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# Correspondence with ISO 30414 Metrics

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No.	Indicator	Page	No.	Indicator	Page	No.	Indicator	Page	No.	Indicator	Page
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1-1	Total workforce	35	4-1	Revenue per FTE	38	7-1	Gender wage differential	43	9-1	Percentage of positions filled internally	45
1-2	Full-time	35	4-2	EBIT per FTE	38	7-2	Wage differential by attribute	43	9-2	Percentage of critical positions	45
1-3	Part-time	35	4-3	Ratio of total workforce costs to total expenses	38	7-3	Wage differential between CEO and overall median salary	-	9-3	Percentage of critical positions filled internally	45
1-4	Full-time equivalent (FTE)	35	4-4	Human capital ROI	38	7-4	Wage differential between management team and overall median salary	-	9-4	Percentage of vacant critical positions in relation to all vacant positions	45
1-5	Contingent workforce: independent contractors	35	<b>5. Health, Safety and Well-Being</b>			7-5	Percentage of employees who have completed training on compliance and ethics	42	9-5	Internal mobility rate	45
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1-7	Total full-time equivalent (TFTE)	35	5-2	Number of people killed during work	39	7-7	Number and outcomes of reported human rights issues	42	9-7	Succession depth rate (Ready in less than 1 year)	45
<b>2. Diversity</b>			5-3	Lost time for injury	39	7-8	Number of concluded disciplinary actions	42	9-8	Succession depth rate (Ready in 1 to 3 years)	45
2-1	Workforce diversity ratio with respect to age	36	5-4	Absenteeism (unplanned leave) rate	39	7-9	Disputes referred to external parties	-	9-9	Successor training effectiveness	45
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2-4	Workforce diversity ratio with respect to other indicators of diversity	36	6-1	Engagement	40	7-11	Percentage of employee representatives who are elected or appointed	42	10-2	Voluntary turnover rate	46
2-5	Diversity of leadership team	36	6-2	Average length of service	41	<b>11. Skills, Capabilities and Development</b>			10-3	Voluntary critical turnover rate	46
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3-3	Recruiting costs	37	6-6	Span of control per manager	41	11-3	Training participation rate for protected group members	47	<b>11. Skills, Capabilities and Development</b>		
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3-5	Total human resource development and training costs	37				11-5	Percentage of leaders who have received management training	47	<b>11. Skills, Capabilities and Development</b>		
3-6	Total workforce costs	37				11-6	Workforce competency rate	47	<b>11. Skills, Capabilities and Development</b>		
3-7	Turnover costs	37							<b>11. Skills, Capabilities and Development</b>		

## Scope: The Company and consolidated subsidiaries

Notes: For 2025, excludes Japan Strategic Finance Co., Ltd., Unipos Inc. and e-Associates Inc., which became wholly owned subsidiaries in 2025.

The following items are calculated including assistant language teachers (ALTs) employed in the ALT Placement business:

1-1: Total workforce, 2-3: Workforce diversity ratio (employees with disabilities), 3. Costs, 5-1: Number and rate of occupational accidents, 5-2: Number of people killed during work, 5-3: Lost time for injury,

7-1: Gender wage differential, 7-2: Wage differential by attribute, 7-6: Number and type of grievance filed, 7-7: Number and outcomes of reported human rights issues, 7-8: Number and type of concluded disciplinary actions

# Workforce Availability

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Based on its belief that human resources are the greatest, most powerful type of capital, the Link and Motivation Group secures human resources with the high level of skill it seeks and strong motivation to achieve the Group's mission.

## Total Workforce

		2023	2024	2025
Executives <sup>1</sup>	Persons	30	32	36
Group company employees	Persons	1,470	1,484	1,521
Part-time staff	Persons	385	442	537
ALTs <sup>2</sup>	Persons	2,875	3,149	3,505
<b>Total</b>	<b>Persons</b>	<b>4,760</b>	<b>5,107</b>	<b>5,599</b>

		2023	2024	2025
Full-time <sup>3</sup>	Persons	1,530	1,546	1,596
Part-time <sup>3</sup>	Persons	355	412	498
Full-time equivalent <sup>4</sup>	FTE	1,671	1,648	1,689
Contingent workforce: independent contractors <sup>5</sup>	Persons	138	156	173
Contingent workforce: temporary workforce <sup>6</sup>	Persons	67	71	66
<b>Total full-time equivalent<sup>7</sup></b>	<b>TFTE</b>	<b>1,876</b>	<b>1,875</b>	<b>1,928</b>

1. Total of directors and corporate officers, including outside directors.

2. ALT: Assistant Language Teacher

3. Contractual working time of at least 40 hours a week is considered "full-time" and less than 40 hours a week is considered "part-time," regardless of the form of employment. (Excludes ALTs.)

