

Sustainability management, driven by co-creation. Unlocking new organizational value.

Today, society is experiencing change as never before. Collaboration between companies and organizations is essential to deliver sustainable value to stakeholders, and to ensure the sustainability of the environment and human society.

We are meeting these unprecedented demands with our bespoke team and wide-ranging capabilities.

We are a team of professionals with diverse expertise, working together with all stakeholders, moving together to achieve your goals and aspirations.

Fully aligned in building sustainable transformation.

**Through co-creation,
we achieve real transformation.
ABeam Consulting –
we strive to be a creative partner.**

Build Beyond As One.

Company Profile
ABeam Consulting Ltd.

Founded:	April 1, 1981
Number of Employees:	6,898 (As of April 1, 2022, ABeam Consulting Ltd. and consolidated subsidiaries)
Capital:	¥6.2 billion
President and Chief Executive Officer:	Tatsuya Kamoi
Business Areas:	Management Consulting (Management consultation, strategy planning, M&A, alliance) Business Process Consulting (Business reform, organizational reformation, outsourcing) IT Consulting (IT strategy, planning, system development, package introductions, maintenance) Outsourcing
Consolidated Net Sales:	¥99.1 billion (March 31, 2022) ¥90.6 billion (March 31, 2021) ¥93.2 billion (March 31, 2020)

Sustainability Website

<https://www.abeam.com/jp/en/sustainability>

Please visit our sustainability website for more information about our sustainability activities and for detailed information related to this report.



For details,
please see our website.



SUSTAINABILITY REPORT 2022



Centered on People, Moved by People, and Developed by People

A Partner Co-creating Value and Leading the Way to Resolve Social Issues

ABeam's "Human Capital Capabilities"

Management Philosophy

ABeam Consulting provides highly specialized solutions and optimal services to our clients based on extensive experience and a strong track record. As a result, clients can solve their issues and enhance their corporate value, including by developing business globally. ABeam Consulting has adopted the following three tenets as its management philosophy.

Our Mission

We lead our clients to new success through transformation contributing continual increased corporate value.

Our Vision

Without constricting ourselves into an unvarying set of values, we serve as a "Real Partner" to our clients, a global consulting firm from Asia that fully applies distinctive regional and corporate characteristics.

Our Core Values

As a "Real Partner" with the same vision of future and the same value for successes, we have always supported to make our clients' transformation a reality through our sincere and passionate consulting.

Materiality

As a consulting firm, ABeam Consulting strives to solve social issues based on a co-creation approach with various stakeholders. With the power of consulting, we will help to achieve various Sustainable Development Goals (SDGs), both globally and locally.

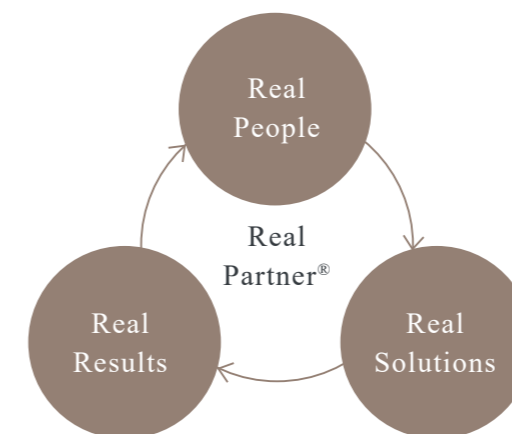
SDGs Initiatives

To actively promote SDGs initiatives, ABeam Consulting has identified three SDGs as our materialities. The three SDGs are Goal 17, "Partnerships for the goals," Goal 8, "Decent work and economic growth," and Goal 9, "Industry, innovation and infrastructure." Goal 17 has been established as a main materiality, as it represents our contribution through co-creation with stakeholders. We also see Goal 8 and Goal 9 from the perspective of our contribution. We can contribute to Goal 8 by promoting the ABeam Business Athlete' initiative and to Goal 9 through the promotion of digital innovation.



Real Partner®

It is the corporate attitude of ABeam Consulting that forms the cornerstone of our Management Philosophy. As a Real Partner transforming our clients' request into reality, we hold this philosophy to show that we are strongly committed to project success and client' transformation.



Real People

Everything begins with people

"Real People" means that everything begins with people, who are at the point of departure for consulting projects. Consulting work requires people. Consultant is a person with the skill to be able to make proposals that have high added value for our clients, and who also has a sincere attitude and respect to others.

Real Solutions

Actual solutions that resolve issues

"Real Solutions" are achievable solutions that resolve issues. Consultant is required to complete their tasks even in difficult situations. In order to achieve Real Solutions, a consultant should be able to clarify goals, be proactive, respond quickly, have creativity to lead projects to solutions, and challenge themselves.

Real Results

Solid outcomes leading to the next stage

"Real Results" are solid outcomes that lead the client to the next stage. Our mission at ABeam Consulting is to enable clients to get a true sense of success. We believe that the most important thing is the driving force to undertake a project with our client, grow together with the client, and move on to the next stage.

