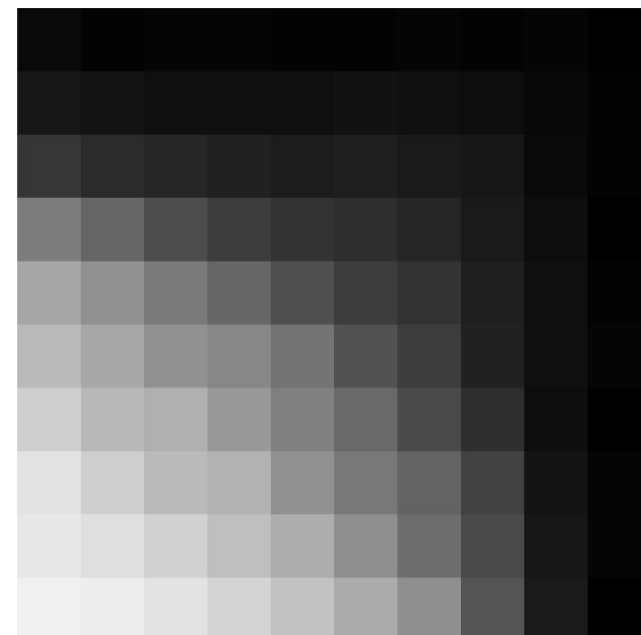


3836 TSE Prime

Avant Group Corporation

Financial Results Briefing
for the second quarter of Fiscal Year June 2024

January 31, 2024



This is an unofficial translation. In the event of any discrepancy between the original Japanese text and this English translation, the Japanese text shall prevail.

Executive Summary

■ Summary of financial results for the second quarter of FY June 2024

- Net sales increased 11.6% y-o-y to 11,742 million yen due to strong growth in the digital transformation promotion business and continued high growth in the outsourcing business.
- Operating income increased 5.4% y-o-y to 1,890 million yen due to a decrease in one-time expenses incurred in the previous fiscal year as a result of group reorganization and the effect of increased revenue from the digital transformation promotion business, despite higher fixed personnel expenses due to an increase in headcount, outsourced processing expenses to meet increased orders, and investment-related expenses to realize future growth. As a result, orders received increased 5.4% y-o-y to 1,890 million yen.
- The previous method of classifying business segments was reviewed, the reportable segments were changed from "Group Governance Business", "Digital Transformation Promotion Business" and "Outsourcing Business" to, the new reportable segments are "Consolidated Financial Disclosure Business", "Digital Transformation Promotion Business" and "Management Solutions Business".

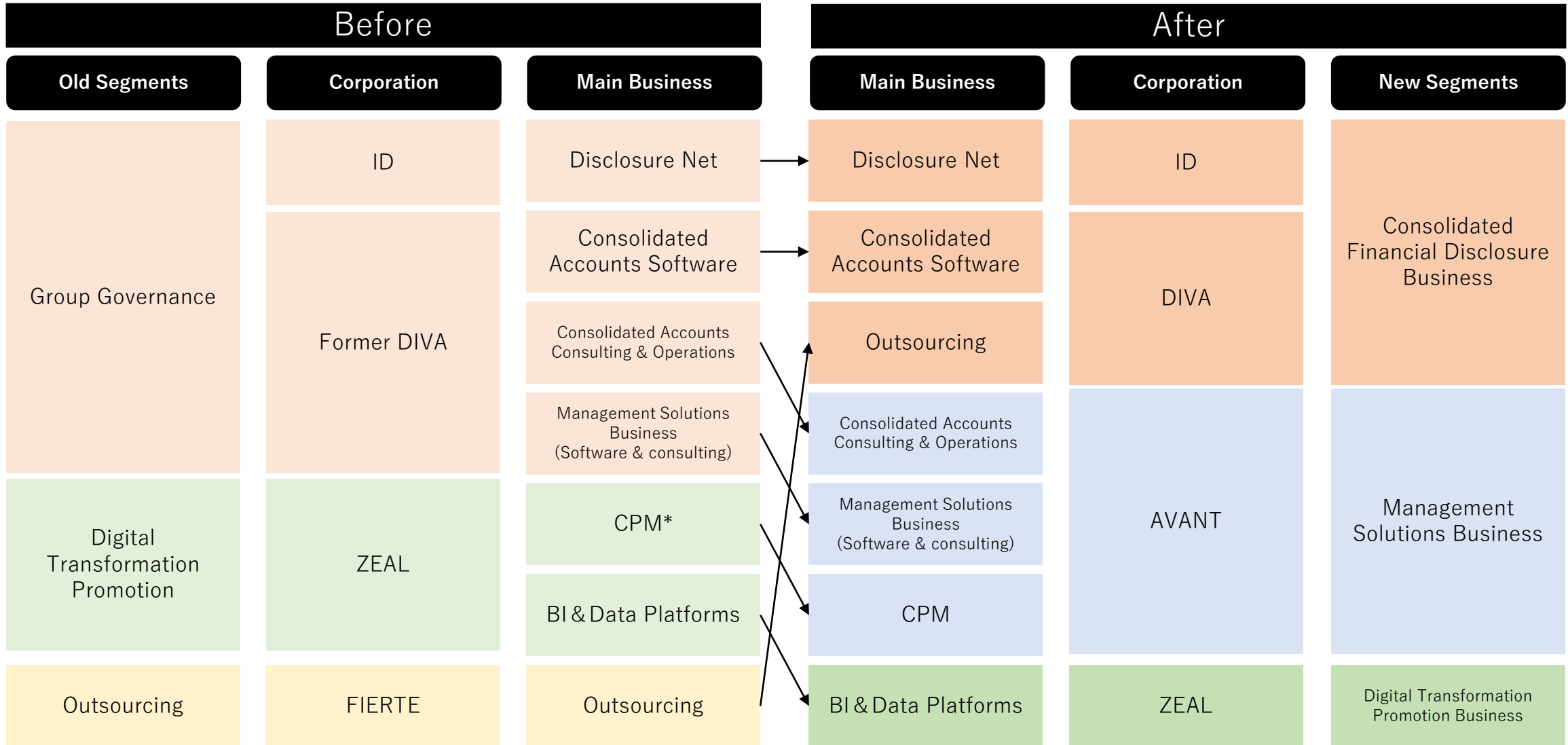
■ Earnings and Dividend Forecasts

- No changes are made to the forecast for the current financial year, which is expected to achieve sales of ¥ 24,000 million and operating profit of ¥ 3,850 million.
- The year-end dividend per share for FY2024 is expected to be 19 yen per share, with the aim of achieving the 8% ratio of dividends to net assets, which is the target for the period of the new medium-term management plan.

■ 'BE GLOBAL 2028' Actions to realise

- Avant Group Enters Strategic Partnership with Fluence Technologies
- DIVA Releases Product Version of TRINITY BOARD to Promote DX for Japanese Boards of Directors

【Reference】 Segment Reorganization



※CPM : Corporate Performance Management

【Reference】 New business segments

「Consolidated Financial Disclosure Business」

In addition to the development and maintenance of our own packaged software "DivaSystem" for consolidated management support and consolidated accounting, we also provide outsourcing of consolidated and non-consolidated financial statements using this software, supporting value creation through corporate information disclosure. As for our position within our group, we aim to establish a business model that combines the software business and outsourcing business.

The consolidated financial statement disclosure service also includes an information search service for disclosure documents provided by Internet Disclosure Co., Ltd. primarily for auditing firms.

「Digital Transformation Promotion Business」

Through consulting and system development, we provide AI and BI solutions that analyze, predict, and visualize data from a data platform that utilizes all kinds of data surrounding companies, and support companies in promoting digital transformation and data-driven management. From major cloud vendors to multi-cloud compatible software, you will learn about the latest information utilization methods and generation AI specializing in data utilization, as well as train engineers and develop your own data utilization platform products. We also aim to expand our group's products.

「Management Solutions Business」

Focusing on group management, consolidated accounting, and business management, we aim to visualize and maximize a company's "invisible value," and provide one-stop support from consulting to system planning, construction, implementation, operation, and maintenance. In addition to in-house development, it is also possible to develop in combination with software developed by other companies. In this segment, we will continue to create solutions that make the most of the group's assets and provide solutions that provide management information that will improve corporate value.

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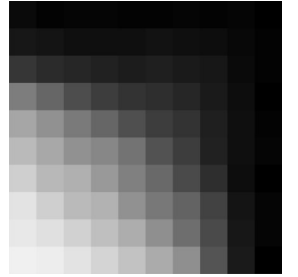
I . Summary of financial results for the second quarter of FY June 2024

II . Earnings and Dividend Forecast

III . 'BE GLOBAL 2028' Actions to realise

* Figures in this presentation are rounded down to the unit of display.

The information contained in this material regarding the business outlook and other forecasts and strategies etc. are forward-looking statements and are determined within the range that could normally be predicted based on the information reasonably available to the Company at the time of preparation of this material. Investors should be aware of the risks, however, that actual results may differ from the business prospects described in the material due to the occurrence of extraordinary circumstances that cannot usually be predicted or the occurrence of results that cannot usually be predicted. The Company will proactively disclose information that is considered material to investors, but investors should be advised not to make judgment based entirely on only the business prospects described in this material. This material should not be copied or transferred for any purpose without permission of the Company.



I. Summary of financial results for the second quarter of FY June 2024

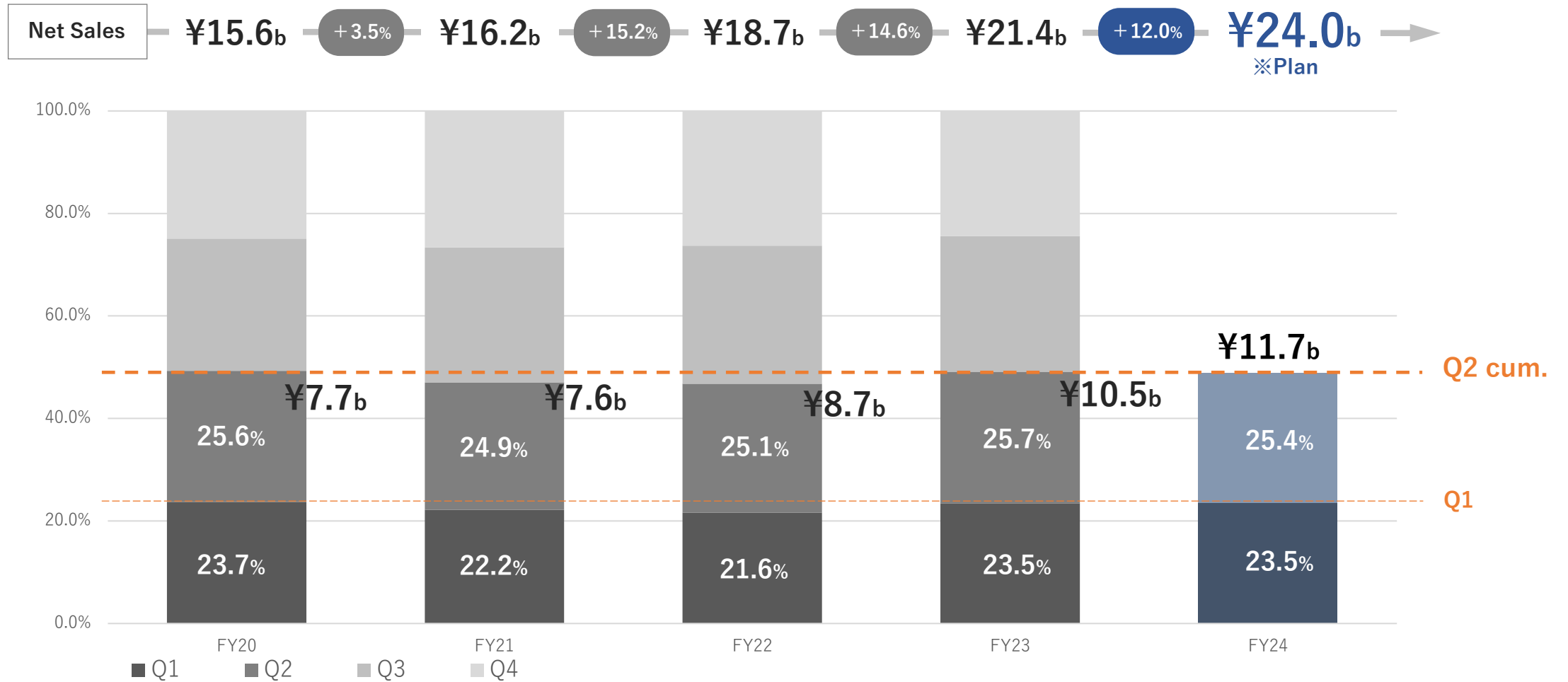
Results Highlights

- Net sales increased 11.6% y-o-y to 11,742 million yen due to strong growth in the digital transformation promotion business and continued high growth in the outsourcing business.
- Operating income increased 5.4% y-o-y to 1,890 million yen due to a decrease in one-time expenses incurred in the previous fiscal year as a result of group reorganization and the effect of increased revenue from the digital transformation promotion business, despite higher fixed personnel expenses due to an increase in headcount, outsourced processing expenses to meet increased orders, and investment-related expenses to realize future growth.