4. Number of employees when converted to full-time (40 hours a week). Calculated by dividing total working hours per week of all employees by 40 hours. (Excludes ALTs.)

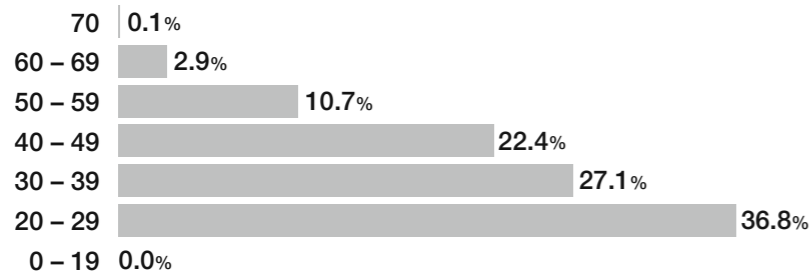
5. Calculated by dividing the total payments made to contractors engaged at each Group company during the year by each company's average compensation for full-time employees.

6. Calculated by determining the working hours during the contract period of temporary workers to whom company equipment was provided during the year, and dividing that figure by the theoretical annual full-time working hours.

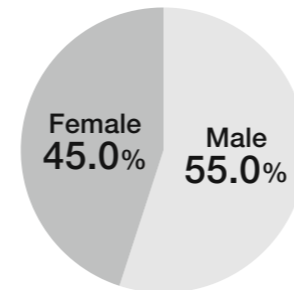
7. The total full-time equivalent (FTE) of employees, part-time workers, temporary workers, and contractors for the year.

The Link and Motivation Group conducts hiring, evaluation, promotion and other corporate functions based on each individual’s performance and growth, irrespective of attributes such as gender, nationality or age. Although we increased the number of employees with disabilities in 2025 compared with the previous year, the Link and Motivation Group overall still fell short of the legally mandated employment rate for people with disabilities. We will continue to step up recruiting to address this management issue.

### Workforce Diversity Ratio with Respect to Age



### Workforce Diversity Ratio with Respect to Gender<sup>1</sup>

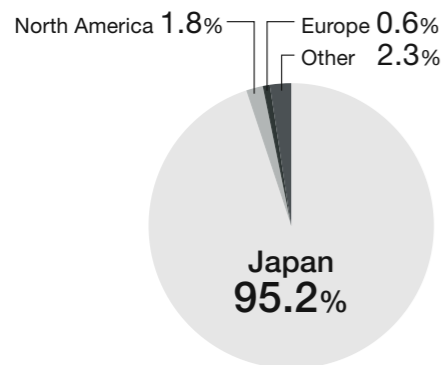


### Workforce Diversity Ratio with Respect to Disability: Employees with Disabilities<sup>2</sup>

	2023	2024	2025
Employees with disabilities	1.5	1.5	1.8

Although we increased the number of employees with disabilities in 2025 compared with the previous year, the Link and Motivation Group overall still fell short of the legally mandated employment rate for people with disabilities. We will continue to step up recruiting to address this management issue.

### Workforce Diversity Ratio with Respect to Other Indicators of Diversity



### Diversity of Leadership Team

Composition of the Board of Directors and Skill Matrix

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1. Excludes non-responses

2. Tabulated based on the content of the *Report on the Status of Employment of People with Disabilities* submitted to the Ministry of Health, Labour and Welfare each year. The results shown are as of June 1, in accordance with the aforementioned report.

The Link and Motivation Group believes that investing in its organization, starting with investment in communication, is essential for fostering the motivation, knowledge and brand image that will lead to business results, even though they may not be immediately apparent. We base our determination of the necessity of each of our costs on this premise. In addition, we consider expenditures for recruiting to be an investment rather than a cost. This is because we emphasize investing money and time in attracting the talent we want to hire, based on the idea that recruitment creates a company's future five to ten years ahead.

