



# **Financial Results Briefing Materials for the Fiscal Year Ended October 31, 2023**

**December 14, 2023  
Management Solutions Co., Ltd.  
Securities Code: 7033**

## Reason for change in Representative Director

To provide even more impetus to the drive to achieve the Group's vision and forge ahead with initiatives to increase corporate value over the medium to long term, the Company has taken the decision to transition to a new management structure. In particular, by establishing a sales organization and switching to a more proactive approach to sales under our mid-term plan for 2025, we have built a robust organization that is ready to take advantage of further revenue opportunities. According to reports from a major market research organization, the potential market for PMO services is likely to reach ¥1 trillion by 2030.

By further strengthening client engagement, the Company aims to facilitate the actualization of this potential market and expand its market share. With the objective of building an impregnable position as a PMO leading company, Akira Kaneko will leverage his extensive experience and track record to provide strong leadership to the Company.

## Shinya Takahashi, New Chairman of the Board

### Role after move to Chairman of the Board

- ✓ Supporting the new President and CEO, Akira Kaneko
- ✓ Developing the management organization
- ✓ Strengthening communications with a view to alliances and M&A
- ✓ IR activities

## Akira Kaneko, New President and CEO

### Track record at MSOL

- ✓ Improved business performance before and after the listing in his role as General Manager of the Project Management Department
- ✓ Established the PROEVER business as the General Manager of the PROEVER Department
- ✓ Grew sales as the Director of MSOL subsidiary MSOL China
- ✓ As Executive Officer of the Company, established the sales organization and improved business performance

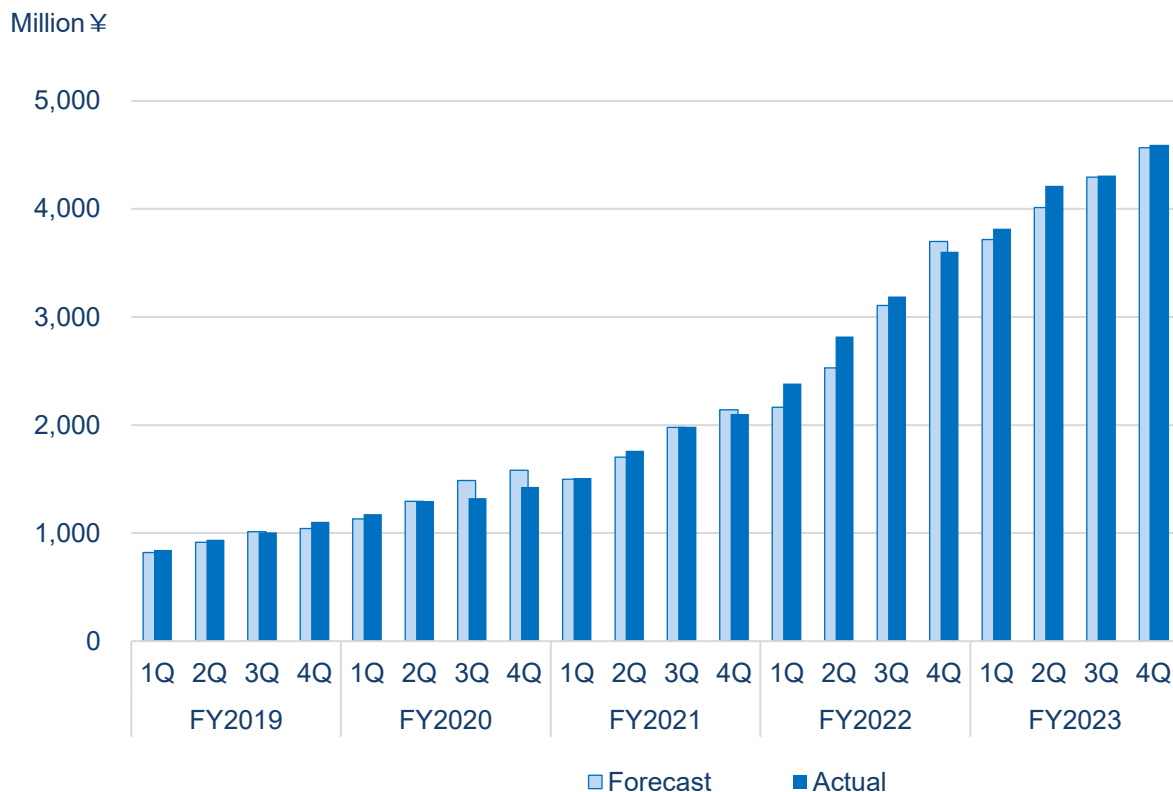
This matter will be formally decided after obtaining the approval of the 19th Annual General Meeting of Shareholders scheduled to be held on January 30, 2024, and of the meeting of the Board of Directors following the Annual General Meeting of Shareholders.

No.	Topics	Speakers
1	<b>Change in Representative Director</b>	Shinya Takahashi, President and CEO Akira Kaneko, Member of the board
2	<b>Review of post-listing performance and plans for 2025</b>	Shinya Takahashi, President and CEO
3	<b>PMO business model</b>	Shinya Takahashi, President and CEO
4	<b>Financial information</b>	Kunimasa Tamai, Chief Financial Officer
5	<b>Full-year forecast</b> - Financial information - Business strategy	Kunimasa Tamai, Chief Financial Officer Akira Kaneko, Member of the board
6	<b>Empowerment of women</b>	Akira Kaneko, Member of the board
7	<b>Message from candidate for next President and CEO</b>	Akira Kaneko, Member of the board

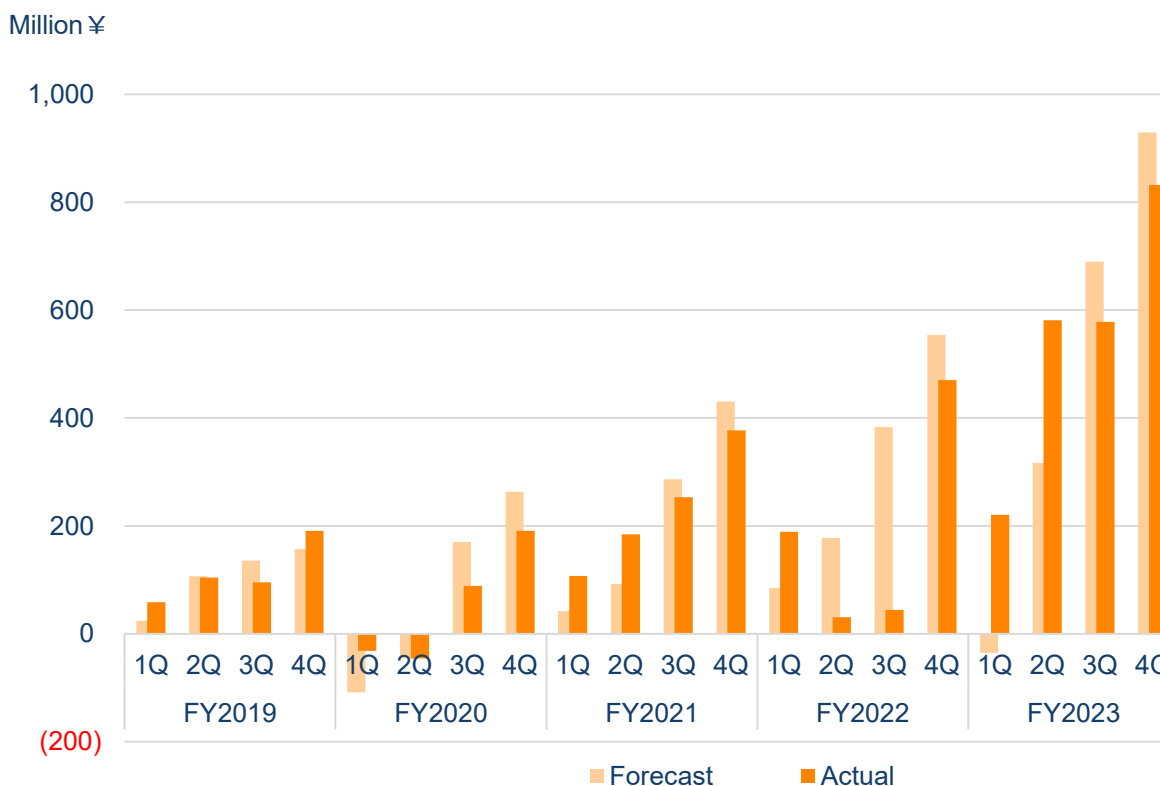
## **2. Review of post-listing performance and plans for 2025**

**Steady progress in quarterly net sales, in line with plan.**  
**We are also making progress towards achieving full-year forecasts for operating income.**

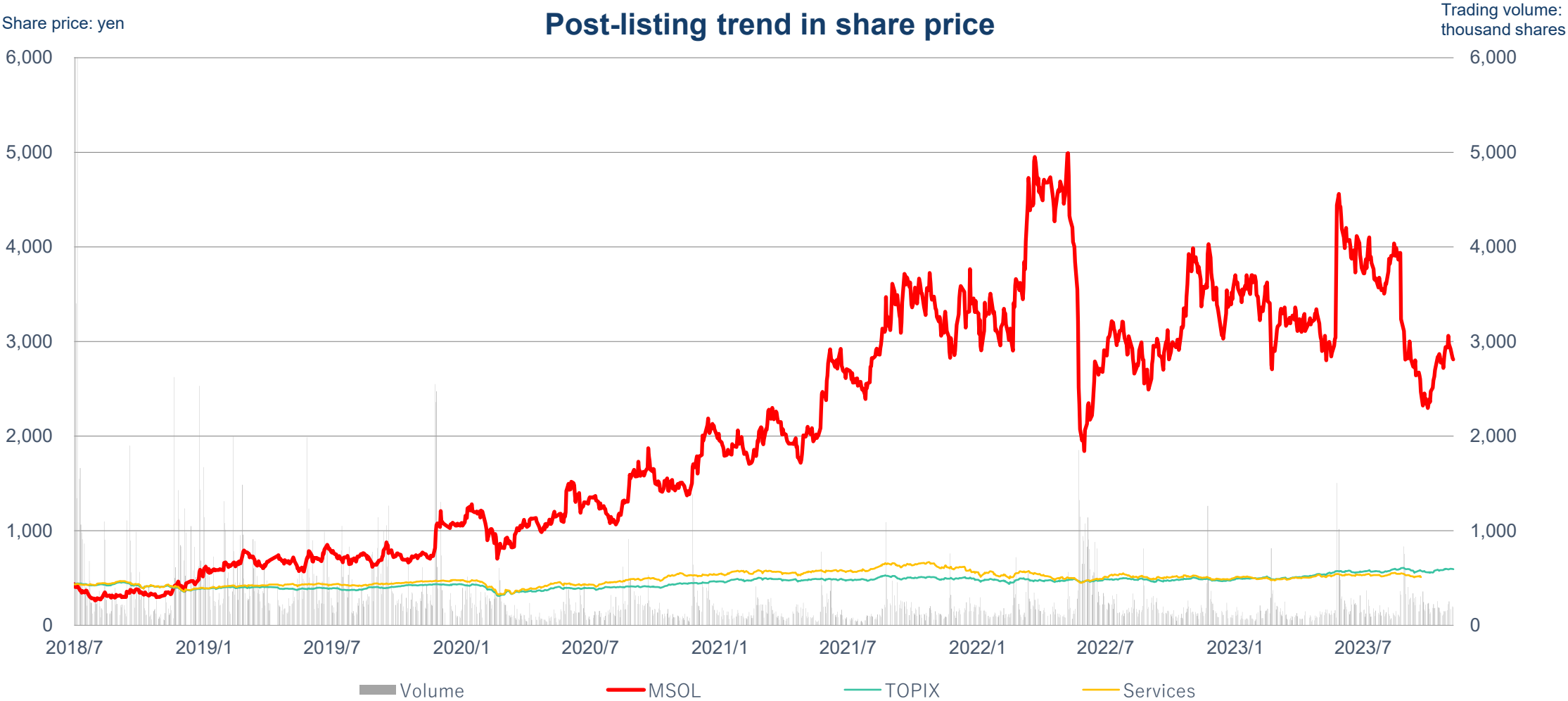
## Net sales trend



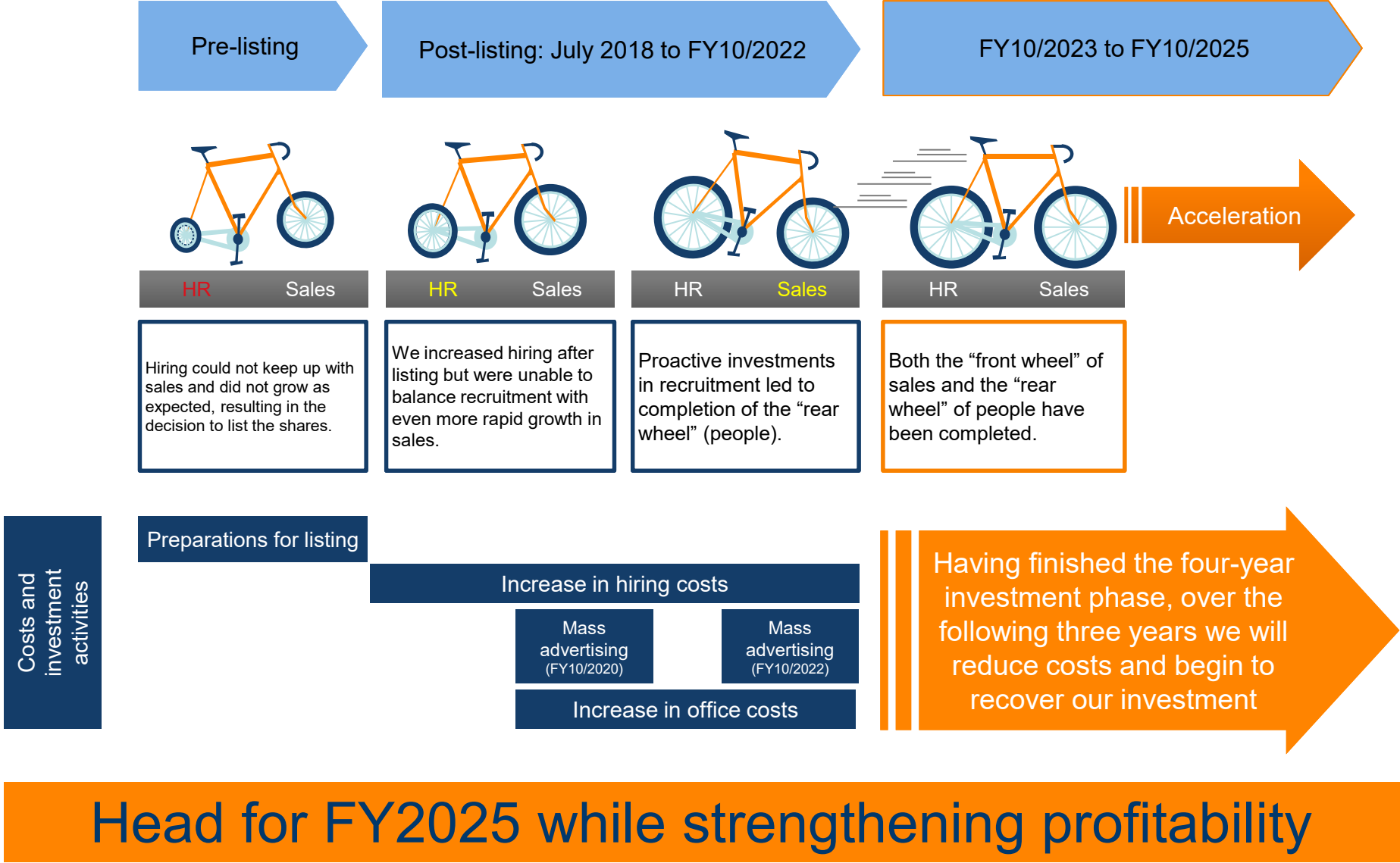
## Operating income trend



In recent years the share price has been highly volatile, but we are working on measures to address this.