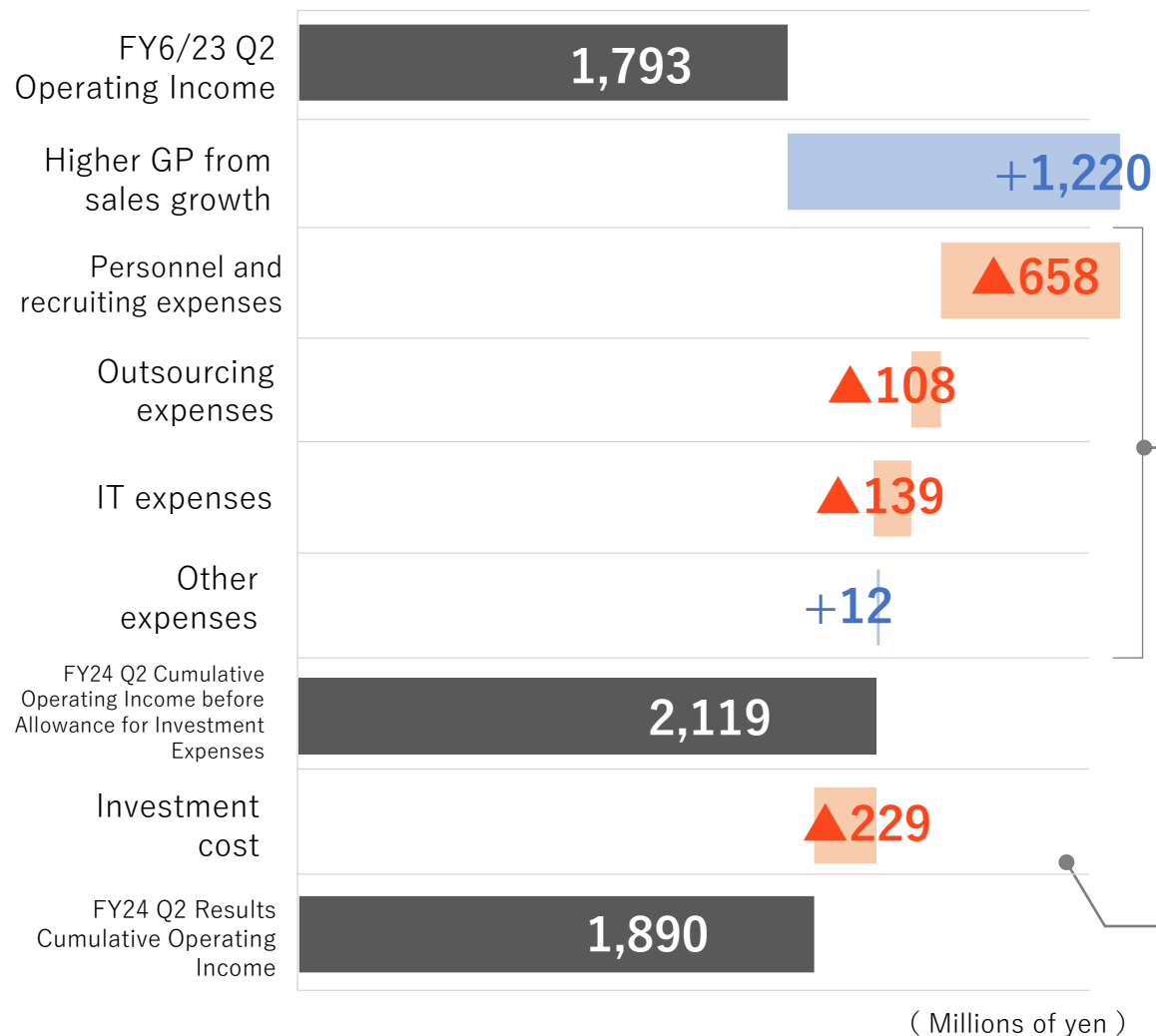
(Millions of yen)	FY6/24	YoY Variance		FY6/24 Q2	YoY Variance	
	Q2	Yr earlier	% chg	cumulative total	Yr earlier	% chg
Net Sales	6,096	5,497	10.9%	11,743	10,523	11.6%
Cost of Sales	3,296	2,904	13.5%	6,570	5,681	15.7%
Gross Profit	2,799	2,592	8.0%	5,173	4,842	6.8%
GPM	45.9%	47.2%	▲1.2pt	44.1%	46.0%	-2.0pt
SG&A	1,590	1,414	12.4%	3,283	3,049	7.7%
Operating Income	1,209	1,178	2.6%	1,890	1,793	5.4%
OPM	19.8%	21.4%	▲1.6pt	16.1%	17.0%	-0.9pt
Net Income	733	771	-4.8%	1,217	1,142	6.5%
NPM	12.0%	14.0%	▲2.0pt	10.4%	10.9%	-0.5pt
EBITDA	1,328	1,279	3.8%	2,127	1,989	6.9%
EBITDA margin	21.8%	23.3%	▲1.5pt	18.1%	18.9%	-0.8pt

Progress to Full-Year Sales Targets

- FY24 Q2 sales are 48.9% of full-year sales, which is high progress among the trends of the past three years.



FY6/24 Q2 Operating Income Bridge (YoY)



Personnel and recruiting expenses

Active recruiting activities are underway to achieve sustainable growth, and personnel and recruiting expenses increased at a level exceeding the rate of revenue growth, albeit within the framework of the revenue growth effect..

Outsourcing expenses

Although subcontracting expenses in the consolidated financial disclosure, which were temporarily incurred as restructuring costs, decreased, subcontracting expenses increased in DX in order to meet strong demand.

IT expenses

IT expenses increased due to an increase in headcount and cloud computing (for customers and internal environment).

Other Expenses (Office expenses + Other expenses in P.14 Group Cost Structure)

Office expenses decreased due to the office review. Despite a decrease in restructuring expenses, other expenses increased slightly due to expenses for the introduction of the RS Trust and an increase in fees paid related to the Materiality Realization Office.

Investment cost: 230 million yen

M3 (Business Management Solution) 150M
M1 (Consolidated financial disclosure) 38M
M2 (DX propulsion) 28M
Company-wide 13M

Software development and procurement, and most occur in M3, which is undergoing a business model transformation.

Development costs for the TRNITY BOARD were incurred by the MI Office, which is responsible for the R&D function of the entire group, and therefore the entire company also incurred such costs.

Operating Income / YoY Growth

Before inclusion of investment expenses

+ ¥330m / 18.2%UP

After inclusion of investment expenses

+ ¥97m / 5.4%UP

Results by Business Segment

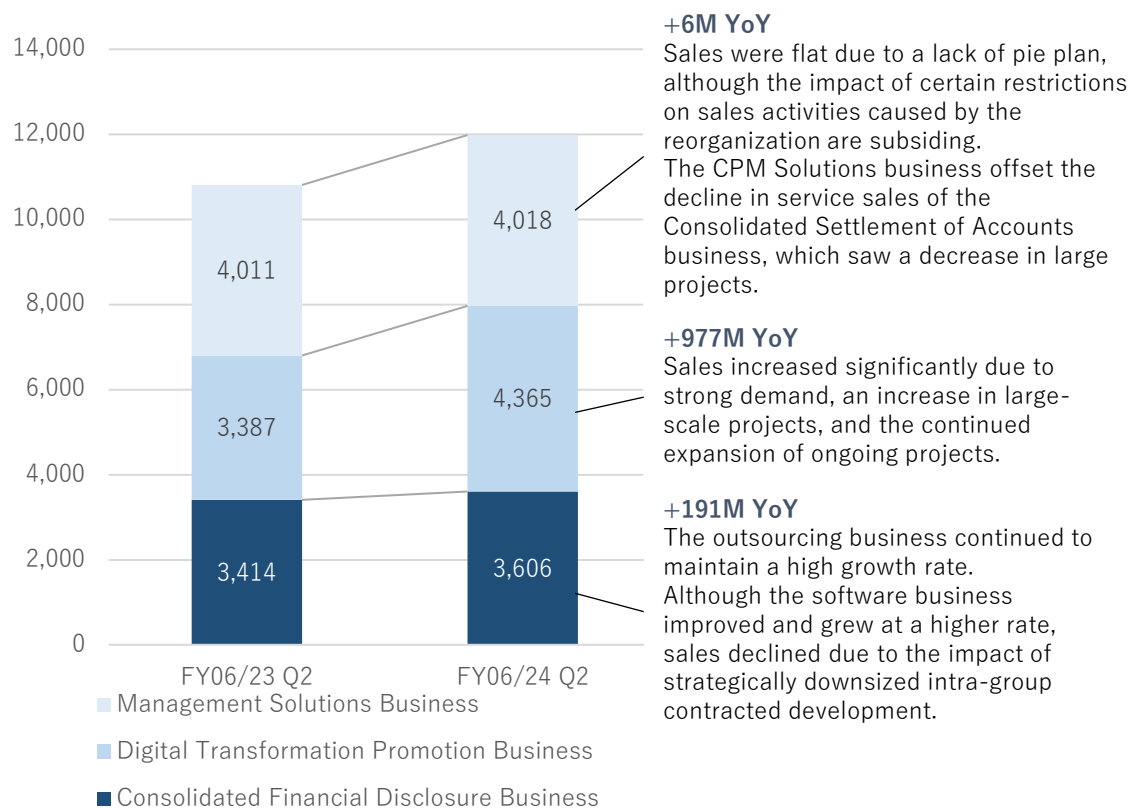
- Sales remained flat for Business Management Solutions, but the DX Promotion Business drove overall sales.
- Operating income increased in the DX Promotion Business and the Consolidated Financial Results Disclosure Business but decreased in the Business Management Solutions Business.
- While order backlogs increased YoY in all segments, the value of orders received decreased in the consolidated financial disclosure business due to the impact of intra-group transactions.

(Millions of yen)		FY6/24 Q2	YoY Variance		FY6/24 Q2 Total	YoY Variance	
			Yr earlier	% chg		Yr earlier	% chg
Consolidated Financial Disclosure Business	Net Sales	1,858	1,782	4.3%	3,606	3,414	5.6%
	Operating Income	493	426	15.7%	857	784	9.3%
	OPM	26.5%	23.9%	2.6pt	23.8%	23.0%	0.8pt
	Orders	1,739	1,906	▲8.8%	3,561	3,604	▲1.2%
	Order Backlog	3,904	3,606	8.3%	3,904	3,606	8.3%
Digital Transformation Promotion Business	Net Sales	2,193	1,774	23.6%	4,365	3,387	28.8%
	Operating Income	410	360	14.0%	758	557	36.2%
	OPM	18.7%	20.3%	▲1.6pt	17.4%	16.4%	0.9pt
	Orders	2,078	1,812	14.7%	4,105	3,488	17.7%
	Order Backlog	1,445	1,159	24.7%	1,445	1,159	24.7%
Management Solutions Business	Net Sales	2,155	2,160	▲0.2%	4,018	4,011	0.2%
	Operating Income	427	475	▲10.0%	576	785	▲26.6%
	OPM	19.8%	22.0%	▲2.2pt	14.3%	19.6%	▲5.2pt
	Orders	1,995	1,933	3.2%	3,618	3,425	5.6%
	Order Backlog	2,713	2,411	12.5%	2,713	2,411	12.5%

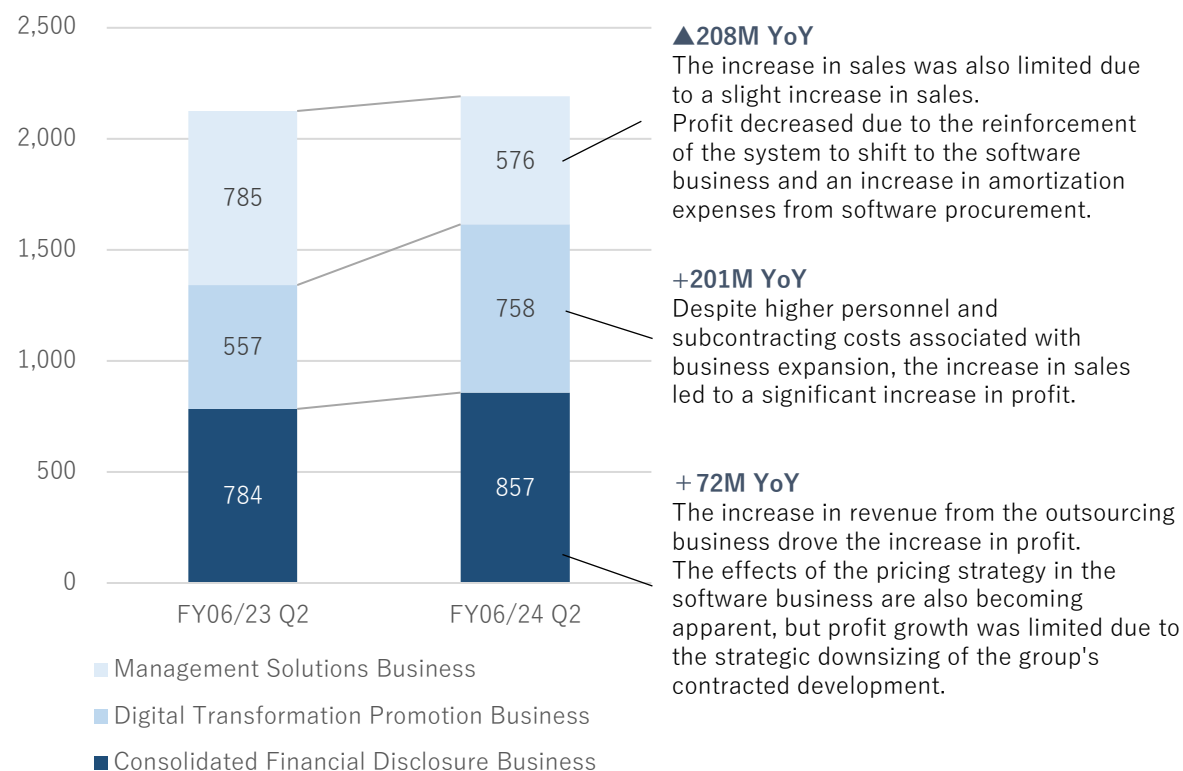
Results by Business Segment (Factors)

- The DX Promotion Business drove the increase in profit due to the effect of higher sales. In the Consolidated Financial Disclosure Business, revenue increased due to strong performance in the outsourcing business, but profit growth was limited because the software business is still in the process of improving. In the Business Management Solutions business, the impact of certain restrictions on sales activities due to business restructuring is subsiding, but the effect of revenue growth was limited due to a lack of pipeline and investments to shift to the software business, resulting in lower earnings.