		2023	2024	2025
Total costs of employment <sup>1</sup>	¥ million	10,337	11,148	12,319
External workforce costs <sup>2</sup>	¥ million	11,790	13,100	14,423
Recruiting costs <sup>3</sup>				
New university graduates	¥ thousand	341,092	403,979	569,764
Mid-career employees	¥ thousand	163,287	192,102	204,283
Cost per hire <sup>4</sup>				
New university graduates	¥ thousand	—	—	—
Mid-career employees	¥ thousand	2,401	3,149	2,321

		2023	2024	2025
Training and development costs				
Total human resource development and training costs	¥ thousand	190,587	194,691	199,067
Converted to amount charged for services to customers	¥ thousand	467,657	402,327	423,958
Total workforce costs <sup>5</sup>	¥ million	21,424	23,411	26,314
Turnover costs <sup>6</sup>	¥ thousand	733,213	683,075	694,023

1. Total costs incurred in employment. Defined to include costs that indirectly benefit employees (training costs, benefit expenses, etc.).

2. Total costs paid to outsourcers, temporary staff and other workers the Group does not employ directly.

3. Total recruiting related costs recorded in the relevant year.

4. Calculated by dividing recruiting costs for the relevant year by the number of hires. Recruiting costs for new university graduates are not calculated because the amount invested in the relevant year is not directly linked to the number of hires.

5. Total costs the Group paid directly to employees. Includes total costs for the external workforce in addition to people the Group employs directly.

6. Calculated by subtracting the equivalent value of unpaid salaries and benefits resulting from employee turnover from the combined total of recruitment and training-related expenses and estimated lost revenue opportunities associated with employees who left during the fiscal year.

The Link and Motivation Group places business strategy and organizational strategy on an equal footing, with the belief that continuously linking both will lead to higher corporate value over the medium to long term, as well as achievement of the Group's mission. We emphasize productivity as the key metric for measuring the results of these efforts, and have set human capital ROI and gross profit per employee as KGIs. Productivity is a core metric for promoting human capital management and for realizing our mission, and we maintain it at a high level.

		2023	2024	2025
Revenue per FTE <sup>1</sup>	¥ thousand	20,328	22,729	24,590
EBIT per FTE <sup>2</sup>	¥ thousand	2,772	3,337	2,577
Ratio of total workforce costs to total expenses <sup>3</sup>	%	72.9	73.7	73.4

### The Link and Motivation Group's KGIs

		2023	2024	2025
Human capital ROI <sup>4</sup>	%	48.4	53.5	49.8
Gross profit per employee <sup>5</sup>	¥ thousand	10,595	12,065	13,387

1. Calculated by dividing the Group's consolidated revenues for the year by the full-time equivalent (FTE) for the same year.

2. Calculated by dividing the Group's consolidated EBIT for the year by the full-time equivalent (FTE) for the same year.

3. Calculated by dividing the Group's consolidated total workforce cost for the year by the total of the Group's consolidated cost of sales and selling, general and administrative expenses.

4. 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.

5. Calculated by dividing the Group's consolidated gross profit for the year by the full-time equivalent (FTE) for the same year.

# Health, Safety and Well-Being

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To increase human resource capabilities and organizational capabilities (engagement), the Link and Motivation Group promotes the creation of workplaces where it is easy for individuals to work through initiatives such as upgrading facilities and establishing systems.

		2023	2024	2025
Number of occupational accidents <sup>1</sup>	Cases	34	47	31
Occupational accident frequency rate <sup>1</sup> (per million work hours)	%	4.1	5.4	3.3
Number of people killed during work <sup>1</sup>	Persons	0	0	0
Lost time for injury <sup>1</sup> (total lost time in hours per million work hours)	Hours	24.7	92.8	58.1
Absenteeism (unplanned leave) rate	%	0.5	0.8	0.6
Percentage of employees who participated in training <sup>2</sup>	%	91.6	92.0	93.4

1. Calculated based on total workforce (executives, Group company employees, part-time staff and ALTs).

2. Calculated based on participation rate in annual stress checks.

# Leadership, Culture and Engagement

The Link and Motivation Group has set human resource capabilities and organizational capabilities (engagement) as KPIs for human capital management. Because we are unified around our corporate philosophy, the survey item “philosophy and strategies” is positioned as a strength for many Group companies, as has been our aim. We also believe that managers play an important role as a junction point in their organizations between employees above and below them in rank, between departments, and in other relationships. In the role survey for managers, all survey subjects maintained results of 4.0 or higher on a 5-point scale for the five sources of influence expected of a manager.

