# Document and entity information

	Aug 2025	Feb 2025
Company information		
Company information		
FASF member mark		-
Document name		第2四半期(中間期 決算短信〔日本基 準〕(連結)
Filing date		2025-04-14
Company name		AFC-HD AMS Life Science Co.,Ltd.
Stock exchange listings		
Токуо		true
Tokyo Prime		-
Tokyo Standard		true
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		292
URL		https://www.ams- life.co.jp/
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2025-08-31	
Quarterly period		
Representative		
Title		代表取締役会長
Name		淺山 雄彦
Inquiries		
Title		取締役会長室長
Name		南方 茂穂
Tel		054-281-5238
Other		
Semi-annual statement filing date (as planned)		2025-04-14
Dividend payable date (as planned)		2025-05-19
Supplemental material of results		-
Way of getting		-
Convening briefing of results		true
Target for briefing of results		(アナリスト向け
Note to fraction processing method		(百万円未満切捨 て)

# Business Results-Quarterly operating results

(in minors or yers)		
	Feb 2025	Feb 2024
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	16,614	14,542
% change	14.2	16.9
Operating profit		
Operating profit	1,294	1,023
% change	26.5	50.9
Ordinary profit		
Ordinary profit	1,332	1,060
% change	25.7	49.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	881	641
% change	37.4	55.0
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	928	615
Change in comprehensive income	50.8	64.0
Other consolidated operating results		
Basic earnings per share (Yen)	62.65	45.79
Diluted earnings per share (Yen)	62.64	45.74
Note to consolidated operating results		
Note to operating results	<ul> <li>(注) 2025年8月期</li> <li>中間期 売上高 :</li> <li>対前年中間期比</li> <li>114.2%</li> <li>営業利益 : 対</li> <li>前年中間期比</li> <li>126.5%</li> <li>経常利益 : 対</li> <li>前年中間期比</li> <li>125.7%</li> <li>親会社株主に</li> <li>帰属する中間純利益</li> <li>: 対前年中間期比</li> <li>137.4%</li> </ul>	

# **Business Results-Quarterly financial positions**

(in millions of yens)		
	Feb 2025	Aug 2024
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	47,745	47,030
Net assets	14,773	13,958
Capital adequacy ratio (%)	30.7	29.6
Net assets per share (Yen)	1,041.15	990.10
Note to consolidated financial positions		
Owner's equity	14,638	13,924
Note to financial positions	-	

## **Business Results-Note to quarterly business results**

	Feb 2025
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

# **Quarterly Dividends**

(in millions of yens)			
	Aug 2025	Feb 2025	Aug 2024
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	16.00		15.00
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			15.00
Forecast	16.00		
Upper	-		
Lower	-		
Annual			
Result			30.00
Forecast	32.00		
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)
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	Aug 2025
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 2025年 8月期の連 結業績予想(2024年 9月 1日~2025年 8月 31日)
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	31,100
Upper	-
Lower	-
% change	
Forecast	3.0
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	2,200
Upper	-

Lower	-
% change	
Forecast	14.8
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	2,200
Upper	-
Lower	-
% change	
Forecast	14.5
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,320
Upper	-
Lower	-
% change	
Forecast	5.4
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	93.78
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	<ul> <li>(注2)2025年8月</li> <li>期通期予想 売上</li> <li>高:対前期比</li> <li>103.0%</li> <li>営業利</li> <li>益:対前期比</li> <li>114.8%</li> <li>経常利</li> <li>益:対前期比</li> <li>114.5%</li> <li>親会社株主</li> <li>に帰属する当期純利</li> <li>益:対前期比</li> <li>105.4%</li> </ul>
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

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

(in millions of yens)	
	Feb 2025
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	-
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, Semiannual-Applying of specific accounting of the consolidated semiannual financial statements

Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	
Others	
Applying of specific accounting of the consolidated semi-annual financial statements	
Applying of specific accounting of the consolidated semi-annual financial statements	-
Note to applying of specific accounting of the consolidated semi- annual financial statements	
Note to applying of specific accounting of the consolidated semi- annual financial statements	-

# Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Feb 2025
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	-

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

	Feb 2025	Aug 2024	Feb 2024
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)	14,387,699	14,387,699	
Number of treasury stock at the end of fiscal year	328,094	323,894	
Average number of shares	14,068,435		14,011,750
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.