

# Annexed Schedules to the Business Report for the 28th Fiscal Year

(Annexed Statement in accordance with Article 435, Paragraph 2 of the  
Companies Act)  
July 1, 2023  
to June 30, 2024

**AVANT GROUP CORPORATION**

Details of Important Positions of Directors and Audit & Supervisory Board Members with Executive Directors Currently held at Other Companies.

Item	Name	Name of other corporation(s) at which concurrent positions are held	Significant concurrent positions	Abstract or Relationship
Board member	Tetsuji Morikawa	DIVA CORPORATION OF AMERICA, Kayak Co.	CEO Outside Director	Subsidiary of the Company (100% voting rights)
Board member	Jon Robertson	Snowflake Inc	Asia Pacific & Japan Region president	-
Board member	Tatsuya Kamoi	ABeam Consulting Ltd.	Board member	-
Director and Audit Committee Member	Chie Goto	Sakura Kyodo Law Office Asahi International Corporation Toho Holdings Co.	Partner board member Outside Director (Audit Committee Member)	-
Director and Audit Committee Member	Makoto Nakano	Hitotsubashi University Graduate School IAAER	Professor Vice President (of an organisation)	-

# Supplementary Schedule to the Financial Statements for the 28th Fiscal Year

(Annexed Statement in accordance with Article 435, Paragraph 2 of the  
Companies Act)  
July 1, 2023  
to June 30, 2024

**AVANT GROUP CORPORATION**

Details of property, plant and equipment and intangible assets

(Unit: thousand yen)

Item	Assets	Book value at beginning of period	Increase during the fiscal year	Decrease during the fiscal year	Amortization	Book value at end of period	Accumulated depreciation
Property, plant and equipment	Tools, furniture and fixtures	77,480	19,148	-	48,129	48,498	265,596
	Construction in progress	51,978	-	51,978	-	-	-
	Plan	129,458	19,148	51,978	48,129	48,498	265,596
Intangible fixed assets	Trade mark	-	47,253	-	4,725	42,527	
	Software	193,892	201,152	81,473	82,856	230,714	
	Other	225	-	-	-	225	
	Plan	194,117	248,405	81,473	87,581	273,468	

(Note) Main reason for increase

Tools, furniture and fixtures	Network equipment	16,533 thousand yen
Trademark	Avant Group company name and logo	47,253 thousand yen
Software	New software and existing updates	153,217 thousand yen

(Note) Main reason for decrease

Software	Contract Cancellation	50,883 thousand yen
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## (2) Details of provisions

(Unit: thousand yen)

Item	Balance at beginning of term	Increase during the fiscal year	Decrease during the fiscal year	Balance at end of year
Allowance for bonuses	66,337	53,372	66,337	53,372
Allowance for bonuses to directors and corporate auditors	21,059	48,899	21,059	48,899
Allowance for stock benefits	-	72,618	-	72,618

(Note) Reasons for the provision and methods of calculation of the amount are stated in "1. Significant Accounting Policies (4) Basis for Provision" in the notes to the non-consolidated financial statements.

## 3. Details of operating expenses

(Unit: thousand yen)

Item	Amount	Summary
Executive compensation or remuneration	147,512	
Employee salaries and bonuses	337,582	
Legal welfare expenses	43,774	
Provision for directors' bonuses	45,725	
Provision for bonuses	47,601	
Temporary outsourcing expenses	9,956	
Expenses for rent of space, land, etc.	33,467	
Utilities charge	14,155	
Repair expense	39,608	
Depreciation and amortization	135,711	
Equipment software expenses	332,478	
Commission Payments	411,026	
Advertising expenses	33,251	
Travel and transportation expenses	21,520	
Postage	8,569	
Taxes and public dues	6,553	
Donations	19,000	
Research funds (expenses)	47,971	
Stock compensation expense	82,305	
Other	38,887	
Plan	1,856,660	