

## **Supplementary Schedules to the Business Report for the 27th Fiscal Year**

(Annexed Statement in accordance with Article 435, Paragraph 2 of the Companies Act)  
From: July 1, 2022 To: June 30, 2023

AVANT GROUP CORPORATION

1. Details of Important Concurrent Positions Held by Directors 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 OF AMERICA KAYAC Inc.	President and CEO Outside Director	Subsidiary of the Company (100% of voting rights)
Director	Naohisa Fukutani	PwC Advisory LLC	Senior Advisor	-
Director	Jon Robertson	Snowflake Inc.	President, Asia Pacific & Japan Region	-
Director (Audit Committee Member)	Chie Goto	Sakura Kyodo Law Office	Partner	-
Director (Audit Committee Member)	Makoto Nakano	Hitotsubashi University Graduate School	Professor	-

**Supplementary Schedule to the Financial Statements  
for the 27th Fiscal Year**

(Annexed Statement in accordance with Article 435, Paragraph 2 of the Companies Act)  
From July 1, 2022 to June 30, 2023

AVANT GROUP 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	58,840	-	53,797	5,043	-	-
	Tools, furniture and fixtures	106,374	31,382	2,483	57,792	77,480	217,466
	Construction in progress	-	51,978	-	-	51,978	-
	Total	165,214	83,361	56,280	62,835	129,458	217,466
Intangible fixed assets	Trademark	6	-	-	6	-	
	Software	268,923	283,184	281,809	76,406	193,892	
	Other	515	-	289	-	225	
	Total	269,445	283,184	282,099	76,412	194,117	

(Note) Main reason for increase

Tools, furniture and fixtures      Network equipment      22,148 thousand yen

Software      Purchase of software source code      264,799 thousand yen

(Note) Main reason for decrease

Building      Transfer to AVANT CORPORATION      11,845 thousand yen

Building      Transfer to DIVA CORPORATION      41,951 thousand yen

Software      Transfer to AVANT CORPORATION      264,799 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	60,800	66,337	60,800	66,337
Allowance for bonuses to directors	43,595	21,059	43,595	21,059

(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	150,343	
Employee salaries and bonuses	296,179	
Legal welfare expenses	42,620	
Provision for directors' bonuses	22,257	
Provision for bonuses	66,337	
Outsourcing expenses	9,847	
Rents	42,240	
Utilities expenses	14,368	
Depreciation and amortization	154,919	
Equipment software expenses	233,374	
Fees and commissions	479,291	
Advertising expenses	25,244	
Travel and transportation expenses	19,585	
Communication expenses	12,986	
Taxes and dues	8,760	
Cost of sales	518	
Other	117,824	
Total	1,696,700	