

Document and entity information

Sep 2024

Company information		
Company information		
FASF member mark		true
Document name		決算短信〔I F R S〕(連結)
Filing date		2024-11-08
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
Representative		
Title		代表取締役
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)		2024-12-26
Dividend payable date (as planned)		2024-12-27
Annual securities report filing date (as planned)		2024-12-27
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 2024	Sep 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	361,129	301,747
% change	19.7	7.3
Operating profit		
Operating profit	23,384	11,001
% change	112.6	8.7
Profit before tax		
Profit before tax	21,653	9,864
% change	119.5	30.4
Profit		
Profit	15,445	8,406
% change	83.7	132.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	14,633	8,045
% change	81.9	123.0
Total comprehensive income		
Total comprehensive income	14,740	8,855
% change in total comprehensive income	66.5	55.0
Other consolidated operating results		
Basic earnings per share (Yen)	127.46	69.54
Diluted earnings per share (Yen)	126.32	69.01
Profit to equity attributable to owners of parent ratio (%)	20.1	11.6
Profit before tax to total assets ratio (%)	6.0	2.9
Operating profit to sales ratio (%)	6.5	3.6
Note to consolidated operating results		
Investments accounted for using equity method	-	52
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Sep 2024	Sep 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	365,154	351,619
Total equity	77,837	72,659
Equity attributable to owners of parent	76,568	72,268
Equity attributable to owners of parent to total assets ratio (%)	20.5	20.1
Equity attributable to owners of parent per share (Yen)	661.48	612.24
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」適用後の数値を記載しております。	

Business Results-Cash flows

(in millions of yens)

	Sep 2024	Sep 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	56,326	42,360
Cash flows from investing activities	-24,066	-17,888
Cash flows from financing activities	-34,322	-23,876
Cash and cash equivalents at end of period	48,695	51,228
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Sep 2024
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Sep 2025	Sep 2024	Sep 2023
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		30.00	22.50
Forecast	27.50		
Upper	-		
Lower	-		
Annual			
Result		30.00	22.50
Forecast	27.50		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		3,394	2,603
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		23.5	32.4

Forecast	-	
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	4.7	3.8
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 2025
Forecasts	
Forecasts	
Title for forecasts	3. 2025年9月期の 連結業績予想（2024 年10月1日～2025年 9月30日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Sales	
Sales	
Forecast	408,000
Upper	-
Lower	-
% change	
Forecast	13.0
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	26,000
Upper	-
Lower	-
% change	
Forecast	11.2
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	15,000
Upper	-
Lower	-
% change	
Forecast	2.5
Upper	-
Lower	-
Basic earning per share (Yen)	
Basic earnings per share (Yen)	
Forecast	132.60
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-

Notes IFRS-Significant changes in the scope of consolidation during the period

(in millions of yens)

	Sep 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 IFRS-Changes in accounting policies and accounting estimates

	Sep 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-Number of issued and outstanding shares common stock

	Sep 2024	Sep 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	2,945,764	382,884
Average number of shares	114,808,427	115,681,282
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.