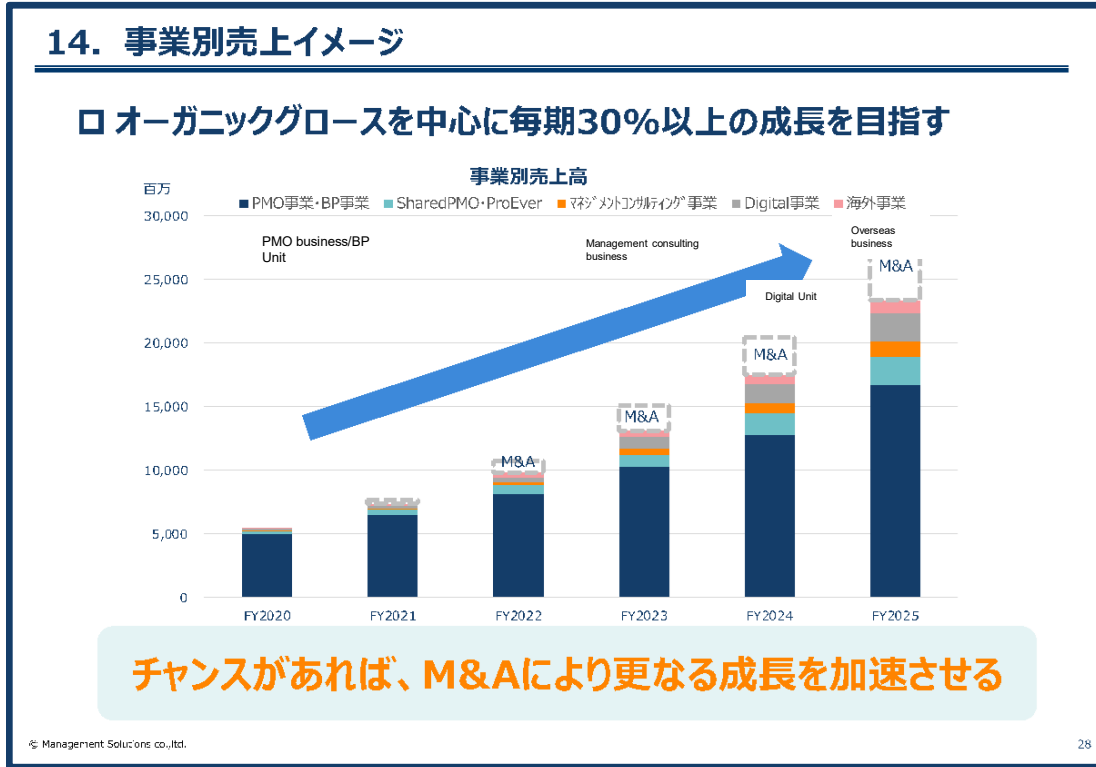


# Four years building up the two “wheels” of sales and HR



- ✓ To build a strong organization with over 1,000 employees, we will maintain growth and improve both internal education and quality of services from next FY onward.

## Materials released in December 2019

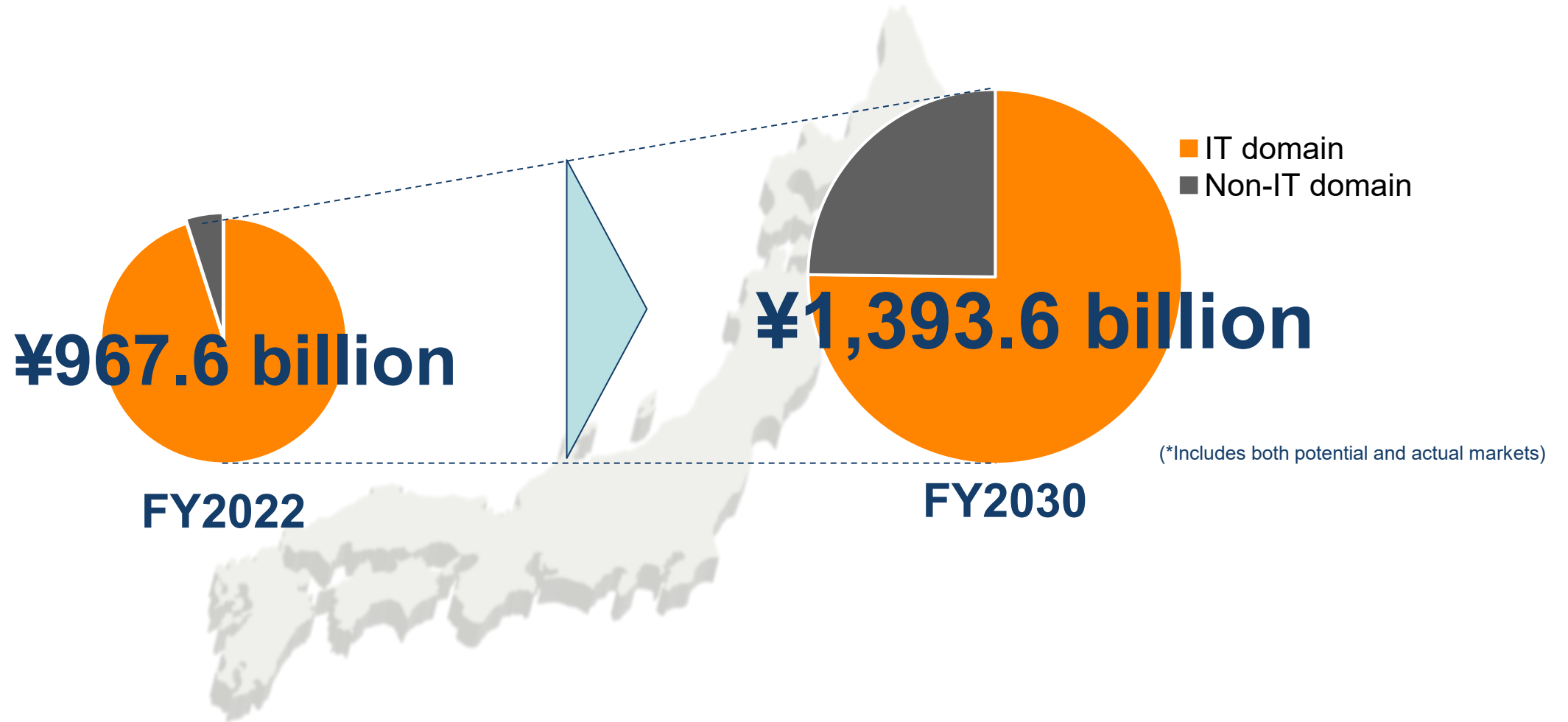


## Management policy from this fiscal year onward

- Strategy 1: Build a rock-solid organizational structure as a leading company in PMO (in terms of sales and quality)
- Strategy 2: Increase profitability, make opening moves in M&A. Also systematize PMI know-how
- Strategy 3: Strengthen brand as a project management training company
- Prepare for business expansion toward FY2030 with PROEVER, overseas expansion etc.

**Heading toward FY2030, we will strengthen our organization and characterize the next 2 years with further leaps forward**





\*Survey conducted by major market research organization

## 4. PMO business model

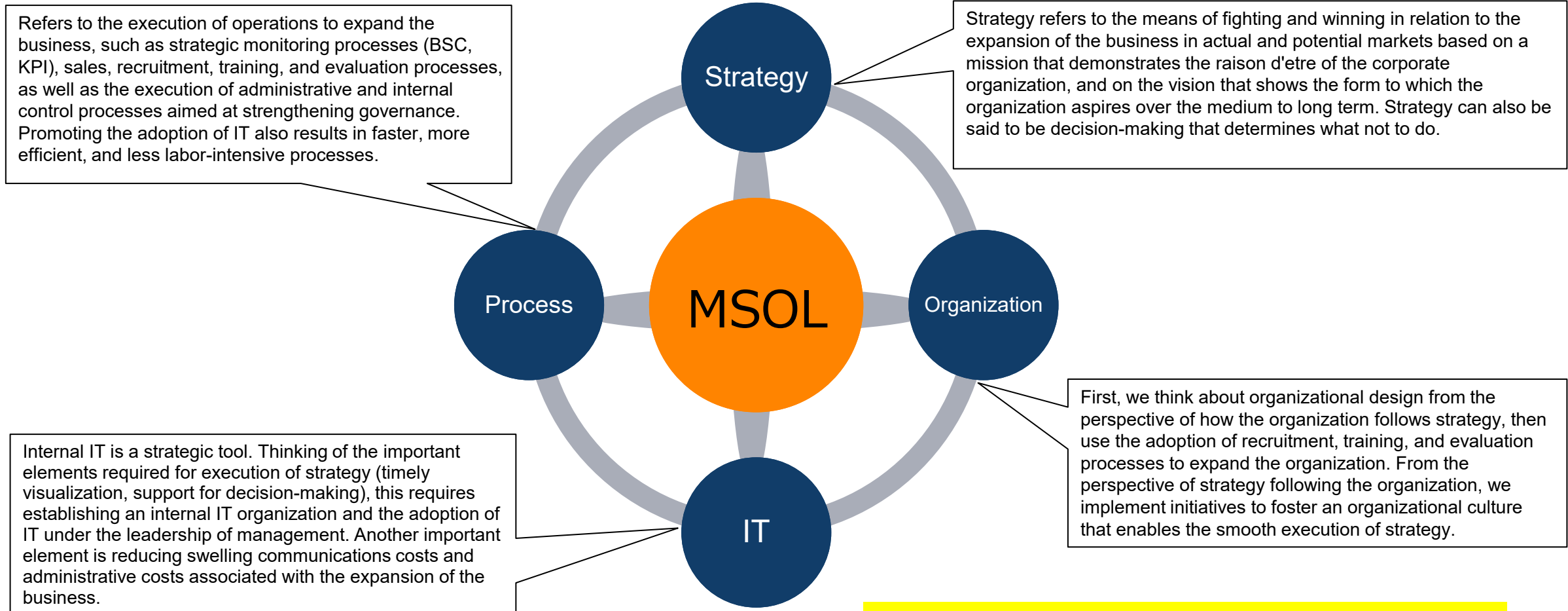
**1.** Because it is a role/organization that is needed up to the completion of a project, will remain to the end even if there is a downturn. Because the scale of each project is small and the total number of projects exceeds 300 per month, even when a project comes to an end there is no significant impact on the whole.

**2.** Because we are in a position that enables a good grasp of the status of the project, we pick up information on project completion or reduction at an early stage, which makes it easy to move on to the next sale.

**3.** We monitor risk-related information for each project (sales, employees, quality) every two weeks, which allows us to preemptively implement management processes.

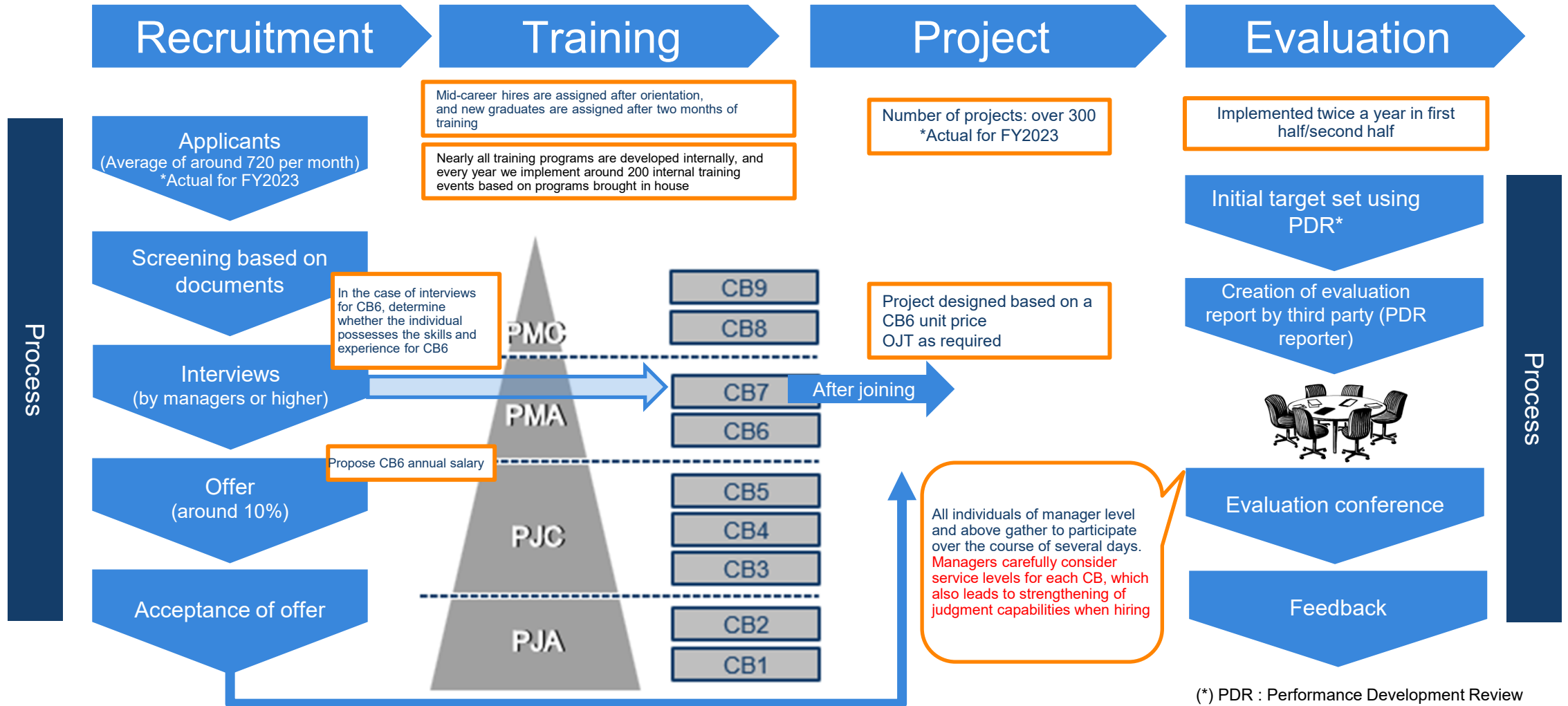
**Performance resistant to sudden changes**

## ✓ Close interaction between “Strategy”, “Process”, “Organization”, and “IT” functions accelerates the growth of corporate organizations



Scheduled to be published in autumn 2024

✓ We break down four service levels into nine career bands (CBs), and provide detailed definitions of the skills required for each. Evaluations are also conducted for each band.



