

Human resources are
our greatest, most valuable
type of capital

HUMAN CAPITAL REPORT 2024

Link and Motivation Group

<https://www.lmi.ne.jp>



**Using Human Resources as
Our Greatest, Most
Valuable Type of Capital
to Create a More
Meaningful Society**



Link and Motivation links businesses and organizations

Link and Motivation Group Profile

Mission

Through Motivation Engineering,
we provide opportunities to transform
organizations and individuals
and create a more meaningful society.

Corporate Slogan

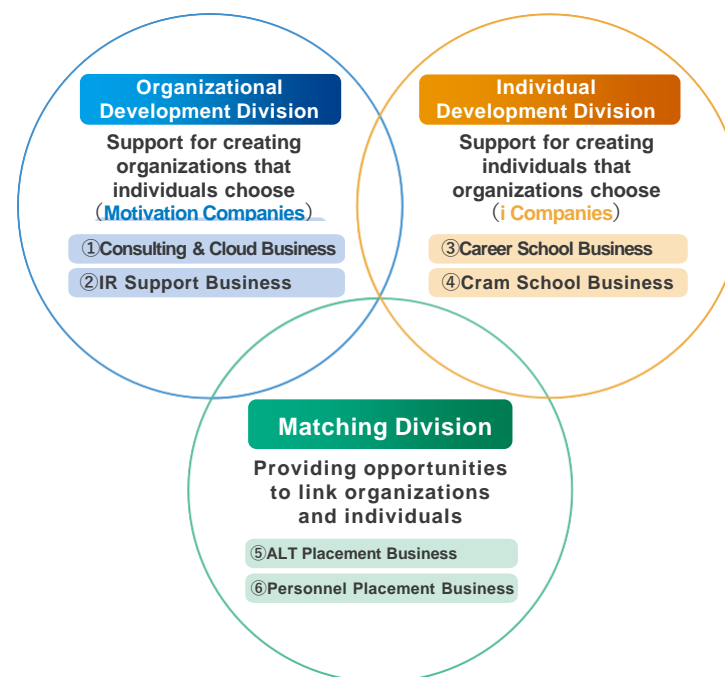
Individual Passion Inspires the World

Company Overview

As of December 31, 2024

Name : Link and Motivation Inc.
Representative : Ozasa Yoshihisa, Chairman and
Head office : Representative Director
 Kabukiza Tower 15F, 4-12-15 Ginza, Chuo-ku,
 Tokyo 104-0061, Japan
Established : April 7, 2000
Stock market listing : Prime Market, Tokyo Stock Exchange
 (Securities code: 2170)
Paid in capital : ¥1,380,610,000
Revenues : ¥37.4 billion (consolidated)
Operating income : ¥5.4 billion (consolidated)
Number of employees : 1,484 (consolidated)

Business Structure



Overview by Division

Year ended December 31, 2024	Revenues (billion yen)	Gross Profit (billion yen)	Number of Employees
Organizational Development Division	148	102	641
Individual Development Division	64	30	498
Matching Division	168	71	343

CONTENTS

Chapter 1

Approach to Human Capital Management/ The Link and Motivation Group's Human Capital Management

6	Message from the CEO and CHRO	9	Productivity
8	An Organizational Strategy That Makes the Most of Human Capital	10	Human Resource Capabilities/ Organizational Capabilities (Engagement)

Chapter 2

Human Capital Management in the Consulting & Cloud Business

13	Message from the President	16	Key Point
14	An Organizational Strategy Linked to Business Strategy	18	Employee Interview

The Link and Motivation Group's Human Capital Disclosure Framework

The Group provides comprehensive information through its corporate website and Human Capital Report.

Corporate Website	Presents details of the Group's human capital management
Objective	Since many stakeholders visit the corporate website, we use this easy-to-access platform to present fundamental information such as core Group-wide approaches and initiatives.
Content	<ul style="list-style-type: none"> • Overview of human capital investment • Approaches and specific measures for recruiting, training, systems and corporate culture • Data in conformance with ISO 30414



Human Capital Report	Presents organizational strategies linked to the Group's current priority business
Objective	Because we emphasize links between businesses and organizations, each year the report presents the information we want to communicate about the state of our organization and our initiatives as they relate to our current businesses.
Content	<ul style="list-style-type: none"> • The Group's approach to human capital investment and performance in the year under review • Our approach to human capital management and key measures in the Consulting & Cloud Business, our current priority business



Key Points of Human Capital Report 2024

Initiatives and data covering the entire Group have been moved to the corporate website, and **we focused on disclosing our approaches and initiatives in the Consulting & Cloud Business**, which is our growth driver, to give a better sense of the degree of linkage between our business and organization.



Chapter

1

Approach to Human Capital Management/ The Link and Motivation Group's Human Capital Management

- 6 Message from the CEO and CHRO**
- 8 An Organizational Strategy That Makes
the Most of Human Capital**
- 9 Productivity**
- 10 Human Resource Capabilities/ Organizational
Capabilities (Engagement)**

Message from the CEO and CHRO

We continue searching for the essence of human capital management to make the concept of “One for All, All for One” a reality.



