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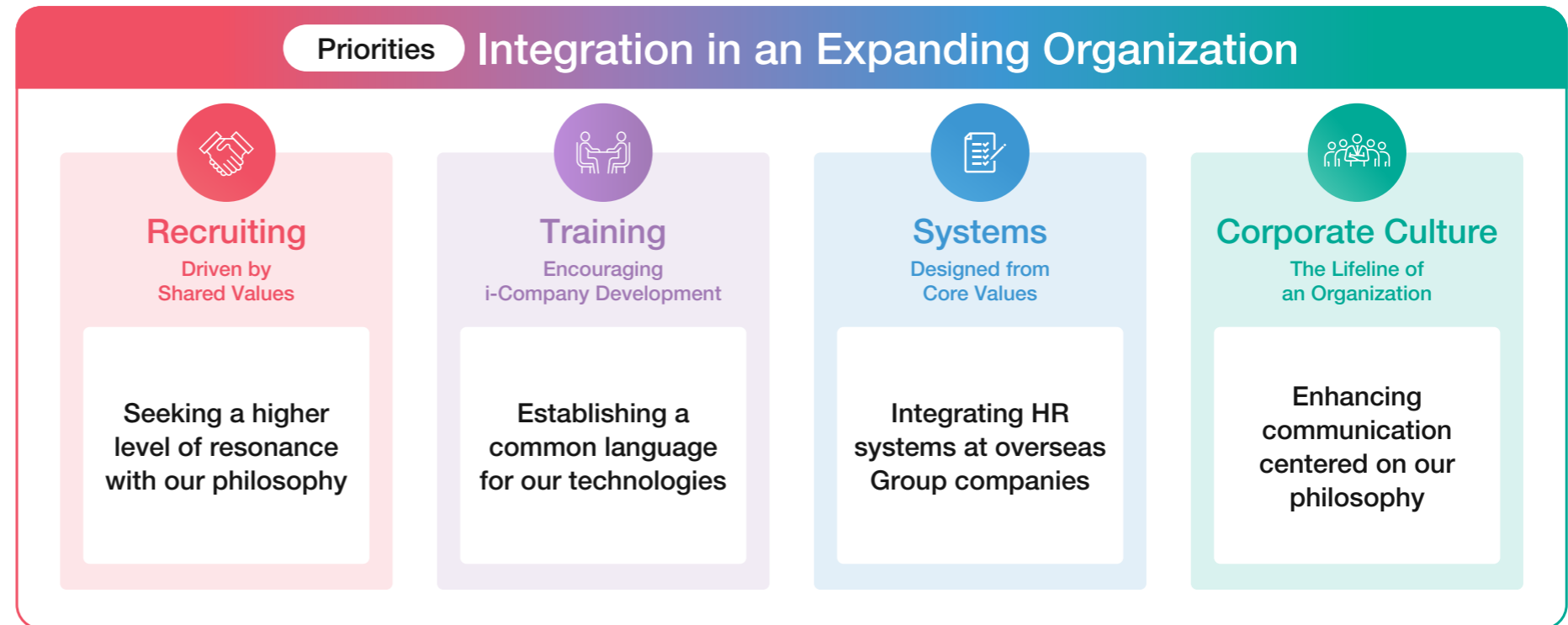
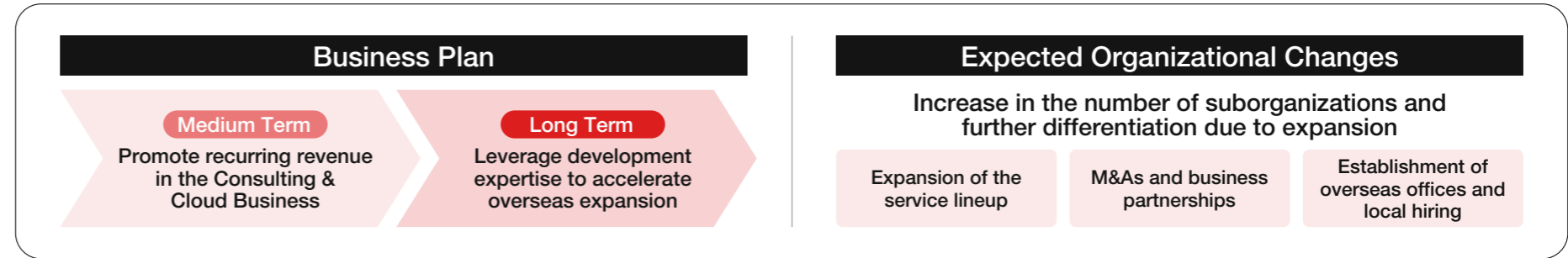
Core Themes in Human Capital Investment to Accelerate Business Growth