1	<h2>Expansion of existing business</h2> <p>(PM business)</p>	<p><b>Addressing further growth in headcount</b> by expanding the sales organization and building an organization to ensure delivery quality.</p> <p>In addition to steady growth, we will <b>shift towards adding greater value</b> through an EPMO service that leverages management consulting know-how, and position it as a business that <b>contributes to profit even more than previously</b>.</p>
2	<h2>Business diversification</h2> <p>(Digital &amp; BP business)</p>	<p>The Digital Business, which has grown steadily, has been <b>established as the next core business</b> following the PM business.</p> <p>We will diversify our businesses by <b>allying with the BP Business, which maintains high procurement capabilities</b> even in current circumstances where it is difficult to secure business partners.</p>
3	<h2>Overseas expansion &amp; software</h2> <p>(Overseas &amp; PROEVER business)</p>	<p>Due to COVID-19 expansion has been slower than initially expected, but <b>we project a growth path going forward</b> due to the global rise in the level of understanding with regard to COVID-19. We will <b>refrain from excessive investment as we develop the business</b>.</p>

# 4. Financial information

# Consolidated income statement



	Consolidated Total				
	Million ¥	FY2022 (2022.11-2023.10)	FY2023 (2022.11-2023.10)	YoY	Reasons for Change
Sales		12,000	<b>16,931</b>	+41.1%	PMO (1st Strategy) +4,147M Digital (2nd Strategy) +979M
Gross profit		4,229	<b>6,337</b>	+49.8%	PMO (1st Strategy) +1,929M Digital (2nd Strategy) +191M
	%	35.2	<b>37.4</b>		
SG&A		3,494	<b>4,130</b>	+18.2%	HR +441M, Hiring & ED -341M, Ad -91M
	%	29.1	<b>24.4</b>		
Operating income		734	<b>2,207</b>	+200.6%	Contributions from investments made up to the previous year enabled the efficient generation of profit
	%	6.1	<b>13.0</b>		
Ordinary income		745	<b>2,246</b>	+201.3%	
Profit (attributable to owners of parent)		517	<b>1,620</b>	+213.3%	
Net income per share		31.1	<b>97.7</b>	+214.1%	
Dividend per share		2.0	<b>18.0</b>	+800.0%	



- ✓ Reducing hiring and training costs by strengthening hiring through employee referrals, etc.

	Consolidated Total				
	FY2022 (2021.11-2022.10)		FY2023 (2022.11-2023.10)		YoY
	Actual	To Sales %	Actual	To Sales %	
	Million ¥				
Personnel	691	5.8%	<b>1,132</b>	6.7%	+63.8%
<b>Hiring and Training</b>	1,105	9.2%	<b>764</b>	<b>4.5%</b>	<b>▲30.9%</b>
Advertising	201	1.6%	<b>110</b>	0.7%	<b>▲45.3%</b>
Other	1,496	12.5%	<b>2,121</b>	12.5%	+41.8%
Total	3,494	29.1%	<b>4,130</b>	24.4%	+18.2%

# Consolidated balance sheet

✓ We ensure a minimum level of cash and deposits of around 1 billion yen for working capital.

	Consolidated Total			
	Million ¥	FY2022.4Q (2021.11-2022.10)	FY2023.4Q (2022.11-2023.10)	YoY Change
Total Assets		6,057	7,032	+975
Current Assets		4,282	4,976	+694
Noncurrent Assets		1,774	2,056	+282
Liabilities		3,378	2,730	▲648
Current Liabilities		1,666	2,061	+395
Noncurrent Liabilities		1,711	668	▲1,043
Net Assets		2,678	4,302	+1,624
Equity Ratio (%)		42.7%	59.8%	—

# 5. Full-year forecast

# Financial information

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Kunimasa Tamai, Chief Financial Officer

- ✓ Regarding changes in fiscal year-end and shareholder returns

## Change in fiscal year end

October 31<sup>st</sup> → **December 31<sup>st</sup>**  
(General meeting resolution)

Irregular settlement: **14 months**

Reason:  
Enhancing IR and streamlining  
settlement operations

## Dividend of surplus

Dividend of surplus with October 31, 2023 as record date  
(Resolution of Board of Directors)

18 yen per share  
(dividend payout ratio **18.4%**)

Reason:  
Part of shareholder returns

millions ¥

FY2023 Dividend Calculation		
FY2023 Operating income	2,207	
FY2023 Taxes on corporate income	607	
FY2024 Working capital, etc	▲ 1,000	
FY2024 Office expansion, Kansai & Nagoya	▲ 300	Scheduled to be paid in FY2024
Dividend	300	Dividend Payout Ratio 18.4%

# Full-year forecast

✓ Anticipating strong demand, aiming for increased sales and profits

	Consolidated Total			Reasons for change
	FY2023 (2022.11-2023.10)	FY2024 (2023.11-2024.10)	FY2024 (14 Months)	
	Million ¥			
Sales	<b>16,931</b>	21,000	25,000	✓ Expansion of 1 <sup>st</sup> Strategy and 2 <sup>nd</sup> Strategy
Gross profit	<b>6,337</b>	8,900	10,500	
	%	37.4	42.4	42.0
SG&A	<b>4,130</b>	5,900	7,000	✓ Aggressive investment for recruitment ✓ Investment for 3 <sup>rd</sup> Strategy
	%	24.4	28.1	28.0
Operating income	<b>2,207</b>	3,000	3,500	
	%	13.0	14.3	14.0
Ordinary income	<b>2,246</b>	3,000	3,500	
Profit (attributable to owners of parent)	<b>1,620</b>	2,080	2,430	

✓ PMO business model is “Monthly Unit Price x Number of Consultants x Utilization rate”

Non-Financial Data (Consolidated total) # of people	FY2021				FY2022				FY2023			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
Group Employees(*1)	381	453	493	490	598	754	862	867	944	1,063	1,070	1,084
Consultants(*1, *2)	343	419	451	449	476	638	729	735	791	897	894	901
Mid-career recruitment	—	—	—	141	62	186	291	305	85	157	189	214

\*1: Cumulative ending balance.

\*2: Consultant numbers include China and Taiwan, excluding Tetra Communications.



✓ Demand for our services continues to be strong

Quarterly trends Million ¥	FY2021				FY2022				FY2023			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
<b>Sales</b>	1,510	1,762	1,983	2,103	2,383	2,821	3,190	3,604	3,817	4,215	4,309	4,588
<b>Gross Profit</b>	550	682	786	864	932	1,037	1,048	1,210	1,338	1,600	1,575	1,823
<b>SG&amp;A</b>	442	498	533	487	743	1,007	1,004	740	1,118	1,018	997	996
Human resources	100	113	120	119	142	174	184	190	257	282	318	275
Hiring & Education	97	131	127	36	181	442	385	95	339	193	132	99
Advertisement	13	21	22	24	72	54	42	31	29	17	29	34
Non-cash balance	12	13	15	20	23	37	41	45	40	59	63	85
<b>Operating Income</b>	107	184	252	377	189	30	44	470	220	581	578	827
<b>Profit</b>	70	130	179	304	127	14	25	364	153	411	398	671

# Each strategic business area information (non-audit)

✓ Sales by strategy will be disclosed as reference information starting from the end of FY2023

Quarterly trends Million ¥	FY2023				FY2024				FY2025			
	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q
<b>Sales</b>	3,817	4,215	4,309	4,588								
1 <sup>st</sup> Strategy PMO area	3,322	3,626	3,714	3,914								
2 <sup>nd</sup> Strategy Digital area	508	598	628	716								
3 <sup>rd</sup> Strategy others	9	11	12	12								
Consolidation elimination	▲23	▲20	▲45	▲55								
<b>Gross Profit</b>	1,338	1,600	1,575	1,823								
1 <sup>st</sup> Strategy - PMO area	1,258	1,488	1,463	1,651								
2 <sup>nd</sup> Strategy - Digital area*	84	119	124	178								
3 <sup>rd</sup> Strategy - Others	▲4	▲4	▲1	8								
Consolidation elimination	0	▲3	▲10	▲15								

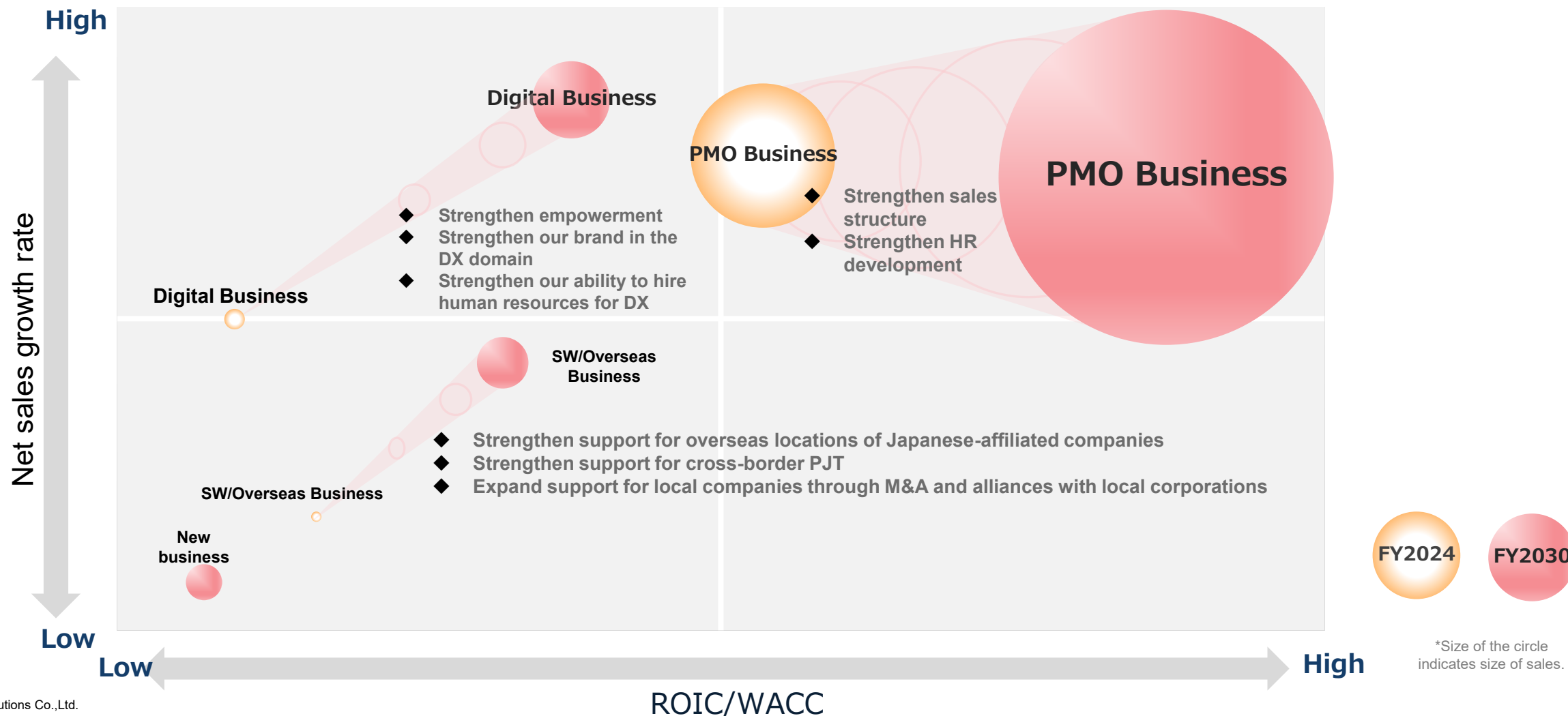
(\* )2<sup>nd</sup> strategy includes Agile, SES and Tetra

# **Business strategy**

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Akira Kaneko, Member of the board