(Millions of yen) **Net Sales Variance**

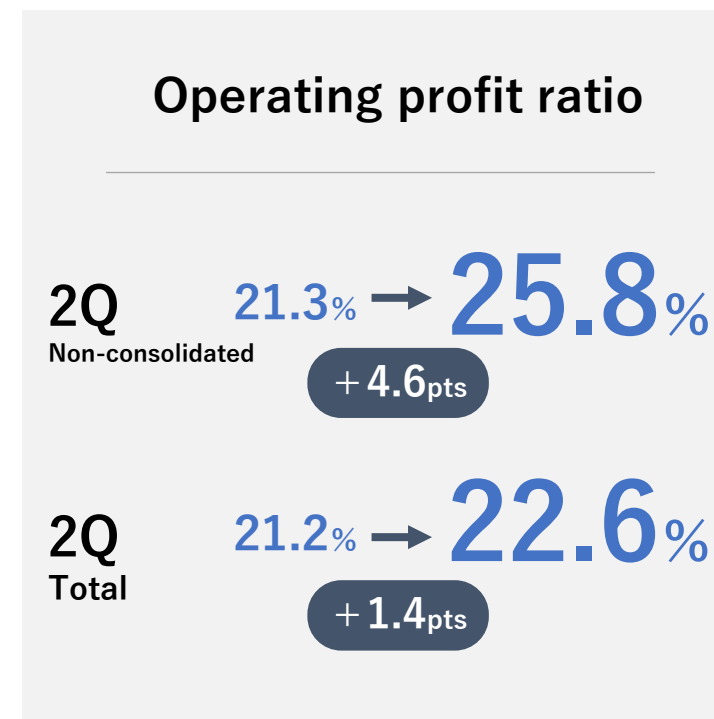
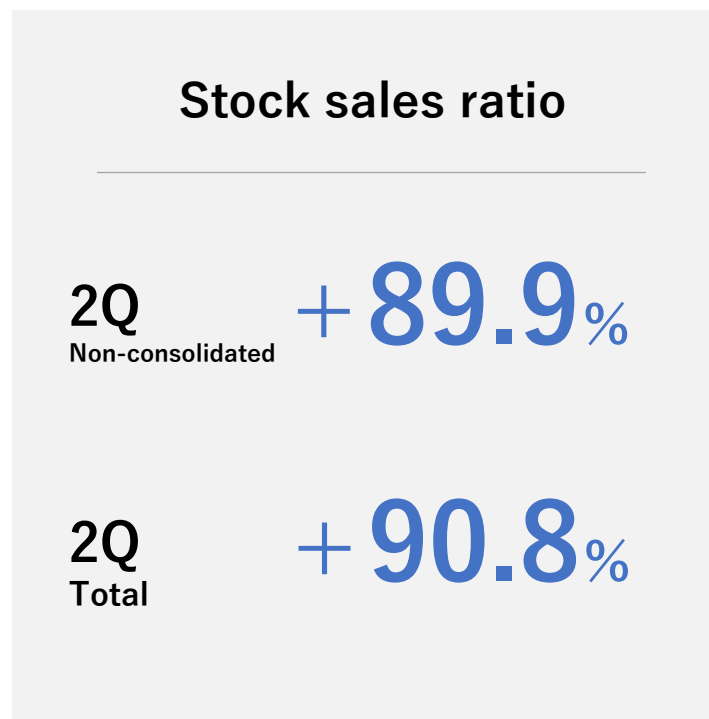
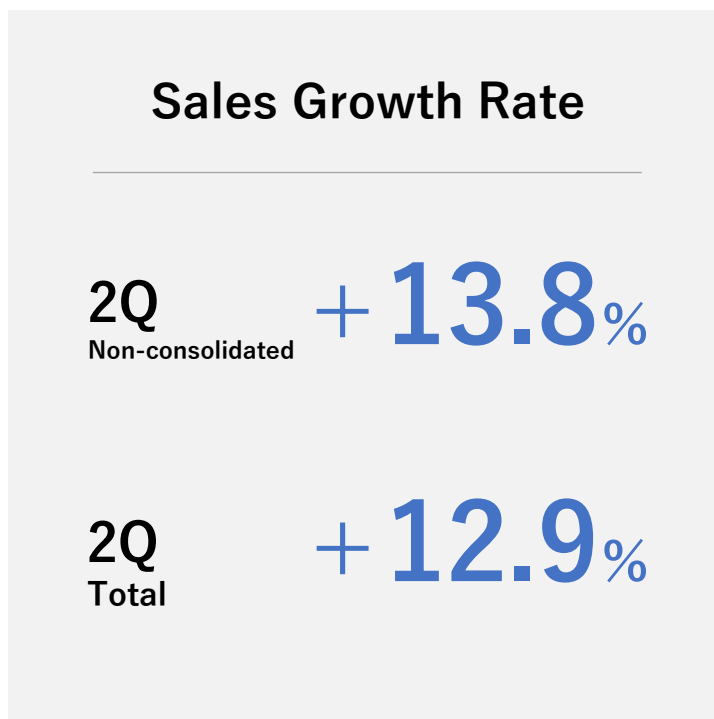


(Millions of yen) **Operating Income Variance**



Results by Business Segment (Consolidated financial disclosure business)

- Excluding the impact of Internet Disclosure, which is included in the consolidated financial disclosure segment, and the strategic reduction of intra-group contract development, the company has achieved solid growth and improved profits.



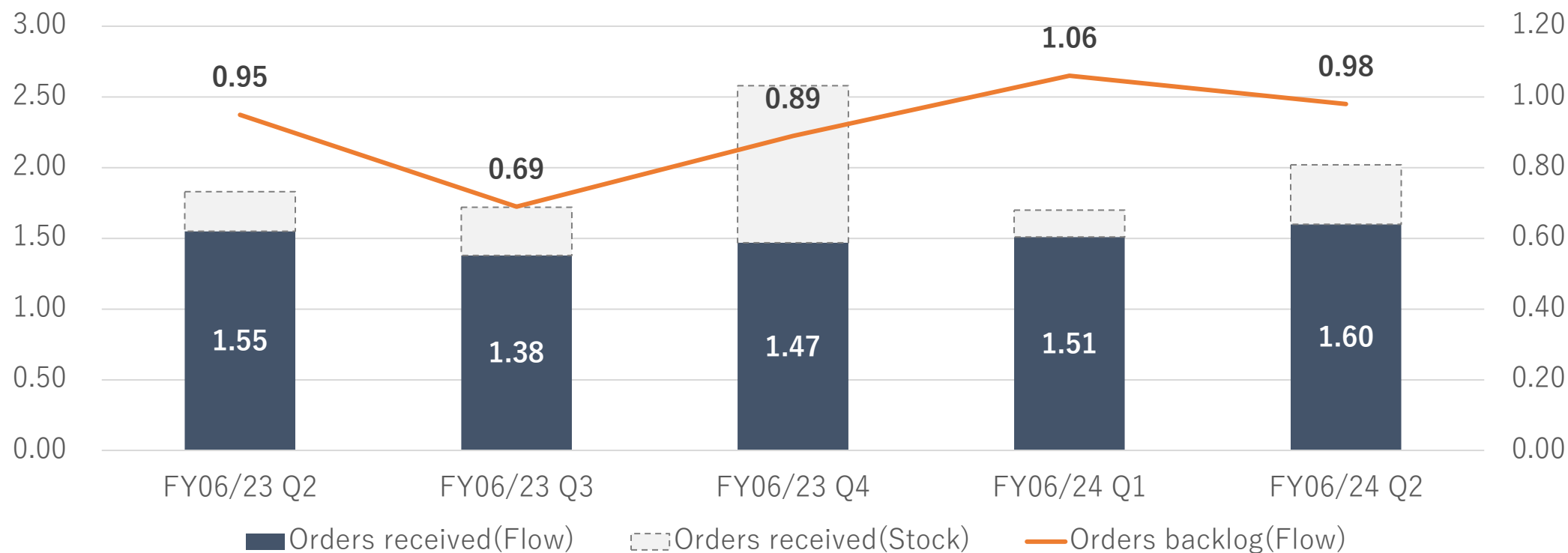
*All exclude the impact of ID and intra-group contract sales.

Results by Business Segment (Business management solutions)

- Although the impact of certain periodic restrictions on sales activities due to the business restructuring was mitigated, the flow order backlog, excluding stock, declined due to insufficient pipeline accumulation. This is due to the fact that we are in the process of a qualitative shift in sales activities, and we will strengthen the pipeline accumulation by adding an approach to the CIO as well as to the CFO.

(billions of yen)

Orders received and backlog



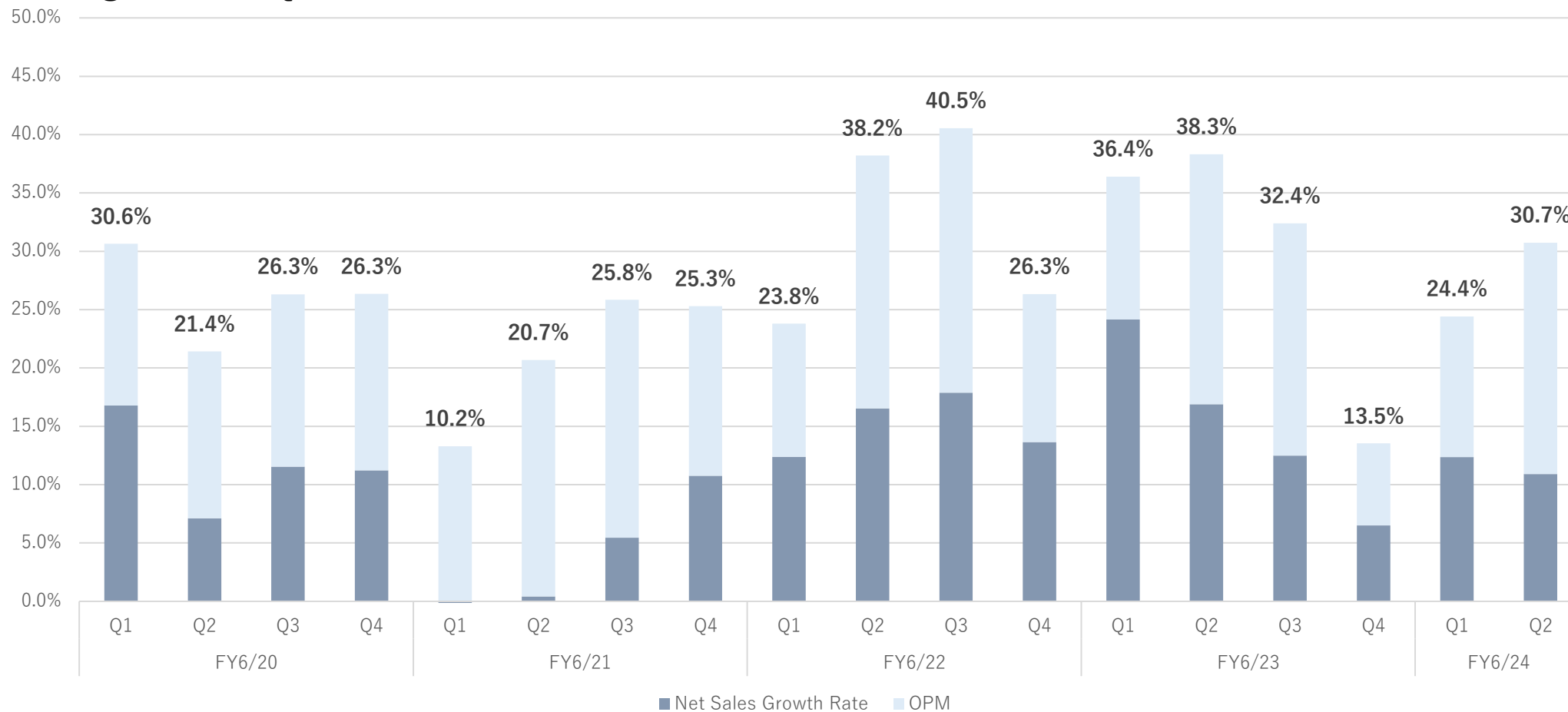
Group Cost Structure

- Recruitment costs have increased due to active recruitment activities, but outsourcing costs have also increased due to the gap between demand and the number of employees alone.
- IT expenses increased due to an increase in headcount and cloud computing (for customers and internal environment).
- Despite a decrease in restructuring costs, other expenses increased slightly in the Q2 accumulation due to expenses for the introduction of the RS Trust and an increase in fees paid related to the Materiality Realization Office.

(Millions of yen)	FY6/24	YoY Variance		FY6/24	YoY Variance	
	Q2	Yr earlier	% chg	Q2 Total	Yr earlier	% chg
Net Sales	6,096	5,497	10.9%	11,742	10,523	11.6%
Personnel expenses	2,846	2,505	13.6%	5,730	5,023	12.0%
Recruitment expenses	102	119	▲14.4%	233	210	11.1%
Outsourcing expenses	981	929	5.7%	2,007	1,791	12.0%
IT expenses	309	211	46.4%	623	433	44.1%
Office expenses	216	234	▲7.5%	428	456	▲6.1%
Other expenses	430	319	34.6%	831	816	1.8%
Total expenses	4,886	4,318	13.2%	9,852	8,729	14.1%
Operating Income	1,209	1,178	2.6%	1,890	1,793	5.4%
OPM	19.8%	21.4%	▲1.6pt	16.1%	17.0%	▲0.9pt

Quarterly GPP (Net Sales Growth + OPM) Trends

- GPP has been on a downward trend since the Q3 of the previous fiscal year, but is on an upward trend in the current fiscal year due to a recovery in sales growth in the Q1 and an improvement in the operating profit margin in the Q2.



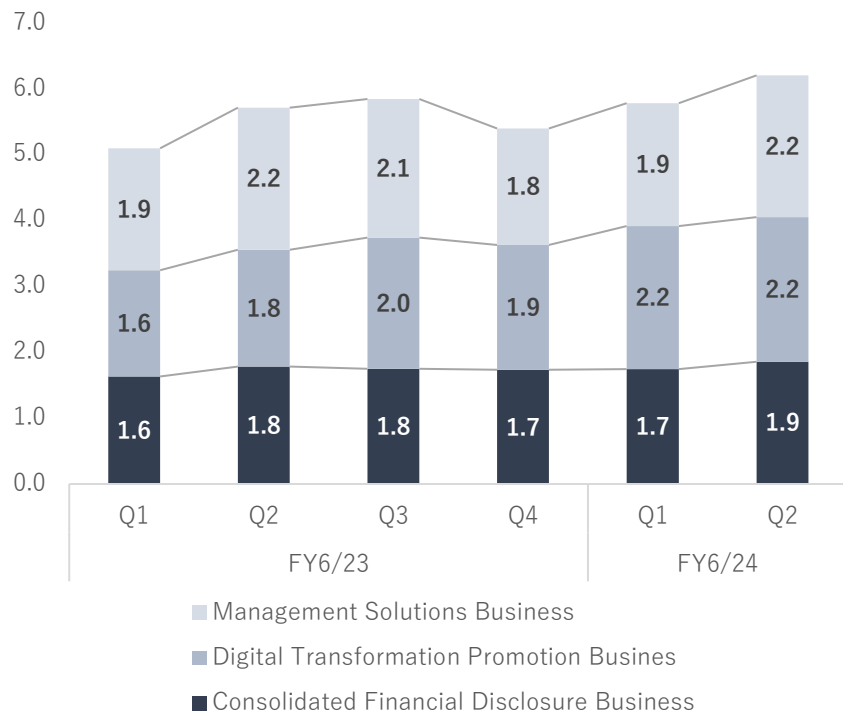
Effective from the beginning of the first quarter of FY6/22, the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29, March 31, 2020) and others have been applied.