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Current Priorities in the Four Management Domains

Emphasizing Integration amid Organizational Differentiation

With its enduring commitment to management in four domains as its foundation, the Link and Motivation Group views effective integration as a core priority in its current business expansion phase. Our lineup of cloud-based services continues to grow as we promote a recurring revenue model for our core Consulting & Cloud Business, and the number of organizations in our Group is growing as we continue to establish new overseas bases and expand corporate acquisitions. This is making integration centered on our philosophy essential. As such, in recruiting we look for a high level of resonance with our philosophy, and in training we aim to build a foundation for growth centered on reproducibility by establishing a common language for our technologies. With design based on our fundamental principles, we also roll out systems to Group companies outside Japan to ensure consistency, including in their approach to evaluation and compensation. In addition, we promote our corporate culture by enhancing the quality of communication centered on our philosophy, thereby establishing a foundation that sustains a sense of unity even during periods of expansion. By setting priority areas in line with our business strategy and linking them to the four management domains in ways such as these, we achieve both organizational results and the fulfillment of individual desires.



Current Priorities in the Four Management Domains



Recruiting

Driven by Shared Values

Percentage of participants who responded that they are "Very satisfied" or "Satisfied" with UNiTE

100%

The Link and Motivation Group is currently focusing on its Consulting & Cloud Business, and with increases in the number of services we offer and regions where we operate, the scope of the value we provide is also broadening. As a result, the scope of work employees engage in after joining the Group has also become more diverse, increasing the importance of resonance with our corporate philosophy. Through the internship programs RiSE and SPIRAL, we have been providing opportunities for participants to experience our consulting business while deepening their understanding of our philosophy. In 2025, we launched UNiTE, a new early-stage internship program, as an opportunity to link our philosophy with social transformation at a higher level. This program enables participants to view business from a management perspective through the theme of social transformation, offering hands-on experience of how our philosophy connects with our business. By fostering more in-depth understanding of and resonance with our philosophy, the program leads to a high level of satisfaction.

Seeking a Higher Level of Resonance with Our Philosophy

— Launch of a New Internship Program for Envisioning Social Transformation



UNiTE

Theme Social Transformation

As a starting point, the program draws up a vision for an ideal society, then identifies the issues that need to be resolved. Participants use this to develop concrete transformation plans. They then present their proposals to experienced consultants. Over the course of two days, participants think through plans to make a real change in society.



Participant Feedback

"The exercise of thinking about how to engage companies from the perspective of qualitative motivation was very difficult. Nevertheless, I felt the potential for addressing both corporate and social issues through Motivation Engineering."



Participant Feedback

"The process of drawing up a vision for a company, then using it to identify issues and develop a plan for transformation was harder than I had imagined. I experienced firsthand how profound the work involved in changing society and companies is."



RiSE

Theme Organizational Transformation

This practical program at an offsite retreat gives participants the opportunity to tackle actual client issues, from analyzing organizational surveys and conducting employee interviews to formulating and presenting transformation plans.

Participant Feedback

"I got the sense that defining measures from an emotional as well as a logical perspective helps to resolve corporate issues at a fundamental level. I realized that people are not driven by logic alone, and how important it is to approach issues through emotion."



SPIRAL

Through group work based on real client case studies, participants in this two-day program have the chance to cover everything from identifying issues and developing solutions to making a final presentation of their consulting plans.

Participant Feedback

"Considering management issues requires thinking from both a business and an organizational perspective. I learned that no matter how good a business strategy is, it cannot resolve fundamental issues without an organization capable of executing it."



Current Priorities in the Four Management Domains



Training
Encouraging i-Company Development

Readership access rate for feature articles

97.3%

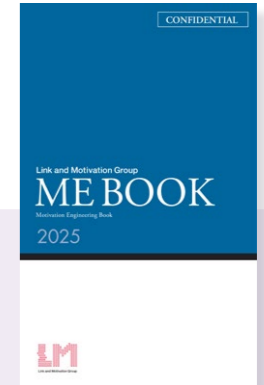
Motivation Engineering is the core technology of the Link and Motivation Group. It has been developed based on a wide range of academic findings and underpins all the Group's businesses. Since our founding, we have been refining this technology with a strong commitment to continuously enhancing both its practicality and reproducibility, which has enabled the development of diverse businesses. To accelerate our growth going forward, we consider it essential for each employee to actively apply Motivation Engineering in their daily work, thereby increasing the overall value we create. In support of this goal, we have published the *ME Book* to promote the spread and utilization of Motivation Engineering, had senior management communicate their thoughts directly at General Meetings, presented feature articles through in-house media, and promoted measures to encourage front-line application in each of our businesses and organizations. These initiatives have led to a high level of interest and an increased degree of understanding and practice, with a readership access rate for feature articles exceeding 97%.