## Breakdown of Engagement Survey Results<sup>1</sup>

By division	Number of respondents	Rating
Organizational Development Division	736	AAA
Individual Development Division	450	AAA
Matching Division	316	AAA

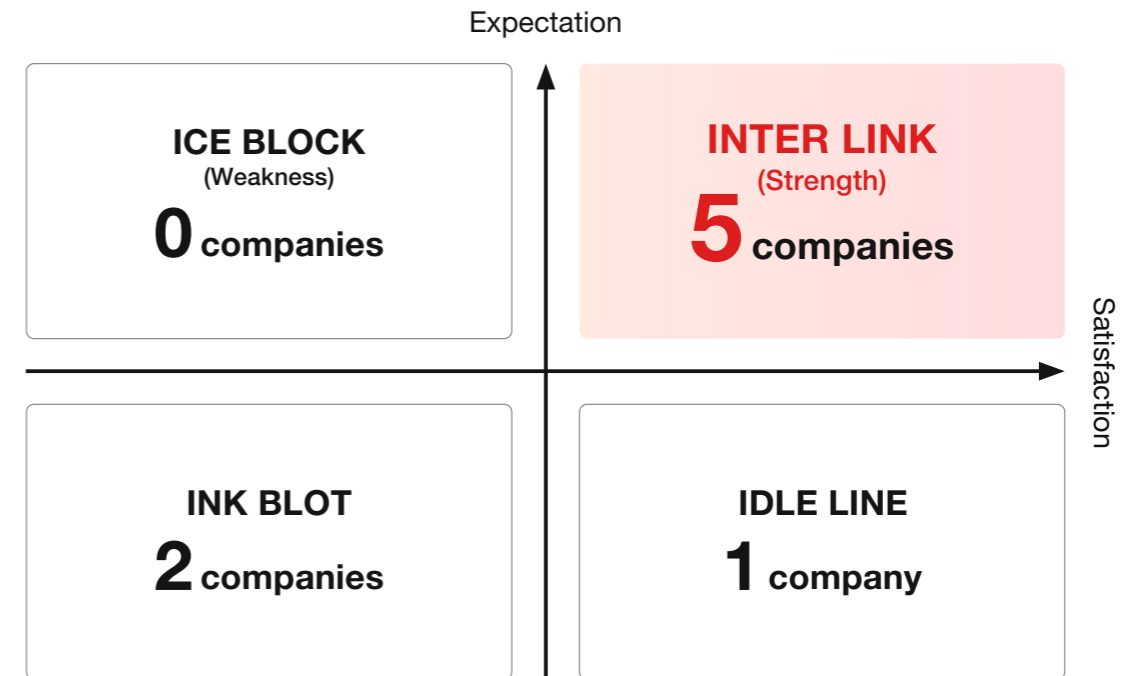
By gender	Number of respondents	Rating
Male	764	AAA
Female	638	AAA

By nationality (region)	Number of respondents	Rating
Japan	1,207	AAA
Asia (excluding Japan)	24	AAA
Oceania	5	BB
North America	31	AA
Central and South America	11	AAA
Europe	9	AA

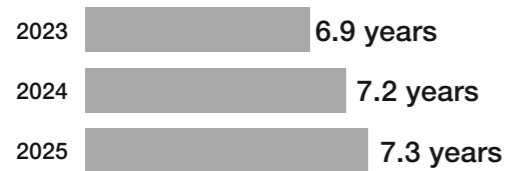
By Group company	Number of respondents	Rating
Link and Motivation Inc.	548	AAA
Link Saussure Inc.	89	AAA
Japan Strategic Finance Co., Ltd.	11	AAA
Link Academy Inc.	401	AAA
Motivation Academia Inc.	49	AAA
Link Interac Inc.	174	AA
OpenWork Inc.	113	AAA
Link-i Inc.	29	AAA

1. Results from the Engagement Survey conducted in January for 2024 and earlier years, and in July for 2025. Excludes subsidiaries outside Japan, Link Dining Inc., which conducts other business, and Unipos Inc. and e-Associates Inc., which became wholly owned subsidiaries in August 2025.

## Positioning of “Philosophy and Strategies” by Company<sup>1</sup>



## Average Length of Service<sup>1</sup>



## First-Year Turnover Rate<sup>2</sup>



## Leadership Trust<sup>3</sup>

### Five sources of influence expected of a manager (Responses to role surveys regarding managers)

Expertise	Likeability	Reciprocity	Consistency	Strictness
4.5	4.5	4.5	4.4	4.2

## Span of Control per Manager<sup>4</sup>

### Group Hierarchy Chart



1. Length of service for Group company employees is calculated from the date the company joined the Group.  
 2. The percentage of employees who left within the same year of joining, as a percentage of all employees who joined in that year.  
 3. Numerical results for overall satisfaction as measured in a role survey on managers (Lincoln Survey). Satisfaction for each item is evaluated on a scale from a low of 1 to a high of 5 by subordinates and superiors of the subject managers. The figures above are the averages for all managers.  
 4. As hierarchy names differ depending on Group company, figures are calculated by classifying positions within the hierarchy based on certain criteria. Outside directors, part-time staff and ALTs are not included in the number of people for each level.

