

Human Capital Management

Based on its Corporate Philosophy and Basic Policy for Sustainability, the MJS Group promotes human capital management. We aim to create new value and achieve sustainable growth by fostering an organizational culture with a sense of unity and maximizing the capabilities of our human resources and organization.

Basic Principles regarding Human Capital

To achieve the Medium-Term Management Plan Vision 2028, we promote a human resource strategy that aligns with the business strategy. By recruiting and developing diverse human resources, promoting diversity and reforming work styles, we aim to enable our employees to demonstrate their abilities sustainably and strengthen our organizational capabilities.



Message



Naruhiko Watanabe

Executive Officer
Deputy General Manager of Business Management Headquarters
Chief Manager of Personnel Affairs Department

To create true corporate value through the evolution of both business and human resources

Since the formulation of the Sustainability 2030 and the Medium-Term Management Plan Vision 2028 in 2024, MJS has worked together as a company to advance these initiatives. MJS places human capital management at the core of its management strategy. While promoting the sophistication of expertise in each job category and the improvement of all employees' ability to use AI and digital technologies, the company is working to identify and assess each individual's abilities, regardless of their attributes and the years with the company in order to create an organization in which diverse human resources can demonstrate their abilities.

To pass on the expertise and trusting relationships with customers that we have cultivated since our foundation to the next generation, we support flexible career development that allows our employees to balance work and life events. We are confident that MJS will create unique value by combining our eagerness to adopt new technologies with our predecessors' expertise. We will continue to promote human capital management to support our customers' growth.

▶ For details on MJS Group's human capital management, see here. [🔗](#)

Input

1

Establishing the Human Rights Policy and the DE&I Policy

In April 2026, the MJS Group published its Human Rights Policy and DE&I Policy.

We are committed to realizing a sustainable society where human rights are respected and to continuously enhancing corporate value, by further promoting sustainability management and human capital management.

Background to the policy development

The MJS Group has promoted diversity since it developed and published the Basic Policy for Sustainability and the Materiality statement in 2022. For instance, the Group published Sustainability 2030 in 2024 and shared internally the president's message about the promotion of women's empowerment and work-style reforms.

The Group has long maintained the Corporate Philosophy consisting of realizing affluent lifestyles, participating in cultural activities and developing and improving social personality, and also the MJS Group Code of Ethical Conduct stipulating respect for human rights and diversity and the prohibition of discrimination or behavior that undermines an individual's dignity. We have always placed importance on respecting the human rights of all people associated with the MJS Group, including our employees and customers.

We have compiled these philosophies and initiatives into the Human Rights Policy and the DE&I Policy and published them to further promote our sustainability management and human capital management.

Human Rights Policy

The Human Rights Policy is the MJS Group's fundamental declaration of respect for the human rights of all its stakeholders. Based on the policy, we aim to realize a sustainable society that respects human rights and to continuously enhance our corporate value.

The Group adheres to international norms, laws and regulations, prohibits forced and child labor, respects the fundamental human rights and diversity of all people, and does not engage in any form of discrimination or harassment. Under the leadership of the head of the Human Resources Department, who is also responsible for human rights, we will promote initiatives to ensure respect for the human rights of all stakeholders involved in the MJS Group's business activities.

► **For the full text of the Human Rights Policy, see here.** [↗](#)

Key Point

- 1 A fundamental declaration of respect for the human rights of all stakeholders
- 2 Respecting fundamental human rights and diversity and prohibiting any form of discrimination or harassment
- 3 Promoting initiatives and continuous improvement under the leadership of the head of the HR Department, who is also responsible for human rights

DE&I Policy

The DE&I Policy serves as a guideline for our organizational culture. It aims to respect the diversity of all MJS Group stakeholders, leverage their unique qualities, and drive further value creation. In accordance with the policy, we aim to create a sustainable company and society that respect diversity, equity, and inclusion for every individual.