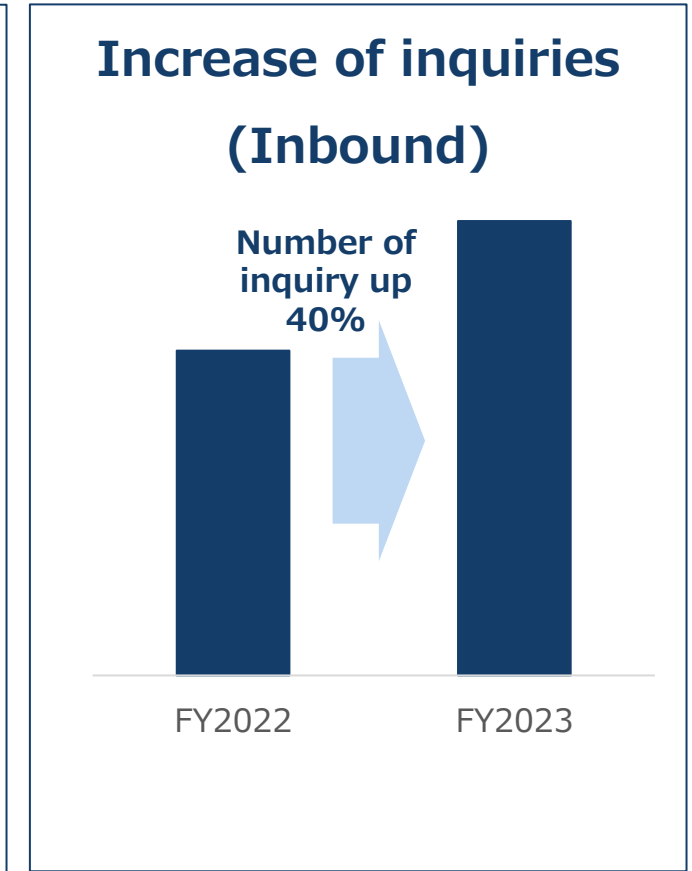
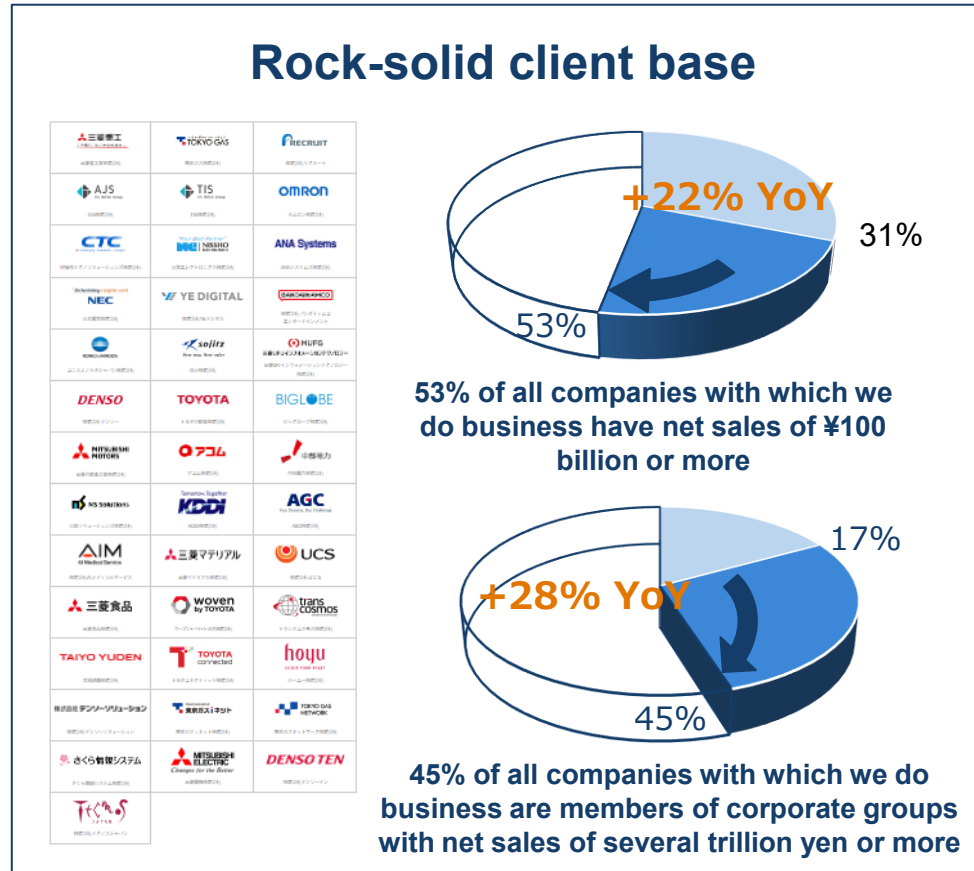
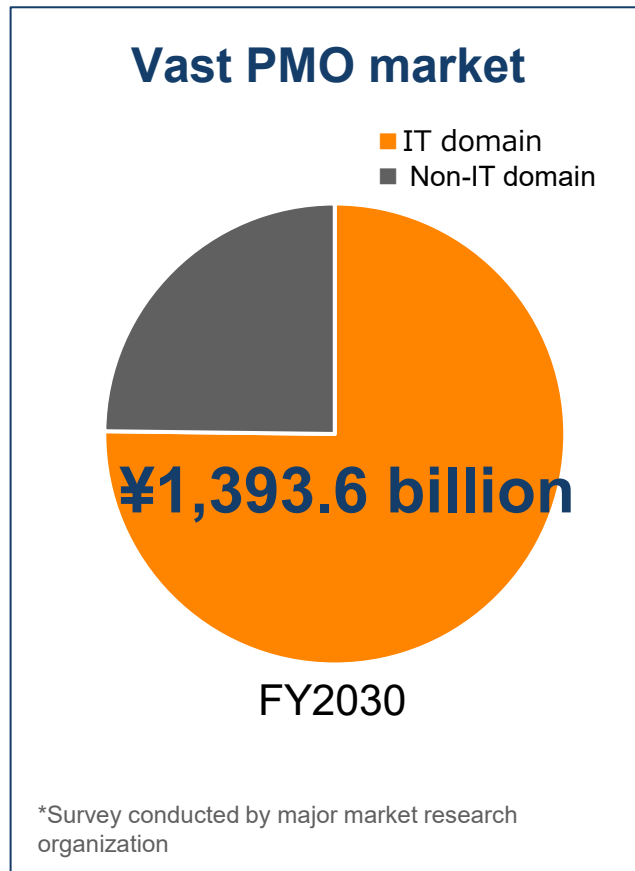
Expand market for the PMO business further, accelerate growth in the Digital domain, overseas expansion, and the software business to achieve increase in scale



Form to which we aspire

- Winning 30% share (¥300 billion) of a domestic market of ¥1 trillion
- Increase sales by proactively submitting proposals/winning orders for other products to our rock-solid client base

## More proactive approach to sales (30-40 person team)



## Form to which we aspire

- Prompt decision-making through empowerment
- Recruitment activities, appeal to clients/enhancement of brand power
- Implement M&A based on growth strategy

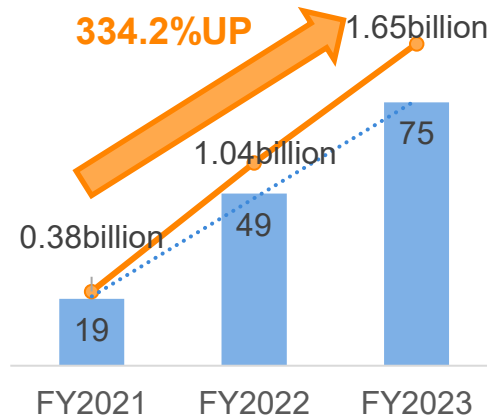
### Tailwind for accelerating DX investments

World Digital Competitiveness Ranking 2023

Rank	Country/region
1	United States
2	The Netherlands
3	Singapore
⋮	⋮
31	Spain
32	Japan
33	Malaysia

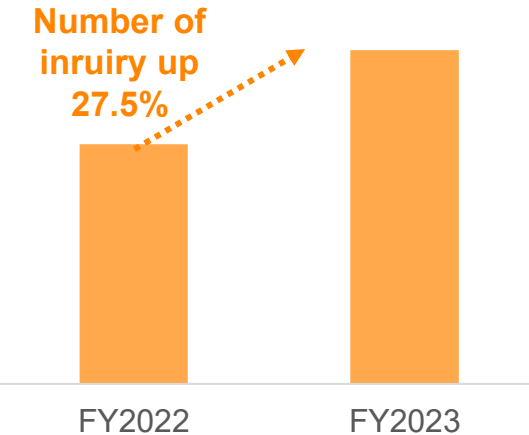
Source: IMD (2023)

### Building a foundation as an internal project



\*Excluding Sales amount of Tetra Communications Co., Ltd.

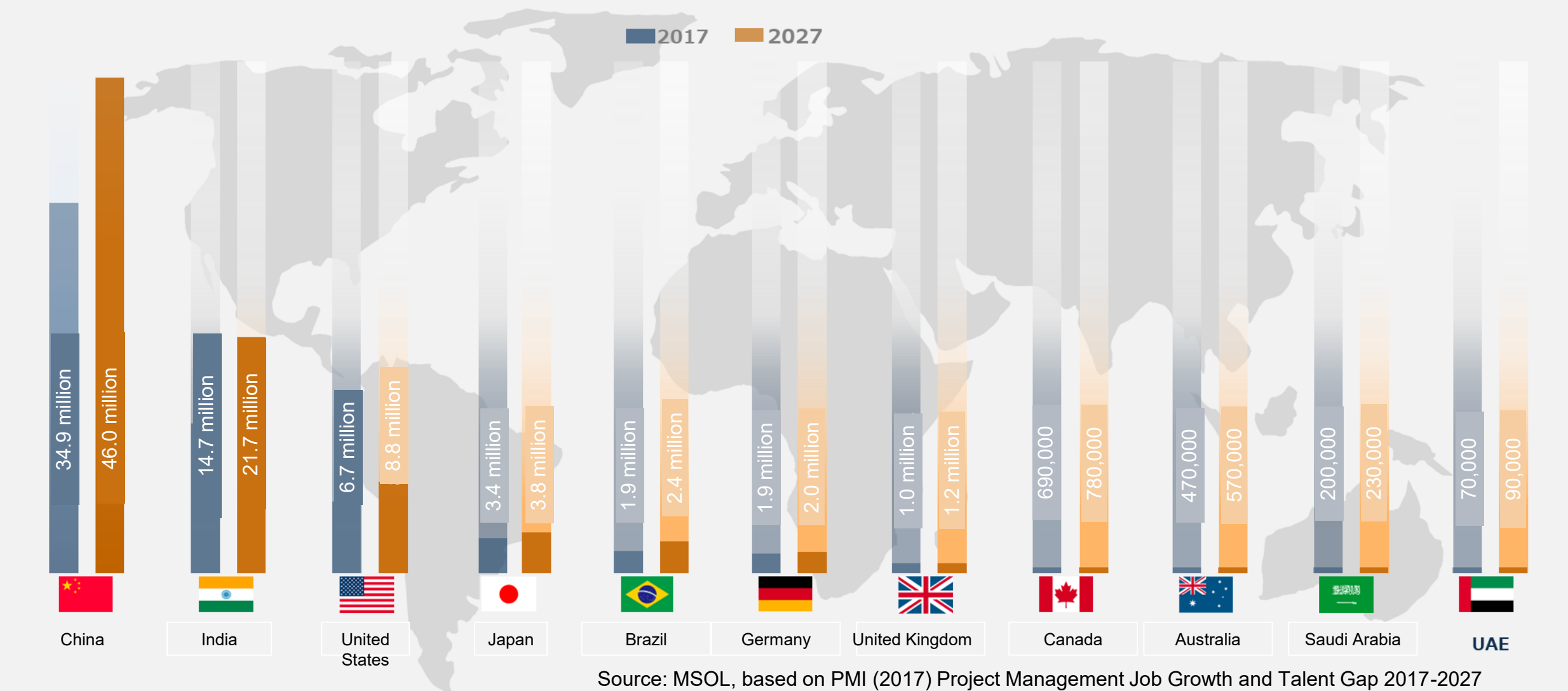
### Inquiry to Digital business



## Establishing of MSOL Digital Co., Ltd.

# Continuous investment in Strategy 3: Overseas expansion

The international not-for-profit organization Project Management Institute forecasts that demand for project management-related human resources will grow by 33% between 2017 and 2027, and reports that particularly significant employment opportunities will be generated in China, India, and North America.



By providing support for overseas locations of Japanese-affiliated companies we will steadily build a track record through organic growth, and proceed with networking for M&A and alliances with a focus on full-fledged provision of services to local companies.

## Step 2: Promote expansion of the business through M&A and alliances

- Form networks with local companies involved in project management
- Expand support for local companies through M&A and alliances with local corporations

## Step 1: Steadily build a track record through organic growth

- Provide support for overseas locations for Japanese-affiliated companies by leveraging our Japanese client base
- Support cross-border projects between Japan and overseas locations

2025

2030

2050



# 6. Empowerment of women

On August 31, 2023, we obtained Grade 3 of the Eruboshi certification, which is the highest level.



## ■ What is Eruboshi certification?

- ◆ A system for certifying **companies that have implemented outstanding initiatives for the empowerment of women** in accordance with the Act on the Promotion of Women's Active Engagement in Professional Life.
- ◆ There are three rankings awarded in accordance with the degree to which a company satisfies criteria related to its track record in empowering women to participate in the workplace, with the third grade being the highest.

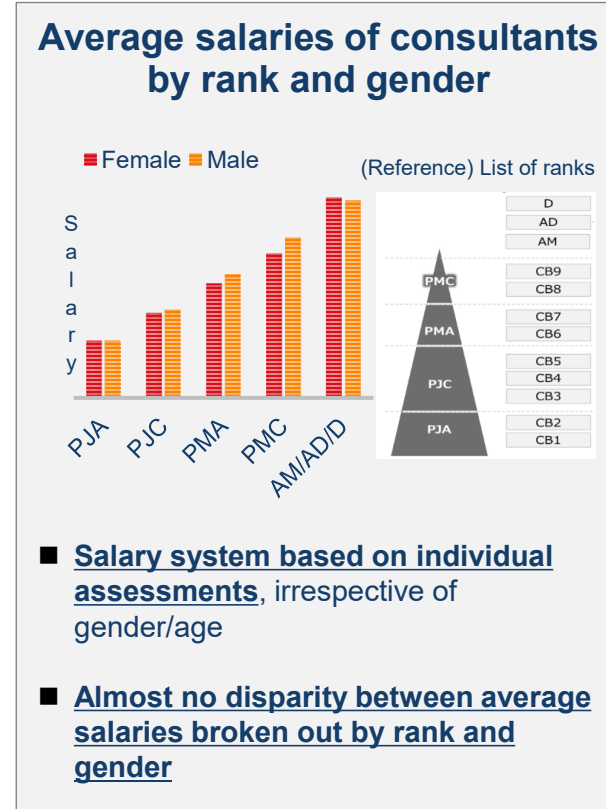
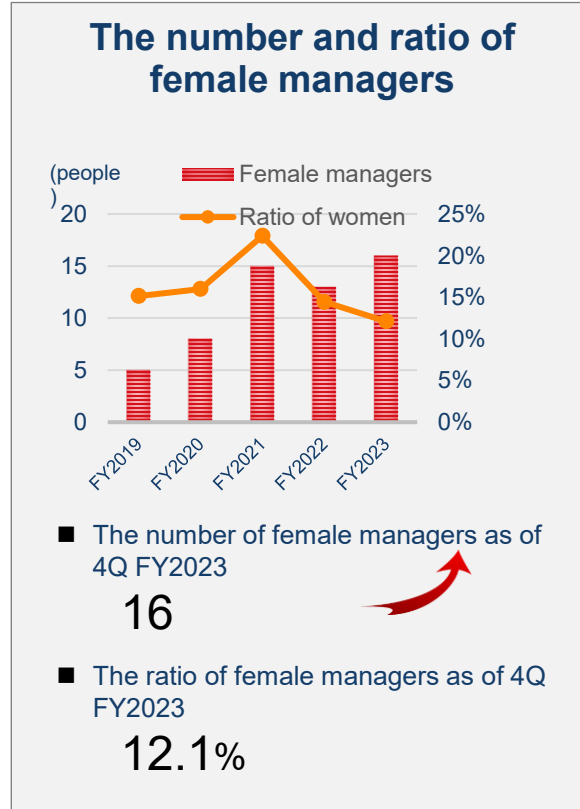
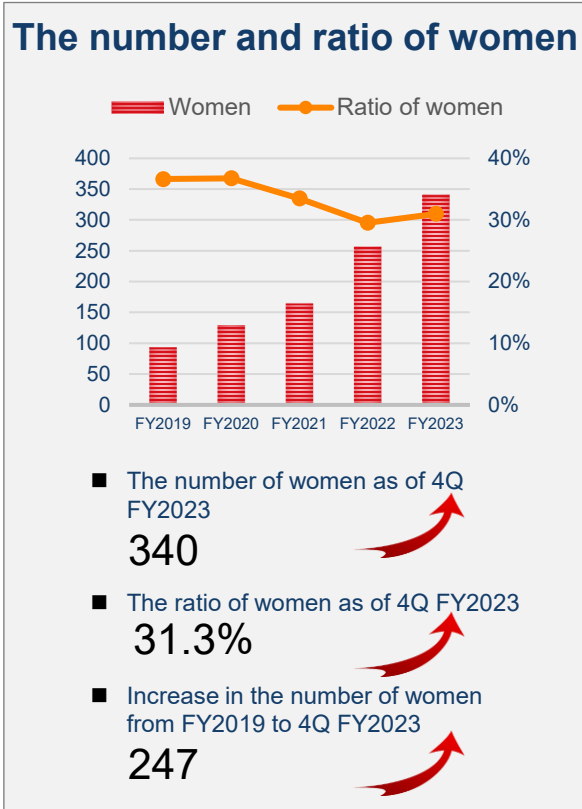
## ■ Results of obtaining Eruboshi certification

- ✓ Secure high-quality human resources
- ✓ Preferential treatment in public procurement

(Reference: Ministry of Health, Labour and Welfare "Introduction to Eruboshi Certification and Platinum Eruboshi Certification In Accordance with the Act on the Promotion of Women's Active Engagement in Professional Life")

Helped by the tailwind of Eruboshi certification, we will promote a variety of systems going forward to enhance environments in which it is easy for women to autonomously develop their careers.