Chairman and Representative Director
Ozasa Yoshihisa

Human Capital Management Today

After joining Recruit Co., Ltd. straight out of university, I worked mainly in recruiting before setting up the Organizational and Personnel Consulting Office. This experience convinced me that a time was coming when human resources and organizations would be key assets in corporate management, leading to my founding of Link and Motivation in 2000. We have supported the transformation of numerous organizations and individuals since then, and have continued to take a serious approach to human capital. Moreover, we have consistently managed Link and Motivation with a commitment to practicing what we preach so it can serve as a role model for society.

Recently, factors such as the publication of the Ito Report for Human Capital Management and the promotion of human capital information disclosure have been rapidly drawing attention to this subject. As a veteran in the field of organizational and personnel matters, I feel that the times have finally caught up with us, which puts Link and Motivation in a highly advantageous position.

However, I also sense a looming crisis. In 2023, disclosure of human capital information in securities reports became mandatory in Japan, and that has been a major catalyst for companies to adopt human capital management. On the other hand, I have witnessed many cases of companies single-mindedly collecting data without achieving the original objective of linking business strategy and organizational strategy, thus abandoning the essence of human capital management. The fundamental goal should be to improve corporate value by linking business strategy and organizational strategy. Forgetting this basic principle makes sustainable growth impossible.

The “One for All, All for One” Concept That Companies Should Work to Realize

At the most basic level, for an organization to survive, it must both achieve results as an organization and satisfy the desires of the individuals in it. No matter how good the results an organization produces, it will not last if the desires of the individuals in it are not satisfied. Conversely, even if the desires of the individuals in the organization are satisfied, the organization will not last if it does not produce results. Moreover, these two factors can overlap or cancel each other out. To find a balance between them, making the concept of “One for All, All for One” a reality is crucial.

That is why Link and Motivation's management policy is based on this concept. First, as a prerequisite for our survival and growth, we insist on “Management with Integrity” without the slightest bit of illegality or dishonesty. Building on that, from the perspective of “One,” we have set the goal of “Management in Which Every Employee Plays a Leading Role,” and from the perspective of “All,” we have set the goal of “Management with Good Reflexes.” As the pace of change accelerates in the business environment, we aim to maximize the value of both the organization and the individuals in it by having each employee take ownership of their work as we adapt flexibly to change as a company.

The Link and Motivation Group's Management Policy

One
Management in Which Every
Employee Plays a Leading Role

All
Management with Good Reflexes

Management with Integrity

Message from the CEO and CHRO

Human Capital Management at Link and Motivation

Link and Motivation defines human capital as the interaction between human resources (individual skills and capabilities) and organizational capabilities (engagement), and we invest aggressively in improving that human capital. Engagement is the key. Our research has shown that engagement has a positive correlation with a company's operating margin and labor productivity.

However, these are merely key performance indicators (KPIs), not ultimate goals. We believe that placing business strategy and organizational strategy on an equal footing and continuing to link the two will lead to improvement in our corporate value over the medium to long term and the realization of our mission. We emphasize productivity as the indicator for measuring results. More specifically, we have made improvement in human capital ROI and gross profit per employee our key goal indicators (KGIs), and are achieving steady results.

Our Responsibility to Society and Our Mission

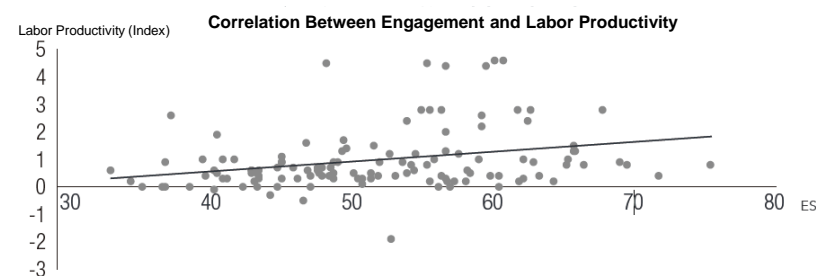
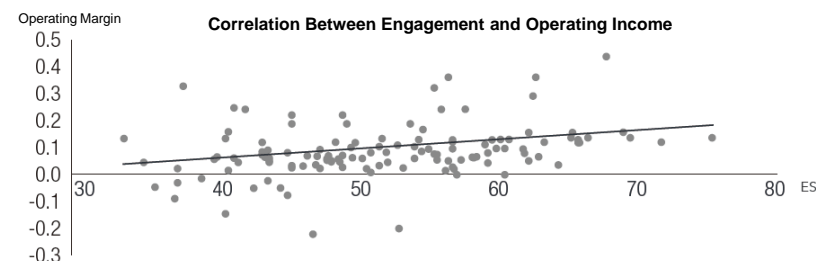
The business environment is changing dramatically. Under these conditions, an increasing number of companies are losing sight of their true essence as they become caught up in the demands and trends of society. If this continues, Japan's international competitiveness will decline. That is why we must create a virtuous cycle of maximizing both human capital value and customer value to continue to have a positive impact on society. Link and Motivation will continue to support numerous corporate transformations and fulfill its responsibility as a role model for society. Through human capital management, we will shape the future of companies and society together. I will continue to dedicate myself to this mission.



Correlation Between Engagement and Corporate Performance

A study conducted by our research organization, the Motivation Engineering Institute, has shown that **engagement has a positive impact on both operating margin and labor productivity**. The study also showed that **the higher the level of engagement, the higher the ROE, ROIC, PBR and other investment indicators**.