One of the MJS Corporate Philosophies is developing and improving social personality. It aims to foster a spirit of mutual support and cooperation among employees. Guided by this philosophy, everyone can thrive and respect one another's differences, and we will continue to strive to create value that exceeds stakeholder expectations.

► **For the full text of the DE&I Policy, see here.** [↗](#)

Key Point

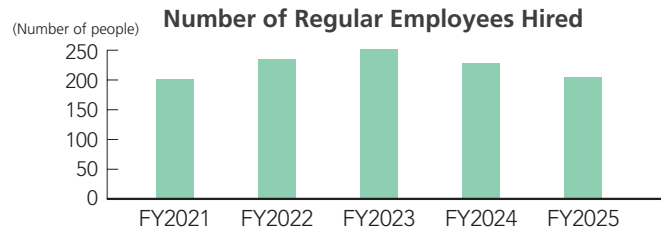
- 1 A guideline for respecting the unique qualities of all stakeholders to create value
- 2 Providing employees with equal opportunities to take on challenges and flexible support tailored to their growth
- 3 Maximizing individual and organizational innovation through mutual respect

Human Capital Management

Input
2

Strengthening the Recruitment of Diverse Human Resources

We actively recruit individuals who share our vision as well as business and corporate philosophies, regardless of their age, gender, nationality, or educational and work background.



Recruiting diverse human resources by preparing multiple hiring methods

At MJS, we use a variety of hiring methods to conduct our recruitment activities, taking current trends into account. Each employee is willing to contribute to the company by inviting new colleagues to join our team.

Employee referrals, for example, are one of the most effective recruitment methods. In this method, employees who know the business and corporate culture of MJS refer candidates who are highly skilled and a good fit for the company. This results in high retention rates and rapid onboarding.

Feedback from
a new hire recruited
through a referral



Kana Kato
CS at Solution
Kanagawa Branch

I was introduced to the company by an employee with whom I had a mutual acquaintance, and I began considering changing jobs. I was able to hear specific details directly from the active employee about my future job responsibilities, how they would differ from my previous position, the workplace atmosphere, and the work style. This resolved my anxiety, and I was able to decide to join the company with peace of mind. I found that the reality of the job and work environment was very similar to my expectations. This is one of the methods I would recommend to people considering a career change from a different industry.

Input
3

Promoting Self-directed Growth

In addition to training programs by job level or category, the company provides many opportunities for all employees to learn and grow on their own.

Renewing job-level training programs

To promote the early and effective development of employees' capabilities, we have renewed our training programs by job level. We have clarified the roles and expectations for each grade and determined the necessary knowledge and objectives for each employee. Based on these factors, we have also developed a mechanism to help employees to thoroughly master the skills that are required to fulfill their roles through a learning plan that integrates training and practical implementation.

List of Training Programs

Role	Training Program Name
Management	Training for New Managers
	Training for Branch Managers
	Training for Group Leaders
Mid-level	Renewed Training for Mid-level Employees
	Renewed Training for Leaders
	Renewed Training for Mid-Career Hires
Junior	Training for New Graduates
	Six-Month Follow-up Training for New Graduates
	Second and Third Year Follow-up Training for New Graduates
	Training for Mid-Career Hires

Support for self-directed learning using Schoo (an external online service)

In addition to its existing training programs, MJS introduced an online learning service for all employees in FY2023 to support their timely and continuous skill development. Employees can take the courses they need based on their own pace of growth and individual circumstances, which supports their self-directed growth.