Quarterly Net Sales by Segment

- Although there are some transitory effects from business restructuring in Q4 of the previous fiscal year and Q1 of the current fiscal year in Business Management Solutions, profitability usually tends to increase in Q2 and Q3.

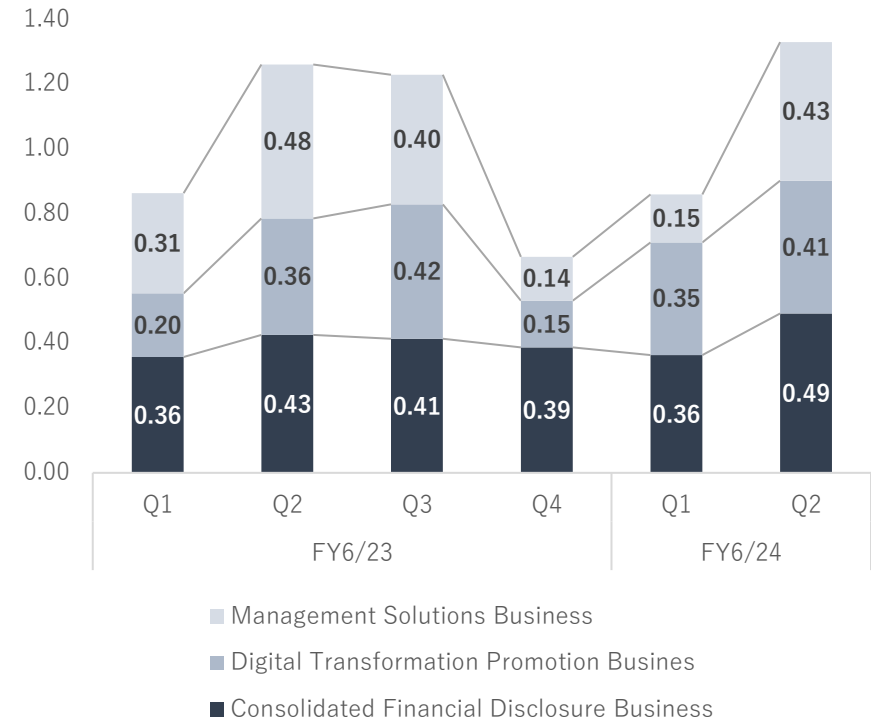
(Billions of yen)

Net Sales



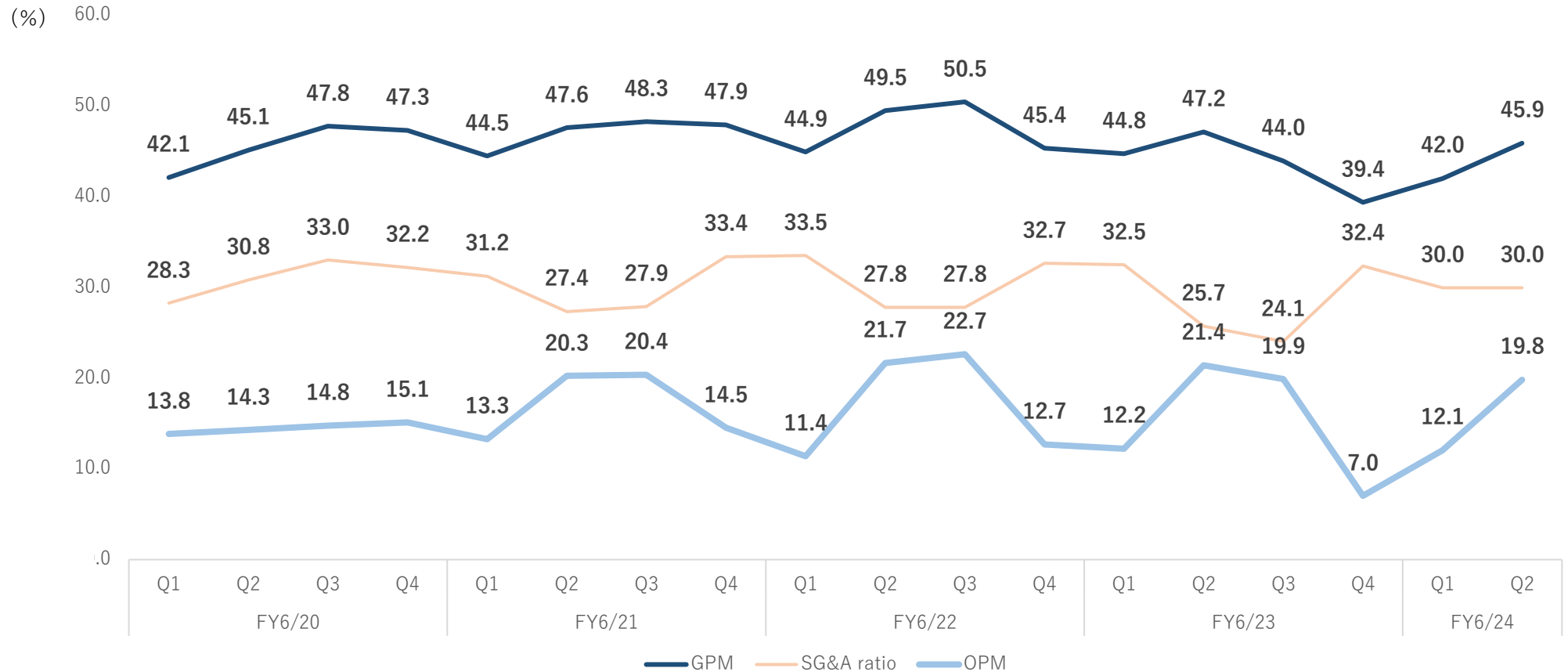
(Billions of yen)

Operating Income



Quarterly Margin Trends

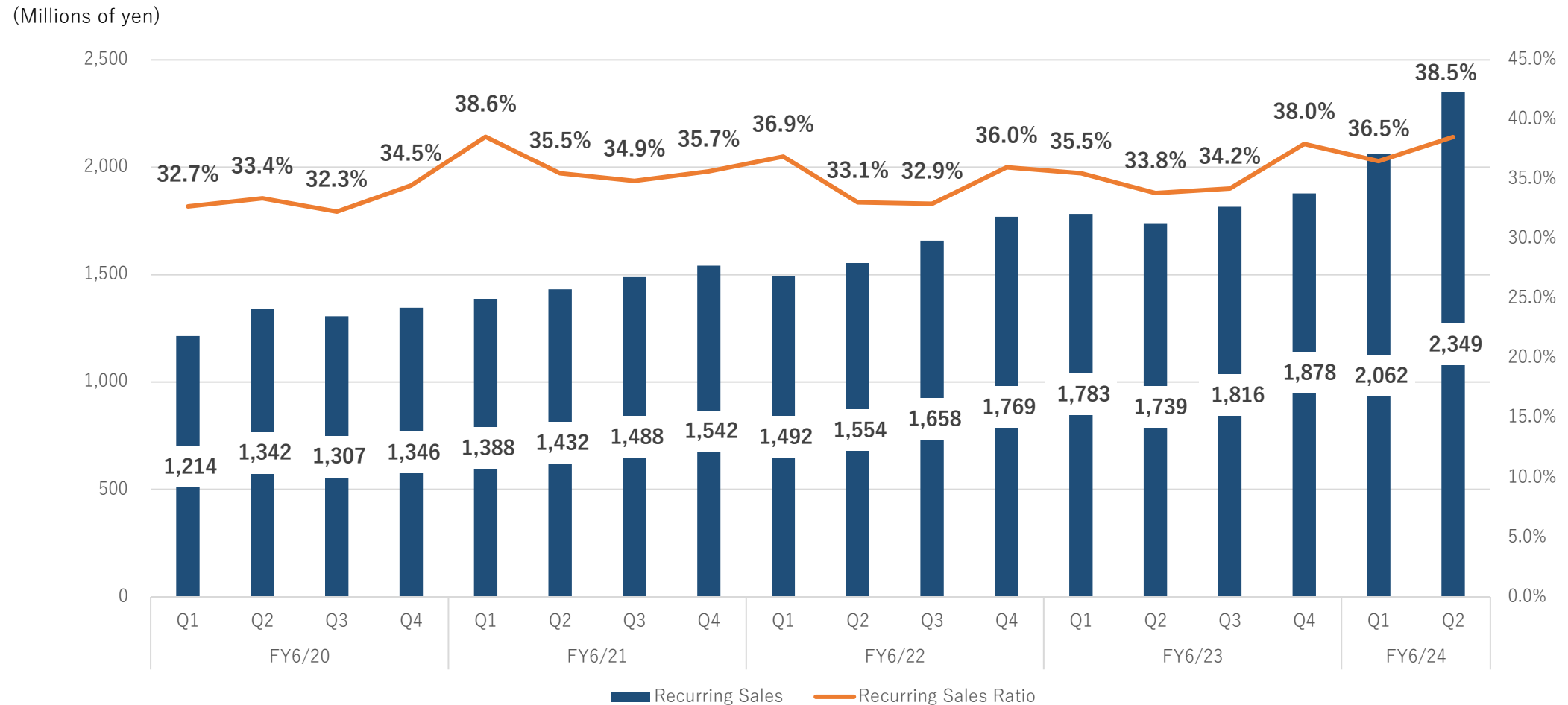
- In the Q4 of the previous fiscal year, the gross profit margin declined, partly due to a certain period of restrictions on sales activities related to business management solutions as a result of business restructuring, but in the current fiscal year, sales grew and the gross profit margin is on a recovery trend, and the operating profit margin also recovered.



Effective from the beginning of the first quarter of FY6/22, the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29, March 31, 2020) and others have been applied.

Quarterly Recurring Sales and Recurring Sales Ratio

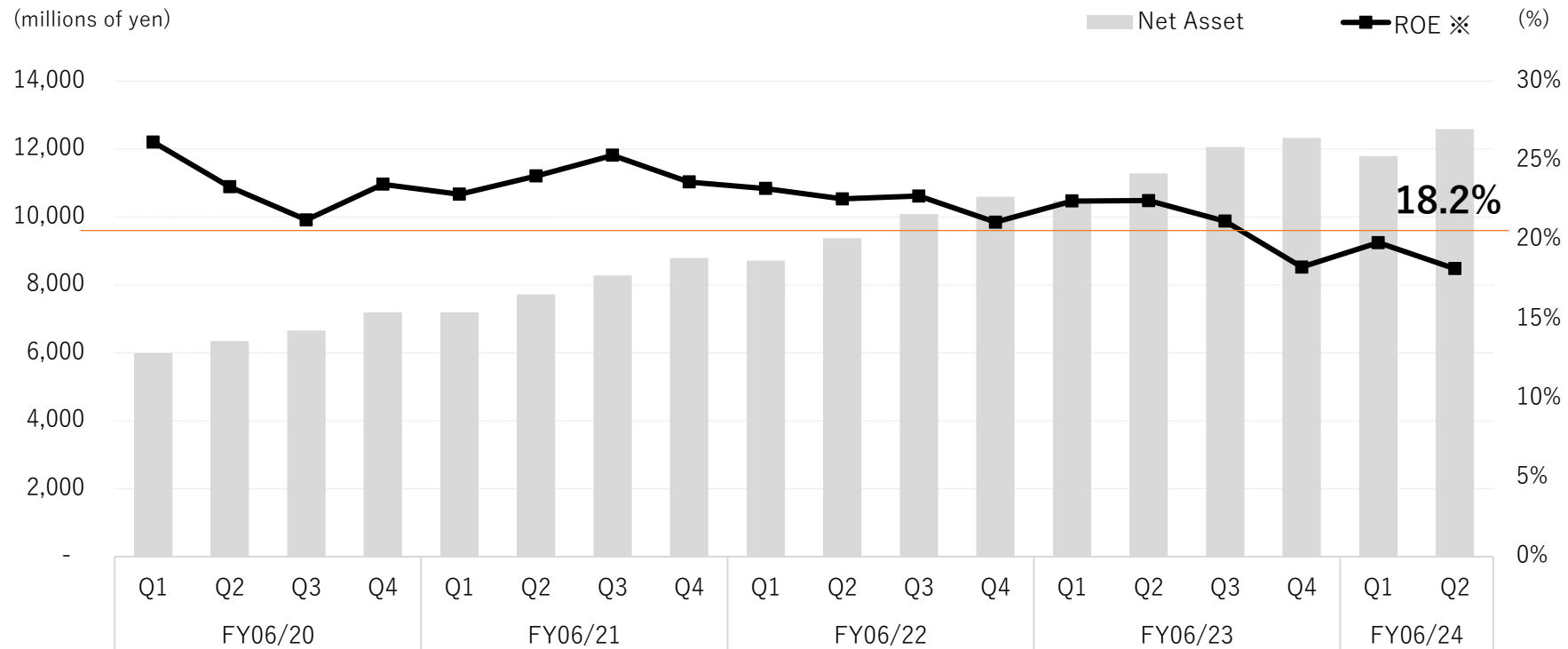
- The ratio of stock sales is increasing, and the absolute amount of stock sales is steadily increasing



Effective from the beginning of the first quarter of FY6/22, the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29, March 31, 2020) and others have been applied.

ROE Trends

- ROE* has recently been on a downward trend due to the impact of the build-up of net assets but improved in the Q1 of the current year due to dividend payments and share buy-backs. In Q2, it declined again due to the buildup of net assets.
- We aim to maintain an average of at least 20% through adherence to the Group's management principles, by further enhancing profitability and managing assets more efficiently.