[Click here for details](#)

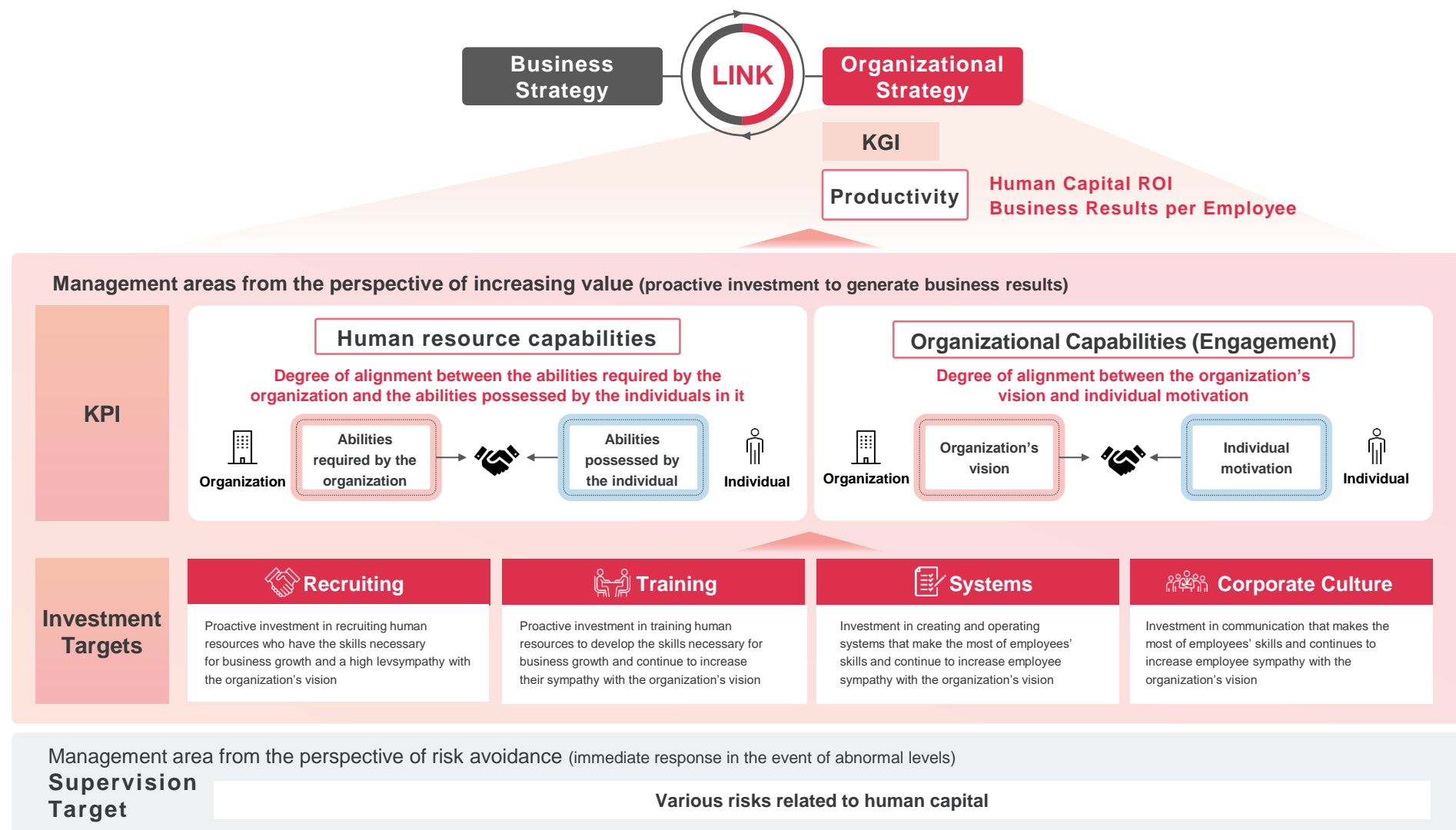


TOP MESSAGE

An Organizational Strategy That Makes the Most of Human Capital

The Link and Motivation Group's Approach to Human Capital Management

The management of a Motivation Company, which uses employee motivation as its growth engine, places its business and organization on an equal footing. We believe that linking a business strategy that maximizes customer value and an organizational strategy that makes the most of human capital while investing an appropriate amount of time and money in both to obtain returns will increase corporate value over the medium to long term and enable us to carry out our mission.

