

Document and entity information

	Aug 2026	Feb 2026
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		2026-04-14
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	2026-08-31	
Quarterly period		2
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		
Semi-annual statement filing date (as planned)		2026-04-14
Dividend payable date (as planned)		2026-05-21
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 millions of yens)

	Feb 2026	Feb 2025
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	16,846	16,614
% change	1.4	14.2
Operating profit		
Operating profit	1,251	1,294
% change	-3.4	26.5
Ordinary profit		
Ordinary profit	1,194	1,332
% change	-10.4	25.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	801	881
% change	-9.1	37.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	859	928
Change in comprehensive income	-7.4	50.8
Other consolidated operating results		
Basic earnings per share (Yen)	55.76	62.65
Diluted earnings per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	(注) 2026年8月期 中間期 売上高 : 対前年中間期比 101.4% 営業利益 : 対 前年中間期比 96.6% 経常利益 : 対前 年中間期比 89.6% 親会社株主に帰 属する中間純利益 : 対前年中間期比 90.9%	

Business Results-Quarterly financial positions

(in millions of yens)

	Feb 2026	Aug 2025
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	50,254	48,726
Net assets	16,224	15,200
Capital adequacy ratio (%)	31.9	30.9
Net assets per share (Yen)	1,101.09	1,069.89
Note to consolidated financial positions		
Owner's equity	16,031	15,075
Note to financial positions	-	-

Business Results-Note to quarterly business results

	Feb 2026
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 2026	Feb 2026	Aug 2025
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result	18.00		16.00
Third quarter			
Result			-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result			18.00
Forecast	18.00		
Upper	-		
Lower	-		
Annual			
Result			34.00
Forecast	36.00		
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)

	Aug 2026
Quarterly forecasts	
Quarterly 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
Upper	-
Lower	-
% change	
Forecast	4.5
Upper	-
Lower	-
Operating profit	
Operating profit	
Forecast	2,545
Upper	-

Lower	-
% change	
Forecast	5.6
Upper	-
Lower	-
Ordinary profit	
Ordinary profit	
Forecast	2,445
Upper	-
Lower	-
% change	
Forecast	0.1
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	
Forecast	1,545
Upper	-
Lower	-
% change	
Forecast	6.7
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	106.13
Upper	-
Lower	-
Note to consolidated forecasts	
Note to 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 106.7%
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	true

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

(in millions of yen)

Feb 2026

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 semi-annual financial statements

Feb 2026

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 2026
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	-
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 2026	Aug 2025	Feb 2025
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)	14,559,699	14,391,199	
Number of treasury stock at the end of fiscal year	94	300,094	
Average number of shares	14,366,401		14,068,435
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.