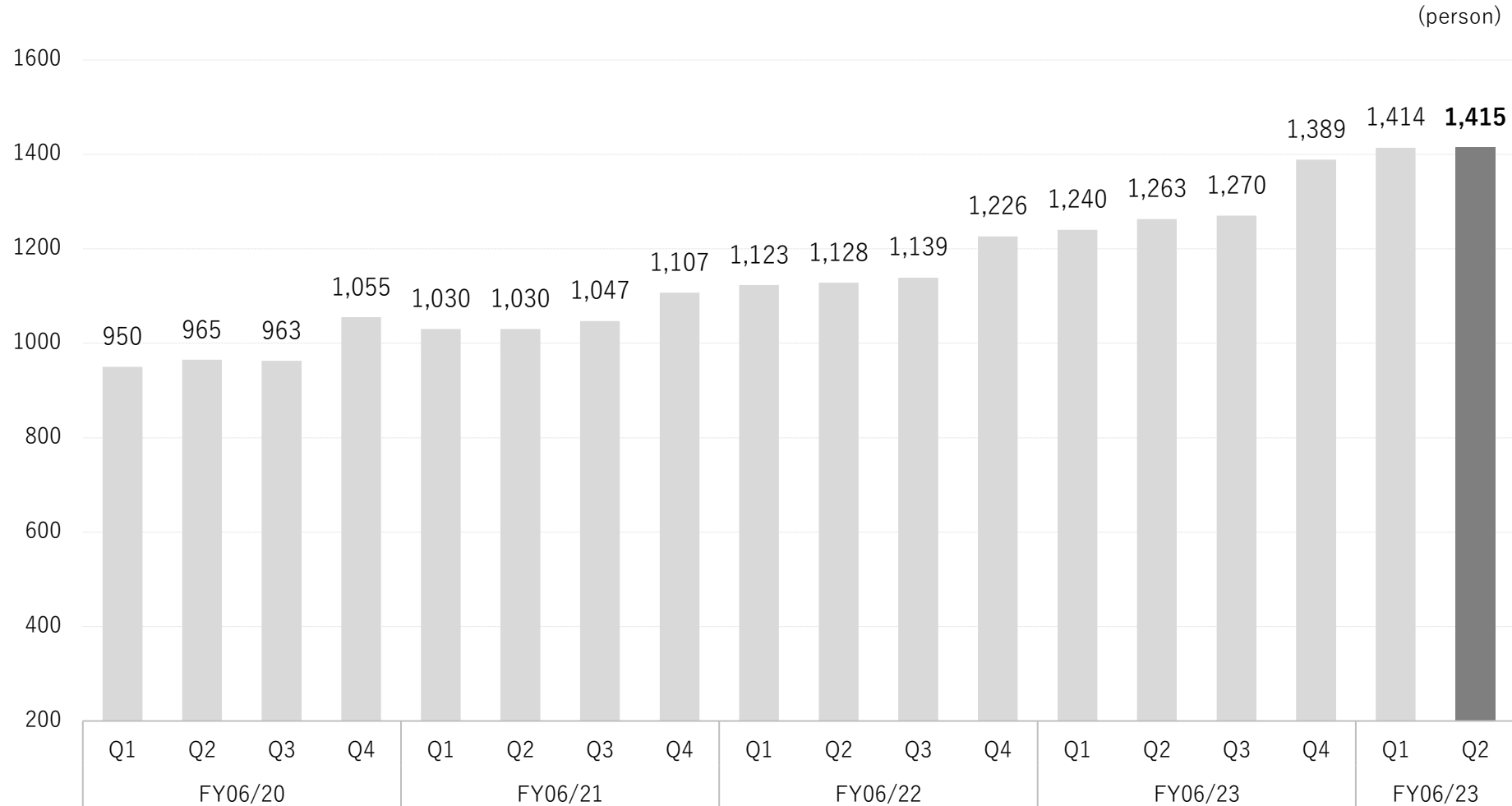


※Figures are calculated based on the past four quarters.

Effective from the beginning of the first quarter of FY6/22, the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29, March 31, 2020) and others have been applied.

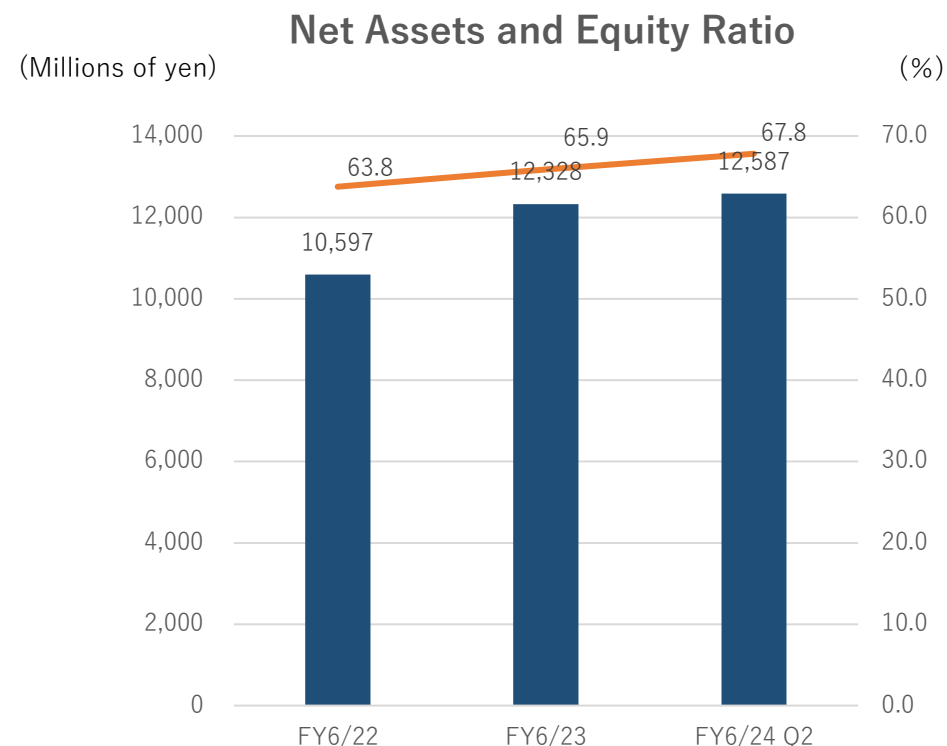
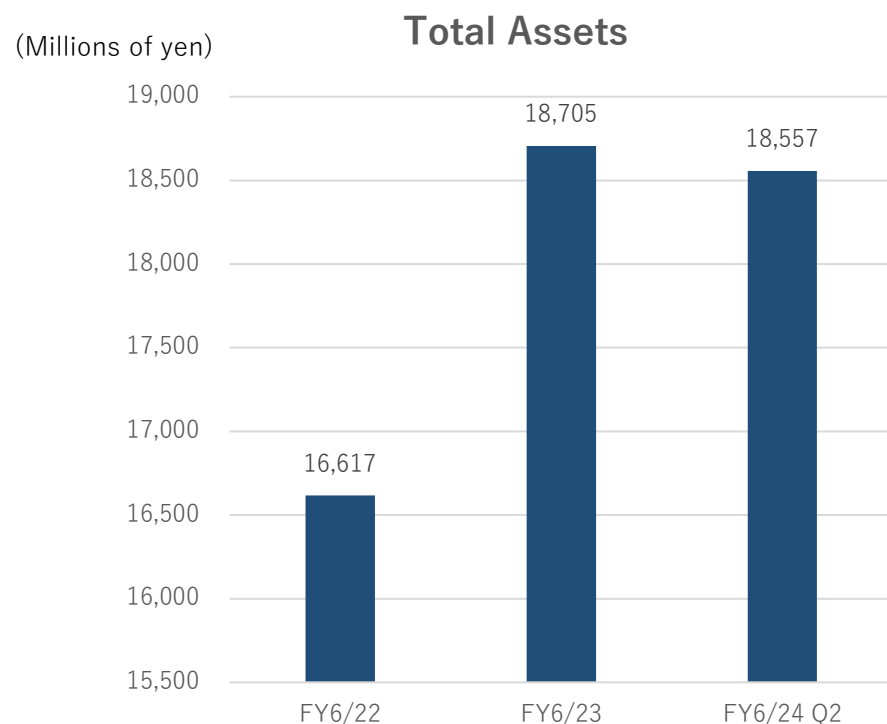
Number of Group Employees

- Headcount is increasing to achieve sustainable growth, but has remained flat in recent years.



Financial Condition Trends

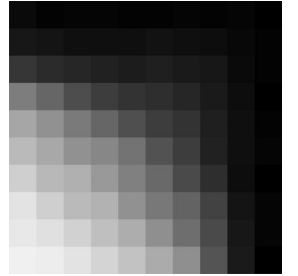
- While notes, accounts receivable and contract assets increased by 762 million yen and prepaid expenses increased by 252 million yen, cash and deposits decreased by 917 million yen, resulting in a decrease in total assets.
- Net assets increased 258 million yen from the end of the previous period to 12,587 million yen due to the posting of 1,216 million yen in net income attributable to parent company shareholders, the purchase of 449 million yen in treasury stock, and the payment of 564 million yen in dividends from retained earnings.
- The capital adequacy ratio has remained at a high level.



Cashflow Trends

- Operating cash flow increased mainly due to income before income taxes and minority interests of 1,893 million yen and refund of income taxes of 539 million yen, while it decreased mainly due to increase/decrease of accounts receivable and contract assets of 762 million yen, increase/decrease of contract liabilities of 359 million yen, increase/decrease of allowance for bonuses of 253 million yen, and income taxes. The main factors of the decrease were 762 million yen in trade receivables and contract assets, 359 million yen in contract liabilities, 253 million yen in provision for bonuses, and 671 million yen in income taxes paid.
- The main components of financial cash flow outflows were the purchase of treasury stock of 449 million yen following the introduction of the RS Trust as an incentive program for future stock price hikes, and dividend payments of 564 million yen, resulting in an increase of 499 million yen used versus the same period last year.

(Millions of yen)	FY6/24	YoY Variance		FY6/24 Q2	YoY Variance	
	Q2	Yr earlier	% chg	cumulative total	Yr earlier	% chg
Operating CF	478	△ 225	703	349	△ 717	1,067
Investment CF	△ 145	△ 510	364	△ 239	△ 622	382
Free CF	332	△ 736	1,068	110	△ 1,339	1,449
Financial CF	△ 5	△ 5	0	△ 1,025	△ 499	△ 525



II . Earnings and Dividend Forecast

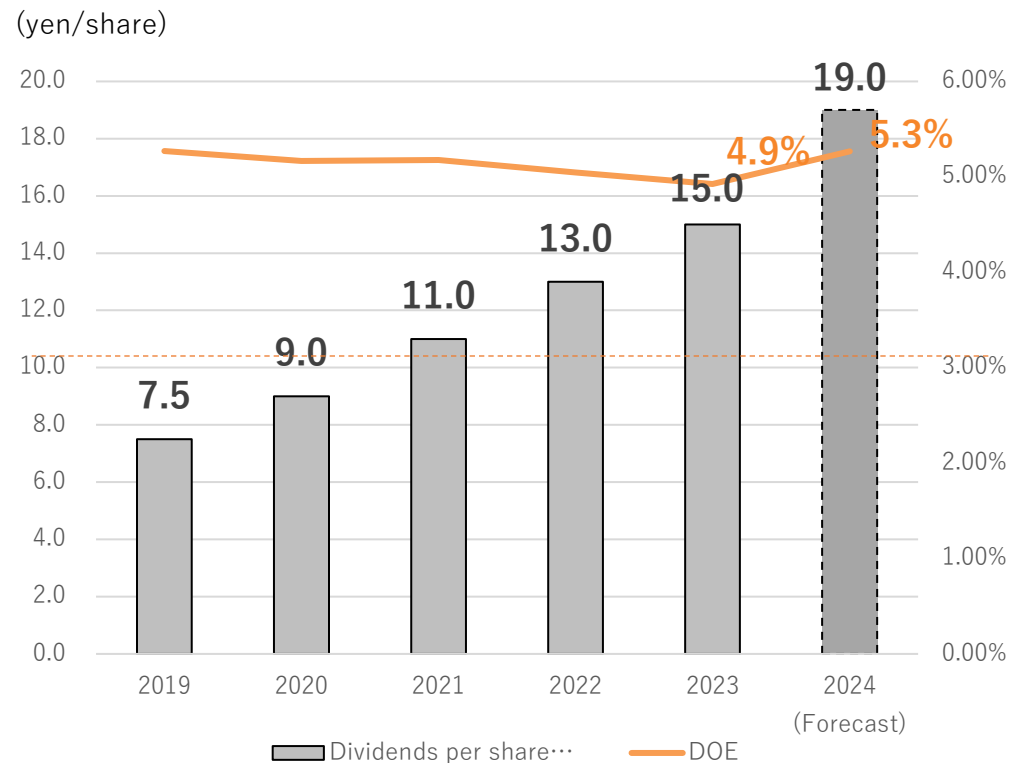
Earnings forecast for the fiscal year ending June 30, 2024

- For the fiscal year ending June 2024, sales are expected to increase by 12% year-on-year to 24,000 million yen. Operating income and net income are expected to increase at a rate greater than the rate of increase in sales due to the effect of increased sales and the reduction of the burden of restructuring costs incurred in the fiscal year ending June 2023.

(Millions of yen)	FY6/23 (Actual)	FY6/24 (Forecast)	Variance	Chg
Net Sales	21,424	24,000	2,576	12.0%
Operating Income	3,289	3,850	561	17.1%
OPM	15.4%	16.0%	-	-
Net Income	2,094	2,500	406	19.4%

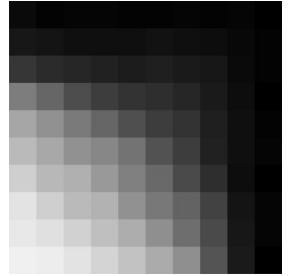
Shareholder Returns

- In line with the policy of continuing to pay a stable dividend, the dividend per share for the year ending 30 June 2024 is expected to be 19 yen per share.
- DOE for the fiscal year ended June 30, 2023 was 4.9%, well above the TSE-listed company average (12 months) of 3.1%.



< Our shareholder return policy >

- Dividends are an important part of our shareholder return policy
- Avant aims to maintain if not grow the dividend by focusing on indicators such as dividend on equity (DoE) which is less impacted by fluctuations in annual earnings.
- The Company's DOE will always exceed the average of all companies listed on the Tokyo Stock Exchange, and will aim to achieve 8% within the period of the new medium-term management plan.