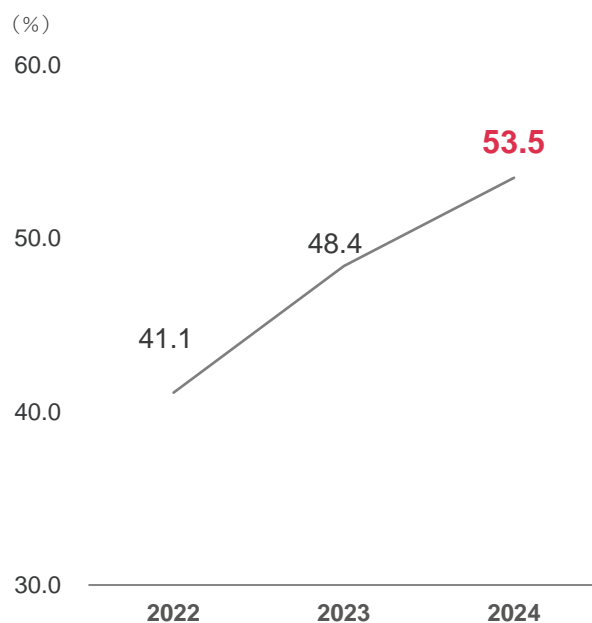


Productivity

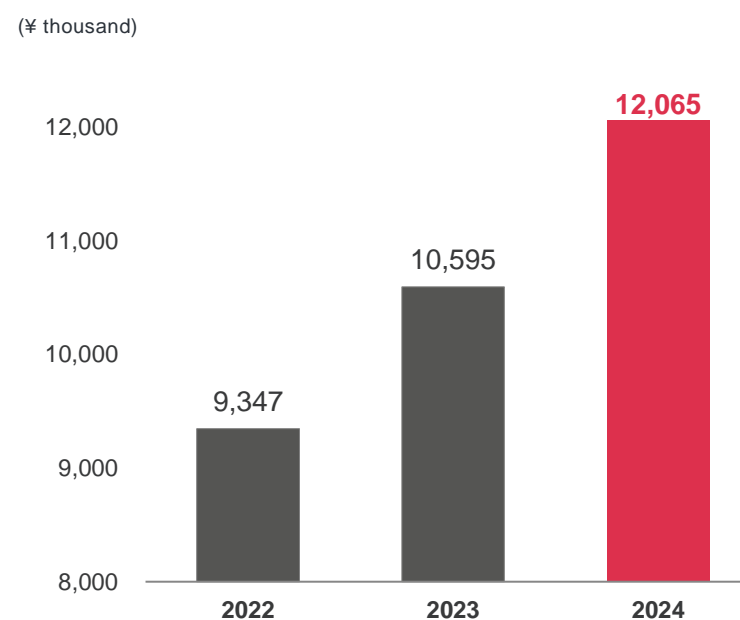
Human capital ROI* based on ISO 30414 has been steadily rising and is at a high level of over 50%.

Gross profit per employee has also continued to increase, and we expect further improvement in productivity going forward.

Human Capital ROI



Gross Profit per Employee



* Human capital ROI = Adjusted operating income ÷ Investment in human capital

Adjusted operating income is a profit indicator that measures operating results. It excludes temporary factors such as goodwill, right-of-use assets, and impairment of fixed assets from operating income.

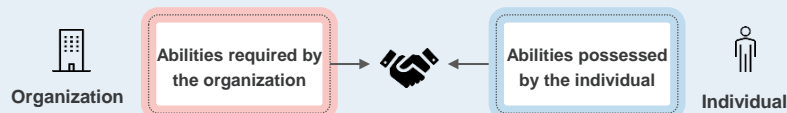
Investment in human capital reflects total expenditures, including employee salaries and bonuses, statutory internal and external welfare expenses, commuting expenses and other executive compensation.

Human Resource Capabilities/ Organizational Capabilities (Engagement)

The Link and Motivation Group is working to improve human resource capabilities and Organizational Capabilities (engagement), and has set numerical KPIs for both. We use the Role Survey Rating as an indicator for human resource capabilities, and the Engagement Rating as an indicator for engagement.

Human Resource Capabilities

Degree of alignment between the abilities required by the organization and the abilities possessed by the individuals in it



Indicator: Role Survey Rating

We use our own Motivation Cloud Role Development¹ service to measure the degree of alignment between the expectations and satisfaction of others regarding a survey subject's performance of the roles required for each rank listed below, and calculate a score on an 11-level ratings scale.



Service

Motivation Cloud Role Development

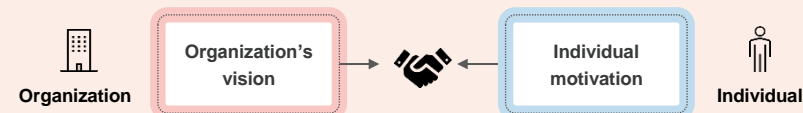


A cloud-based human resource development service for establishing an autonomous growth cycle.

Individual evaluations are quantified using an index of expectations and satisfaction in a 360-degree evaluation by the subject's subordinates and superiors. Based on the data, we design a growth plan for each individual to create a development cycle that transforms the subject's behavior.

Organizational Capabilities (Engagement)

Degree of alignment between the organization's vision and individual motivation



Indicator: Engagement Rating (ER)

To assess the state of engagement in an organization, we use our own Motivation Cloud Engagement² service to measure the degree of alignment between employees' expectations and satisfaction regarding the company, their superiors, the workplace and other items, and calculate a score on an 11-level ratings scale.



Service

Motivation Cloud Engagement



A cloud-based service for improving employee engagement.

It uses one of Japan's largest databases, collected from approximately 5.09 million respondents in 12,650 corporate diagnoses (to date), to visualize the condition of an organization and implement action plans for the issues it finds, leading to improvement in employee engagement.

Human Resource Capabilities/ Organizational Capabilities (Engagement)

The Role Survey Rating, which indicates human resource capabilities, remains at a high level, with A or higher ratings for more than 50% of employees overall, and more than 70% of managers.

