

Supplementary Schedules to the Business Report for the 26th Fiscal Year

(Annexed Statement in accordance with Article 435, Paragraph 2 of the Companies Act)
From: July 1, 2021 To: June 30, 2022

Avant Corporation

1. Details of Important Concurrent Positions Held by Directors and Corporate Auditors with Executive Directors of Other Companies, etc.

Position	Name	Name of other corporation(s) in which you hold concurrent positions	Significant concurrent positions	Abstract or Relationship
Director	Tetsuji Morikawa	DIVA Corporation DIVA CORPORATION OF AMERICA Kayak Co.	Representative Director, President and CEO Outside Director	Subsidiary of the Company (100% of voting rights) Subsidiary of the Company (100% of voting rights)
Director	Naoyoshi Kasuga	Metapraxis Limited	Outside Director	Affiliate of the Company (19.79% of voting rights)
Director	Naohisa Fukutani	PwC Advisory LLC	Senior Advisor	-
Director	Georges Ugeux	Galileo Global Advisors	Chairman and CEO	-
Director	Jon Robertson	Snowflake Ink	President, Asia Pacific & Japan Region	-
Auditor	Kunio Suzuki	K.S. Management Ltd.	Representative	-
Auditor	Chie Goto	Sakura Kyodo Law Office	Partner	-

Supplementary Schedule to the Financial Statements for the 26th Fiscal Year

(Annexed Statement in accordance with Article 435, Paragraph 2 of the Companies Act)
From July 1, 2021 to June 30, 2022

Avant Corporation

1. Details of property, plant and equipment and intangible assets

(Unit: thousand yen)

Subjects	Type of Assets	Book value at beginning of period	Increase during the fiscal year	Decrease during the fiscal year	Amortization for the year	Book value at end of period	Accumulated depreciation
Property, plant and equipment	Buildings	60,137	14,093	3,432	11,958	58,840	53,846
	Tools, furniture and fixtures	73,930	75,323	5	42,875	106,374	238,739
	Total	134,068	89,416	3,437	54,833	165,214	292,585
Intangible fixed assets	Trademark	44	-	-	38	6	
	Software	273,904	80,796	7,228	78,549	268,923	
	Other	595	-	80	-	515	
	Total	274,544	80,796	7,308	78,587	269,445	

(Note) Main reason for increase

Building	Office Layout Change	14,093 thousand yen
Tools, furniture and fixtures	Office Layout Change	13,199 thousand yen
Tools, furniture and fixtures	Network equipment	62,124 thousand yen
Software	Management Software	29,489 thousand yen
Software	Software for sale	51,307 thousand yen

2. Details of provisions

(Unit: thousand yen)

Subjects	Balance at beginning of the fiscal year	Increase during the fiscal year	Decrease during the fiscal year	Balance at end of year
Allowance for bonuses	43,002	60,800	43,002	60,800
Allowance for bonuses to directors and corporate auditors	66,977	43,595	66,977	43,595

(Note) The reason for the provision and the method of calculating 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)

Subjects	Amount	Summary
Director's remuneration	148,336	
Employee salaries and bonuses	433,215	
Legal welfare expenses	51,777	
Provision for directors' bonuses	43,595	
Provision for bonuses	60,800	
Outsourcing expenses	10,243	
Rents	36,232	
Utilities expenses	15,058	
Depreciation and amortization	136,938	
Equipment software expenses	182,362	
Fees and commissions	318,440	
Advertising expenses	55,377	
Travel and transportation expenses	8,364	
Communication expenses	12,774	
Taxes and dues	7,297	
Other	73,758	
Total	1,594,574	