# Compliance, Ethics and Workforce Relations

The Link and Motivation Group strives to practice Management with Integrity (i.e., management with no illegality or dishonesty with regard to any of its stakeholders, including customers, business partners, employees and shareholders). As a corporate entity, we abide by laws, regulations, corporate ethics and social norms, and understand that individual employees must also make efforts to avoid transgressions. At the Link and Motivation Group, we believe that our emphasis on engagement helps to strengthen compliance, and see our high performance in compliance and ethics-related metrics to be a result of our high level of employee engagement.

		2023	2024	2025
<b>Percentage of employees who have completed training on compliance and ethics<sup>1</sup></b>				
Percentage of employees who have completed training on compliance	%	100.0	100.0	100.0
Information management training participation rate	%	100.0	100.0	100.0
Harassment training participation rate	%	100.0	100.0	100.0
<b>Number and type of grievance filed<sup>2</sup></b>				
Harassment		7	7	3
Workplace environment		2	1	1
Other		4	2	5
<b>Total</b>		<b>13</b>	<b>10</b>	<b>9</b>

		2023	2024	2025
<b>Number and outcomes of reported human rights issues<sup>3</sup></b>				
Total		7	6	11
Cases resolved		7	6	11
<b>Number of concluded disciplinary actions<sup>4</sup></b>				
Reprimands/pay cuts		1	1	0
Suspensions/demotions		2	2	6
Requests for resignation/disciplinary dismissal		0	0	0
<b>Total</b>		<b>3</b>	<b>3</b>	<b>6</b>
Percentage of workforce covered by collective bargaining agreements	%	99.0	98.9	98.8
Percentage of employee representatives who are elected or appointed	%	3.0	3.0	2.7

1. All training content completed by employees.

2. The number of consultations with the hotline that is open to all employees.  
Calculated based on total workforce (executives, Group company employees, part-time staff and ALTs).

3. Number of human rights issues formally reported through internal or external reporting channels (including discrimination, protection of privacy, and labor rights).

4. Calculated based on total workforce (executives, Group company employees, part-time staff and ALTs).

We recognize that male/female wage differences result from multiple factors, including the composition of job types and employment categories, the proportion of managers, differences in years of service, and the use of leave and reduced working hours for childcare.

### Male/Female Employee Wage Differential<sup>1</sup>

		Full-time	Part-time staff and fixed-term employees	All workers
Link and Motivation Inc.	%	84.0	148.3	75.7
Link Saussure Inc.	%	78.6	64.4	76.3
Link Academy Inc.	%	83.3	74.2	80.0
Motivation Academia Inc.	%	90.7	131.0	84.1
Link Interac Inc.	%	90.8	64.6	76.0
Interac North Co., Ltd.	%	67.7	96.7	96.2
Interac Kanto North Co., Ltd.	%	72.8	95.7	94.3
Interac Kanto South Co., Ltd.	%	86.0	92.7	92.7
Interac Kansai & South Central Co., Ltd.	%	74.4	93.7	93.0
Interac West Co., Ltd.	%	67.9	94.3	93.3
OpenWork Inc.	%	75.6	219.5	74.4
Link-i Inc.	%	70.6	175.3	90.8
Link Dining Inc.	%	— <sup>2</sup>	— <sup>2</sup>	— <sup>2</sup>
Consolidated <sup>3</sup>	%	78.7	93.7	83.2

### Wage Differential by Attribute<sup>1</sup>

Age group		Full-time	Part-time staff and fixed-term employees	All workers
70–	%	0	33.5	33.5
60–69	%	163.4	43.3	55.4
50–59	%	147.9	79.4	99.6
40–49	%	154.7	82.2	104.7
30–39	%	130.7	80.9	91.0
20–29	%	131.5	69.6	91.4
0–19	%	0	11.2	11.2
All ages	%	159.9	77.7	100.0

1. Wages include base salary, compensation for overtime work (such as allowances for work outside regular working hours, holiday work and late-night work) and bonuses. However, they do not include retirement or commuting allowances. Full-time employees refers to those employed under employment contracts with no fixed term. Seconded employees excludes those seconded outside the company, but includes those seconded from other companies to the company. Part-time and fixed-term employees includes part-time workers, contract employees, re-employed or role-specific contract employees, and ALTs. However, temporary workers dispatched from external agencies are excluded. Number of employees is based on those employed as of the end of each month.