III. 'BE GLOBAL 2028' Actions to realise

BG28 Outlook

- Increase corporate value by improving fundamentals through net income growth (3x) and by increasing future cashflow through a shift to a software focus

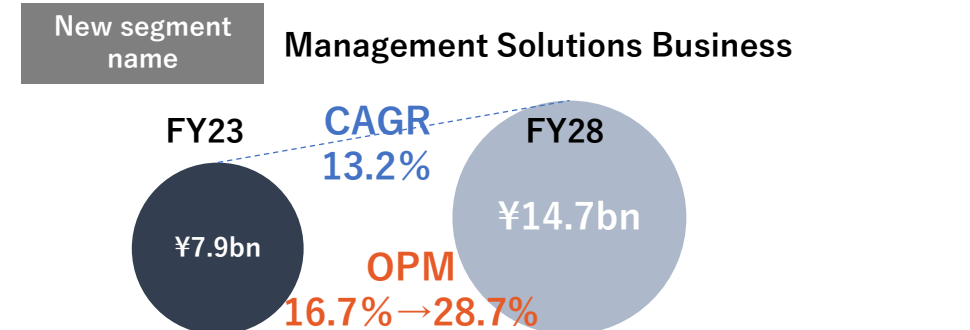
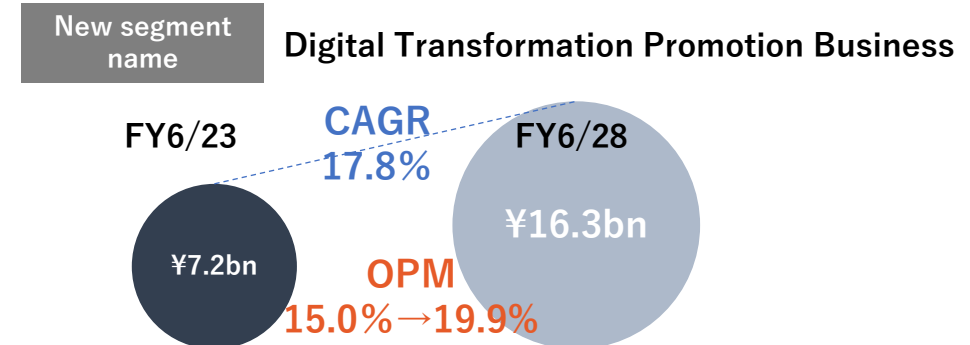
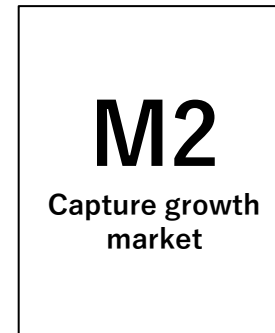
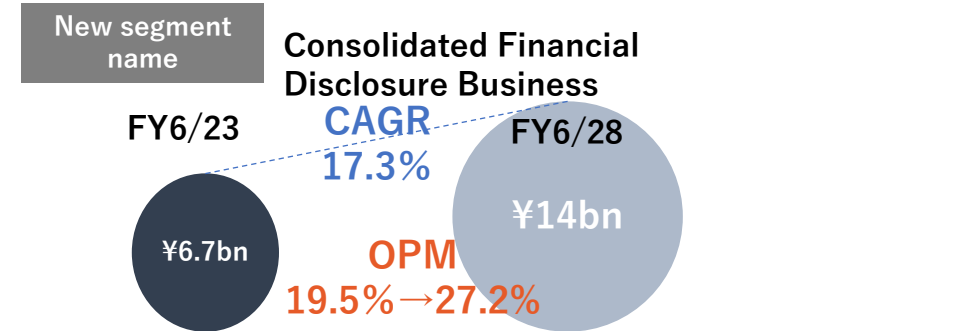
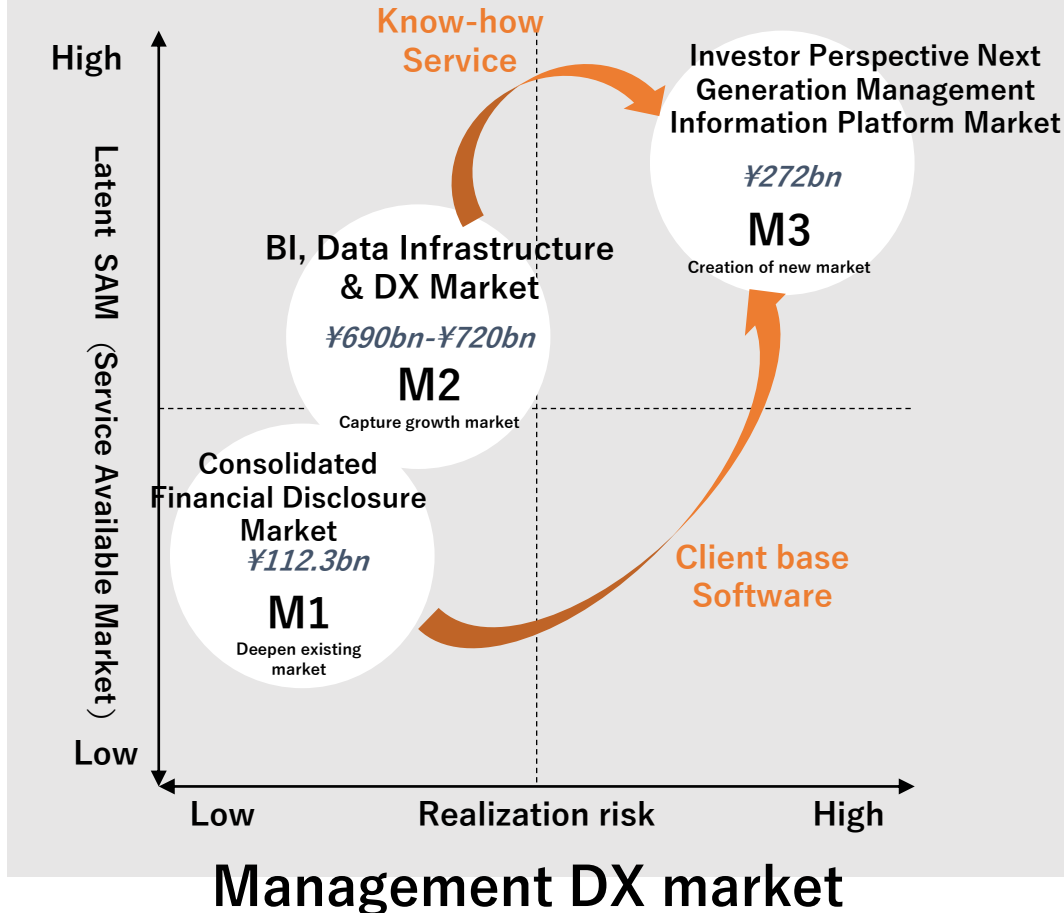
	FY6/23	FY6/24	FY6/28	5yr chg/avg
Net Sales	¥21.4bn	¥24bn	¥40-45bn	2x
Operating Income (OI)	¥3.28bn	¥3.85bn	¥9-11bn	3x
OPM	15.4%	16.0%	20-24%	+5-9pts
Net Income	¥2.09bn	¥2.5bn	¥6-7bn	3x/CAGR 25%
OI/person	¥2.4mn	¥2.4mn	¥3.5-4.3mn	1.5x
Software Gross Profit	¥2.13bn	¥2.17bn	¥6.0-6.5bn	3.0x
ROE	18.3%	19.3%	20% or more	Avg 20%
DOE	4.9%	5.3%	8% or more	Avg 7%
Dividend	¥15	¥19	¥51 or more	3.4x

Most important critical success factor (CSF) for promotion of group strategy

BG28 Focus Markets

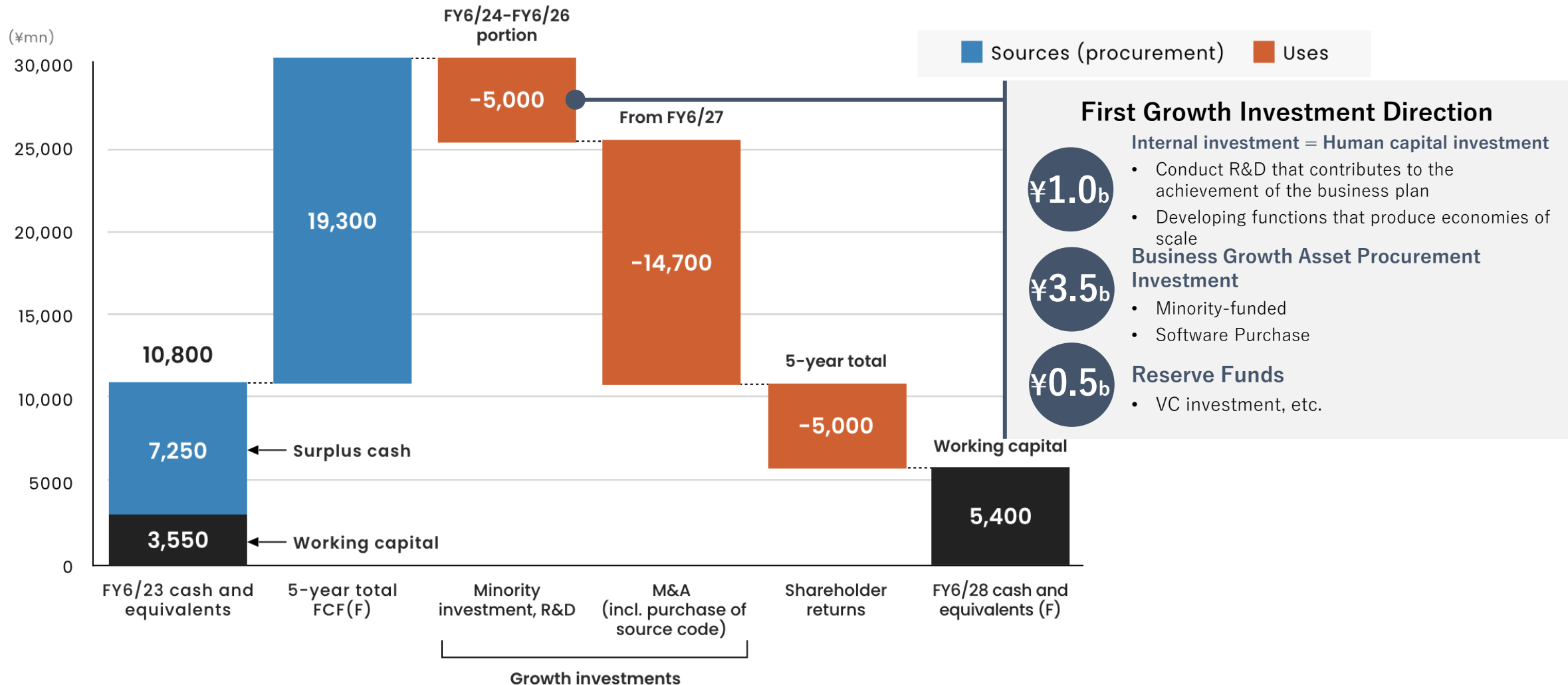
■ Position self in management DX market for companies where enhancing corporate value is

TAM (Total Addressable Market) and positioning of each market



Capital Allocation

- Assuming ¥20bn for growth investments and ¥5bn for shareholder returns (dividends) over the 5-year period of the medium-term management plan.



Avant Group Enters Strategic Partnership with Fluence Technologies

- This strategic partnership is an initiative that is expected to dramatically accelerate and raise the level of development of "software that helps improve corporate value" for Japanese customers.
- As a result, the company will contribute to software gross profit, the most important CSF for promoting the Group's strategy.

Purpose of Strategic Partnership

- This strategic partnership will combine the in-depth expertise that the Minebea Group has developed to date in the field of business management with Fluence Technologies' innovative software technology.
- Going forward, we will jointly promote the development of next-generation business management solutions for the Japanese market.

About Fluence Technologies

Fluence Technologies (Canada) puts control in the hands of finance and accounting teams so they can close faster, report with confidence, and do more with less. Only the Fluence financial close, consolidation, and report management platform delivers an enterprise-grade, out-of-the-box solution for modern, high-growth companies. Truly cloud-based and finance-owned, Fluence's no-code approach means accelerated time to value and immediate adoption. Welcome to Fluence where we close early.

<https://www.fluencetech.com/>

28 November 2023 Press release <https://www.avantgroup.com/ja/ir/irnews/news20231128.html>



DIVA Releases Product Version of TRINITY BOARD to Promote DX for Japanese Boards of Directors

- The sale of this product is the first step in the promotion of the 'Software Driven Strategy' and will contribute to software gross profit, which is the most important CSF in the promotion of the Group's strategy.
- Aiming to raise the Group's profile among board members, who are responsible for increasing corporate value, and also to strengthen the customer base.

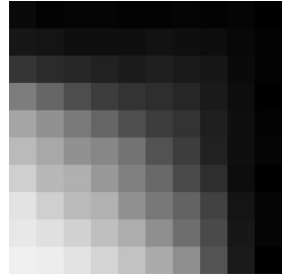
Development background

- The company and DIVA jointly initiated the development of this product to contribute to the DX of the Japanese board of directors by solving the problems faced by boards and their operation.
- The product was released after it was perfected through feedback from board members and operating departments while actually being used by the company's board of directors, and after the company itself realised its effectiveness and was convinced that the product could contribute to other listed companies.
- Alpha version was released on October 11, 2023, and after repeated testing, it is now available as a commercial version.

What's TRINITY BOARD

- Cloud software to drive DX for the board
- The consolidation of all information relating to the Board of Directors enables the Board of Directors to enhance discussion and decision-making, significantly reduce the operational burden on the departments in charge of running the Board of Directors, and improve efficiency and security.
- As it can also be applied to the boards of directors of group companies, it can also help to strengthen group governance by making the status and content of their board meetings more transparent when applied to major subsidiaries and overseas subsidiaries.

