

Document and entity information

	Sep 2025	Dec 2024
Company information		
Company information		
FASF member mark		true
Document name		第1四半期決算短信〔I F R S〕（連結）
Filing date		2025-02-07
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	2025-09-30	
Quarterly period		1
Representative		
Title		代表取締役社長
Name		山本 雅啓
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)

	Dec 2024	Dec 2023
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Sales		
Sales	99,141	85,533
% change	15.9	25.8
Operating profit		
Operating profit	9,579	6,123
% change	56.4	290.1
Profit before tax		
Profit before tax	9,336	5,732
% change	62.9	431.6
Profit		
Profit	6,521	3,429
% change	90.2	380.8
Profit attributable to owners of parent		
Profit attributable to owners of parent	6,129	3,257
% change	88.2	385.6
Total comprehensive income		
Total comprehensive income	8,559	2,852
% change in total comprehensive income	200.1	-
Other consolidated operating results		
Basic earnings per share (Yen)	54.18	28.15
Diluted earnings per share (Yen)	53.65	27.94

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2024	Sep 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	369,946	365,154
Total equity	83,140	77,837
Equity attributable to owners of parent	81,360	76,568
Equity attributable to owners of parent to total assets ratio (%)	21.5	20.5
Note to consolidated financial positions		
Note to financial positions	-	

Quarterly Dividends

(in millions of yens)

	Sep 2025	Sep 2024
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	30.00
Forecast	27.50
Upper	-
Lower	-
Annual	
Result	30.00
Forecast	27.50
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 2025
Quarterly forecasts	
Quarterly 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	-
Correction of financial forecast from the most recent financial forecast	

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

(in millions of yens)

Dec 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

-

Number of subsidiaries newly consolidated

-

Name of subsidiaries newly consolidated

-

Number of subsidiaries excluded from consolidation

-

Name of subsidiaries excluded from consolidation

-

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

Dec 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

-

Changes in accounting policies other than IFRS requirements

-

Changes in accounting estimates

-

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

Dec 2024

Sep 2024

Dec 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

2,941,420

2,945,764

Average number of shares

113,124,984

115,687,917

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