Editorial Policy

We have been publishing our "Sustainability Report" since FY2021 to inform our stakeholders about our approach to sustainability and our sustainable business activities. Please see our website for detailed information on our management and businesses.
 < ABeam Consulting website > www.abeam.com

Note on forward-looking statements

Our management plans, forecasts, strategies, and other statements in this report that are not historical facts are forward-looking statements about future business activities. These are based on reasonable assumptions at the time this report was published. Please be aware that changes in factors, such as future economic conditions and trends in demand for services, could cause results to differ from those described in the forward-looking statements included herein.

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Creation of a Sustainable Society as a Pillar of ABeam Consulting's Strategy

Accelerated Fundamental Structural Reforms to Adapt to the Rapidly Changing Business Environment Raises Awareness of the Need to Build a Sustainable Society

The global COVID-19 pandemic, which has been a lasting crisis, clearly demonstrates that we are facing an uncertain future. The Russia-Ukraine war is more than just a two-state conflict; it has spilled over into global supply risks and energy price hikes. Previously-united EU countries are now undergoing major changes, with each country shifting their attitude on how to respond to the prolonged nature and far-reaching effects of that conflict.

The prolonged stagnation of the Japanese economy since around 2000 has highlighted corporate reform as a long-standing issue in all industries. COVID-19 may have shifted priorities and approaches to this issue, but I do not believe that this will change the overall strategy.

These unforeseen, drastic changes have impacted our daily lives and businesses. The idea that "future development is not a mere extension of our past efforts" has been shared among senior management, but also has persuasively trickled down to middle management. I believe this transformation in consciousness was brought about by these drastic changes.

When the impact of COVID-19 became apparent in 2020, a state of emergency was declared in Japan and cities around the world entered lockdown. At that time, we endeavored to chart a future course of what we wanted ABeam to look like in ten years, and what strategies we would implement through 2025 to achieve our goals. We did not imagine that COVID-19 would have such long-term and far-reaching effects. But the fact that we were able to propel those activities in that unprecedented business environment made us aware of two things: "the significance of change before change is imperative," and "we cannot expect ABeam ten years from now to be a mere extension of our past growth."



Top Message

President and
Chief Executive Officer

Tatsuya Kamoi



Interweaving ABeam’s Diverse Human Capital with Outside Capabilities to Accelerate Major Changes in Society

Fluctuations are large and cycles are shorter in the current business environment. Rather than seeking a company that provides solutions to immediate issues, clients are looking for a partner who can envision an

unpredictable future on a broader scale and help them create new values. Our goal is to meet these client expectations and become a partner that accelerates social transformation.

Maximizing Our “Human Capital Capabilities”

Given our clients’ expectations and the unpredictable business environment, our vision and design capabilities are significant differentiating factors. It is also important for us to have a sense of urgency and to use trial and error during the early stages of an implementation, rather than spending time on advanced strategic concepts. We must have both “design capabilities” and our “goal realization capabilities”

From this perspective, ABeam stands above other consulting companies with the depth of our professional expertise in each field paired with our design capabilities, as well as our “goal realization capabilities” that allow us to work with clients through trial and error to

complete a project until it is finished and results are achieved.

To draw out the full potential of our human capital, I believe it is important to create an environment in which diverse talent can grow and participate in their own way. We have positioned our “ABeam Business Athlete®” initiative as a global management strategy cornerstone to allow each of our employees to become thoughtful professionals with physical and mental fortitude, as if they were athletes participating in the business world.

We also give high priority to learning so that each employee can continuously improve their skills and knowl-

edge as a professional, and have recently been strengthening our online and hybrid training. In 2021, we launched the “Learning Design Committee (LDC)” to pursue and lead the realization of an optimal learning

environment that provides development opportunities to young employees and leaders, according to their expertise and experience.

Simultaneously Promoting Sustainability Activities and Business Activities

I believe that creation of a sustainable society is a prerequisite for today’s corporate management. We established ABeam’s “Sustainability Policy” in January 2022 as our guiding principle. This policy outlines the importance of co-creating a sustainable society with our stakeholders and as something that our employees should see as one of their own priorities.

We take two approaches with our sustainability activities. We will first work on our own sustainability activities. Then we can use members who gained experience during these activities in our clients’ sustainability projects.

Both approaches highlight the importance of our team’s shared goal of committing to results, working toward a sustainable society, and our shared position of creating value with our stakeholders.

ABeam develops activities and makes social contributions through co-creation with NPOs, NGOs, and other partners. We support them via donations and with our consulting skills to maximize the impact of NPOs and NGOs in solving social issues.

Sustainable management is now an important theme in many of our clients’ projects. We are focusing on a wide range of social transformation areas, including “Digital ESG” (supports data-driven business management by collecting, accumulating, analyzing, and visualizing underutilized non-financial ESG-related information) and “Green Energy Transformation” (efforts to achieve carbon neutrality).

