

Document and entity information

Aug 2024

Company information		
Company information		
FASF member mark	-	
Document name	決算短信〔日本基準〕（連結）	
Filing date	2024-10-15	
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	29270	
URL	https://www.ams-life.co.jp/	
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2024-08-31	
Representative		
Title	代表取締役会長	
Name	浅山 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)	2024-11-26	
Dividend payable date (as planned)	2024-11-27	
Annual securities report filing date (as planned)	2024-11-27	
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）	

Business Results-Operating results

(in millions of yens)

	Aug 2024	Aug 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	30,185	25,579
% change	18.0	11.1
Operating profit		
Operating profit	1,919	1,636
% change	17.3	61.2
Ordinary profit		
Ordinary profit	1,924	1,654
% change	16.3	23.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,244	1,102
% change	12.9	49.9
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,137	1,144
Change in comprehensive income	-0.6	38.3
Other consolidated operating results		
Basic earnings per share (Yen)	88.64	78.51
Diluted earnings per share (Yen)	88.54	78.46
Rate of return on equity (%)	8.9	8.6
Ordinary profit to total assets ratio (%)	4.1	4.2
Operating profit to net sales ratio (%)	6.4	6.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注) 2024年8月期 売上高 : 対前期比 118.0% 営業利益 : 対前期 比 117.3% 経常利益 : 対前期 比 116.3% 親会社株主に帰属す る当期純利益 : 対 前期比 112.9%	

Business Results-Financial positions

(in millions of yens)

	Aug 2024	Aug 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	47,008	41,071
Net assets	13,977	13,157
Capital adequacy ratio (%)	29.7	31.9
Net assets per share (Yen)	991.45	938.25
Note to consolidated financial positions		
Owner's equity	13,844	13,108
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Aug 2024	Aug 2023
Cash flows		
Cash flows		

Consolidated cash flows		
Cash flows from operating activities	1,489	865
Cash flows from investing activities	-2,693	-1,946
Cash flows from financing activities	1,977	1,881
Cash and equivalents, end of period	11,832	11,062
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

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

Dividends

(in millions of yens)

	Aug 2025	Aug 2024	Aug 2023
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		15.00	12.50
Forecast	16.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		15.00	15.00
Forecast	16.00		
Upper	-		
Lower	-		
Annual			
Result		30.00	27.50
Forecast	32.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		420	385
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		37.3	35.0
Forecast	34.1		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			

Result	3.0	3.0
Note to dividends		
Note to dividends		
Annual	-	

Forecasts

(in millions of yens)

	Aug 2025	Feb 2025
Forecasts		
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	16,400
Upper	-	-
Lower	-	-
% change		
Forecast	3.0	12.8
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,200	1,200
Upper	-	-
Lower	-	-
% change		
Forecast	14.6	17.3
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,200	1,200
Upper	-	-
Lower	-	-
% change		
Forecast	14.3	13.2
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,320	720
Upper	-	-
Lower	-	-
% change		
Forecast	6.1	12.3
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	93.86	47.80
Upper	-	-
Lower	-	-
Note to consolidated forecasts		

Note to forecasts

(注) 2025年8月期
通期予想 売上
高 : 対前期比
103.0%
営業利益 :
対前期比
114.6%
経常利益 :
対前期比
114.3%
親会社株主に
帰属する当期純利
益 : 対前期比
106.1%

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

(in millions of yens)

Aug 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

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Note to significant changes in the scope of consolidation during the period

Note to significant changes in the scope of consolidation during the period

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Notes-Changes in accounting policies and accounting estimates retrospective restatement

Aug 2024

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

-

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 2024

Aug 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)

14,387,699

14,387,699

Number of treasury stock at the end of fiscal year

323,894

416,094

Average number of shares

14,037,133

14,044,029

Note to number of issued and outstanding shares (common stock)

Note to number of issued and outstanding shares (common stock)

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Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Aug 2024	Aug 2023
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	14,081	11,932
% change	18.0	2.7
Operating profit		
Operating profit	1,179	1,067
% change	10.5	17.3
Ordinary profit		
Ordinary profit	1,364	1,273
% change	7.1	21.9
Profit		
Profit	969	953
% change	1.6	31.7
Other non-consolidated operating results		
Basic earnings per share (Yen)	69.06	67.93
Diluted earnings per share (Yen)	68.99	67.88
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Aug 2024	Aug 2023
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	31,488	29,173
Net assets	11,273	10,676
Capital adequacy ratio (%)	35.8	36.6
Net assets per share (Yen)	801.59	764.17
Note to non-consolidated financial positions		
Owner's equity	11,273	10,676
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Aug 2024
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.