31 January 2024 Press release. <https://www.diva.co.jp/news/20240131/>



Reference : Company overview

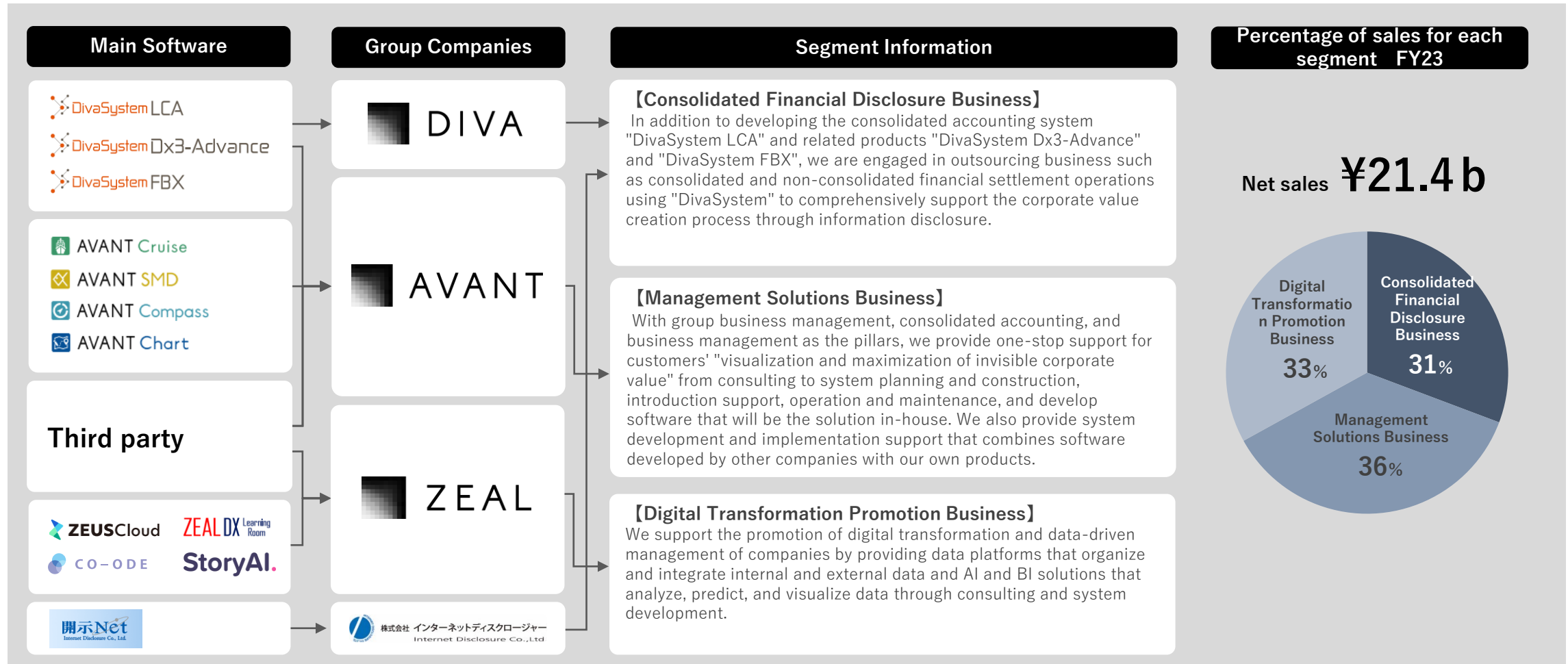
Company Introduction

Name : AVANT GROUP CORPORATION

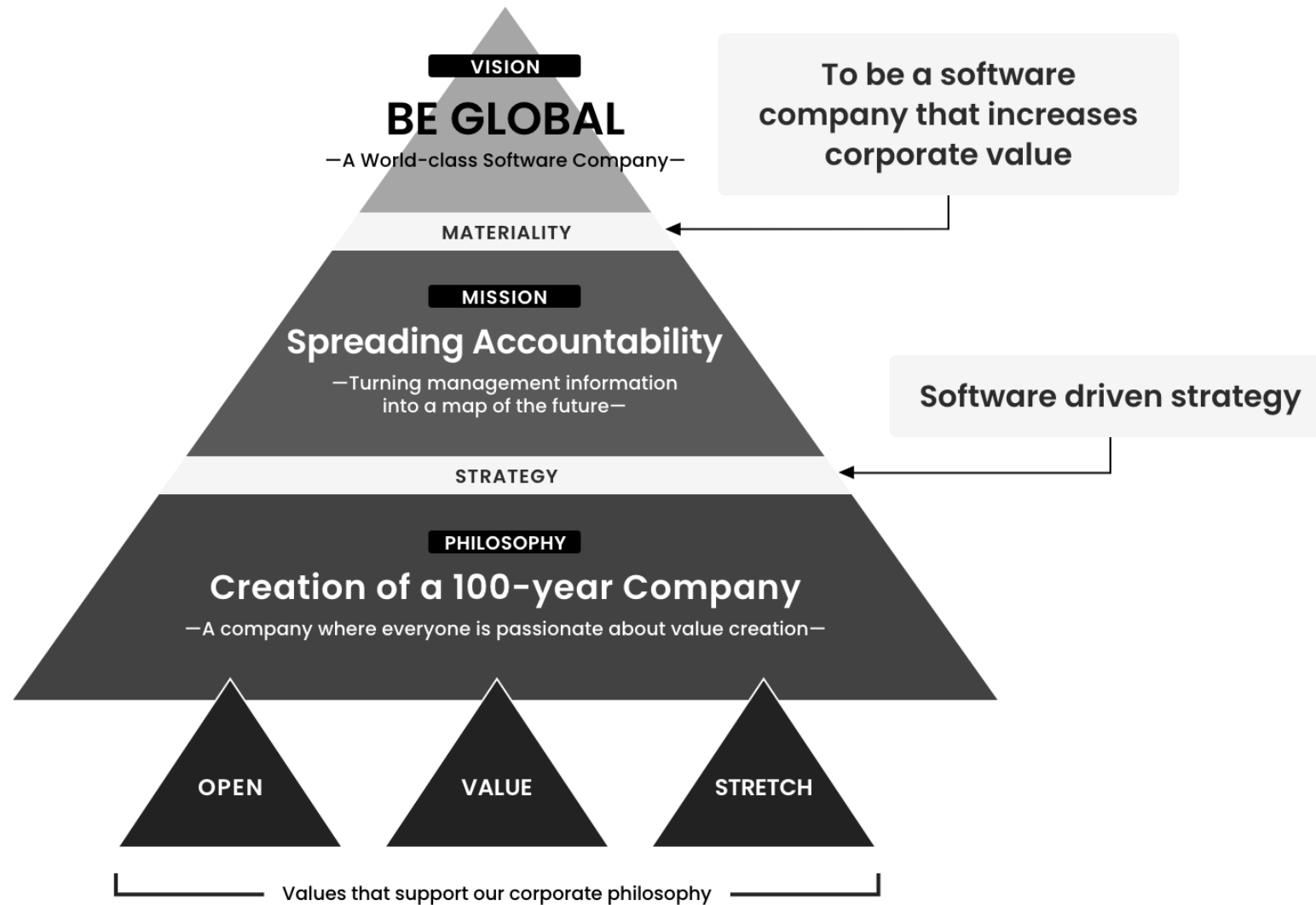
Inception : May 26, 1997

Representative : Tetsuji Morikawa, President and Group CEO

Market Cap : Approximately 55 billion yen (TSE Prime, 3836)



Avant Group Philosophy



The Avant Group Moves to the Next Five Years to Realize BE GLOBAL

Established the top share in Japan in the consolidated accounting business

Introduction of holding company system and expansion of group management

BE GLOBAL

Government-led initiatives

■ Start of reporting in consolidated accounting (FY Mar. 2000~)
 ■ Mandatory quarterly reporting (FY Apr. 2003~)

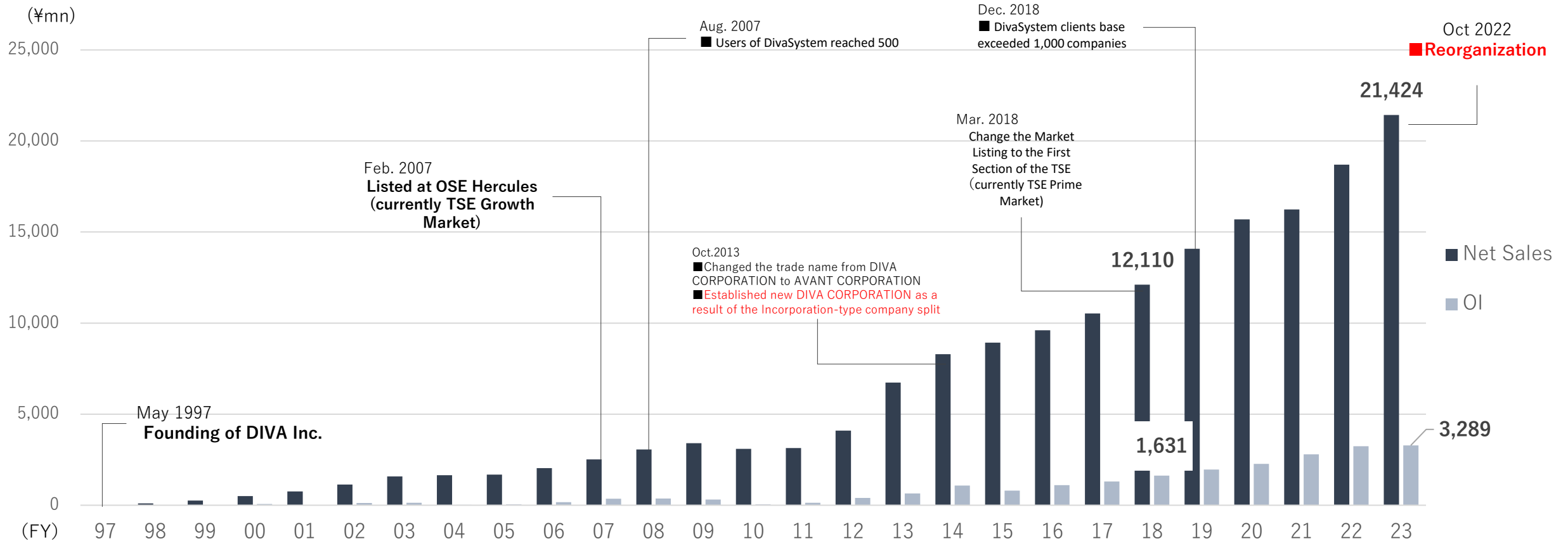
■ Introduction of Internal Control Reporting System (J-SOX) (Apr.2008~)
 ■ Voluntary Application of Disclosure under IFRS (FY Mar. 2010~)

■ Corporate Governance Code (Jun. 2015~)

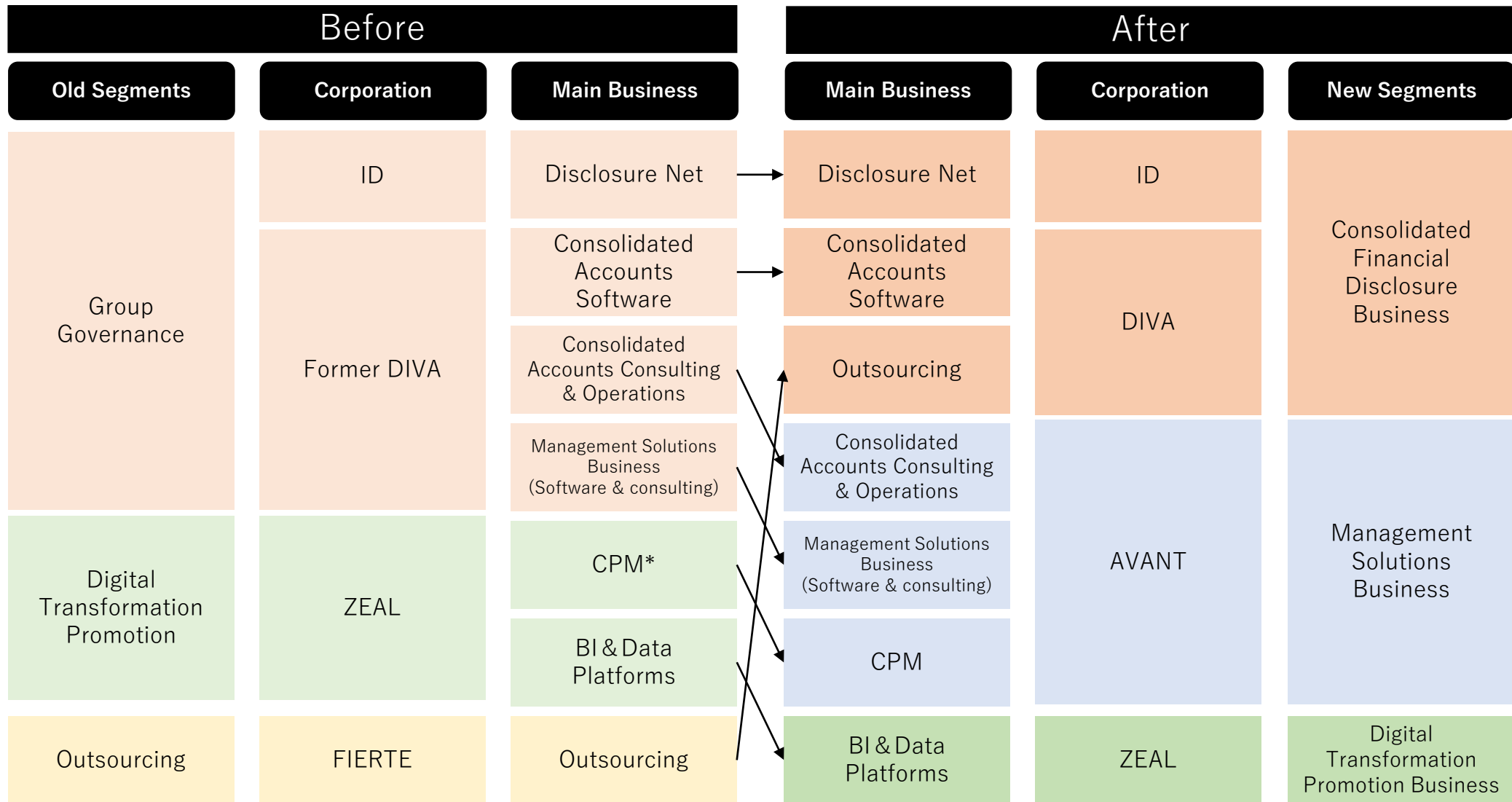
■ Group Governance Practice Guidelines (Sep. 2019~)

■ Establishment of a study group on fair acquisition (2022~)

■ Publication of Business Restructuring Practice Guidelines (Jul. 2020~)