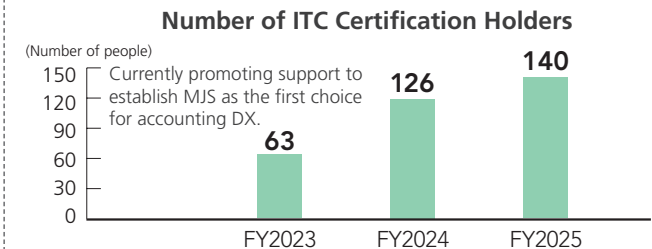
Input
4

Supporting the Sophistication of Professional Expertise

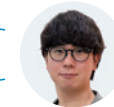
In an environment where employees are expected to solve diverse issues, it is crucial to encourage them to develop a high level of expertise. To this end, the company provides opportunities for them to obtain professional certifications.

Supporting the Sophistication of Professional Expertise

To solve the issues faced by accounting firms and SMEs, it is necessary to provide more sophisticated management support, including the implementation of IT and DX. MJS encourages its employees to obtain certifications, including the IT Coordinator certification, and is strengthening its efforts to nurture employees who can take on IT management support roles.



Feedback from an
employee who obtained
the certification



Takeru Nakagawa
Sales Group
Leader Osaka Branch

I obtained the IT Coordinator certification to strengthen my proposal skills and enhance customer trust in my DX Consulting services.

Thanks to the company's financial support and continuous training opportunities, I was able to study at a manageable pace according to a plan, while balancing my studies with my work responsibilities. After obtaining the certification, I was able to enhance my proposals by analyzing company-wide issues from a management perspective and presenting IT strategies and roadmaps for overall optimization. This has improved the quality of my proposals and my ability to obtain orders, enabling me to build lasting trust with customers.

| Human Capital Management |

Input
5

Work-Style Reform Born from Communication with Employees

We are continuously improving our work-style-related programs by incorporating employees' opinions. We will introduce revised and newly introduced programs, as well as how employees have used them.

Establishment of the life support leave program

This program was introduced in October 2024. Sick leave was renamed the Life Support Leave to provide broader support for employees' lives. It can now be used for nursing care of children and other family members, as well as fertility treatment. The program was created in response to numerous requests from employees for childcare assistance. The company supports diverse work styles to help employees balance work and family life.

Feedback from a
user of the life support
leave program



Maya Kono
CS Group Leader
Saitama Branch

Right after I returned to work from childcare leave, my child fell ill more often than I anticipated, and the daycare had a rule that children could not return until 24 hours after their fever subsided.

As a result, I used up all of my nursing leave within a month.

Although I was hesitant to take time off, my colleagues' support made it possible for me to take Life Support Leave and balance work and childcare.

These programs provide mental support. As a manager, I will work to create an environment where everyone feels at ease and respects each other's circumstances. I also aim to foster an organizational culture that adapts to changes of life stages and allows everyone to support each other and work flexibly.

Revising the age limits for reduced-hour work and nursing leave for childcare

In response to an employee's message sent to the company's in-house podcast, we revised these programs in 2023 and 2025. While the law sets the eligibility age covered by these programs up to the third grade of elementary school, MJS extended it to the sixth grade to support employees in balancing work and childcare.

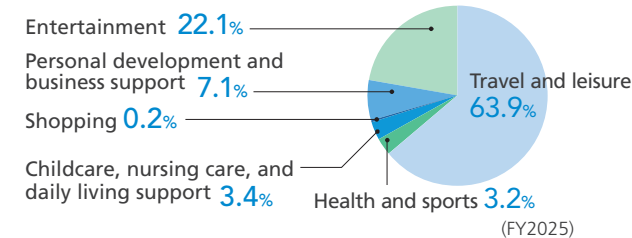
Revising the refresh Leave program

This was revised in April 2026. Leave was granted to employees with 20 and 30 years of service. In response to employee requests, the program was revised to grant five days of refresh Leave to those with 10 years of service. Compared with when the refresh Leave program was first introduced, the percentage of mid-career hires has increased. In an industry with high labor mobility, we take measures to ensure that employees stay with MJS for long term.

