

January 13, 2026

Consolidated Financial Results for the Three Months Ended November 30, 2025 (Under Japanese GAAP)

Company name: AVANTIACO.,LTD.
 Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
 Securities code: 8904
 URL: <https://avantia-g.jp/corp/>
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: None
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended November 30, 2025 (from September 1, 2025 to November 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended November 30, 2025	11,412	(10.4)	(34)	-	(109)	-	221	-
November 30, 2024	12,739	(15.8)	(293)	-	(286)	-	(269)	-

Note: Comprehensive income For the three months ended November 30, 2025: ¥253 million [-%]
 For the three months ended November 30, 2024: ¥(266) million [-%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended November 30, 2025	15.38	-
November 30, 2024	(18.83)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of November 30, 2025	71,340	27,902	39.1
August 31, 2025	71,081	28,022	39.4

Reference: Equity
 As of November 30, 2025: ¥27,901 million
 As of August 31, 2025: ¥28,021 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended August 31, 2025	-	19.00	-	19.00	38.00
Fiscal year ending August 31, 2026	-				
Fiscal year ending August 31, 2026 (Forecast)		19.00		19.00	38.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Forecast of consolidated financial results for the fiscal year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending August 31, 2026	72,000	3.9	1,900	44.6	1,600	39.6	1,200	87.7	83.15

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Excluded: 1 company (GIANT CORPORATION)

Note: For details, please refer to Appendix P.11 "2. Please refer to Quarterly Consolidated Financial Statements and Major Notes (3) Notes on Quarterly Consolidated Financial Statements (Business Combinations, etc.).

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

Note: For details, please refer to Appendix P.8 "2. Quarterly Consolidated Financial Statements and Key Notes (3) Notes on Quarterly Consolidated Financial Statements (Notes on Accounting Procedures Specific to the Preparation of Quarterly Consolidated Financial Statements)" are available.

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of November 30, 2025	14,884,300 shares
As of August 31, 2025	14,884,300 shares

(ii) Number of treasury shares at the end of the period

As of November 30, 2025	451,856 shares
As of August 31, 2025	451,856 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended November 30, 2025	14,432,444 shares
Three months ended November 30, 2024	14,337,944 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm:None

* Proper use of earnings forecasts, and other special matters

Forward-looking statements, such as earnings forecasts, contained in this material are based on assumptions as of the date of this release regarding information available as of the date of this release and uncertain factors that may affect future results, and actual results may differ due to various factors in the future.

Quarterly consolidated balance sheet

(Thousands of yen)

	As of August 31, 2025	As of November 30, 2025
Assets		
Current assets		
Cash and deposits	18,275,884	15,909,577
Notes receivable, accounts receivable from completed construction contracts and other, contract assets	2,471,801	1,746,426
Real estate for sale	18,958,515	18,309,131
Costs on development business and other	18,958,696	22,860,548
Costs on construction contracts in progress	1,963,361	2,035,105
Raw materials and supplies	7,692	10,276
Other	512,617	326,333
Total current assets	61,148,568	61,197,398
Non-current assets		
Property, plant and equipment	7,248,854	7,309,517
Intangible assets		
Goodwill	885,753	853,211
Other	132,239	126,205
Total intangible assets	1,017,993	979,416
Investments and other assets		
Investment securities	559,260	587,424
Other	1,107,081	1,266,647
Total investments and other assets	1,666,341	1,854,072
Total non-current assets	9,933,189	10,143,006
Total assets	71,081,758	71,340,405

	As of August 31, 2025	As of November 30, 2025
Liabilities		
Current liabilities		
Notes payable, accounts payable for construction contracts and other	2,407,988	1,449,137
Short-term borrowings	21,865,934	22,273,399
Current portion of bonds payable	50,000	50,000
Current portion of long-term borrowings	3,042,042	4,960,841
Income taxes payable	473,277	134,865
Contract liabilities	1,034,042	1,500,987
Provision for bonuses	177,396	300,619
Provision for warranties for completed construction	18,739	15,667
Provision for share awards	27,208	27,208
Other	1,180,721	957,234
Total current liabilities	30,277,350	31,669,960
Non-current liabilities		
Bonds payable	365,000	350,000
Long-term borrowings	11,969,526	11,027,109
Other	447,340	391,042
Total non-current liabilities	12,781,867	11,768,151
Total liabilities	43,059,218	43,438,111
Net assets		
Shareholders' equity		
Share capital	3,732,673	3,732,673
Capital surplus	2,956,636	2,956,636
Retained earnings	21,557,397	21,405,144
Treasury shares	(419,075)	(419,075)
Total shareholders' equity	27,827,631	27,675,378
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	193,965	225,951
Total accumulated other comprehensive income	193,965	225,951
Non-controlling interests	942	963
Total net assets	28,022,540	27,902,293
Total liabilities and net assets	71,081,758	71,340,405

Quarterly consolidated statement of income

(Thousands of yen)

