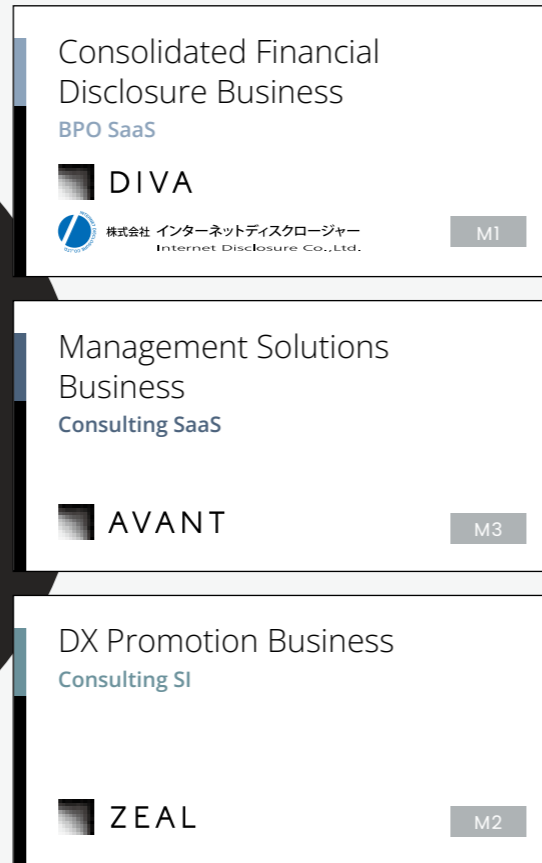


VALUE CREATION PROCESS

The Avant Group's strategic materiality is to "become a software company that helps increase corporate value." By "unlocking" the value of businesses and assets embedded within our customers through three businesses that leverage common assets of the Group, we aim to enhance the corporate value of our customers and contribute to the prosperity of their employees, shareholders, and other stakeholders, as well as to the development of wider society. We aim to contribute to the enrichment of their employees, shareholders, and other stakeholders, as well as to social and economic development.

Details of each business strategy ▶ P.36



OUTPUT

Software and BPO solutions leading to breaking down of value units based on accounting information and then reconfiguration

Solutions with software and accompanying consultancy to promote value visualization and structuring

Data platform construction and operation solutions that lead to unlock sleeping data



Software and solutions for improving corporate value ▶ P.16

INPUT

Significant Common Group Assets

Customer Base	Software	Our Talent	Financial Data
Consolidated accounting system Cumulative customers: 1,100 companies*1 Market share in FY2022: 43.1% *2	DivaSystem LCA, the No. 1 consolidated accounting software in Japan Number of in-house products within our lineup: 9 ▶ DivaSystem LCA ▶ TRINITY BOARD ▶ AVANT Cruise ▶ AVANT Compass ▶ CO-ODE ▶ ZEAL DX-Learning Room ▶ AVANT Chart ▶ ZEUSCloud ▶ STORYAI	Sales and Marketing personnel: approx. 80 Software development engineers: approx. 100 Consultants: ▶ DIVA: approx. 350 ▶ Avant: approx. 330 ▶ Zeal: approx. 370 Corporate: approx. 170	Average EBITDA of ¥3.45 billion over the past 3 years Surplus cash and deposits: approx. ¥7 billion 5-year growth investment framework: approx. ¥20 billion

*1 As of June 30, 2023
 *2 Fuji Chimera Research Institute, "Software Business New Market 2023 Edition," Consolidated Vigilance Software Market Share Trends (Package)

VALUE CREATION