The Engagement Rating, which indicates organizational strength, also remains at a high level, with all Group companies continuing to receive an AA or higher rating.

Role Survey Rating

		2022	2023	2024
All employees	Number of eligible respondents	1,137	1,378	1,363
	Rank A or higher	646	764	758
	Percentage of total (%)	56.8	55.4	55.6
Managers and above	Number of eligible respondents	146	156	165
	Rank A or higher	110	114	122
	Percentage of total (%)	75.3	73.1	73.9

Engagement Rating (ER)

Division	Group Company	Rating		
		Feb. 2023	Feb. 2024	Feb. 2025
Organizational Development Division	Link and Motivation Inc.	AAA	AAA	AAA
	Link Saussure Inc.	—	—	AAA
Individual Development Division	Link Academy Inc.	AAA	AAA	AAA
	Motivation Academia Inc.	AAA	AAA	AAA
Matching Division	Link Interac Inc.	AAA	AA	AA
	OpenWork Inc	AA	AA	AA
	Link-i Inc.	AAA	AAA	AAA

Average among the general public

Rating	AAA	AA	A	BBB	BB	B	CCC	CC	C	DDD	DD
Score	67 or higher	Less than 67	Less than 61	Less than 58	Less than 55	Less than 52	Less than 48	Less than 45	Less than 42	Less than 39	Less than 33

Chapter

2

Human Capital Management in the Consulting & Cloud Business

- 13 Message from the President
- 14 An Organizational Strategy Linked to Business Strategy
- 15 Key Point
- 18 Employee Interview

Message from the President

Providing Effective Customer Support by Insisting on Management That Practices What It Preaches

Capitalizing on Uniquely Advantageous Conditions to Ramp Up the Growth of the Consulting & Cloud Business

Judgments of a company's worth have traditionally been based solely on tangible elements such as its sales, products and services. However, these elements alone cannot fully measure a company's prospects for the future. They are reflected in the strength of the company's relationships with its various stakeholders, including employees and job applicants, customers, business partners, shareholders and investors. To properly communicate this intangible value and redefine corporate worth, Link and Motivation created the Engagement Score shortly after its founding. Engagement Score is an indicator for the degree of mutual understanding and affinity between a company and its employees. For more than 20 years, we have supported organizational transformation at numerous companies from mid-sized and growing venture firms to major corporations. Now that disclosure of information on human capital has become mandatory in Japan, disclosure of engagement has made rapid advances in recent years, and I sense that an unprecedented wave of change is imminent. To capitalize on these uniquely advantageous conditions, we are now focusing on our Consulting & Cloud Business.

【Human Capital Management at Link and Motivation】

Improve our own organizational capabilities

Make full use of our own solutions to put our organization building into practice

Impact on business

Act as a role model to promote human capital management at customer companies

Sakashita Hideki

President and Representative Director, Link and Motivation Inc.
Joined Recruit Co., Ltd. in 1991 and participated in the establishment of Link and Motivation Inc. as a founding member. He has been serving in his current position for 13 years.



Providing Effective Customer Support with a Commitment to Practicing What We Preach

Our business is based on Motivation Engineering, our core technology, and Link and Motivation itself serves as our proving ground. When we develop products, for example, we first introduce them in-house. In this way, we only offer customers products with proven effectiveness. Because our employees have this practical experience in their own jobs, they can provide support attuned to customer issues rather than mere theorizing. This serves as the driving force for human capital management at customer companies.

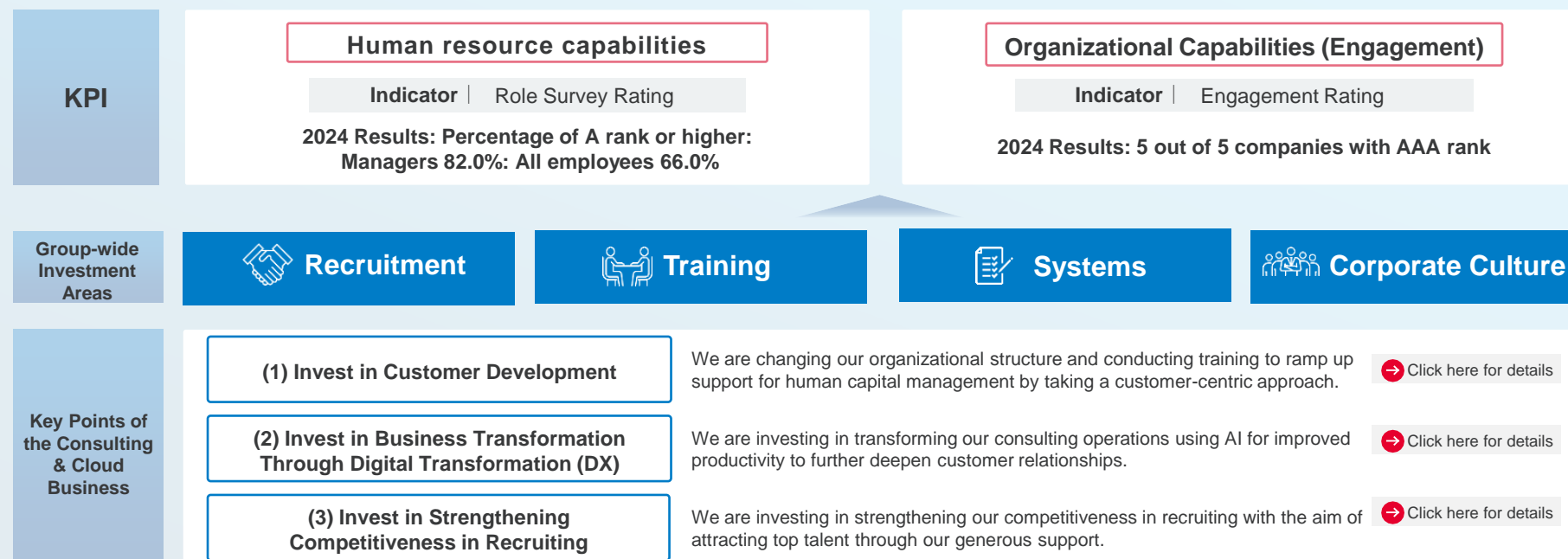
Clearly, our own human capital management itself has a direct impact on our business, and this gives us competitive advantages other companies cannot match. Therefore, we feel a strong commitment to remain a role model for human capital management. As the importance of human resources continues to increase, we will remain committed to ensuring that human capital management is not treated as a passing trend. Rather, we will continue to put human capital management into practice to improve its quality at our own company and support the overall transformation of Japanese companies.

