

Conclusion

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The Link and Motivation Group has become the first company in Japan—and indeed Asia—to acquire ISO 30414 certification, an international standard for human capital reporting, after undergoing a review by HC Produce Inc. and HR Metrics. We would like to thank everyone involved in helping us to acquire the certification.

The importance of human capital management in corporate management is increasing rapidly. The decline in the working population amid the demographic aging of Japan will accelerate. Moreover, companies are shifting to intangible products and services, and the source of their competitive advantage is becoming more dependent on employees' creativity, hospitality and motivation. Furthermore, as the work motivations of workers have diversified, increasing their work motivation and bringing employees together to achieve the company's mission has become a key role of managers.

We have utilized our core technology of Motivation Engineering to support the human capital management of a wide variety of companies. With the acquisition of ISO 30414 certification and the issuance of this *Human Capital Report*, we reaffirmed that our objective in human capital management is to realize “One for All, All for One,” and to that end, our top priority is to increase employee engagement (the degree of mutual understanding and affinity between a company and its employees). We will continue to effect various changes in pursuit of the LM Mission. At the same time, we will engage in dialogue with employees based on measuring employee engagement and working to achieve mutual understanding and affinity. That way, we will all grow together as a team.

We sincerely appreciate all the stakeholders who back us in this challenge, and hope for your continued support.

Independent Auditors Report

To all the stakeholders of Link & Motivation Group.

We, HC Produce Inc. and HR Metrics, have jointly audited the data, statements, systems and strategies for Human Capital reporting in the fiscal year of 2021 by Link & Motivation Group. (LMG) and consolidated subsidiaries from January to March 2022.

We conducted conformance assessment audit in accordance with the Human Capital Reporting guideline of ISO 30414. The audit includes interviews with LMG's leadership and management teams of each metric, assessment of LMI's data contents, guidelines and systems, assessment of LMG's statements clarifying strategies and internal guidelines, and assessment of LMG's external and internal reports for each metric of ISO 30414.

In our opinion, the statements, systems and strategies referred to above fairly, in all material respects, the position of LMG and consolidated subsidiaries as of 31st March 2022 results of their managements of Human Capital reporting, ended in conformance with ISO 30414.



HC Produce Inc.
CEO Shunsuke Hosaka
March 31st 2022



HR Metrics
CEO Zahid Mubarik
March 31st 2022

独立審査機関による ISO 30414 適合証明書

株式会社リンクアンドモチベーション及び連結子会社の内外ステークホルダー各位：

株式会社 HC プロデュース（以下、HCP Pro）及び HR Metrics（以下、HRM）は、独立審査機関として、人的資本の開示に関する国際規格：ISO 30414 に基づき、2021 年度の株式会社リンクアンドモチベーション及び連結子会社（以下、LMG）のデータ、システム、ステートメント及び戦略に関する ISO 30414 の適合性審査を実施した。

審査では、以下(1)~(4)のプロセスを通して、ISO 30414 の各指標について、LMG のデータ取得度、データ開示度、戦略実践度を評価した。

- (1) LMG の従業員及び各指標別責任者に対するインタビューの実施
- (2) LMG の人的資本データ及びデータ取得・開示システムの内容・動作の確認
- (3) LMG の人的資本データ取得・開示及び戦略に関する各種ルールの確認
- (4) LMG による社内外向けレポート内容の確認

これらの審査の結果、HCP Pro 及び HRM は、LMG の人的資本に関するデータ、システム、ステートメント及び戦略が ISO 30414 に適合していることを認める。



株式会社 HC プロデュース
代表取締役 CEO 保坂駿介
2022 年 3 月 31 日



HR Metrics
CEO Zahid Mubarik
2022 年 3 月 31 日