	Three months ended November 30, 2024	Three months ended November 30, 2025
Net sales	12,739,773	11,412,465
Cost of sales	11,215,540	9,555,928
Gross profit	1,524,232	1,856,536
Selling, general and administrative expenses	1,817,647	1,890,593
Operating loss	(293,414)	(34,056)
Non-operating income		
Interest income	342	284
Dividend income	480	540
Administrative service fee income	13,193	5,788
RefundedRealEstateAcquisitionTax	24,229	21,136
Other	39,892	21,350
Total non-operating income	78,137	49,100
Non-operating expenses		
Interest expenses	64,911	116,595
Other	6,324	7,633
Total non-operating expenses	71,235	124,228
Ordinary loss	(286,512)	(109,184)
Extraordinary income		
Gain on sale of non-current assets	-	477
Gain on sale of shares of subsidiaries	-	370,798
Total extraordinary income	-	371,276
Extraordinary losses		
Loss on retirement of non-current assets	612	3,080
gain on differences between the asset retirement obligation balance and the actual retirement costs	2,622	1,409
Total extraordinary losses	3,235	4,489
Profit (loss) before income taxes	(289,748)	257,601
Income taxes	(19,755)	35,645
Profit (loss)	(269,993)	221,955
Profit attributable to non-controlling interests	-	20
Profit (loss) attributable to owners of parent	(269,993)	221,935

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Three months ended November 30, 2024	Three months ended November 30, 2025
Profit (loss)	(269,993)	221,955
Other comprehensive income		
Valuation difference on available-for-sale securities	3,638	31,985
Total other comprehensive income	3,638	31,985
Comprehensive income	(266,354)	253,941
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(266,354)	253,921
Comprehensive income attributable to non-controlling interests	-	20

(Notes on segment information, etc.)

Segment Information

I. The three months of the previous fiscal year (September 1, 2024 to November 30, 2024)

1. Information on sales and the amount of profit or loss for each reported segment

(Thousands of yen)

	Reportable segments				Other Businesses (Note)1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Residential development business	Contracting business	Real estate distribution business	Total				
Sales								
Revenues from external customers	8,163,864	1,589,486	2,579,836	12,333,186	406,587	12,739,773	-	12,739,773
Transactions with other segments	-	171,080	-	171,080	64,146	235,227	(235,227)	-
Total	8,163,864	1,760,567	2,579,836	12,504,267	470,734	12,975,001	(235,227)	12,739,773
Segment profit or loss (loss)	(492,274)	71,643	186,132	(234,498)	(77,449)	(311,948)	18,534	(293,414)

Note: 1 The "Other Business" category is a business segment that is not included in the reporting segments, and includes renovations, real estate brokerage, etc.

2. The adjustment amount of 18,534 thousand yen for segment profit or loss includes the elimination of inter-segment transactions of (14,012) thousand yen and the adjustment of inventories of 32,546 thousand yen.

3 Segment profit or loss is adjusted for operating loss in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

II. The three months of the current fiscal year (September 1, 2025 to November 30, 2025)

1. Information on sales and the amount of profit or loss for each reported segment

(Thousands of yen)

	Reportable segments				Other Businesses (Note)1	Total	Adjustment amount (Note) 2	Quarterly Consolidated Statements of Income (Note)3
	Residential development business	Contracting business	Real estate distribution business	Total				
Sales								
Revenues from external customers	8,602,446	1,417,310	996,391	11,016,148	396,316	11,412,465	-	11,412,465
Transactions with other segments	-	109,506	-	109,506	61,602	171,108	(171,108)	-
Total	8,602,446	1,526,816	996,391	11,125,654	457,919	11,583,574	(171,108)	11,412,465
Segment profit or loss (loss)	(225,682)	13,361	(50,772)	(263,093)	60,495	(202,598)	168,541	(34,056)

Note: 1 The "Other Business" category is a business segment that is not included in the reporting segments, and includes renovations, real estate brokerage, etc.

2. The adjustment for segment profit or loss of 168,541 thousand yen includes 6,173 thousand yen for inter-segment transaction elimination and 162,368 thousand yen for inventory adjustment.

3 Segment profit or loss is adjusted for operating loss in the quarterly consolidated statements of income.

2. Information on impairment losses or goodwill on fixed assets by reporting segment

Not applicable.

3. Matters Concerning Changes to Reporting Segments, etc.

In the previous fiscal year, the Company's segments were divided into "detached housing business," "condominium business," "general contract construction business," and "real estate distribution business," but from the beginning of the first quarter of the current fiscal year, the segments were consolidated into three segments: "Condominium Sales Business," "Contracting Business," and "Real Estate Distribution Business" for the purpose of appropriately reflecting the actual conditions of business activities and managing business performance. The condominium business is consolidated into the condominium business. In addition, segment information for the three months of the previous fiscal year is disclosed based on the segment classification for the three months of the current fiscal year.