Establishing a Common Language for Our Technologies

— Instilling Motivation Engineering, Our Core Technology

Publication of *ME Book*

The *ME Book* was published to provide a systematic explanation of Motivation Engineering, our core technology, and enable employees to use its concepts as a common language. It consolidates knowledge that had previously been shared through training programs and messages from leadership into a single volume, clearly articulating the technology that serves as the source of our value creation and the foundation of our competitive advantage. More than just a reference document, we consider it a “technological cornerstone” that is on par with our way of thinking (DNA), and we encourage understanding and practical application throughout the Group.



Sharing at In-Person Employee General Meeting

At the time of publication of the *ME Book*, Group representative Ozasa Yoshihisa introduced the background and importance of Motivation Technology at the in-person General Meeting, after which the book was distributed to all employees. Doing so puts the material into employees' hands while enthusiasm is high, in line with senior management's clear intent to establish a strong starting point for instilling the technology Group-wide.



Sharing

Features in In-house Media

To maintain that initial momentum, we spotlighted the *ME Book* in an ongoing, diversified manner through videos and the Group intranet, helping to increase understanding and the clarity of specific details. By establishing repeated touchpoints from different angles following publication, we are reinforcing retention of its concepts and encouraging their practical application.



Independent Uptake in the Workplace

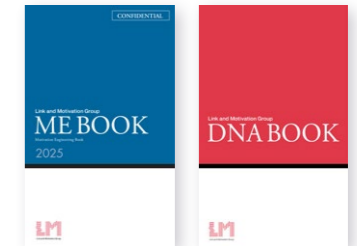
Across our organizations, employees are exploring and implementing ways to utilize the *ME Book* on their own. Above and beyond our top-down efforts, initiatives have spontaneously arisen at workplaces. These include recompiling knowledge based on the book, self-led tests to confirm familiarity and group reading sessions.



Promoting Understanding and Application

Measuring Understanding through Testing

To further promote understanding and application of the *ME Book*, we plan to incorporate it into our Group-wide test, which has traditionally focused on the *DNA Book*. With the two pillars of our *DNA Book*, which outlines our unique philosophy and values, and the *ME Book*, which systematizes our core technologies, we will further align the perspectives of all our employees.



Current Priorities in the Four Management Domains



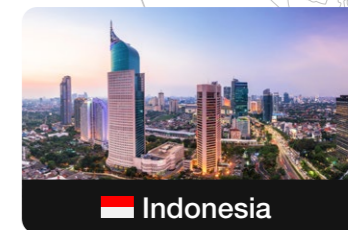
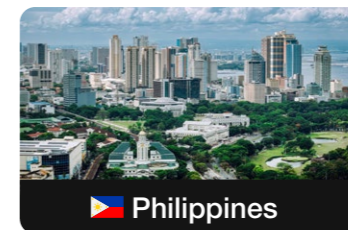
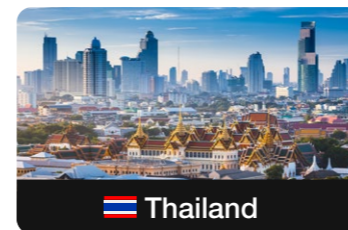
Systems
Designed from Core Values

Engagement Rating at Group companies outside Japan

AAA

Aside from Japan, the Link and Motivation Group currently operates in five countries in Asia, with the broader goal of accelerating the long-term growth of its Consulting & Cloud Business. Going forward, we will further grow our business in each country and region, as well as leverage the service development know-how we have accumulated, thereby accelerating our overseas expansion. To support this, we are proactively hiring locally. Although employment with clearly defined job roles is the norm outside Japan, we consider our systems to be a “message from management.” Therefore, we have introduced HR systems that are essentially the same as those we use in Japan, while taking the legal and regulatory systems in each country into account. By implementing our competency-based class system, the LM Calendar, and a salary and bonus structure based on quarterly evaluations, we have achieved a high level of engagement at our overseas operations.

Integrating HR Systems at Overseas Group Companies



Implementing the same management as in Japan, adapted to local legal and regulatory systems



Competency-Based Class System

The Group conducts management that links class, evaluation and salary/bonuses in a framework that enhances employee confidence in the transparency and fairness of the system. Classes are defined not by job roles but by the competencies an individual possesses, with clear expectations set for each level. Evaluations are conducted every three months, with promotions to a higher class determined based on the results. With the aim of maintaining a personnel system grounded in common standards, we have implemented the same system at our overseas locations.