Introducing a cafeteria plan (choice-based employee benefits)

This plan was introduced in October 2024. Under the previous employee benefits program, there were disparities in the benefits available depending on where employees lived, which led to widespread dissatisfaction among them. We introduced this plan not only to solve the disparities but also to support those struggling with childrearing, nursing care, and other responsibilities from a work-life balance perspective. We are promoting wider use by featuring various examples of how it is used and messages of appreciation in the company newsletter.

Breakdown of Cafeteria Plan Benefit Use



Feature Article

Company's In-house Podcast "Beyond Miroku's Real Feelings"

Background of implementation of these programs

An engagement survey was launched in 2021. Based on the results, we recognized that poor communication between management and employees was an issue that MJS was facing. To address this issue, we started the company's in-house podcast in July 2022.

President Koreeda responds directly to submitted opinions and questions in his monthly broadcast, which fosters two-way communication.

Use for human capital management

In response to employee feedback regarding balancing work and childrearing, work styles, and other issues, we are reviewing and improving our programs and driving corporate culture reform.

Feedback gathered from visits to offices nationwide for broadcasting purposes is shared with management and the HR department and then used to foster an open workplace atmosphere.



President Koreeda (left) and radio personality Mr. Hisashi Yamada (right)

Usage of Each Program	Reduced-hour work for childcare	60 employees	Life support leave	51 employees
	Nursing leave for childcare	213 employees	Cafeteria plan	55% (up 39 points from the previous year)

(FY2025)

Intellectual Capital

Accounting in the age of AI and the cloud is supported by long-accumulated expertise. MJS will continue to accumulate and utilize intellectual capital to achieve sustainable growth.

Basic Principles regarding Intellectual Capital

MJS defines intellectual capital as the totality of the expertise in accounting, tax affairs, and corporate management cultivated over the years; technology and expertise accumulated through research and development; intellectual property, such as patents and trademarks; data obtained from customer touchpoints; and systems used to accumulate and pass them on within an organization. We position it as the source of value creation.

MJS will continue to invest in the research and development of ERP and cloud services, which are its core businesses, as well as related fields. At the same time, in light of changes in the business environment, the company aims to both maintain and strengthen its competitive advantage and enhance its corporate value in the medium to long term by appropriately securing and managing the rights of its achievements as its intellectual property.

Intellectual Property Strategy

In areas of intellectual capital that are eligible for legal protection and rights registration, MJS conducts intellectual property activities that align with its management and business strategies and is developing an intellectual property portfolio that will serve as a source of competitive advantage and innovation. In accordance with the Intellectual Property Management Rules and their associated detailed rules, the legal department oversees the entire process, while the planning and development departments primarily conduct research, file applications and obtain patents and trademarks under the guidance of patent attorneys.

With regard to patent applications, we are not only securing rights for near-term features but also actively working on inventions that will contribute to the improvement of user convenience in the future. This lays the groundwork for value creation that will continue in the medium to long term. In the core business areas of MJS, we continuously analyze the patent filing trends of other companies, while respecting the intellectual property rights of third parties.

A System for Leveraging Intellectual Property Linked with Development Departments

MJS is working to develop a system that links research and development activities and product planning with intellectual property.

1

Continuous analysis of competitors' patent filing trends



We compile and share data on the number of patents registered and published by competitors, detailed information on other companies' patents, and the latest technical topics across the organization.

Through continuous analysis, we develop and review competitive intellectual property strategies using this information.

2

Intellectual property training by job level



We provide intellectual property training programs by job level: training for new hires, basic training for relevant departments within the company, and advanced training for development departments (patent searches and invention creation). Through these programs, we are working to instill intellectual property knowledge throughout the organization.

3

Nurturing and further developing intellectual property-related human resources



We support our employees in their self-development and help them enhance their expertise in intellectual property by providing job-level training programs and encouraging employees to obtain relevant certifications, such as the Intellectual Property Management Skills Test.

The number of certified employees is increasing across a wide range of job categories, and each individual employee's awareness of intellectual property is growing.