2. There are no female part-time or fixed-term employees.

3. Excluding overseas subsidiaries, Japan Strategic Finance Co., Ltd., Unipos Inc. and e-Associates Inc.

At the Link and Motivation Group, we believe that the level of recruiting today determines the state of a company five to ten years from now, so we consider recruiting to be a cornerstone for promoting our management strategies and realizing our mission. Accordingly, among the four domains of recruiting, training, systems and corporate culture, we make the greatest investment in recruiting. As a result of this investment, we have maintained both the quantity and quality of hiring at the levels we expect.

		2023	2024	2025
<b>Percentage of qualified candidates<sup>1</sup></b>				
New university graduate	%	52.0	48.1	49.1
Mid-career employee	%	10.7	25.4	25.6
<b>Percentage of qualified candidates per position<sup>2</sup></b>				
New university graduate	%	10.7	12.4	13.6
Mid-career employee	%	5.1	4.5	4.5
<b>Average length of time to fill vacant position<sup>3</sup></b>				
New university graduate	Days	72.4	76.0	74.2
Mid-career employee	Days	—	—	—
<b>Average length of time to fill vacant critical position<sup>4</sup></b>				
	Days	0	0	0
<b>Offer acceptance rate<sup>5</sup></b>				
	%	77.6	75.3	74.0
<b>Quality of hire<sup>6</sup></b>				
New university graduate	—	10.1	10.0	10.1
Mid-career employee	—	10.0	10.1	10.1

1. Calculated by dividing the number of candidates who passed document screening by the total number of applicants.

2. Calculated by dividing the number of candidates who passed document screening by the number of open positions.

3. Total number of days required to hire employees who joined the Group in the relevant year. Calculated based on the number of days from the application date to the offer acceptance date. Recruiting of mid-career applicants is not calculated because some Group companies hire throughout the year.

4. Critical positions are defined as directors (except outside directors) and corporate officers, including those of Group companies. However, when a vacancy arises, we either appoint an immediate replacement or eliminate that position, so positions are never left vacant.

5. The percentage of candidates who actually joined a Group company out of those who accepted job offers in the relevant year.

6. The six months after joining the company are a probation period. After the probation period ends, employees are evaluated on a scale of 2-18, with 10 meaning "met expectations."

# Mobility and Succession Planning

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The Link and Motivation Group works to develop management personnel who are able to adapt to the product, labor and capital markets, and to think from a Group-wide perspective. As a result, the pool of potential successors is steadily increasing.

		2023	2024	2025
Percentage of positions filled internally <sup>1</sup>	%	76.2	75.0	63.9
Percentage of critical positions <sup>2</sup>	%	1.6	1.6	1.9
Percentage of critical positions filled internally <sup>3</sup>	%	100.0	100.0	100.0
Percentage of vacant critical positions in relation to all vacant positions	%	0.0	0.0	0.0
<b>Internal mobility rate</b>				
Average period in the same field <sup>4</sup>	Years	4.0	4.1	4.8
Internal mobility rate <sup>5</sup>	%	58.6	62.8	63.1
<b>Successor coverage rate</b>				
Internal company president candidates	Persons	104	99	115
Current internal company presidents	Persons	51	52	42
Internal company president coverage ratio	%	203.9	190.4	273.8
<b>Succession depth rate</b>				
Ready in less than 1 year	Persons	5	5	12
Ready in 1 to 3 years	Persons	27	25	34
Ready in 4 to 5 years	Persons	72	69	69

		2023	2024	2025
<b>Number of participants in Top Gun selection training for management personnel</b>				
Corporate officers (Raise the level of corporate officers)	Persons	0	0	3
Internal company presidents/Managers (Cultivate future officer candidates)	Persons	10	4	10
General employees (Cultivate the next group of manager candidates)	Persons	4	4	5
<b>Total</b>	<b>Persons</b>	<b>14</b>	<b>8</b>	<b>18</b>
<b>Prospective management personnel</b>				
Executive candidates	Persons	27	29	31
Current executives	Persons	24	25	29
Executive candidate coverage rate	%	112.5	116.0	106.9
<b>Successor training effectiveness<sup>6</sup></b>	<b>%</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

1. Calculated as the number of vacant positions filled through internal recruiting divided by the total number of vacant positions filled through internal plus external recruiting.

2. Calculated as the number of critical positions divided by the total number of positions.

3. Percentage of critical positions that opened up during the year that were filled through internal recruiting. All critical positions have been filled by internal human resources.

