

Document and entity information

	Sep 2024	Dec 2023
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信〔IFRS〕(連結)
Filing date		2024-02-09
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	2024-09-30	
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)		2024-02-13
Dividend payable date (as planned)		-
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		(百万円未満切捨て)

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2023	Dec 2022
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	85,533	68,004
% change	25.8	-5.0
Operating profit		
Operating profit	6,123	1,570
% change	290.1	-71.3
Profit before tax		
Profit before tax	5,732	1,078
% change	431.6	-79.5
Profit		
Profit	3,429	713
% change	380.8	-79.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	3,257	671
% change	385.6	-80.2
Total comprehensive income		
Total comprehensive income	2,852	-219
% change in total comprehensive income	-	-
Other consolidated operating results		
Basic earnings per share (Yen)	28.15	5.80
Diluted earnings per share (Yen)	27.94	5.77

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2023	Sep 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	354,645	351,619
Total equity	73,038	72,659
Equity attributable to owners of parent	72,468	72,268
Equity attributable to owners of parent to total assets ratio (%)	20.0	20.1

Quarterly Dividends

(in millions of yens)

	Sep 2024	Sep 2023
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 2024

Quarterly forecasts	
Quarterly 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	-
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 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	1
Name of subsidiaries newly consolidated	北京寿司郎餐飲有限公司
Number of subsidiaries excluded from consolidation	-
Name of subsidiaries excluded from consolidation	-

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

	Dec 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	true
Changes in accounting policies other than IFRS requirements	-
Changes in accounting estimates	-

Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2023	Sep 2023	Dec 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	370,884	382,884	
Average number of shares	115,687,917		115,675,062

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