An Organizational Strategy Linked to Business Strategy (Consulting & Cloud Business)

As corporate needs for human capital management rise, we have made the Consulting & Cloud Business the focus of our business strategy. In addition to investing Group-wide in recruiting, training, systems and corporate culture, we will further increase our corporate value by ramping up investments specific to this business.



Management areas from the perspective of increasing value(proactive investment to generate business results)



Key Point 1: | Invest in Customer Development

The Consulting & Cloud Business provides comprehensive support for its customers' human capital management. We are working to further transform our organization by reviewing its structure and conducting training to build a foundation for deepening our engagement with customers.

Objective

Ramp Up Support for Human Capital Management by Taking a Customer-Centric Approach

Pick up Data

Customer Feedback | Taisei Corporation

Service implemented: Motivation Cloud Engagement



Link and Motivation has extensive data on the construction industry, which it analyzes and uses to support our organizational transformation.

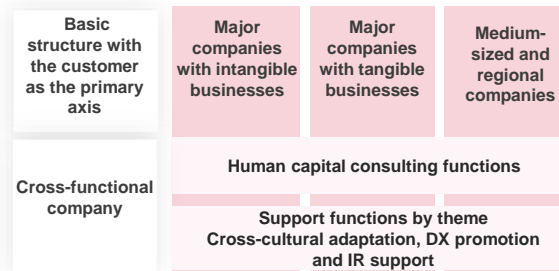
Going beyond simply making suggestions to management about the issues we face, Link and Motivation provides multifaceted support that has helped to improve engagement, including holding consultation sessions with more than 100 department supervisors and producing a publication that compiles management know-how. These initiatives have also been covered in our integrated report and serve as key themes for dialogue with investors.

Going forward, we look forward to even wider-ranging support for increasing our corporate value.

Measures in Detail

Customer-Centric Organizational Structure

In 2024, we changed the primary axis of our organizational structure from our products to our customers. Now that we have a structure that allows consultants to provide integrated customer support, we are making progress in deepening our relationships with customers.



Establishing Our Brand in the Industry

Under our new structure, we engage with each industry in greater depth. We support a wide range of customers, and most recently we have broadened our support in the construction and infrastructure industries, where work style reforms are under way.

Examples of Companies Using Motivation Cloud



Training with Speakers from Our Management Team

Training for consultants is mainly conducted by our training organization, LM College. Speakers from our management team shared their standards for representative cases of transformation and know-how for making large-scale proposals. Participants rated their satisfaction at a high level of 4.8 on a scale of 5.



Comments from Participants

「This training session provided an in-depth summary of key points from Link and Motivation's unique perspective, so it was very informative.」

「The scope of my proposal was too narrow, so I realized that I need to delve deeper into the customer's business when thinking about the organization.」

Key Point 2: | Invest in Business Transformation Through Digital Transformation (DX)

We are transforming our consulting operations through DX that uses AI. We intend to utilize the time saved as a result of improved productivity to deepen customer relationships, thus further strengthening our competitive advantage.

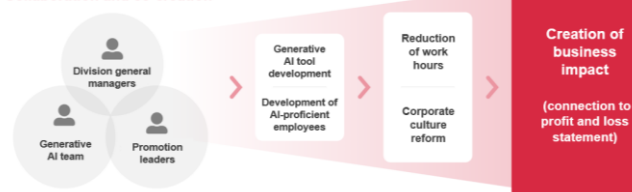
Objective

Further deepen customer relationships through improved productivity

Details

We established a team for promoting generative AI, mainly from our internal engineering team. The team collaborated with a specialist consulting team to establish a cycle for developing and utilizing AI tools to create case studies of transformation and to accumulate knowledge. By also assigning staff to create tools in the field and staff with an understanding of the overall work process who can assess the impact from using those tools, we were able to create a substantial impact on the business.

