

Document and entity information

	Sep 2024	Jun 2024
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		2024-08-02
Company name		FOOD & LIFE COMPANIES LTD.
Stock exchange listings		
Tokyo		true
Tokyo Prime		true
Tokyo Standard		-
Tokyo Growth		-
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		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		
Dividend payable date (as planned)		-
Supplemental material of results		-
Way of getting		-
Convening briefing of results		-
Target for briefing of results		-
Note to fraction processing method		(百万円未満四捨五入)

Business Results-Quarterly operating results

(in millions of yens)

	Jun 2024	Jun 2023
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	264,667	218,914
% change	20.9	3.3
Operating profit		
Operating profit	17,341	7,933
% change	118.6	-35.9
Profit before tax		
Profit before tax	16,387	7,204
% change	127.5	-29.2
Profit		
Profit	10,918	5,902
% change	85.0	12.4
Profit attributable to owners of parent		
Profit attributable to owners of parent	10,371	5,672
% change	82.8	8.1
Total comprehensive income		
Total comprehensive income	12,610	6,062
% change in total comprehensive income	108.0	-14.4
Other consolidated operating results		
Basic earnings per share (Yen)	89.89	49.03
Diluted earnings per share (Yen)	89.02	48.66
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	Jun 2024	Sep 2023
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	360,310	351,619
Total equity	75,599	72,659
Equity attributable to owners of parent	74,614	72,268
Equity attributable to owners of parent to total assets ratio (%)	20.2	20.1
Note to consolidated financial positions		
Note to financial positions	(注) 2023年9月期については、IAS第12号(改訂)「法人所得税」遡及適用後の数値を記載しております。	

Quarterly Dividends

(in millions of yens)

	Sep 2024	Jun 2024	Sep 2023
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 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		360,000
Upper		-
Lower		-
% change		
Forecast		19.3
Upper		-
Lower		-
Operating profit		
Operating profit		
Forecast		22,000
Upper		-
Lower		-
% change		
Forecast		100.0
Upper		-
Lower		-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast		13,000
Upper		-
Lower		-
% change		
Forecast		64.6
Upper		-
Lower		-
Basic earning per share (Yen)		
Basic earnings per share (Yen)		
Forecast		112.36
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 IFRS-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Jun 2024
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	true
Number of subsidiaries newly consolidated	2
Name of subsidiaries newly consolidated	北京寿司郎餐飲有限公司SUSHIRO MALAYSIA SDN. BHD.
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

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

	Jun 2024
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	-
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 2024	Sep 2023	Jun 2023
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	2,945,722	382,884	
Average number of shares	115,374,194		115,679,653
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.