- ✓ Our salary structure is based on a transparent system of evaluation, not gender or age.
- ✓ We have introduced a short working hours system and a babysitter system, to provide support for employee life plans.



# **7. Message from candidate for next President and CEO**

## Cautionary Note Regarding Forward-Looking Statements

The materials and information provided in this announcement contain so-called "forward-looking statements." They are based on current expectations, forecasts and assumptions involving risks and involve uncertainties that could cause results to differ materially from these statements.

These risks and uncertainties include general industry and market conditions, general domestic and international economic conditions such as interest rate and currency exchange fluctuations.

We do not assume any obligation to update or revise the forward-looking statements contained in this announcement, even if new information or future events arise in the future.



**Moving the world through management.**

# Appendix

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# Corporate Profile

**Company Name**

Management Solutions Co., Ltd. (TSE Prime: 7033)

**Company Abbr.**

MSOL

**Date Established**

July 2005

**Nature of Business**

Management Consulting, Project Management Execution Support, Project Management Training

**HQ Location**

Midtown Tower 29F, 9-7-1 Akasaka, Minato-ku, Tokyo

**Branch Office**

<Chubu Branch> JP Tower Nagoya 15F, 1-1-1 Meieki, Nakamura-ku, Nagoya, Aichi

**Subsidiary Companies**

TETRA communications Inc.  
MSOL Inc. (US)  
Management Solutions (Shanghai) Co., Ltd.  
MSOL-TW (Taiwan)

**Group Employees**

1,084 (As of October 31, 2023)

**Professional Memberships**

Japan Business Federation (Keidanren), PMI Japan Branch, Japan Users Association of Information Systems

**Corporate Website**

<https://www.msols.com/>





# **Brand Purpose**

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**Brand Purpose**

**Moving the world through management.**

## **Mission**

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**Mission**

**Contributing to the happiness of society  
through the power of management**

## **Vision**

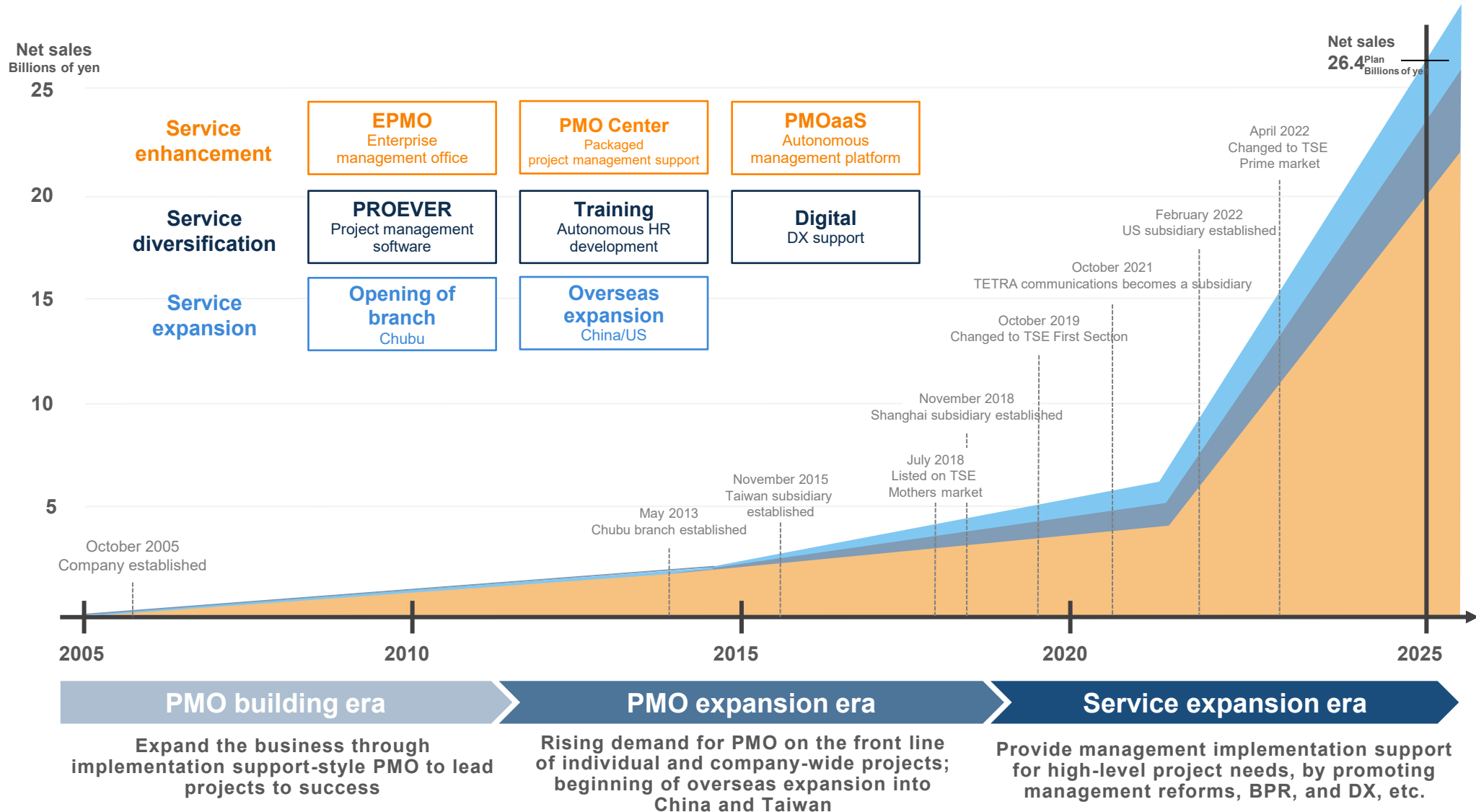
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**Vision**

**Management as a platform for society,  
enabling the transformation of organizations  
and the autonomous personal growth of  
individuals**

# MSOL history and prospects

We enhance, diversify and expand project management through the use of everything from implementation support-style PMO, to EPMO, PMOaaS, and support for software and digital





# Sustainability Report

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December 2023

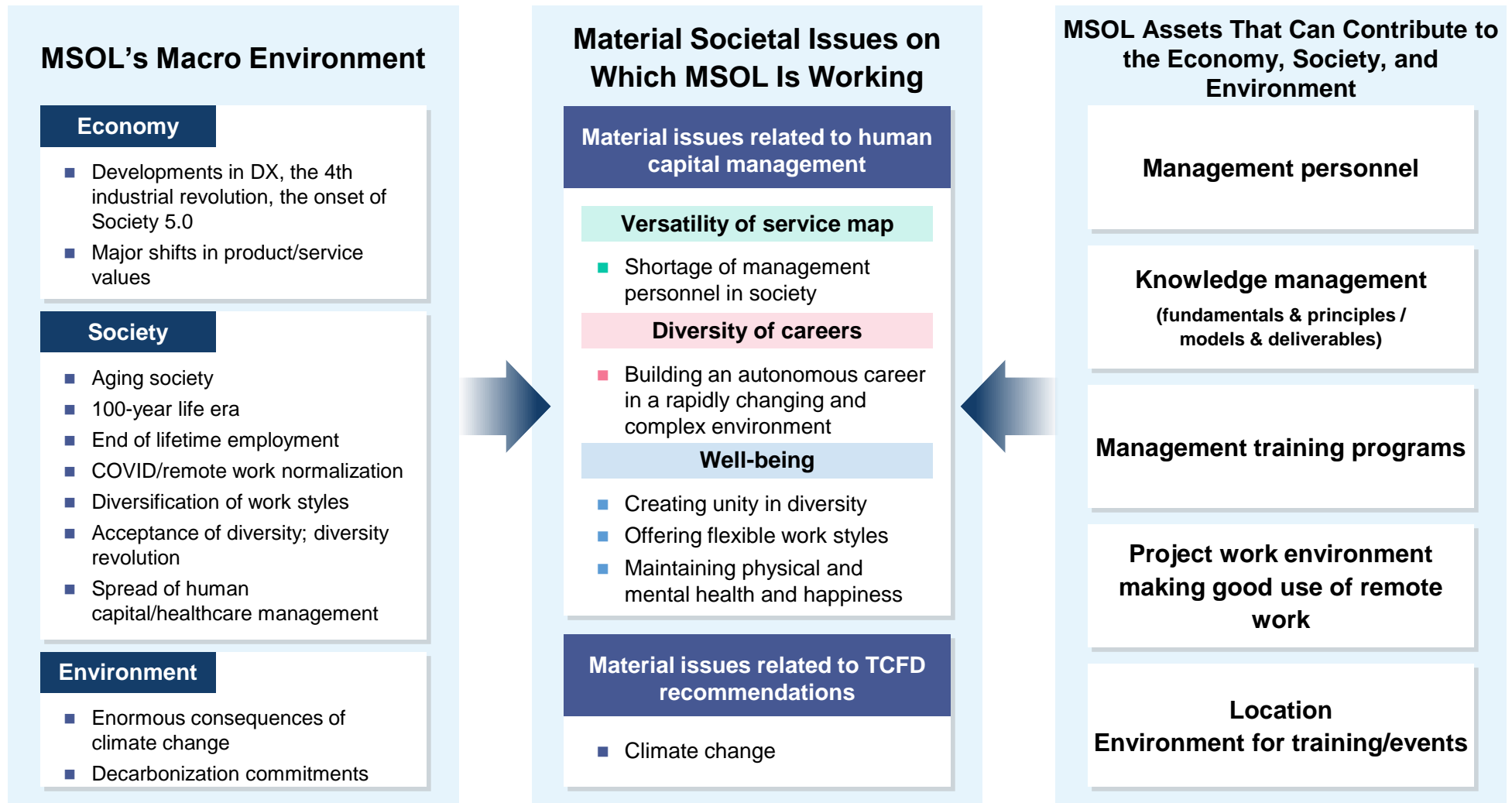
Management Solutions Co., Ltd.

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<p><b>0. Introduction</b></p>	<p>Issues Material to MSOL and their Relevance to Business</p>	<p>Human Capital Management and Its Affinity with Measures Taken by MSOL</p>
<p><b>1. Well-being</b></p>	<ul style="list-style-type: none"> <li>1-1. Framework for providing peace of mind during childbirth and childcare leave</li> <li>1-2. An environment allowing employees to choose working hours and location</li> <li>1-3. Mechanisms for ensuring fair and impartial treatment of employees</li> <li>1-4. An environment in which foreign human resources can fully participate</li> <li>1-5. Sustainable physical and mental health and happiness</li> <li>1-6. Supporting soccer for people with disabilities</li> <li>1-7. Job creation for employees with disabilities</li> <li>1-8. Initiatives related to climate change</li> </ul>	<ul style="list-style-type: none"> <li>Well-being of the organization           <ul style="list-style-type: none"> <li>Maternity/childcare leave</li> <li>Flexible working environment utilizing working from home</li> <li>A fair personnel evaluation system</li> <li>Recruitment of foreign human resources</li> <li>Initiatives for health management (3 Zeroes Pledge, etc.)</li> </ul> </li> <li>Well-being of society           <ul style="list-style-type: none"> <li>JIFF + MSOL Corporation</li> <li>Management of MSOL Farm</li> </ul> </li> <li>Well-being of the planet           <ul style="list-style-type: none"> <li>Sustainable measures for a decarbonized society</li> </ul> </li> </ul>
<p><b>2. Diversity of work styles</b></p>	<p>2-1. Provision of services to clients in diverse industries and business categories</p>	<p>Training, PMO Center, PROEVER, EPPO/Departmental PMO, Digital</p>
<p><b>3. Diversity of careers</b></p>	<ul style="list-style-type: none"> <li>3-1. An environment for thinking about careers</li> <li>3-2. An environment for nurturing careers</li> <li>3-3. An environment for nurturing careers (for students)</li> </ul>	<ul style="list-style-type: none"> <li>One-on-ones, mentors, career training, career health checks</li> <li>Internal recruitment / certification system</li> <li>Career management education for high-school and university students</li> </ul>

## Issues Material to MSOL and their Relevance to Business

As a participant in society, we have identified the following material issues by considering their importance, the environment in which we operate, and the assets that are our strength. We propose measures to address them.



## Human Capital Management and Its Affinity with Measures Taken by MSOL

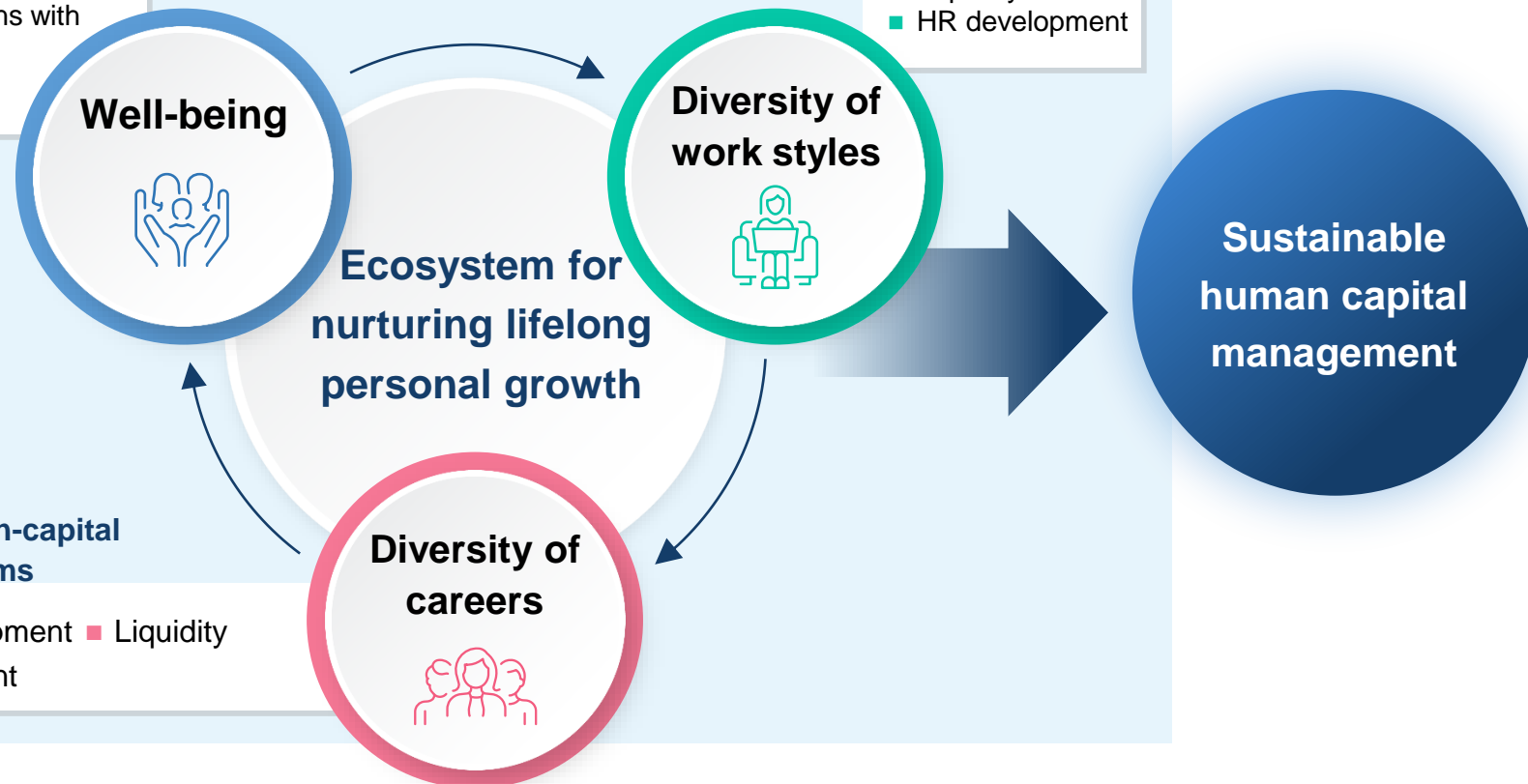
By increasing the well-being of employees while further leveraging the versatility of PMO support, we will conduct autonomous career development in order to realize an ecosystem for nurturing personal growth with the aim of achieving sustainable human capital management.

