

Annexed Schedules to the Business Report for the 29th Fiscal Year

(Annexed Statement in accordance with Article 435, Paragraph 2 of the
Companies Act)

July 1, 2024 to June 30, 2025

AVANT GROUP CORPORATION

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

Position	Name	Name of other corporation(s) at which concurrent positions are held	Significant concurrent positions	Abstract or Relationship
Director	Tetsuji Morikawa	DIVA CORPORATION OF AMERICA KAYAC, Inc.	CEO, Outside Director	Subsidiary of the Company (100% voting rights) —
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 Member) and Executive Chairman	— —
Director and Audit Committee Member	Chie Goto	Sakura Kyodo Law Office Toho Holdings Co., Ltd.	Partner, Outside Director (Member of the Audit Committee)	— —
Director and Audit Committee Member	Makoto Nakano	Graduate School of Hitotsubashi University	Professor	—

29th Term Supplementary Details relating to Financial Statements

(Supplementary Schedule pursuant
to Article 435, Paragraph 2 of the Companies Act)

July 1, 2024 to June 30, 2025

AVANT GROUP CORPORATION

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

(Unit: thousand yen)

Item	Type of assets	Book value at beginning of period	Increase during the fiscal year	Decrease during the fiscal year	Depreciation and amortization during the fiscal year	Book value at end of period	Accumulated depreciation
Property, plant and equipment	Tools, equipment and fixtures	48,498	6,354	533	31,909	22,410	148,801
	Total	48,498	6,354	533	31,909	22,410	148,801
Intangible fixed assets	Trademarks	42,527	—	—	4,725	37,802	
	Software	230,714	26,841	20,034	69,573	167,948	
	Others	225	—	—	—	225	
	Total	273,468	26,841	20,034	74,299	205,976	

(Note) Main reason of increase

Tools, equipment and fixtures

Network equipment

4,741 thousand yen

Software

New software and existing updates

26,841 thousand yen

(Note) Main reason of decrease

Software

Transfer to other accounts

20,034 thousand yen

2. Details of reserves

(Unit: thousand yen)

Category	Balance at beginning of term	Increase during the fiscal year	Decrease during the fiscal year	Balance at end of year
Bonus reserves	53,372	66,727	53,372	66,727
Director bonus reserves	48,899	20,042	48,899	20,042
Stock payment reserves	72,618	72,306	72,618	72,306

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

3. Details of operating expenses

(Unit: thousand yen)

Subject	Amount	Note
Executive compensation or remuneration	146,850	
Employee salaries and bonuses	421,488	
Retirement benefit expenses	3,090	
Legal welfare expenses	65,679	
Provision for directors' bonuses	86,138	
Provision for bonuses	65,370	
Temporary outsourcing expenses	48,867	
Expenses for rent of space, land, etc.	37,786	
Utilities charge	3,334	
Repair expenses	40,582	
Depreciation and amortization	106,208	
Equipment and software expenses	467,603	
Commission Payments	422,135	
Advertising expenses	55,485	
Travel and transportation expenses	14,318	
Postage	7,481	
Taxes and public dues	10,579	
Donations	13,180	
Research funds (expenses)	76,135	
Stock compensation expense	78,784	
Other	50,070	
Total	2,221,169	