Document and entity information

	Aug 2025
Company information	
Company information	
FASF member mark	-
Document name	決算短信〔日本基 準〕(連結)
Filing date	2025-10-15
Company name	AFC-HD AMS Life Science Co.,Ltd.
Stock exchange listings	
Tokyo	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	2927
URL	https://www.ams- life.co.jp/
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2025-08-31
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	
Date of general shareholders' meeting (as planned)	2025-11-27
Dividend payable date (as planned)	2025-11-28
Annual securities report filing date (as planned)	2025-11-21
Supplemental material of annual results	-
Way of getting	-
Convening briefing of annual results	true
Target audience	(アナリスト向け)
Note to fraction processing method	(百万円未満切捨 て)

	Aug 2025	Aug 2024
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	32,655	30,18
% change	8.2	18.
Operating profit		
Operating profit	2,409	1,91
% change	25.7	17.
Ordinary profit		
Ordinary profit	2,443	1,92
% change	27.2	16.
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,448	1,25
% change	15.7	13.
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,575	1,14
Change in comprehensive income	37.8	-0.
Other consolidated operating results		
Basic earnings per share (Yen)	102.98	89.2
Diluted earnings per share (Yen)	102.97	89.1
Rate of return on equity (%)	10.0	9.
Ordinary profit to total assets ratio (%)	5.1	4.
Operating profit to net sales ratio (%)	7.4	6
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注1)2025年8月 期 売上高 : 対前 期比 108.2% 営業利益 : 対前 期比 125.7% 経常利益 : 対前 期比 127.2% 親会社株主に帰属 する当期純利益 : 対前期比 115.7%	

Business Results-Financial positions

(in millions of yens)

	Aug 2025	Aug 2024
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	48,726	47,030
Net assets	15,200	13,958
Capital adequacy ratio (%)	30.9	29.6
Net assets per share (Yen)	1,069.89	990.10
Note to consolidated financial positions		
Owner's equity	15,075	13,924
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

		Aug 2025	Aug 2024
Cash flows			

Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,854	1,540
Cash flows from investing activities	-3,394	-2,761
Cash flows from financing activities	666	2,232
Cash and equivalents, end of period	11,199	12,070
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Aug 2025
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)			
	Aug 2026	Aug 2025	Aug 2024
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		16.00	15.0
Forecast	18.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		18.00	15.0
Forecast	18.00		
Upper	-		
Lower	-		
Annual			
Result		34.00	30.0
Forecast	36.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		435	42
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		33.0	33.
Forecast	34.7		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			

Annual		
Result	3.3	3.1
Note to dividends		
Note to dividends		
Annual	-	

Forecasts

(in millions of yens)

	(III IIIIIIIOIIS OF YELIS)		
		Aug 2026	Feb 2026
Forecasts			
Forecasts			
Title for forecasts		3. 2026年 8月期の連 結業績予想(2025年 9月 1日~2026年 8月 31日)	
Preamble to consolidated forecasts		•	
Preamble to forecasts		-	
Main table of consolidated forecasts			
Net sales			
Net sales			
Forecast		34,137	16,725
Upper		-	-
Lower		-	-
% change			
Forecast		4.5	0.7
Upper		-	-
Lower		-	-
Operating profit			
Operating profit			
Forecast		2,545	1,297
Upper		<u>-</u>	-
Lower		-	-
% change			
Forecast		5.6	0.1
Upper		-	-
Lower		-	-
Ordinary profit			
Ordinary profit			
Forecast		2,445	1,334
Upper		-	-
Lower		-	-
% change			
Forecast		0.1	0.1
Upper		-	-
Lower		-	-
Profit attributable to owners of parent			
Profit attributable to owners of parent			
Forecast		1,462	883
Upper		-	-
Lower		-	-
% change			
Forecast		1.0	0.1
Upper		-	-
Lower		-	-
Basic earnings per share (Yen)			
Basic earnings per share (Yen)			
Forecast		103.73	59.11
Upper		-	-
Lower		-	-
Note to consolidated forecasts			

(注) 2026年8月期
通期予想 売上
高: 対前期比
104.5%
営業利益:
対前期比
105.6%
経常利益:
対前期比
100.1%
親会社株主に
帰属する当期純利
益: 対前期比
101.0%

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

(in millions of yens)

	Aug 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-Changes in accounting policies and accounting estimates retrospective restatement

	Aug 2025
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, 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 and accounting estimates, retrospective restatement	
Note to changes in accounting policies and accounting estimates, retrospective restatement	-

Notes-Number of issued and outstanding shares common stock

	Aug 2025	Aug 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)	14,391,199	14,387,699
Number of treasury stock at the end of fiscal year	300,094	323,894
Average number of shares	14,066,659	14,037,133
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Aug 2025	Aug 2024
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	14,859	14,081
% change	5.5	18.0
Operating profit		
Operating profit	1,115	1,179
% change	-5.5	10.5
Ordinary profit		
Ordinary profit	1,167	1,364
% change	-14.5	7.1
Profit		
Profit	706	969
% change	-27.1	1.6
Other non-consolidated operating results		
Basic earnings per share (Yen)	50.25	69.06
Diluted earnings per share (Yen)	50.25	68.99
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

(III Millions of years)		
	Aug 2025	Aug 2024
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	32,496	31,488
Net assets	11,584	11,273
Capital adequacy ratio (%)	35.6	35.8
Net assets per share (Yen)	822.10	800.93
Note to non-consolidated financial positions		
Owner's equity	11,584	11,273
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Aug 2025
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

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