4. Group businesses are categorized into specified fields, and the period an individual spends in each field is calculated.

5. Transfers among occupations and the fields (as noted above), as well as changes in roles due to promotions or emotions, are defined as internal transfers for the purpose of calculating the internal mobility rate for the year.

6. The percentage of critical positions filled by internal human resources.

The Link and Motivation Group works to create organizations that emphasize a mutually selective relationship, in which companies and individuals choose each other as they deem appropriate, rather than a mutually binding relationship based on lifetime employment.

Looking at specific reasons employees gave for leaving, there were few resignations due to our philosophy, which the Group emphasizes above all, or the organizational climate, indicating that we have been able to create an organization unified by its philosophy, as has been our aim. Over the past few years, we have focused on increasing base salaries, and resignations due to treatment/pay have recently begun to decline.

To remain an organization that individuals choose (a Motivation Company), in addition to instilling the philosophy that is our strong point, our efforts will include optimizing work according to individual motivation and upgrading systems in line with the external environment.

## Turnover Rate

		2023	2024	2025
Turnover rate <sup>1</sup>	%	13.2	10.4	10.2
Voluntary turnover rate <sup>2</sup>	%	12.4	10.4	9.8
Voluntary critical turnover rate <sup>3</sup>				
Management	%	0.6	0.8	0.5
IT engineers	%	0.5	0.3	0.1
Voluntary turnover rate of protected group members <sup>4</sup>	%	37.5	8.0	20.7

1. The annual (12-month period) sum total of the monthly turnover rate (monthly number of leavers ÷ monthly average number of employees).

2. The annual (12-month period) sum total of the monthly turnover rate of voluntary leavers (monthly number of voluntary leavers ÷ monthly average number of employees).

3. The annual (12-month period) sum total of the monthly turnover rate of the defined category of employees (monthly number of leavers ÷ monthly average number of employees).

4. Calculated as the ratio of employees with disabilities who left for personal reasons to the number of employees with disabilities for each month of the year, totaled for the 12 months of the relevant year.

## Reasons for Leaving

		2023	2024	2025
Philosophy	%	8.4	7.6	7.6
Work	%	31.2	36.7	35.0
Corporate culture	%	9.5	3.2	4.5
Treatment/Pay	%	16.8	23.4	14.0
Other (Health)	%	10.1	12.7	14.7
Other (Family)	%	15.6	14.6	15.3
Other (Retirement age)	%	1.1	1.9	5.1
Other (Involuntary)	%	7.3	0.0	3.8

# Skills, Capabilities and Development

## CHAPTER 1

Overview of Human Capital Management and Fixed Investment Principles

## CHAPTER 2

Core Themes in Human Capital Investment to Accelerate Business Growth

## CHAPTER 3

Human Capital Management

## CHAPTER 4

Human Capital Data

The Link and Motivation Group provides a variety of opportunities for individuals to develop their careers independently and proactively. We also work to instill the ideas and frameworks that should be shared among Group employees, improve their basic capabilities and skills, and enhance their specialized knowledge.

		2023	2024	2025
Skill development training hours per employee	Hours	27.1	44.2	50.7
Training participation rate for protected group members <sup>1</sup>	%	100.0	100.0	100.0
Percentage of employees who received appropriate feedback <sup>2</sup>	%	96.3	96.0	96.1
Percentage of leaders who have received management training <sup>3</sup>	%	—	—	91.7

1. Participation rate of employees with disabilities in Group-wide training programs (on compliance, information management and harassment).

2. Percentage excluding employees on leave and fixed-term employees who have not set goals due to reasons such as timing of joining or taking leave, from the total number of employees as of the end of the year.

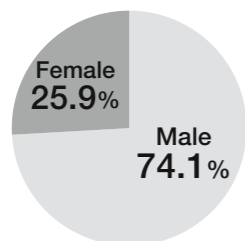
3. Participation rate in the training program established in 2025 for employees at the grade level prior to promotion to management.