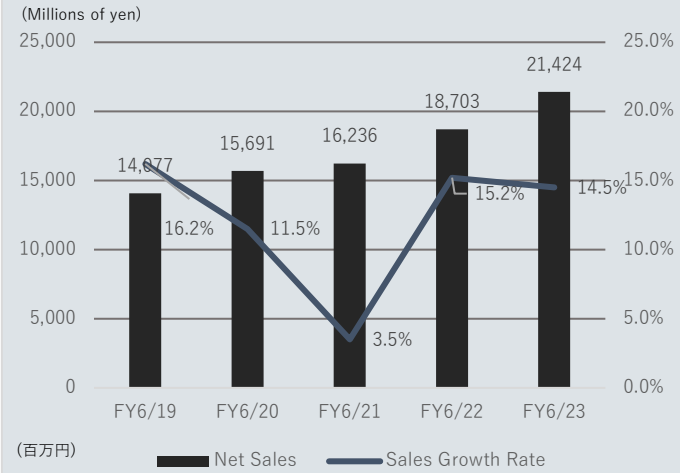
Segment Reorganization



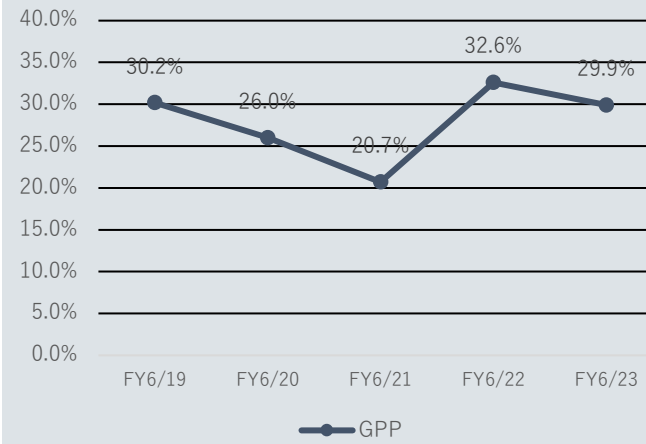
※CPM : Corporate Performance Management

Numerical Summary

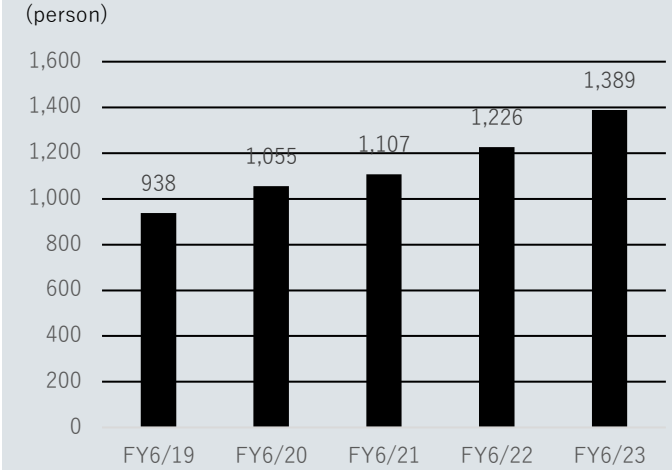
Net Sales/Sales Growth Rate



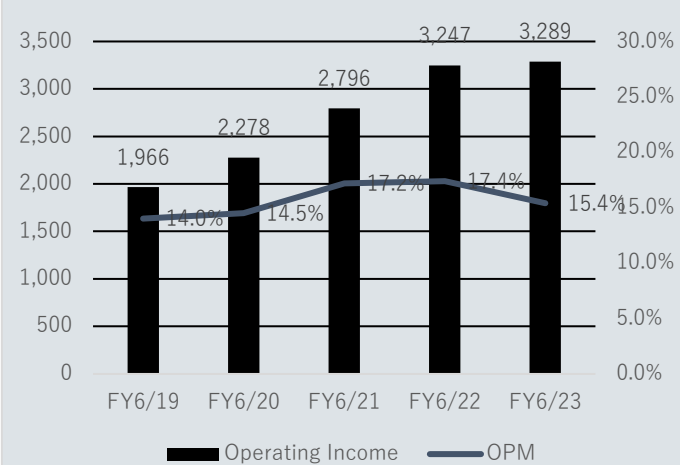
GPP (Sales Growth Rate + OPM)



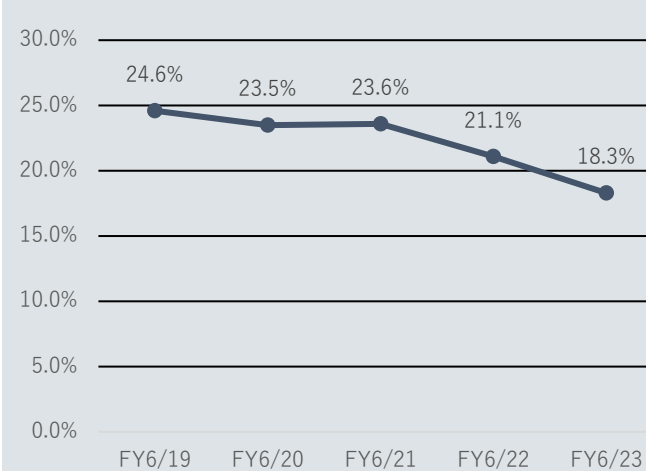
Number of employees



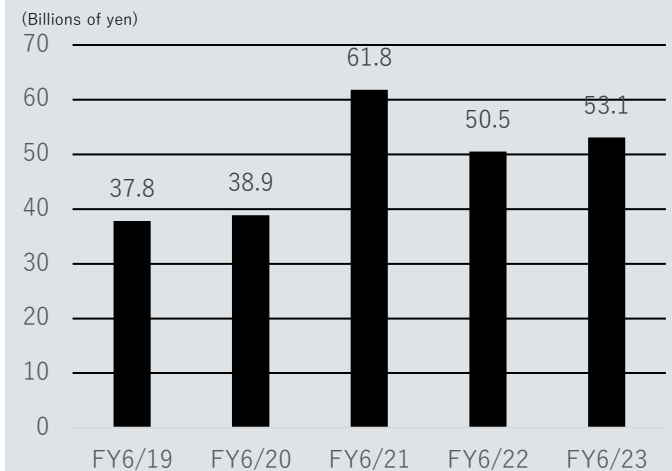
Operating Income/OPM



ROE

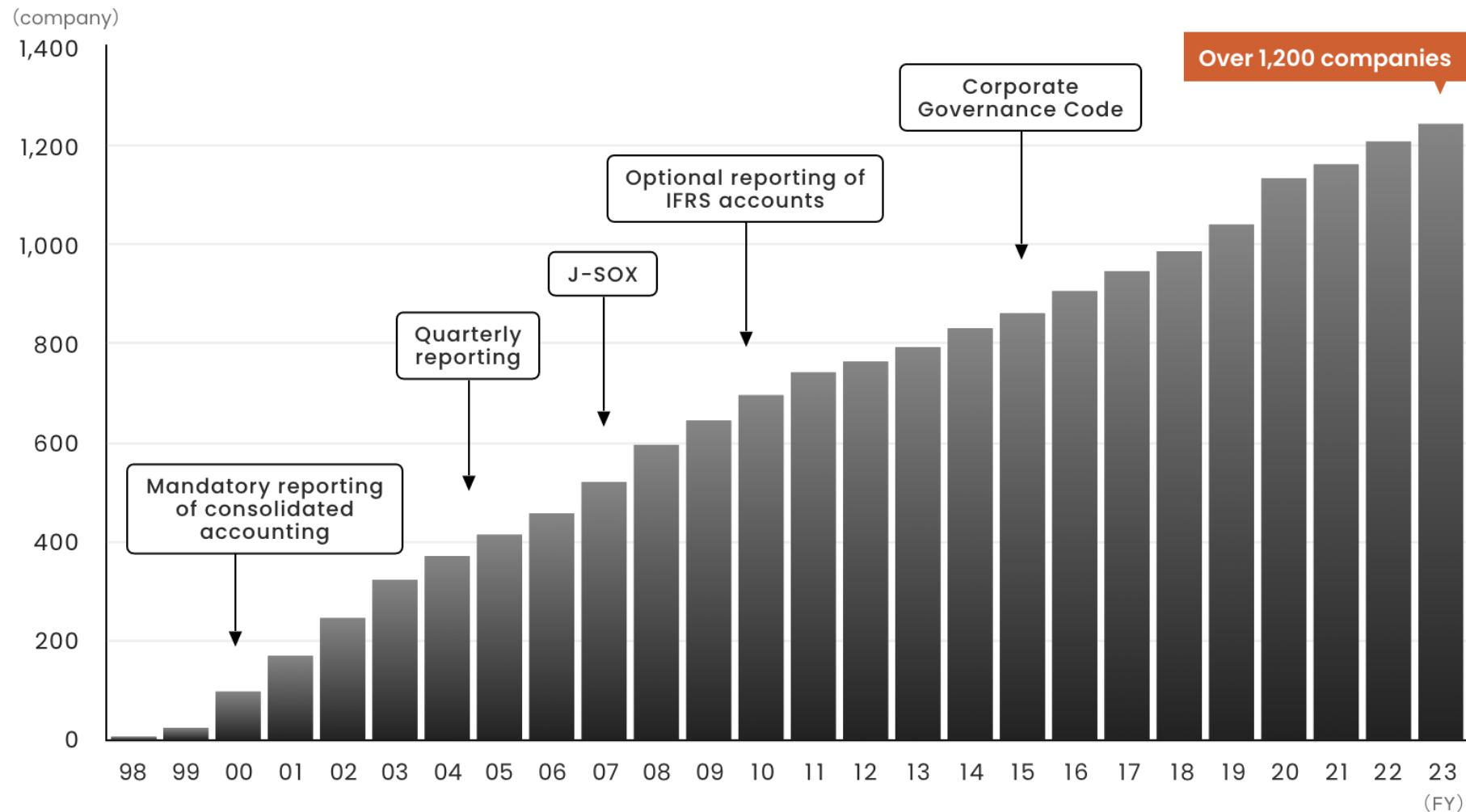


Market Cap



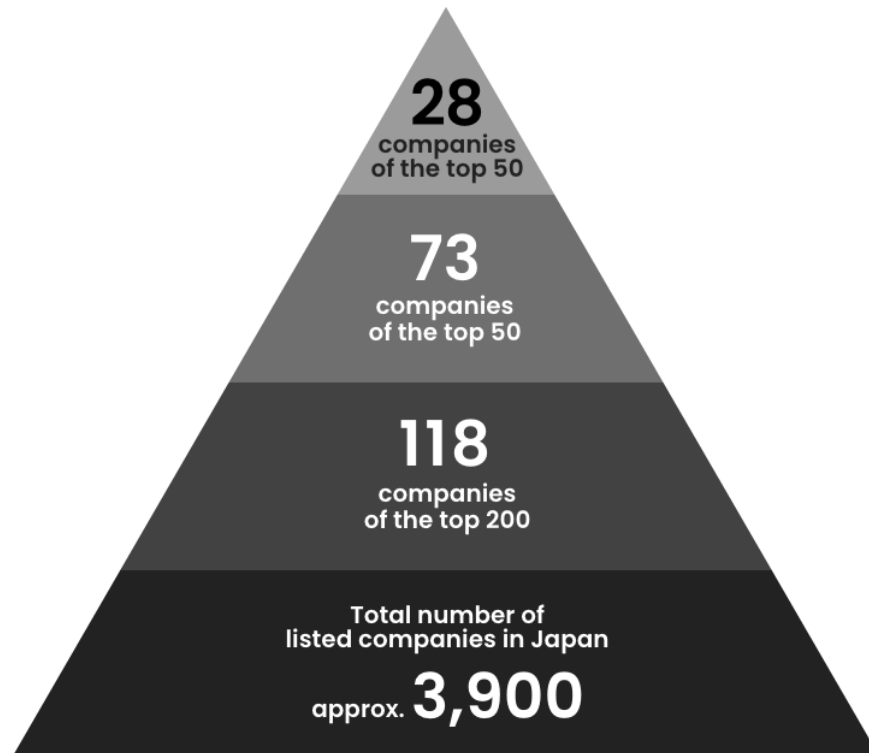
Trends in companies that have introduced Avant Group Software Product

- With the tightening of disclosure regulations, consolidated accounting system LCA leads the number of introductions.



Customer base of consolidated accounting system “LCA”

- More than 1,100 companies have sold ※1
- FY2023 consolidated accounting software market share is 43.5% ※2
- From institutional accounting to budget and management accounting, we support the strengthening of corporate governance



TOYOTA MOTOR CORPORATION
Tokyo Electron Ltd.
KDDI CORPORATION
NIPPON TELEGRAPH AND TELEPHONE CORPORATION
DAIKIN INDUSTRIES, LTD.
DENSO CORPORATION
Hitachi, Ltd.
CHUGAI PHARMACEUTICAL CO., LTD.
Seven & i Holdings Co., Ltd.
Mizuho Financial Group, Inc.
FUJIFILM Holdings Corporation
Astellas Pharma Inc.
Japan Tobacco Inc.
Bridgestone Corporation
Unicharm Corporation
(Market cap order as end of June 2023)

※1 As of the end of June 2023

※2 Fuji Chimera Research Institute "Software Business New Market 2023 Edition" Consolidated Accounting Management Software Market Share

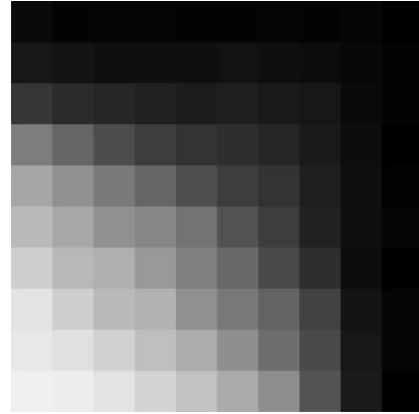
Cautionary Statement Concerning Forward-Looking Statements

The information in this document regarding business forecasts and other future projections and strategies is based on judgments made by the Company based on information reasonably available to it at the time this document was prepared and within the scope of what is normally expected. However, actual results may differ materially from those discussed in the forward-looking statements due to the occurrence of extraordinary circumstances or unforeseeable results that could not be foreseen in the normal course of events. While we endeavor to actively disclose information that we believe is important to investors, we urge you not to base your decisions solely on the earnings forecasts contained in this document. Please do not reproduce or transmit this material for any purpose without permission.

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AVANT GROUP

SUSTAINABILITY IS VALUE