Collaboration and co-creation

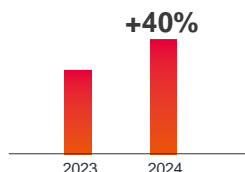


Pick up Data

Reduced work hours

10,560
work hours/year
Approx. 25% reduction YoY

Sales per employee



Comments from Employees in the Field

「Leaving tasks that can be systematized like survey analysis and information gathering to AI gives me more time to think. This leads directly to greater value for customers.」

「Industry analysis and research on customer companies have become far more efficient, so I can spend more time preparing for conversations with customers, which increases their satisfaction.」

Use of Various AI Technologies

We use various AI technologies to select the best tool for the characteristics of each business. The following AI technologies are the ones we use most frequently.

- ChatGPT : Organizing thoughts, summarizing, generating text, etc.
- Perplexity/Genspark : Collection of information
- Dify/n8n : AI tool development
- Gamma : Document creation
- tl;dv/Tactiq : Transcription

Incorporation in Standard Processes

When developing AI tools, we insist on creating mechanisms to facilitate their use in the field. By incorporating the tools as required into consulting processes that are already in place, we established a framework for their immediate use by anyone. We monitored the time spent using generative AI tools and achieved improved productivity throughout the organization.

From 2025 onward, we will aim for even greater productivity by expanding the scope of application to additional departments.

Key Point 3: Invest in Strengthening Competitiveness in Recruiting

As the working population decreases, making it more difficult to attract top talent, strengthening competitiveness in recruiting has become a key management topic. We are working to further strengthen our recruiting competitiveness through ongoing investment in human capital to attract top talent in the Consulting & Cloud Business.

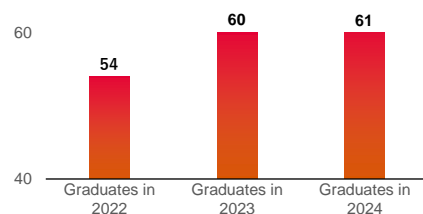
Objective

Attract top talent through generous support

Pick up Data

Number of New University Graduates Hired by Link and Motivation Inc.

In recent years, the human resources we seek have continued to join the Company in the numbers we expect, meeting our standards in terms of both quantity and quality.

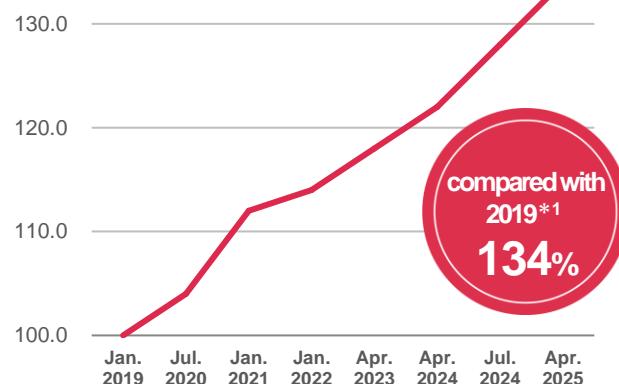


Details

Continuous Increase in Base Pay

The Link and Motivation Group has been providing continuous increases in base pay since the COVID-19 pandemic in 2020. In April 2025, the Consulting & Cloud Business plans to implement its seventh base pay increase since 2020. We are not simply raising salaries but also improving productivity.

New Graduate Employee Salaries in the Consulting & Cloud Business



* 1 Calculated using pay as of January 2019 as 100.

Introduction of Scholarship Repayment Program

To continue supporting young talent and further improve our recruiting competitiveness, we decided to introduce a scholarship repayment program through the Japan Student Services Organization (JASSO) for new graduates joining the Link and Motivation Group from 2026 onward.

Feature 1: Full Repayment Coverage

Instead of payment as an allowance to employees, Link and Motivation covers the full amount through direct repayments to JASSO.

Feature 2: Shortened Repayment Period Possible

Repayments of ¥50,000 per month (¥600,000 per year) enable full repayment in a short period.

Fixed repayment method*2

13 years

LMG program*3

2.4 years

* 2 Total loan of ¥1.44 million ÷ basic annual repayment amount of ¥110,000 = 13.09 → repayment in 156 installments (13 years)
(JASSO website, scholarship repayment period calculation table)

* 3 Total loan of ¥1.44 million ÷ monthly repayment amount of ¥50,000 (¥600,000 per year) = repayment in 2.4 years

Linking Human Capital Management to Support for Customers and Transformation of the Industry

Hirabayashi Koji

Consultant, Link and Motivation Inc.



Reason for Joining LMG

In my university soccer club, I felt both a sense of accomplishment and fulfillment from the shared purpose of our activities. I was attracted by the fact that Link and Motivation was trying to help others achieve that same feeling.

Changes in the Breadth and Depth of Customer Relations

What changes have resulted from the shift to a customer-centric organizational structure in 2024? (→ p.15)

The changes have been of two kinds, in breadth and in depth. First, the breadth of our customer contact base has expanded significantly. The previous structure was organized around individual products or services, so everyone interacted mostly with people in the departments related to the products and services they were responsible for. Now that our work is delineated by industry, we can interact with people in various departments, including recruiters in human resources, as well as people in corporate planning and investor relations. This gives us a more multifaceted understanding of the issues a company faces and more opportunities to demonstrate the strengths of our one-stop solutions, which extend from diagnosis and transformation to disclosure.

