We aim to provide transparency on how we define these KPIs we use to measure as the following.

Materiality	Now we define these KPIs we use to measure as the following. KPI description	Coverage
Creating work opportunities	Staffing and BPO businesses count the number of people working at the end of the fiscal year (or the average number of people working each month). For the temporary job placement ahead of permanent employment services, we count the annual total number of people who became permanent employees after temporary workers. As for the permanent placement services, the annual cumulative number of employment through our services is counted. Others (freelance, etc.) are the number of people who provided services through our business (annual total number of people, in case of multiple projects through a year, counted as one by identifying individuals). The number of people through Career SBU's job advertisement services is an estimate.	Staffing SBU (PERSOL TEMPSTAFF, PERSOL EXCEL HR PARTNERS, PERSOL FACTORY PARTNERS, PERSOL MARKETING, PERSOL WORKS DESIGN) temporary staffing and recruitment services, Technology SBU (PERSOL CROSS TECHNOLOGY, PERSOL PROCESS & TECHNOLOGY, PERSOL AVC TECHNOLOGY), Career SBU (PERSOL CAREER, PERSOL CAREER CONSULTING, Benesse i-CAREER) recruiting service and job advertising business, APAC SBU (PROGRAMMED MAINTENANCE SERVICES LIMITED, PERSOLKELLY) temporary staffing, BPO, and recruiting business. Benesse i-CAREER is not included in the scope of consolidation, but Benesse i-CAREER is also included in the calculation as a target for business management.
Providing diverse work styles	As a form of work that allows flexible schedules, we count the number of workers who are not full-time but working less than 35 hours a week in the temporary staffing services (clerical work). As work opportunities regardless of location, we count the number of people who are fully remote in the temporary staffing (engineering). Both figures are numbers of workers as of the end of the fiscal year. As work opportunitiesthe for a side job or freelance (effective use of free time), the number of people for whom a job are properly matched through outsourcing contracts (total number of people in the fiscal year, in case of multiple projects through a year, counted as one by identifying individuals).	PERSOL TEMPSTAFF, PERSOL CROSS TECHNOLOGY, PERSOL CAREER
Providing learning opportunities (1.roviding learning opportunities for temporary employees)	Includes the total number of participants who have taken training, such as the statutory training under the Amended Temporary Staffing Act, and other training held independently for PERSOL TEMP STAFF, mainly for Associates(temporary staffs) and outsourcing service registrants. Excludes new employee training, information security training, and health and safety training. Similarly, the Technology SBU calculates the number of registered engineers who received business skills training and job-specific content training (counted by identifying individuals).	Staffing SBU (PERSOL TEMPSTAFF, PERSOL TEMPSTAFF, PERSOL EXCEL HR PARTNERS, PERSOL FACTORY PARTNERS, PERSOL MARKETING, PERSOL TEMPSTAFF KAMEI, AVANTI STAFF, JAPAN PRO STAFF), Technology SBU (PERSOL CROSS TECHNOLOGY, PERSOL AVC TECHNOLOGY)
Providing learning opportunities (2.Corporate training for upskilling and career self-reliance, placement services provided after upskilling)	In Japan, the number of participants in training we provided for client is mainly counted. For group training, the number of participants is estimated based on sales. For e-learning, the number of participants is counted from the issued ID and computed as the number of participants for one year (if one person takes multiple courses, counted as one person). The figures for APAC are the annual number of participants in up-skilling training on the premise of permanent placement.	PERSOL RESEARCH INSTITUTE and PROGRAMMED MAINTENANCE SERVICES LIMITED
Providing learning opportunities (3.Providing learning opportunities for students and working adult(school visits, career courses, upskilling))	The number of elementary and junior high school students (on-site classes) and university students (career courses) who have taken career education programs provided by the Group. Cumulative number of students per year. In case one person takes multiple courses, it will be counted as one person. The number of working adult through Career SBU's service will be considered in the future.	Career SBU, Technology SBU
Increasing productivity at companies	Sales related to contracting are recorded. Staffing SBU accounts for the amount of contract work related to <i>clerical work</i> , R&D (tech field, researcher etc.), marketing, and PPG*. For BPO, the amount of contracted work of non-core operations such as data entry, payroll calculation, general affairs, and human resources is mainly calculated. Technology SBU covers the amount of orders received as outsourcing (contracting) in IT and mechanical/electrical design. *PPG represents PERSOL EXCEL HR PARTNERS and PERSOL FACTORY PARTNERS.	All SBUs (excluding Career SBU)