	9,864	7,564
% change	30.4	-65.0
Profit		
Profit	8,259	3,621
% change	128.1	-72.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	7,899	3,607
% change	119.0	-72.6
Total comprehensive income		
Total comprehensive income	8,708	5,713
% change in total comprehensive income	52.4	-59.3
Other consolidated operating results		
Basic earnings per share (Yen)	68.28	31.16
Diluted earnings per share (Yen)	67.76	30.98
Profit to equity attributable to owners of parent ratio (%)	11.8	5.7
Profit before tax to total assets ratio (%)	2.9	2.4
Operating profit to sales ratio (%)	3.6	3.6
Note to consolidated operating results		
Investments accounted for using equity method	52	-2,056
Note to operating results	-	

## Business Results-Financial positions

(in millions of yens)

	Sep 2023	Sep 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	350,682	331,982
Total equity	71,744	65,134
Equity attributable to owners of parent	71,356	65,117
Equity attributable to owners of parent to total assets ratio (%)	19.9	19.3
Equity attributable to owners of parent per share (Yen)	604.36	554.51
Note to consolidated financial positions		
Note to financial positions	-	

## Business Results-Cash flows

(in millions of yens)

	Sep 2023	Sep 2022
Cash flows		
Cash flows		
Consolidated cash flows		

Cash flows from operating activities	42,360	29,514
Cash flows from investing activities	-17,888	-19,647
Cash flows from financing activities	-23,876	10,539
Cash and cash equivalents at end of period	51,228	50,637
Note to consolidated cash flows		
Note to cash flows	-	

## Business Results-Note to business results

	Sep 2023
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Sep 2024	Sep 2023	Sep 2022
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	2,603
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		33.0	72.2
Forecast	40.0		
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	3.9	4.1
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 2024
Forecasts	
Forecasts	
Title for forecasts	3. 2024年9月期の 連結業績予想(2023 年10月1日~2024年 9月30日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Sales	
Sales	
Forecast	350,000
Upper	-
Lower	-
% change	
Forecast	16.0
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	11,500
Upper	-
Lower	-
% change	
Forecast	4.5
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	6,500
Upper	-
Lower	-
% change	
Forecast	-17.7
Upper	-
Lower	-
Basic earning per share (Yen)	
Basic earnings per share (Yen)	
Forecast	56.19
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 2023

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	FOOD & LIFE COMPANIES USA, CorpFOOD & LIFE COMPANIES USA, LLCPT. Indonesia Sushiro Restaurants
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

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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 2023

Sep 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	382,884	394,448
Average number of shares	115,681,282	115,730,819
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.