In addition, the depth of our understanding of customers has improved remarkably. In addition to adopting a macro perspective for understanding industry-wide trends, in the general construction industry, for example, increased opportunities to directly engage with actual challenges at each worksite has substantially improved our ability to fine-tune our understanding of customers.

As a result, many customers have expressed surprise at the extent of our understanding and support. This has enabled us to make proposals tailored to customers' actual workplace situations, and I think we are earning greater trust from being closely attuned to overall corporate organizational and management issues.

Experience in Actual Organization Building Leads to Customer Implementation of Human Capital Management

Link and Motivation emphasizes the connections between businesses and organizations. What do you gain from being involved in human capital management?

The most important benefit is the ability to gain a deep empathy with the issues our clients face. Link and Motivation emphasizes the connections between businesses and organizations, and basically our consultants not only support customers but also help manage organizations.



Last year, my department won an award as the organization that created the most value during the year. The award uses engagement as one of the evaluation criteria in addition to business performance. For example, the difficulty of balancing new and existing businesses, or of finding a balance between improving business performance and meeting members' needs, are things that can only be understood in real terms from experiencing them. The ability to have an empathetic dialogue builds relationships of trust with customers.

In addition to diagnosing engagement, we also provide one-stop solutions for transforming recruitment, training, systems and corporate culture. We don't just identify a problem and make a proposal, but work alongside our customers to support them until the problem is resolved. I think that is a major strength of Link and Motivation.

Support for human capital management to create a movement that impacts the whole industry

How will you continue to support your customers going forward?

We hope to create a movement that will influence the entire industry. We will need to produce numerous iconic examples of organizational transformation that will attract attention in the industry. We want to become an indispensable presence for companies by establishing our brand in the area of support for implementation of human capital management that connects management and the front lines.

Human Capital Data

Correspondence with ISO 30414 Metrics

[Click here for Human Capital Data](#)

No.	Metric	Insert	No.	Metric	Insert	No.	Metric	Insert
1	Compliance and ethics		5	Organizational culture		9	Skills and capabilities	
1-1	Number and type of grievance filed	✓	5-1	Engagement/satisfaction/commitment	✓	9-1	Total developing and training costs	✓
1-2	Number and type of concluded disciplinary action	✓	5-2	Retention rate	✓	9-2	Training participation rate	✓
1-3	Percentage of employees who have completed training on compliance and ethics	✓	6	Organizational health, safety and well being		9-3	Average formalized training hours per employee	✓
1-4	Disputes referred to external parties		6-1	Lost time for injury	✓	9-4	Percentage of employees who participate in training compared with total number of employees per year	✓
1-5	Number, type and source of external audit findings and actions arising from these	✓	6-2	Number of occupational accidents	✓	9-5	Workforce competency rate	
2	Costs		6-3	Number of people killed during work	✓	10	Succession planning	
2-1	Total workforce costs	✓	6-4	Percentage of employees who participated in training	✓	10-1	Succession effectiveness rate	✓
2-2	External workforce costs	✓	7	Productivity		10-2	Succession coverage rate	✓
2-3	Ratio of the average salary and remuneration	✓	7-1	EBIT/revenue/turnover/profit per employee	✓	10-3	Succession depth rate: ready now	✓
2-4	Total costs of employment	✓	7-2	Human capital ROI	✓	10-4	Succession depth rate: ready in 1-3 years/4-5 years	✓
2-5	Cost per hire	✓	8	Recruitment, mobility, turnover		11	Workforce availability	
2-6	Recruitment costs	✓	8-1	Number of qualified candidates per position		11-1	Number of employees	✓
2-7	Turnover costs		8-2	Quality per hire	✓	11-2	Number of employees: full-time and part-time	✓
3	Diversity		8-3	Average length of time to fill vacant position	✓	11-3	Full time equivalents	✓
3-1	Workforce diversity ratio with respect to age	✓	8-4	Average length of time to fill vacant critical position	✓	11-4	Contingent workforce: independent contractor	
3-2	Workforce diversity ratio with respect to gender	✓	8-5	Transition and future workforce capabilities assessment		11-5	Contingent workforce: temporary workforce	
3-3	Workforce diversity ratio with respect to disability	✓	8-6	Percentage of positions filled internally	✓	11-6	Absenteeism: unplanned leave	✓
3-4	Workforce diversity ratio with respect to other indicators of diversity	✓	8-7	Percentage of critical business positions filled internally	✓			
3-5	Diversity of leadership team	✓	8-8	Percentage of critical positions	✓			
4	Leadership		8-9	Percentage of vacant critical business positions in relation to all vacant positions	✓			
4-1	Leadership trust	✓	8-10	Internal mobility rate	✓			
4-2	Span of control	✓	8-11	Employee bench strength	✓			
4-3	Leadership development	✓	8-12	Turnover rate	✓			
			8-13	Voluntary turnover rate	✓			
			8-14	Voluntary critical turnover rate	✓			
			8-15	Exit/turnover reasons/leaving employment by reason	✓			





Scope of Reporting
Reporting Period
Publication Date

Link and Motivation Inc. and consolidated subsidiaries
January 1, 2024 to December 31, 2024 Note: Includes some information from outside the reporting period.
March 2025

Note: Forward-looking statements in this report are forecasts determined by the Link and Motivation Group based on information available at the time of production, and include potential risks, uncertainties and other factors.