### Related human-capital disclosure items

- Work practices / compliance
- Health, safety
- Diversity
- Employment for persons with disabilities
- Climate change

### Related human-capital disclosure items

- Childbirth/child-rearing
- Liquidity
- HR development

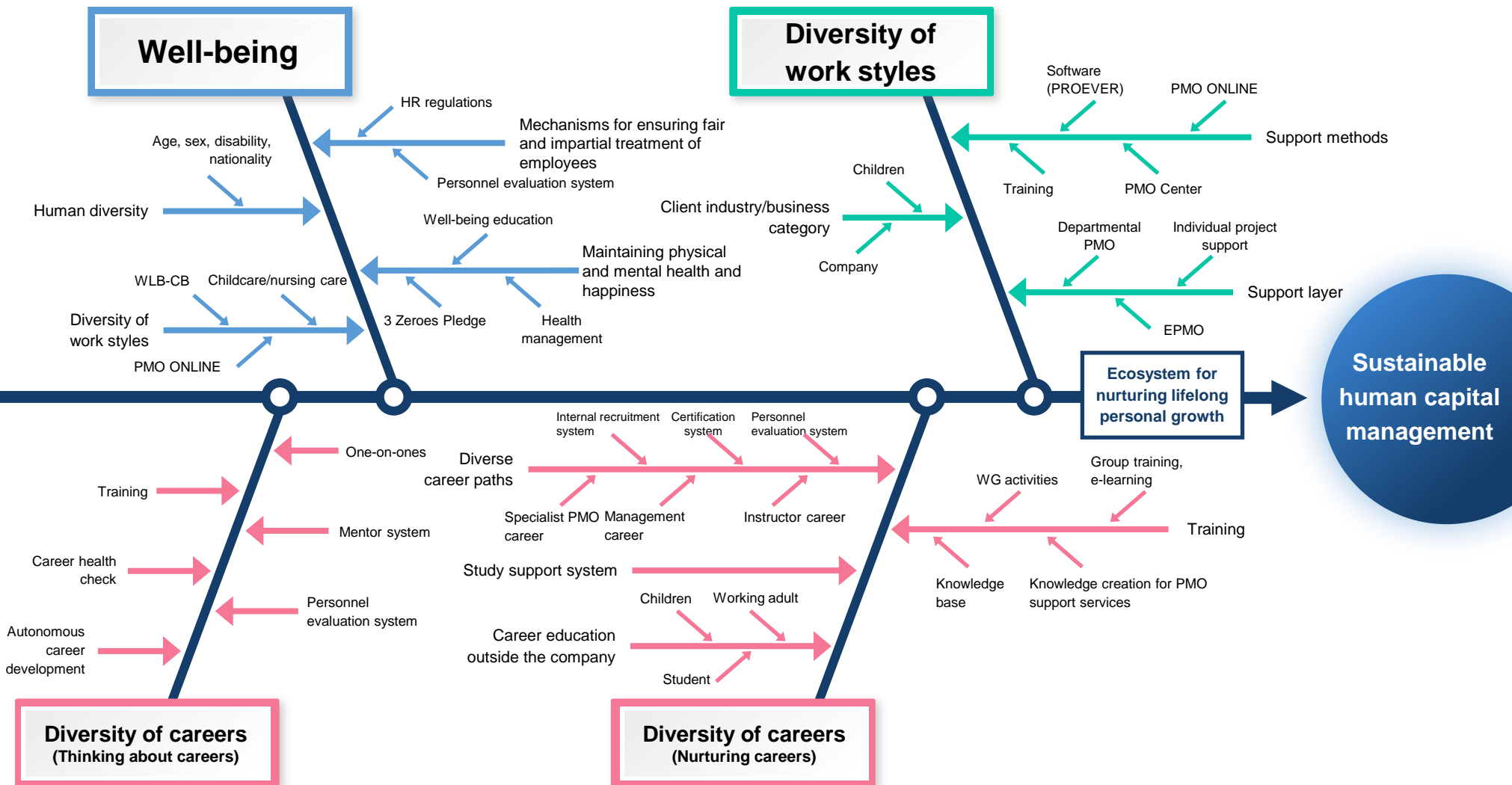


### Related human-capital disclosure items

- HR development
- Liquidity
- Engagement

# Human Capital Management and Its Affinity with Measures Taken by MSOL

By increasing the well-being of employees while further leveraging the versatility of PMO support, we will conduct autonomous career development in order to realize an ecosystem for nurturing personal growth with the aim of achieving sustainable human capital management.



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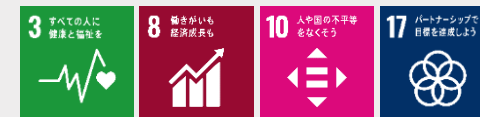
3-3. An environment for nurturing careers (for students)

Career management education for high-school and university students



## 1-1. Framework for providing peace of mind during childbirth and childcare leave

Successful childbirth and childcare require the hard work and dedication of the family. MSOL supports employees and their families through various systems in addition to the public childcare leave system.



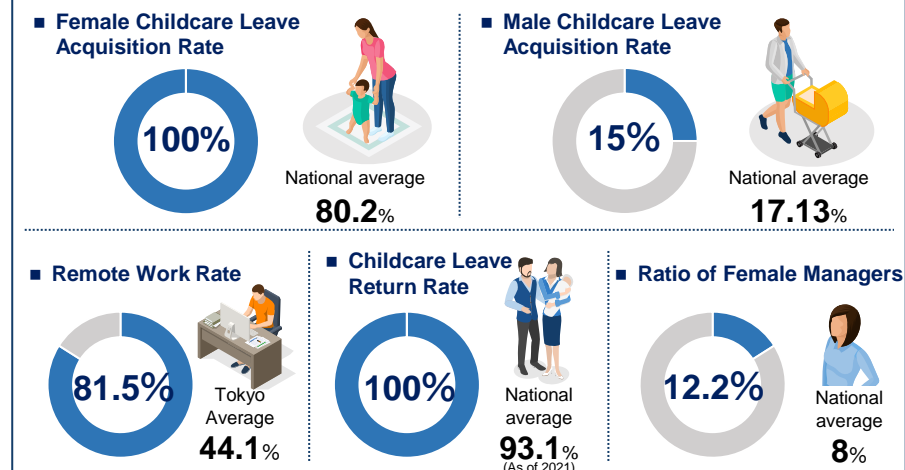
**By adding pre-childbirth support and support for returning to work to the childcare leave system, we provide powerful backup for employee work styles.**

### System for providing support from childbirth to childcare

In addition to public systems, MSOL assists families through the following support systems before and after childbirth.

Pre-maternity leave adjustments	During pregnancy, employees may consult with the Company to adjust their working hours, working location, and rest periods, etc.
Maternity leave period	To ensure peace of mind for those facing childbirth, maternity leave of eight weeks (two weeks more than the statutory requirement) may be taken (MSOL maternity leave).
Maternity gift payment	Received when returning to work.
Short working hours system	Work styles that place restrictions on working hours are possible. (Male and female employees raising children who have not started elementary school are eligible) Furthermore, this system can also be applied to nursing care for close relatives.
Child allowance	Paid until children graduate from middle school.
Babysitter system	The All Japan Childcare Services Association (ACSA) subsidy program for those in need of babysitting support is applicable when employees attend training.

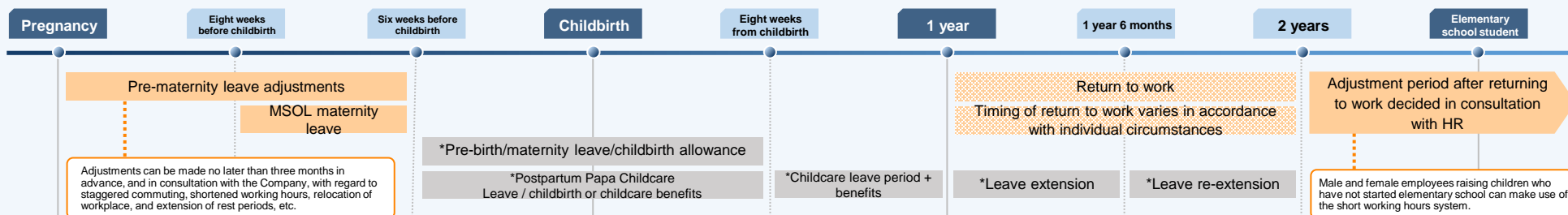
### MSOL in figures



Source: Ministry of Health, Labour and Welfare, "Basic Survey of Gender Equality in Employment Management 2022." Tokyo Bureau of Industrial and Labor Affairs, "Telework implementation rate survey results for October," November 15, 2023. Actual figures from MSOL as of October 2023.

### Example work styles

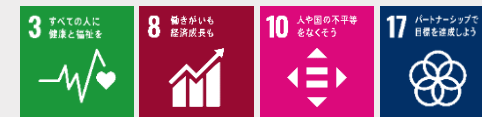
Legend: MSOL (orange), Public system (grey)



\*Please be aware that detailed conditions apply in relation to leave, childcare, benefits, allowances, and leave extensions, etc. under the Ministry of Health, Labour and Welfare and health insurance association systems.

## 1-2. An environment allowing employees to choose working hours and location

The PMO ONLINE work style that permits working from home achieves a work-life balance between work and precious time spent with the family for MSOL employees.



### System for providing support from childbirth to childcare

Because consultants can work from home, this enables a flexible work style. Working from home provides a comfortable work environment where they can balance work with childcare or nursing care, despite time constraints. They can respond to client needs in the time that would have been spent commuting, and then pick up children or handle daytime care.

This initiative subdivides the PMO menu and segments the number of support man-hours according to client needs, allowing employees to work flexibly and achieve work-life balance.

“PMO ONLINE” is a support method that can be used online, and consists of a version of the Company’s traditional PMO menu, with permanently assigned consultants, that is clearly segmented in terms of content and support man-hours. This service has built a track record of support in response to client needs since before the COVID-19 crisis.

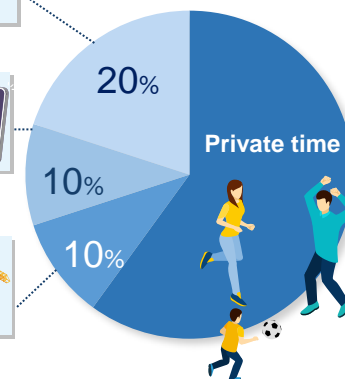
### MSOL Family Day

It is the families of employees who support them in the background, and we believe that it is precisely because of their understanding and cooperation that we are able to secure diversity among employees. Last year, we held a Christmas party for MSOL employees and their families and partners to provide an opportunity for families to get to know the Company and to convey our gratitude.

This year we held an MSOL Family Day on which families visited the Tokyo Head Office and the Chubu Branch Office to mingle with employees. We arranged hands-on events for family members, with the aim of enabling them to interact with others.

### Example One day in the life of an employee working on PMO ONLINE

- Service to individual clients is provided in hourly units -



9:00	Drop off children
10:00	Automotive Manufacturer A PMO services
11:00	
12:00	Communication Device Manufacturer B PMO services
13:00	
14:00	Construction Equipment Manufacturer C PMO services
15:00	
16:00	Pick up children
17:00	Construction Equipment Manufacturer C PMO services
18:00	



## 1-3. Mechanisms for ensuring fair and impartial treatment of employees

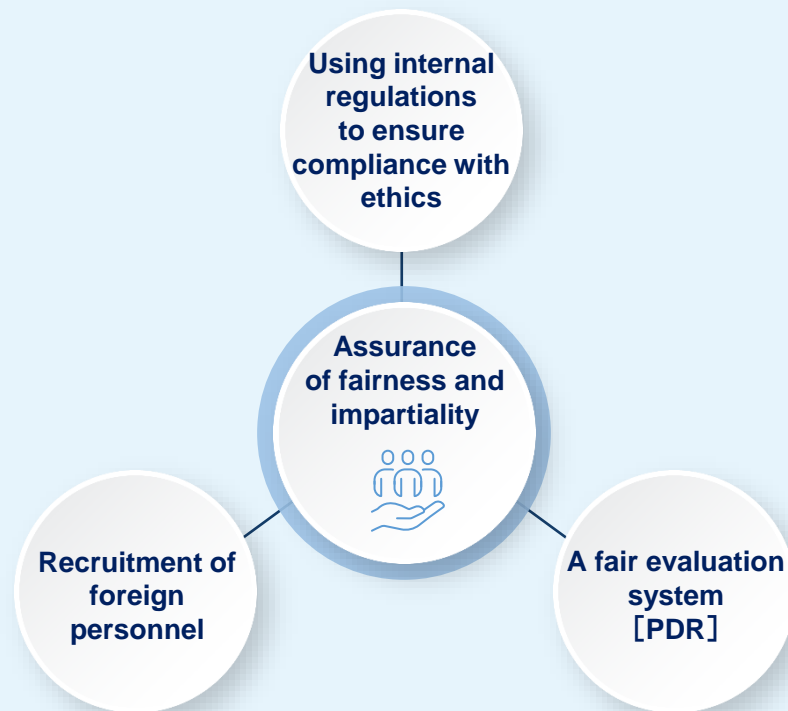
MSOL is always considering how to deal fairly and impartially with individual employees from a variety of different backgrounds, and is moving towards implementing its ideas.



