

## Document and entity information

Aug 2023

Company information	
Company information	
FASF member mark	-
Document name	決算短信〔日本基準〕（連結）
Filing date	2023-10-13
Company name	AFC-HD AMS Life Science Co.,Ltd.
Stock exchange listings	
Tokyo	true
Tokyo Prime	-
Tokyo Standard	true
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	29270
URL	<a href="https://www.ams-life.co.jp/">https://www.ams-life.co.jp/</a>
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2023-08-31
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)	2023-11-28
Dividend payable date (as planned)	2023-11-29
Annual securities report filing date (as planned)	2023-11-29
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 2023	Aug 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	25,579	23,024
% change	11.1	-
Operating profit		
Operating profit	1,636	1,015
% change	61.2	-
Ordinary profit		
Ordinary profit	1,654	1,343
% change	23.1	-
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,083	735
% change	47.3	-
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,124	827
Change in comprehensive income	36.0	-
Other consolidated operating results		
Basic earnings per share (Yen)	77.14	52.33
Diluted earnings per share (Yen)	77.09	52.08
Rate of return on equity (%)	8.5	6.1
Ordinary profit to total assets ratio (%)	4.2	3.7
Operating profit to net sales ratio (%)	6.4	4.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	(注) 2023年8月期 売上高 : 対前期比 111.1% 営業利益 : 対前期 比 161.2% 経常利益 : 対前期 比 123.1% 親会社株主に帰属す る当期純利益 : 対 前期比 147.3%	

## Business Results-Financial positions

(in millions of yens)

	Aug 2023	Aug 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	41,052	37,348
Net assets	13,138	12,445
Capital adequacy ratio (%)	31.9	33.2
Net assets per share (Yen)	936.87	884.53
Note to consolidated financial positions		
Owner's equity	13,089	12,414
Note to financial positions	-	-

## Business Results-Cash flows

(in millions of yens)

	Aug 2023	Aug 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	900	1,492
Cash flows from investing activities	-1,981	-1,077
Cash flows from financing activities	1,881	1,159
Cash and equivalents, end of period	11,062	10,257
Note to consolidated cash flows		
Note to cash flows	-	

## Business Results-Note to business results

	Aug 2023
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

## Dividends

(in millions of yens)

	Aug 2024	Aug 2023	Aug 2022
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		12.50	15.00
Forecast	15.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		15.00	15.00
Forecast	15.00		
Upper	-		
Lower	-		
Annual			
Result		27.50	30.00
Forecast	30.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		385	420
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		35.7	57.3

Forecast	37.3	
Ratio of total amount of dividends to net assets (consolidated)		
Ratio of total amount of dividends to net assets (%)		
Annual		
Result	3.0	3.5
Note to dividends		
Note to dividends		
Annual	-	

## Forecasts

(in millions of yens)

	Aug 2024	Feb 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2024年 8月期の連結業績予想（2023年9月1日～2024年8月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	28,455	13,764
Upper	-	-
Lower	-	-
% change		
Forecast	11.2	10.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	1,801	771
Upper	-	-
Lower	-	-
% change		
Forecast	10.1	13.8
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	1,788	763
Upper	-	-
Lower	-	-
% change		
Forecast	8.1	7.9
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,123	471
Upper	-	-
Lower	-	-
% change		
Forecast	3.7	14.0
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	80.42	33.78
Upper	-	-
Lower	-	-
Note to consolidated forecasts		

Note to forecasts

通期売上高：対前  
期比 111.2% 営  
業利益：対前期比  
110.1% 経常利  
益：対前期比  
108.1% 親会社株  
主に帰属する当期純  
利益：対前期比  
103.7%

## Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Aug 2023

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Others

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)

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Note to material changes in subsidiaries during this period

Note to material changes in subsidiaries during this period

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

Aug 2023

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 2023

Aug 2022

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

416,094

352,594

Average number of shares

14,044,029

14,051,944

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 2023	Aug 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	11,932	11,624
% change	2.7	-
Operating profit		
Operating profit	1,067	910
% change	17.3	-
Ordinary profit		
Ordinary profit	1,273	1,045
% change	21.9	-
Profit		
Profit	911	724
% change	25.8	-
Other non-consolidated operating results		
Basic earnings per share (Yen)	64.90	51.55
Diluted earnings per share (Yen)	64.86	51.31
Note to non-consolidated operating results		
Note to operating results	-	

## Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Aug 2023	Aug 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	29,130	27,611
Net assets	10,634	10,163
Capital adequacy ratio (%)	36.5	36.7
Net assets per share (Yen)	761.13	722.39
Note to non-consolidated financial positions		
Owner's equity	10,634	10,138
Note to financial positions	-	

## Business Results-Note to overview of nonconsolidated business results

	Aug 2023
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.