

Conclusion

This is our second Human Capital Report, in which we communicate our approaches and performance to our stakeholders. As a result, we have been able to maintain our ISO 30414 certification, and we would like to take this opportunity to express our sincere gratitude to everyone involved in helping us achieve this goal.

We believe that the importance of human capital management will continue to grow in corporate management in Japan. It has become a topic that managers can no longer avoid due to factors including the shrinking labor force resulting from the declining birthrate and aging population, the shift to intangible products and services, diversifying motivation for work and growing interest in ESG management. This is best evidenced by the accelerating trend among companies toward human capital management and ISO 30414 certification.

We have utilized our core technology of Motivation Engineering to support human capital management at a wide range of companies. We have also utilized our expertise gained in 2021 in becoming the first company in Japan and all of Asia to obtain ISO 30414 certification to begin offering ISO 30414 consulting to support disclosure of information on human capital. We believe that our activities will accelerate the trend toward human capital management in Japan, thus bringing us closer to achieving our mission of creating a more meaningful society.

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.

保坂 駿介

HC Produce Inc.
CEO Shunsuke Hosaka
March 31st 2022

Mubarak

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、HCPRO）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、HCPRO 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。

保坂 駿介

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

Mubarak

HR Metrics
CEO Zahid Mubarik
2022 年 3 月 31 日