July 14, 2026

Consolidated Financial Results for the Nine Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: AVANTIACO.,LTD.
Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
Securities code: 8904
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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 nine months ended May 31, 2026 (from September 1, 2025 to May 31, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	41,033	(5.7)	408	761.8	153	-	350	-
May 31, 2025	43,535	(6.9)	47	-	(44)	-	(140)	-

Note: Comprehensive income For the nine months ended May 31, 2026: ¥394 million [-%]
For the nine months ended May 31, 2025: ¥(89) million [-%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
May 31, 2026	24.24	-
May 31, 2025	(9.76)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	70,802	27,825	39.3
August 31, 2025	71,081	28,022	39.4

Reference: Equity
As of May 31, 2026: ¥27,824 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	-	19.00	-		
Fiscal year ending August 31, 2026 (Forecast)				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	82.86

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)

(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 May 31, 2026	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 May 31, 2026	380,856 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)

Nine months ended May 31, 2026	14,475,356 shares
Nine months ended May 31, 2025	14,394,713 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 May 31, 2026
Assets		
Current assets		
Cash and deposits	18,275,884	9,479,519
Notes receivable, accounts receivable from completed construction contracts and other, contract assets	2,471,801	1,457,666
Real estate for sale	18,958,515	17,614,916
Costs on development business and other	18,958,696	28,378,922
Costs on construction contracts in progress	1,963,361	4,261,230
Raw materials and supplies	7,692	8,406
Other	512,617	376,421
Total current assets	61,148,568	61,577,083
Non-current assets		
Property, plant and equipment	7,248,854	6,110,614
Intangible assets		
Goodwill	885,753	788,125
Other	132,239	141,898
Total intangible assets	1,017,993	930,023
Investments and other assets		
Investment securities	559,260	981,736
Other	1,107,081	1,203,277
Total investments and other assets	1,666,341	2,185,014
Total non-current assets	9,933,189	9,225,652
Total assets	71,081,758	70,802,735

(Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Liabilities		
Current liabilities		
Notes payable, accounts payable for construction contracts and other	2,407,988	1,866,107
Short-term borrowings	21,865,934	22,030,744
Current portion of bonds payable	50,000	45,000
Current portion of long-term borrowings	3,042,042	2,611,538
Income taxes payable	473,277	64,104
Contract liabilities	1,034,042	2,403,761
Provision for bonuses	177,396	211,495
Provision for warranties for completed construction	18,739	16,312
Provision for share awards	27,208	-
Other	1,180,721	931,865
Total current liabilities	30,277,350	30,180,928
Non-current liabilities		
Bonds payable	365,000	330,000
Long-term borrowings	11,969,526	12,093,652
Other	447,340	372,552
Total non-current liabilities	12,781,867	12,796,205
Total liabilities	43,059,218	42,977,133
Net assets		
Shareholders' equity		
Share capital	3,732,673	3,732,673
Capital surplus	2,956,636	2,949,291
Retained earnings	21,557,397	21,258,520
Treasury shares	(419,075)	(353,226)
Total shareholders' equity	27,827,631	27,587,259
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	193,965	237,578
Foreign currency translation adjustment	-	(148)
Total accumulated other comprehensive income	193,965	237,430
Non-controlling interests	942	912
Total net assets	28,022,540	27,825,601
Total liabilities and net assets	71,081,758	70,802,735

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Net sales	43,535,151	41,033,401
Cost of sales	37,922,564	34,909,230
Gross profit	5,612,587	6,124,170
Selling, general and administrative expenses	5,565,232	5,716,083
Operating profit	47,354	408,086
Non-operating income		
Interest income	744	2,137
Dividend income	5,536	8,128
Administrative service fee income	31,913	21,229
RefundedRealEstateAcquisitionTax	57,116	41,227
Other	96,940	44,918
Total non-operating income	192,251	117,639
Non-operating expenses		
Interest expenses	256,920	362,957
Other	26,697	8,785
Total non-operating expenses	283,618	371,743
Ordinary profit (loss)	(44,012)	153,983
Extraordinary income		
Gain on sale of non-current assets	-	1,427
Gain on reversal of asset retirement obligations	11,577	-
Gain on sale of shares of subsidiaries	-	370,798
Total extraordinary income	11,577	372,225
Extraordinary losses		
Loss on sale of non-current assets	1,353	-
Loss on retirement of non-current assets	24,571	3,080
Other	3,352	1,409
Total extraordinary losses	29,277	4,489
Profit (loss) before income taxes	(61,711)	521,719
Income taxes	78,630	170,872
Profit (loss)	(140,342)	350,846
Profit (loss) attributable to non-controlling interests	87	(30)
Profit (loss) attributable to owners of parent	(140,430)	350,876

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Profit (loss)	(140,342)	350,846
Other comprehensive income		
Valuation difference on available-for-sale securities	50,791	43,613
Foreign currency translation adjustment	-	(148)
Total other comprehensive income	50,791	43,464
Comprehensive income	(89,550)	394,310
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(89,638)	394,341
Comprehensive income attributable to non-controlling interests	88	(30)

(Notes on segment information, etc.)

Segment Information

I. The nine months of the previous fiscal year (September 1, 2024 to May 31, 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	30,329,603	5,233,308	6,689,947	42,252,859	1,282,292	43,535,151	-	43,535,151
Transactions with other segments	-	443,785	-	443,785	218,624	662,409	(662,409)	-
Total	30,329,603	5,677,093	6,689,947	42,696,644	1,500,916	44,197,560	(662,409)	43,535,151
Segment profit or loss (loss)	(1,144,663)	212,689	691,285	(240,688)	277,661	36,973	10,381	47,354

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 10,381 thousand yen for segment profit or loss includes the elimination of inter-segment transactions of (32,789) thousand yen and the adjustment of inventories of 43,170 thousand yen.

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

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

Not applicable.

II. The nine months of the current fiscal year (September 1, 2025 to May 31, 2026)

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	29,177,600	4,846,525	5,856,734	39,880,859	1,152,541	41,033,401	-	41,033,401
Transactions with other segments	-	575,580	-	575,580	255,637	831,217	(831,217)	-
Total	29,177,600	5,422,105	5,856,734	40,456,440	1,408,179	41,864,619	(831,217)	41,033,401
Segment profit or loss (loss)	9,086	59,130	(45,736)	22,480	224,572	247,052	161,034	408,086

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 161,034 thousand yen includes 10,175 thousand yen for inter-segment transaction elimination and 150,859 thousand yen for inventory adjustment.

3 Segment profit or loss is adjusted for operating income 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 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 nine months of the previous fiscal year is disclosed based on the segment classification for the nine months of the current fiscal year.