### Systems, education, and outcomes in terms of dealing fairly and impartially with employees

MSOL deals fairly and impartially with employees, and motivates them to take a positive approach to day-to-day business. While we have established a framework to maintain fairness in accordance with internal regulations on the one hand, we have also introduced our unique PDR evaluation system to ensure an impartial evaluation system, and proactively use one-on-one meetings to draw out frank feedback from employees.

We have also avoided restrictions in the area of recruitment, and foreign employees currently account for 3.44% of the total.



#### Using internal regulations to ensure compliance with ethics

MSOL has established various internal regulations to ensure fair treatment of employees. The Company is operated in an ethical manner through the honest execution of agreements between employee representatives and the Company as and when required, such as the Article 36 Agreement, and a full flex system. In addition, the Company operates the MSOL Hotline as a contact point for consulting on laws and regulations, internal rules, harassment, mental health, and other matters, and is working to use this to enhance the comfort of employees.

#### A fair personnel evaluation system [PDR]

When assessing employees, MSOL applies its PDR (Performance Development Review) system. Under this system, third parties who are not direct managers of the person being evaluated deliver the report on their performance. In contrast to general evaluation systems that are prone to allow everything to be decided at the discretion of the evaluatee's direct manager, we have continued to use this system as a means of assuring fairness.

## 1-4. An environment in which foreign human resources can fully participate

Utilizing diverse human resources through character-centric evaluations

### Driving MSOL's growth, regardless of nationality

MSOL takes a character-centric approach to evaluation that does not emphasize the evaluatee's country of birth and background, and is exploring the use of diverse human resources.

Globalization among domestic companies is becoming increasingly common. Many organizations are taking an approach to globalization that seeks to leverage diversity rather than enforce homogeneity as was previously the case, and because this is highly compatible with the solutions offered by MSOL, we focus on recruiting personnel who can work in a global environment.



### Character-centric evaluation



When evaluating individuals, MSOL prioritizes their character, regardless of nationality, focusing on their experience, skills, and willingness to take on challenges without fear of failure, and considers them important as growth potential for the Company.

In collaboration with the non-profit organization WELgee, the Company has also worked to recruit a full-time employee from among individuals with a refugee background who have been driven out of their homelands by conflict or persecution. This was the first example of MSOL hiring somebody from a refugee background as a full-time employee.

As of September 2023, there were 989 foreign nationals accounting for around 3% of all employees (China 1.7%, South Korea 1.2%, and other, including Ukraine and Russia, 0.2%), and the Company will continue to promote initiatives for diversity as it explores further approaches for utilizing personnel from diverse backgrounds.

### Importance of foreign and global human resources

Compared to European countries and the US, where change management is viewed as important, Japanese companies have a low awareness of the importance of management and the reality is that success rates for projects are also low.

Amid the dizzying changes of recent years, we are seeing domestic companies intensifying their efforts to globalize, but success in global projects is particularly difficult, which is why MSOL puts great emphasis on the recruitment of global human resources.

Because global projects include stakeholders from diverse cultural backgrounds and holding a variety of attitudes to business, prompt decision-making becomes difficult. Becoming a hub for stakeholder interaction to enable the project to be driven forward effectively requires global management skills. This creates a tremendous need for participation by foreign and global human resources.

## 1-5. Sustainable physical and mental health and happiness

Based on a spirit of well-being (happiness and health), MSOL is implementing initiatives that incorporate an awareness of the importance of health management.



### Initiatives for well-being that reflects a state of physical, emotional, and social fulfillment

#### Total well-being: Learning from value systems

During PMO Certification training and e-learning, we provide content to project management personnel under the title of “Total well-being: Learning from value systems,” which focuses on attitudes to achieving the value of “well-being” (health) for oneself, approaches to planning, and the development of a sense of purpose, a sense of ownership, and a sense of independence. In this way, we promote initiatives for the health of diverse individuals.

In the fiscal year ended October 31, 2023, a total of 393 people received this training.

#### Mental health management (line manager care)

In group training, we provide training centered on team leaders, mentors, and corporate management under the title of “Mental health management (line manager care)” aimed at implementing appropriate mental health management and preventing employees from leaving due to mental health issues.

In the fiscal year ended October 31, 2023, this training was held twice, with participation by a total of 21 people.

#### Basic training in psychological safety

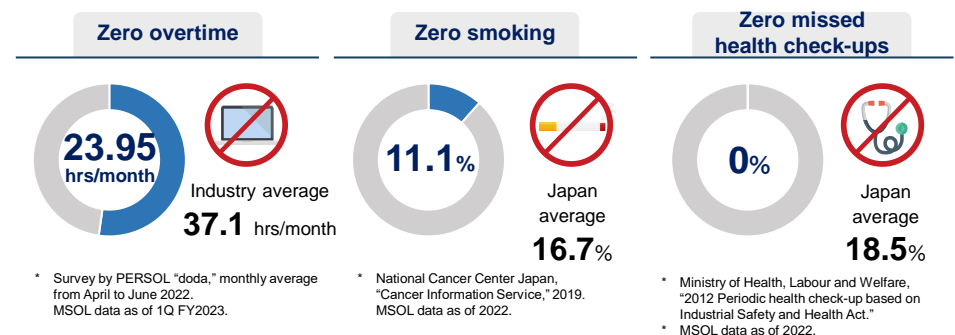
During group training, under the title of “Basic training in psychological safety,” employees learn for themselves the significance of psychological safety, which is one of the most important factors determining improvements in team performance. Participants learn how to create situations in which team members are able to find their own approaches to working with enthusiasm, and study the basics of how to build a team that achieves its objectives.

In the fiscal year ended October 31, 2023, this training was held four times, with participation by a total of 62 people.

### Initiatives for health management (3 Zeroes Pledge, etc.)

#### 3 Zeroes Pledge

MSOL is rolling out “3 Zeroes” activities as part of its health management initiatives. In some cases we have not hit our targets, but we continue to make the utmost effort to achieve our objectives by rolling out programs across the Company.



#### Initiatives for health

As initiatives to enable employees to engage with their work by maintaining both their mental and physical health, MSOL conducts the following activities.

##### Club activities

(We cover club expenses and actively promote such activities.)

##### Limiting the recruitment of smokers

(We are taking specific steps to achieve zero smoking, such as by selecting non-smokers or people prepared to stop smoking as a condition of recruitment when making new hires, and by publicizing the knowledge of those who have successfully quit smoking to existing employees.)

Low-cost massage treatment can be received within the Company

##### Practical videos on maintaining health

(For example: videos on stretching to relieve lack of exercise)

## 1-6. Supporting soccer for people with disabilities

By partnering with JIFF (Japan Inclusive Football Federation), we support the development and implementation of inclusive education programs.



### As an official partner, we use our strengths in management to support the creation of unity in diversity

We have entered into a partnership with JIFF because we agree strongly with its philosophy of creating unity in diversity through soccer so that everyone can reap the rewards of sport regardless of disability, and everyone's individuality is valued.

#### Issues associated with the creation of unity in diversity in Japan



In today's Japan, there are few places where people who do not have disabilities can spend time with people that have disabilities, and there is a tendency for those with disabilities to be treated as "special." The separation of the educational process can lead to unconscious barriers in the minds of those without disabilities, and tends to result in a focus on things that people with disabilities cannot do.

Social inclusion thinking has already taken root in European countries. Opportunities to make everybody feel equal are increasing, and include social firms where those with and without disabilities work on the same level, and inclusive education where children with and without disabilities learn in the same classrooms, but there is still significant room for the current situation Japan to be improved.



#### MSOL's role as an official partner of JIFF

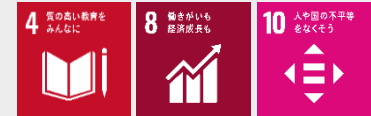
JIFF's objectives are to use sports to provide opportunities to change negative perceptions of persons with disabilities, and to use sports to help achieve a society that is easier for all to live in, regardless of whether they have disabilities or not. By using our strengths in management, MSOL provides powerful support for JIFF as it pursues its goal of creating unity in diversity.



Source: Japan Inclusive Football Federation

## 1-6. Supporting soccer for people with disabilities

By partnering with JIFF (Japan Inclusive Football Federation), we support the development and implementation of inclusive education programs.



### By providing development and implementation support for inclusive educational programs, we help create unity in diversity for everyone's individuality to be valued

We provide support as an official partner to fulfill our social responsibilities as a company. The inclusive educational program to which MSOL has provided development and implementation support since 2019 has been highly rated for delivering classes that promote understanding of diversity and people with disabilities to actual elementary school and middle school students. As a result, the Company received an award at the Enterprise Volunteer Festival 2023 held on February 22, 2023.

#### Development of Class Content

We have developed content for inclusive classes designed for elementary and middle school students. In addition to the existing class for deaf and blind / partially-sighted football, we also supported the development of content for social football (football for people with mental health problems) and CP football (football for people with cerebral palsy).



#### Opportunities for holding classes

To increase the number of classes we hold, we have approached schools across the country, introducing education programs to governmental and corporate bodies, and we have asked our employees to refer schools to us. **As a result, we expect to hold 200 classes in FY2023 (YoY +217%).**



#### Training assistants

In addition to working behind the scenes as a PMO, **we participated in training, assisting to ensure smooth training management.** We assisted teachers of disabled soccer players by helping them read the room, helping them call on children, and taking photos of the training.



MSOL receives the 8th "Enterprise Volunteer Award – Inclusive Society Encouragement Award"

#### Sponsor Acquisition

We identified companies sharing JIFF's philosophy among our clients and managed all partnership contracts and sounding out of potential sponsors internally. **We have signed three sponsors so far.**



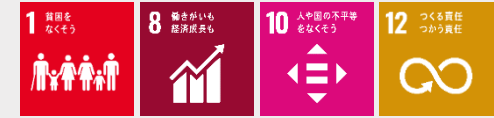
#### Project management support

Eight employees and four prospective employee interns have acted as PMOs to support the project management of JIFF's education system development. We demonstrated all of our PMO skills **including meeting coordination, facilitation, and taking minutes, and consequently improved the inclusive education system.** er understanding in society. We will continue to contribute by increasing opportunities for people with disability to fully participate and by promoting greater understanding in society.



## 1-7. Job creation for employees with disabilities

We support disabled employment by opening MSOL farms on the Work Happiness Farm (operated by S-Pool Plus, Inc.) and hiring people with disabilities to work on them as general labor.



### We contribute to a world where people with disabilities can work long-term without worry

As we encourage autonomous career development at MSOL, we focus on “work” rather than “deliverables = vegetables” at the farms as well. We motivate employees and create a work environment where employees can find their work rhythm, cooperate with each other and continue to work.

#### Labor and yield

There are 11 staff members with disabilities and 4 farm managers providing work support employed at the Koshigaya and Koshigaya No. 2 farms. The farm managers operate with a staff of three persons with disabilities, comprising a total of four teams of four people.

At the Koshigaya farm, vegetables are harvested around once a week and bundled into two to three types for distribution to employees. As staff improve their skills, they are able to move from easily cultivated vegetables to the vegetables that are more difficult to cultivate (eggplant, garlic) and harvest. The two farms that were opened in February have completed preparations for cultivating vegetables and are now able to harvest them. The basil that has been harvested at No. 2 farm is particularly popular within the Company.



#### Results of farm employment

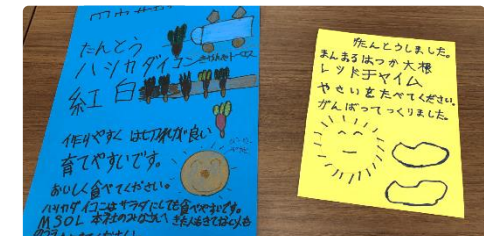
In order to understand the thoughts of persons with disabilities working on the farms, in June 2023, we implemented a questionnaire survey of 22,166 staff and persons with disabilities employed on farms by S-Pool Plus, Inc. Around 70% of respondents said that they had experienced personal growth through working on the farms, such as improvements in their communication abilities and their physical and mental condition, demonstrating that it can have a positive influence on persons with disabilities. In addition, employees enjoy eating the vegetables, leading to them revisiting the farms and providing new points of contact with society, which is a source of job satisfaction. Around 80% of respondents said they wanted to continue working at the farms.

#### Intra-Company Communication

The harvested vegetables are distributed within the Company as part of employee benefits, and are highly rated for their freshness and excellent taste.

Pictures and comments from employees enjoying the vegetables they have brought home with them are posted to our internal communications tool. These are also shared with farm staff, which leads to a virtuous spiral in which improved motivation in relation to work leads to job satisfaction and to new production. Recently there have been many requests to visit the farms, and the scope of activities has broadened to include interactions between the farms and employees working at the head office.

We simmered the mizuna we recently received with pork, and ate the basil as part of a meat sauce for spaghetti





## 1-8. Initiatives related to climate change

MSOL promotes sustainable measures for a decarbonized society.



### Implementation of Green Energy\*

We submitted a request form for the application of non-FIT and non-fossil fuel energy to Mitsui Fudosan Residential Co., Ltd., the owners of our Tokyo Midtown headquarters, in order to change the energy used there.

As a result of this request, the switch to green energy was achieved in April 2023. Currently, in the area we occupy exclusively as tenants, we use a renewable energy service that uses residential solar power generation, facilities, etc., for which the electricity purchasing period for feed-in tariffs (FIT) has expired.

We anticipate a 36.75t annual decrease in CO<sub>2</sub> emissions, equivalent to the preservation of approximately 2,625 cedar trees.

\*Green energy being energy that emits no CO<sub>2</sub>; renewable energy such as solar or wind.



### Promoting a Paperless Office

By going paperless, we will use fewer resources and suppress our CO<sub>2</sub> emissions.



- ✔ Abolishing of printouts of electronic files used for projection or sharing at internal meetings
- ✔ Digital decision system used for 100% of approval documents
- ✔ Reduction of documents submitted when hiring and documents related to year-end adjustments due to the introduction of an HR system
- ✔ By introducing a digital control system, we cut carbon emissions by 628kg, saved 6577L of water resources, conserved 266kg of forest resources, and reduced waste by 43kg
- ✔ Reduction in printed business cards due to the introduction of digital business cards

### Management Training for Climate Change Solutions

In an era characterized by volatility, uncertainty, complexity and ambiguity (VUCA), there is a need to create and build new value to resolve issues that have never been solved before. This requires concept planning facilitators in the form of management personnel who can investigate measures to resolve such issues through the exploration of contact planning. As part of our efforts to help address climate change, MSOL has designated “climate change” as the work theme used in training during management education for concept planning, with the objective of nurturing managers who can even support the drafting of proposals to resolve climate change-related issues.



### Reducing electricity consumption by reducing overtime

As part of our “3 Zeroes Pledge,” we are working to achieve “zero overtime,” and to utilize reductions in overtime to reduce electricity used in the office for electronic equipment, air conditioners, lighting, and other devices.



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## 2-1. Provision of services to clients in diverse industries and business categories

We provide support to offset shortages of management in society by providing services in a variety of formats.