## Training Participation Rate

			2023	2024	2025
Technical skills	Top Gun seminars	%	100.0	—	—
	Negotiation training	%	97.6	100.0	100.0
Portable skills	Logical thinking training	%	99.7	100.0	96.5
	Self-motivation control training	%	98.7	100.0	99.1
	Leadership training	%	96.6	98.5	97.6
	Career design training	%	98.0	98.6	98.9
Stance	New internal company president training	%	100.0	100.0	100.0
	New manager training	%	100.0	100.0	100.0
	New employee stance training	%	100.0	100.0	97.0
Survey training	Upper management	%	95.9	97.2	100.0
	Management	%	97.6	95.7	100.0
	Senior employees	%	93.3	100.0	100.0
	Leaders	%	98.5	96.0	97.8
	Mid-level employees	%	97.5	96.7	99.3
	Junior employees	%	96.4	98.4	98.9

The percentage of women in management positions is 25.9%, a level the Group has maintained. We will promote greater participation by our diverse talent by stepping up the development and promotion of future management candidates. Regarding average monthly overtime hours, some Group companies, primarily Link and Motivation Inc., have adopted a salary system that includes deemed overtime of 45 hours per month, and conduct appropriate working hour management.

### Management Position Male-Female Ratio<sup>1</sup>



### Percentage of Employees Taking Childcare Leave



### Average Monthly Overtime Hours

	2023	2024	2025
Hours	22.5	26.7	26.2

### Percentage of Paid Leave Taken

	2023	2024	2025
%	34.3	31.2	29.3

### Number of Group Award Recipients

		2023	2024	2025
Total number of recipients	Persons	37	40	36
Individual recipients only	Persons	27	24	27

### Priority Communication Measures

		2023	2024	2025
Group General Meeting average participation	Persons	1,371	1,367	1,462
Web-based in-house bulletin Top Comment readership access rate	%	90.1	93.1	94.5
DNA test average score <sup>2</sup>	Points	—	87.8	—
DNA report submission rate <sup>2</sup>	%	100	—	100.0

### Year-on-Year Change in Average Annual Salary<sup>3</sup>

		Full-time	Part-time staff and fixed-term employees	All workers
Consolidated <sup>4</sup>	%	100.6	95.6	96.8

1. The percentage of women in all management positions (excluding executives) based on the definition set by the Ministry of Health, Labour and Welfare.  
 2. To align the perspectives of all Group employees, we have them take a test or submit a report each year to promote understanding of our *DNA Book*, which sets forth the Group's unique concepts and philosophy.  
 3. Wages include base salary, compensation for overtime work (such as allowances for work outside regular working hours, holiday work and late-night work) and bonuses. However, they do not include retirement or commuting allowances.  
 Full-time employees refers to those employed under employment contracts with no fixed term.  
 Seconded employees excludes those seconded outside the company, but includes those seconded from other companies to the company.  
 Part-time staff and fixed-term employees includes part-time workers, contract employees, re-employed or role-specific contract employees, and ALTs. However, temporary workers dispatched from external agencies are excluded.  
 Number of employees is based on those employed as of the end of each month.  
 4. Excluding OpenWork Inc., overseas subsidiaries, Japan Strategic Finance Co., Ltd., Unipos Inc. and e-Associates Inc.



**CERTIFICATE**

**Link & Motivation Group**

We, HC Produce Inc. have audited the data, statements, systems and strategies for Human Capital reporting in the fiscal year of 2024 by Link & Motivation Group. (LMG) and consolidated subsidiaries.

**ISO 30414:2018**

We conducted conformance assessment audit in accordance with the 58 metrics of the Human Capital Reporting guideline, ISO 30414, following procedures (1) to (4) below.

- (1) Conducting interviews with top management and employees of LMG and those responsible for each indicator.
- (2) Reviewing the content and operation of LMG's human capital data and data collection/disclosure systems.
- (3) Reviewing various rules regarding LMG's human capital data collection, disclosure, and strategies.
- (4) Confirming the contents of LMG's internal and external reports.

Certificate No: HCP3920001  
 Registration Date: March 26, 2025  
 Expiration Date: March 25, 2028

**保坂 駿介**  
 CEO  
 HC Produce Inc.  
 ISO/TC260 National Mirror Committee secretariat of Japan  
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**HC Produce Inc.**




**CERTIFICATE**

適合証明書  
**株式会社リンクアンドモチベーション**

株式会社HCプロデュース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、2024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を審査した結果、下記の規格に適合していることを証明する。

**ISO 30414:2018**

本審査では下記(1)～(4)のプロセスを通して、LMGのデータ取得度、データ開示度及び比較可能性を評価した。

- (1) LMGの役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

登録番号: HCP3920001  
 登録日: 2025年3月26日  
 有効期限: 2028年3月25日

**保坂 駿介**  
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**HC Produce Inc.**





**Scope of Reporting:** Link and Motivation Inc. and consolidated subsidiaries    **Reporting Period:** January 1, 2025 to December 31, 2025    Note: Includes some information from outside the reporting period.    **Publication Date:** June 2026

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.