Supplementary Schedules to the Business Report for the 30th Term

(Supplementary schedules pursuant to Article 435, Paragraph 2 of the Companies Act)
July 1, 2025
to June 30, 2026

AVANT GROUP CORPORATION

1. Details of significant concurrent positions held by Directors and Audit Committee Members as executive directors or equivalent officers of other corporations, etc.

Position	Name	Name of other corporation, etc.	Description of significant concurrent position	Remarks or relationship
Director	Tetsuji Morikawa	DIVA CORPORATION OF AMERICA	CEO	Subsidiary of Company (100% of voting rights held)
Director	Jon Robertson	Snowflake Inc.	President, Asia Pacific and Japan region	-
Director	Tatsuya Kamoi	AUTOBACS SEVEN Co., Ltd. FUJI SOFT INCORPORATED	Outside Director Outside Director (Audit & Supervisory Committee), Executive Chairman	- -
Director and Audit Committee Member	Chie Goto	Sakura Kyodo Law Office TOHO HOLDINGS CO., LTD.	Partner Outside Director (Audit and Supervisory Committee)	- -
Director and Audit Committee Member	Makoto Nakano	Graduate School of Hitotsubashi University	Professor	-

Supplementary Schedules to the Financial Statements for the 30th Term

(Supplementary schedules pursuant to Article 435, Paragraph 2 of the Companies Act)
July 1, 2025
to June 30, 2026

AVANT GROUP CORPORATION

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

(Thousands of yen)

Category	Class of assets	Book value at beginning of fiscal year	Increase during fiscal year	Decrease during fiscal year	Depreciation or amortization for current fiscal year	Book value at end of fiscal year	Accumulated depreciation
Property, plant and equipment	Tools, furniture and fixtures	22,410	30,093	144	19,178	33,181	167,549
	Total	22,410	30,093	144	19,178	33,181	167,549
Intangible assets	Trademark rights	37,802	-	-	4,725	33,077	
	Software	167,948	54,653	-	69,313	153,288	
	Other	225	-	-	-	225	
	Total	205,976	54,653	-	74,038	186,591	

(Note) Principal reasons for the increase

Tools, furniture and fixtures : Personal computers and network equipment 29,203 thousand yen

Software : New software and existing updates 54,653 thousand yen

2. Details of provisions

(Thousands of yen)

Category	Opening balance	Increase during year	Decrease during year	Balance at end of year
Provision for bonuses	66,727	69,072	66,727	69,072
Provision for bonuses for directors (and other officers)	20,042	-	20,042	-
Provision for stock benefits	72,306	70,808	72,306	70,808

(Note) The reasons for recognizing the provisions and the methods used to determine their amounts are described in Notes to the non-consolidated financial statements, 1. Significant accounting policies, (4) Basis for recognition of provisions.

3. Details of operating expenses

(Thousands of yen)

Item	Amount	Remarks
Labor costs	15,739	
Manufacturing expenses	26,826	
Remuneration for directors (and other officers)	146,850	
Employees' salaries and bonuses	572,680	
Retirement benefit expenses	9,619	
Legal welfare expenses	89,182	
Provision for bonuses	66,085	
Temporary staffing and outsourcing expenses	37,872	
Rent expenses on land and buildings	56,552	
Utilities expenses	4,130	
Repair expenses	48,173	
Depreciation	91,245	
Equipment software expenses	644,036	
Commission expenses	495,711	
Advertising expenses	51,675	
Travel and transportation expenses	18,435	
Communication expenses	9,055	
Taxes and public dues	9,094	
Donations	13,215	
Research study expenses	103,812	
Stock-based payment expenses	75,432	
Other	46,971	
Total	2,632,399	