### Support through PM education (Training)

With the intention of using education to nurture the management leaders who will be responsible for transforming society, MSOL has made the know-how and experience it has accumulated over the past 19 years available to a broad section of society. By making the same education and certification systems used by our employees widely available to external clients as well, we will increase the number of management leaders in society.

	Total Number Certified (External Clients)	FY23 Results
(1) PJA Certification, no. of students	13	7 training sessions + 1 exam provided via e-learning
(2) PJC Certification, no. of students	44	7 training sessions + 1 exam, twice-yearly
(3) PMA Certification, no. of students	1	7 training sessions + 1 exam, once-yearly



### PM support in an online environment (PMO Center)

Leveraging the experience we have accumulated over 19 years, we have packaged various PMO services for helping projects get off the ground quickly and managing them efficiently. By providing support remotely, we are able to achieve a high-quality service at a low cost.

### Support through PM tools (PROEVER)

By smoothing communication in the organization through the use of tools, we support visualization and efficiency improvements for project management. By enabling the allocation of human resources within the organization to higher value-added services, we support the creation of autonomous organizations that can perform more sophisticated project management.

### Support for organizational transformation (EPMO / departmental PMO)

By linking the two layers of individual projects aimed at promoting transformational activities, and multiple projects and companywide management (EPMO / departmental PMO), we cover the organization as a whole and contribute to the success of transformational projects in their entirety.

### Support for digital transformation (Digital)

From our perspective as management professionals, we support the digital transformation (DX) of clients in highly volatile business environments.



**The spread of management enhances the sustainability of society**

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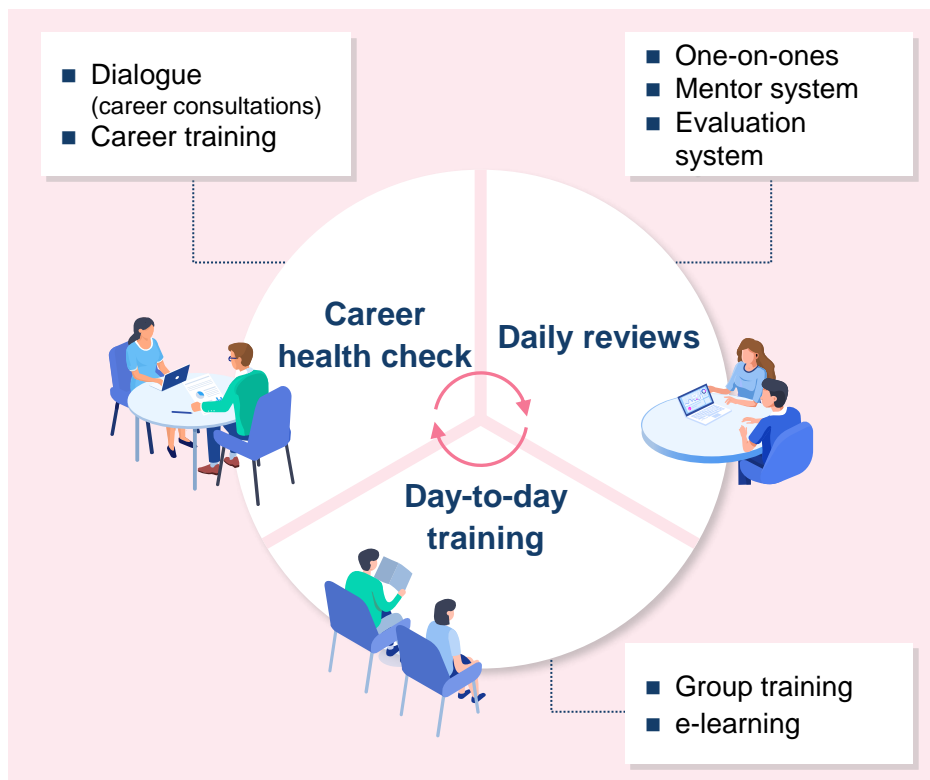
## 3-1. An environment for thinking about careers

We establish opportunities for exploring the individual's own compass, forming cycles to acquire new awareness in preparation for turning points at different life stages, or for career choice opportunities.



### The advent of the 100-year life era requires day-to-day planning to prepare for career change and future life stages

In addition to various educational programs, MSOL has prepared mechanisms to track individuals on their increasingly diverse career paths. In other words, we will provide ongoing assistance to not only enhance their skills, or offer the previous kind of standardized career development, but also career health checks to enable each individual to shine more brightly, and training that permits them to develop careers that are even more fulfilling. The same approach also applies to so-called health management.



#### Career health check

We have established a career health check system for deepening self-understanding when developing one's career. In terms of the sequence of self-understanding, the general approach is to work backwards via "Identifying where you are" -> "Conceptualize your purpose and vision" -> "Conceptualize your path." During career health checks, we provide career training to encourage this, as well as career consultations.

#### One-on-one meetings, mentor system, evaluation system

All employees record their own career vision in MSOL's goal management system, based on which they set their own goals and perform their day-to-day duties.

During reviews of day-to-day duties, not only are one-on-one meetings conducted between superiors and subordinates but the mentor system and career health check consultations are also used to create opportunities for communication with a wide range of advisors. In this way, by providing opportunities to incorporate the perspectives of third parties, and opportunities to consult frankly on matters other than their duties, we enhance psychological safety for employees and promote the rediscovery of their own potential.

By blending outcomes with the certification system, we link evaluations to the next step.

#### Day-to-day training

Support for acquiring various qualifications, and systems for learning foreign languages lead to reskilling for employees and the opening up of new careers. Please refer to other pages.

## 3-2. An environment for nurturing careers

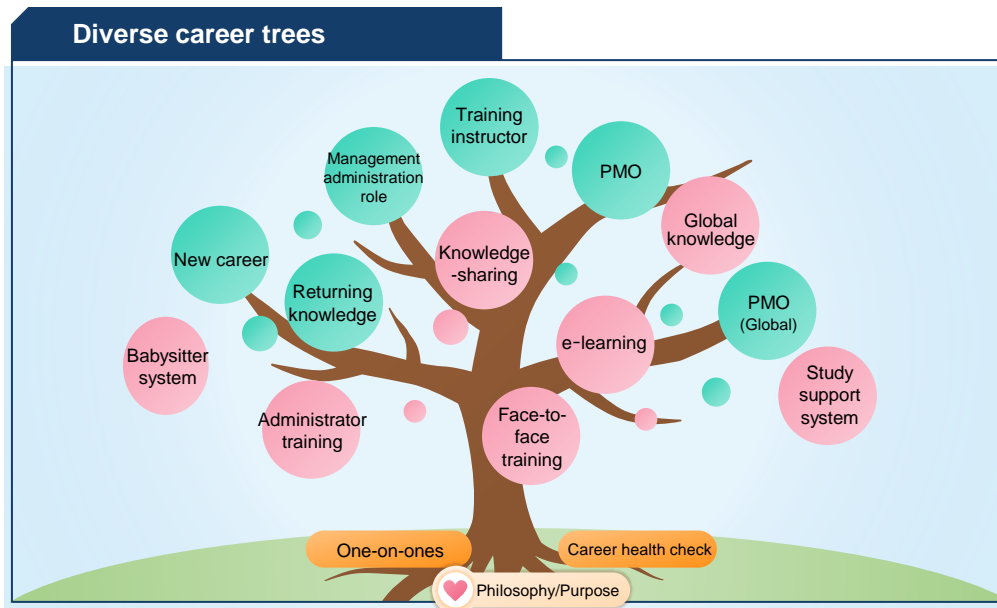
To meet the needs of an era of increasingly diverse career choices and rapidly changing goals, we maintain and update a training system that tracks the career of each individual.



### Mechanisms to enable a diversified career outlook and our approach as a company that provides sincere support for the same are what ultimately leads to happiness for the organization and society

In a VUCA era, various human resources who contribute to stakeholders are necessary. To this end, we provide support through education to enable individuals to take the lead in nurturing their own careers.

Employees can attend the various training programs prepared by MSOL as students, but they can also volunteer to become instructors. This training system incorporates a variety of elements, such as those leading to qualifications, and those required to select the individual's career, and is updated on a daily basis to enable users to build a diversified career tree. To assist in this, we have introduced initiatives that minimize opportunity losses, such as the study support system and the babysitter system.



### Diverse career paths

Mastering management, which is a universally valuable skill that is essential for economic activity in any corporation regardless of industrial sector, leads to career progression through the internal recruitment system as well as participation in new areas and various stages.

#### Internal recruitment system

We provide an environment for achieving a variety of careers, depending on the employee's career background and desired career path.

#### PMO Certification system/ Global Certification system

We provide an environment for achieving a variety of careers, depending on the employee's career background and desired career path.

From the perspective of HR evaluation, acquisition of PMO certification is arranged such that it opens the way to promotion. The use of the certification system by employees not only results in career progression but is also reflected in remuneration.

#### Employee instructor

Employees can receive training to acquire the necessary knowledge for PMO, and if they wish to return their own knowledge to the Company, they can also volunteer to become instructors. We have put in place an environment that allows employees to enjoy the challenge of a diverse career. Over 90% of instructors for internal training are employees.

By creating a space in which training is used to generate new awareness in students, we not only drive learning among those taking the course but also enhance the skills of the instructors as training facilitators and their PMO skills.

## 3-2. An environment for nurturing careers

To meet the needs of an era of increasingly diverse career choices and rapidly changing goals, we maintain and update a training system that tracks the career of each individual.



### Training and knowledge-sharing to support diversity



#### Group training, e-learning

To enable employees to develop their careers autonomously, we provide an environment in which they can take about 200 training courses per year (both in group training and e-learning formats). These include both those sold externally and those designed to share knowledge for internal use, allowing employees to learn both business fundamentals and academic, broad, systematic learning, as well as practical examples unique to those with experience. Employees can choose their own training to acquire the skills needed for their individual career vision or those required in their current job.

#### Returning & sharing of knowledge

When implementing PMO activities, the knowledge acquired each time is shared as part of an initiative for storing knowledge. The shared knowledge is used not only to build a knowledge database but also to create a cycle of small-scale study sessions, medium-scale training, and training for external sales, with updates made on a daily basis to provide the latest learning opportunities.

#### PMO Practical Course / PMO Certification system

We have developed a management skills program based on PMO support knowledge and officially offer it within the Company as a curriculum for basic learning and a certification system for promotion and advancement.

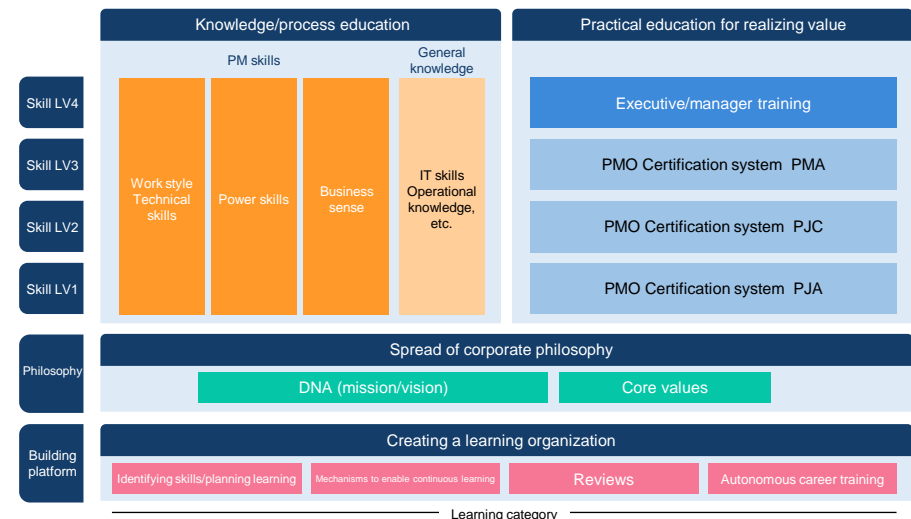
### Support system to assist career development



#### Study support system

The Company also promotes qualifications from the perspective of qualitative improvements in PMO support, including PMP®, scrum master, agile software development engineer certification, etc. and provides support for the expenses associated with self-improvement. Looking forward to the expansion of global projects, MSOL also provides support with the expense of learning foreign languages such as English.

Content can be arranged for the renewal of these qualifications, and it is also possible to attend events and seminars held by the Japanese branch of PMI on a corporate basis, which leads to opportunities for reskilling and for participation in global projects.



### 3-3. An environment for nurturing careers (for students)

By providing career management education for students, we will produce countless personnel who can create value for the future.



#### By giving management education to children, we produce countless personnel who can visualize the people they want to be and the future they want to see

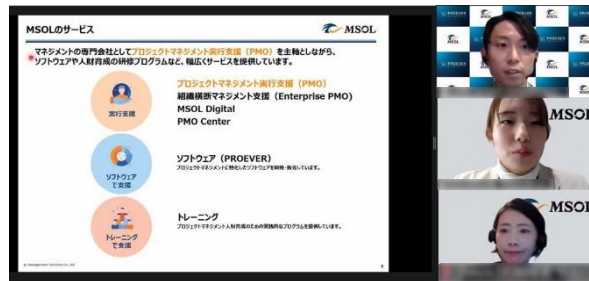
Ohzora High School's motto is 'A school where you can become the adult you want to be' – to this end, it gives students opportunities to talk to all kinds of adults. Based on the online lessons that we provided to Ohzora High School last year, this fiscal year we were given the opportunity, as part of a series of lectures about careers, to give a talk to students of Ohzora College (to which students of Ohzora High School proceed via an internal route) about the Company and the careers and goals of young people who work there.

#### Content of the talk

The presentation began with an explanation of our business and services under the title of "What sort of company is Management Solutions?" This was followed by a talk session between three MSOL employees who described what they feel is attractive about their company, how their careers have developed, what goals they have for the future, and so on.

Students responded proactively, asking a large number of questions about the company, life as a working adult, career, and other issues. The event provided an opportunity for those attending to think about their vision for working at a company, and about their own career.

#### The lecture underway at Ohzora College



#### ■ おおぞらカレッジとは。

#### 変化の激しい時代を生き抜く力を

おおぞらカレッジでは、**みらいが不透明なVUCA時代において**、実学教育を通して、**変化の激しい時代を生き抜く力を育み、自分のなりたい大人へ向けて、自立した社会人へと導いていきます。**

また商経科と保育科の2学科の通信制大学のサポート校でもあり、通信制短期大学において、**各学科の最短での卒業を目指します。**



なりたい大人になるための学校。  
**おおぞら高校**

学校法人KTC学園 彦久保おおぞら高等学校  
学校法人KTC学園 学校法人KTC学園  
**おおぞら高等学院**

おおぞら高校には、自分の「好き」を増やし、  
つなげ、カタチにしておくことで、  
一人ひとりのペースでなりたい大人を思い描き、  
そのみらいへ向かっていくことができるステップがあります。  
他の誰でもない、自分の「好き」からはじまるみらいを、  
おおぞら高校で一緒に描きませんか。

あなたへのメッセージ





***“ Real project success through insightful project management ”***