Use of the LM Calendar

To increase engagement, we emphasize sharing a common perspective on time and worldview. An emblematic mechanism for doing so is our unique LM Calendar. Based on the idea that “three months everywhere else equals one year for the Link and Motivation Group,” organizational processes such as performance management, goal setting, personnel evaluations, changes in compensation and bonus payments are conducted on a quarterly cycle. While taking local holidays into account, our overseas bases also follow this cycle, including practices such as participation in the Group General Meeting and quarterly vacation days.



Quarterly Evaluations Linked to Salaries and Bonuses

As in Japan, we conduct evaluations at our overseas locations every three months, and reflect the results in salaries and bonuses. Evaluations are not based on job roles, but on two perspectives relative to class expectations: “Performance” and “Stretch.” This approach covers not only business results but also the degree of individual growth. By keeping evaluations and feedback on a short cycle, we provide timely support for employees to take on challenges and achieve personal growth. Clearly linking evaluation and compensation helps us conduct management and earns the understanding and satisfaction of employees.



Current Priorities in the Four Management Domains

Overview of Human Capital Management and Fixed Investment Principles

Core Themes in Human Capital Investment to Accelerate Business Growth

Human Capital Management

Human Capital Data



Corporate Culture
The Lifeline of an Organization

General Meeting comment submission rate	Unipos posting rate
81.3%	77.9%

As the scale of the Group's organization expands through business growth and M&As, functions and roles are becoming more differentiated. Amid the growing complexity that accompanies organizational differentiation, we believe that fostering a corporate culture rooted in shared values and standards is critical for maintaining unity as an integrated Group. We therefore conduct initiatives such as sharing management messages at on-site employee General Meetings, using the Unipos platform to visualize our principles in action through day-to-day recognition, and creating opportunities for communication with newly integrated Group companies. As a result, the comment submission rate for General Meetings is 81.3%, and the Unipos posting rate is 77.9%, reflecting more active communication and deeper mutual understanding. Through these initiatives, we are reinforcing an organizational foundation united by our philosophy, even as the organization continues to expand.

Enhancing Communication Centered on Our Philosophy



Vertical Horizontal Internal and external

In-Person General Meetings

More than just a gathering, a way of communicating the Group's expectations and direction

Of the General Meetings held every three months, one is held in-person each year. We communicate management policies and expectations directly, with all employees physically in attendance. Messages from senior management align understanding, share our intended direction and build enthusiasm throughout the organization.

Q&A with Executives

Executives respond directly to employee questions on the spot. Sharing the background and rationale behind decisions through dialogue deepens mutual understanding and enhances transparency.



Experiences Only Available in Person

By sharing the same physical space, employees experience a sense of unity during awards and presentations. A culture that recognizes challenge and achievement increases enthusiasm throughout the organization and inspires taking on new challenges.



Introduction of Peer Bonus™ Unipos

Sharing Positive Actions in an Organization through a Cycle of Discovery, Praise and Learning

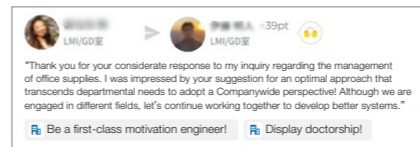
Going beyond simply introducing this platform, we use Unipos to show links to our philosophy and values, enabling employees to praise each other across departments and drawing attention to positive contributions. Sharing everyday actions across the organization instills behavioral standards and encourages lateral connections, fostering a culture where mutual understanding and learning naturally thrive.

Use of Labels

Behavioral guidelines that embody our philosophy are set as labels. Providing recognition in this way connects daily behavior to our philosophy, helping it take root throughout the organization.

- Be a first-class motivation engineer!
- Do your best to transform our customers!
- Display doctorship!
- Create the value of speed!
- Achieve impressive quality!

Sample Post



Connecting with Newly Integrated Group Companies

Going beyond simply introducing systems to show their connection to our philosophy and values

We do not stop at sharing our systems and frameworks; we communicate their underlying philosophy and concepts. Through initiatives such as briefings led by the management team, we deepen mutual understanding, build a foundation for cooperation, foster a sense of unity as a group and create synergies.

Company Briefings

Executives take the stage to explain not only our business and organization, but also our philosophy, values and expected synergies going forward. Through Q&A sessions, these briefings deepen mutual understanding and help lay the groundwork for deeper cooperation.



Features in In-House Media

Our in-house media introduce the Group's history, the background to its founding and the ideals it upholds. By understanding the Group's journey, we deepen mutual understanding and pave the way for cooperation into the future.