Creating a Sustainable Society Alongside Stakeholders

Ten years from now, we envision ABeam as a “Social Transformation Accelerator,” becoming a change partner that solves the challenges of individual companies, connects those that are driving structural changes, and accelerating their activities on social issues and social transformation agendas from a larger perspective.

I believe sustainability initiatives are the very manifestation of such social transformations. To achieve them

we must have the will, determination, and ability to work together with shareholders who share our vision.

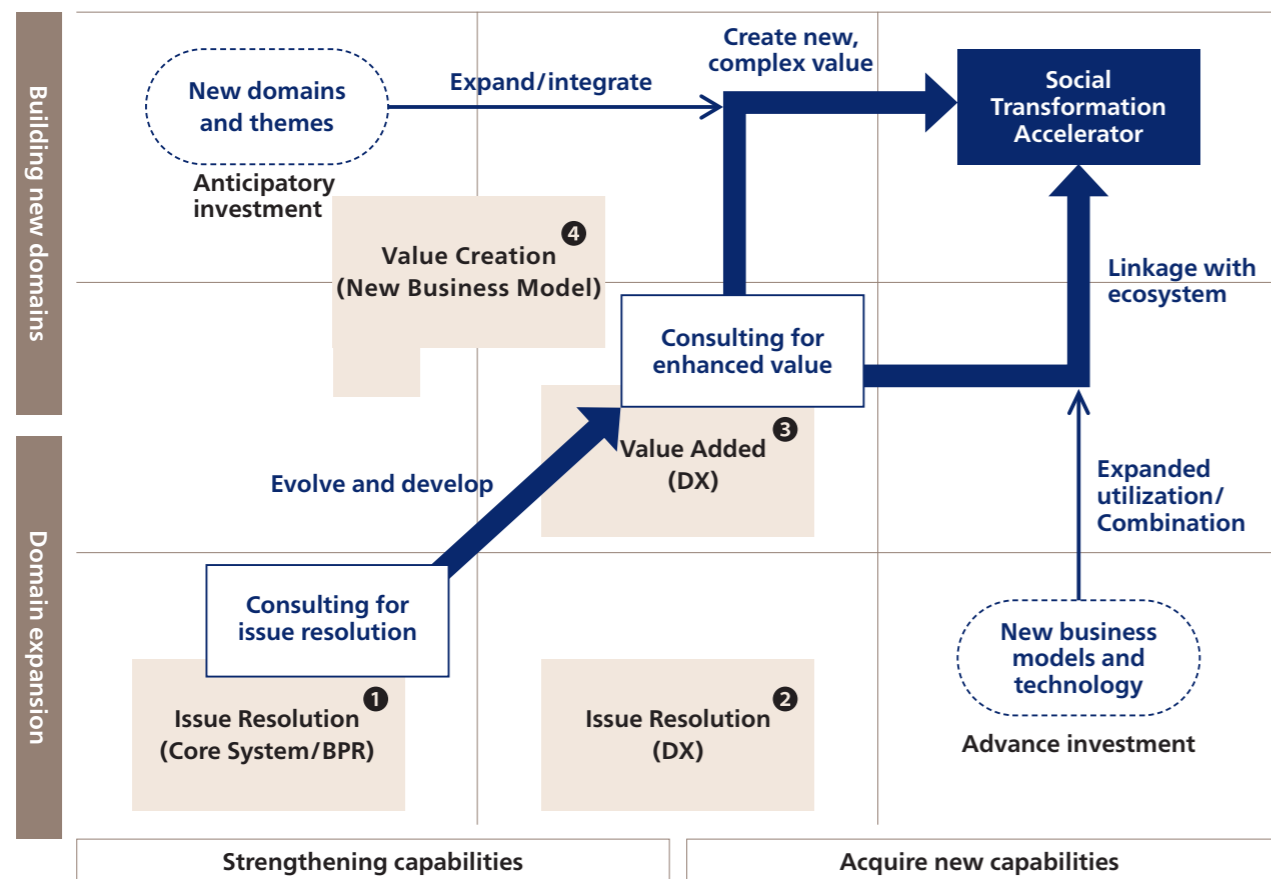
We will continue to transform and push ourselves towards the next stage of development to make ABeam Consulting an indispensable presence in society.

Tatsuya Kamoi

Our Vision & Strategy

ABeam Consulting has formulated Vision 2030 and compiled a mid-term strategy for realizing this vision. We aim to accelerate social transformation by creating new value.

Strategy 2025 → Vision 2030 Roadmap



Examples of consulting themes in each segment

- 1 Resolving corporate challenges (existing technology and methodologies)**
 Examples:
 - Developing core systems and deploying ERP
 - Standardizing business processes/improving efficiency with BPR
 - Consulting on formulating management plans and reorganizing businesses
- 2 Resolving corporate challenges (advanced/optimal advanced technology)**
 Examples:
 - Use AI and data analysis to improve business process accuracy
 - Use advanced techniques to improve IT development efficiency
- 3 Increasing our clients' value in providing products/services to their customers**
 Examples:
 - Optimize product proposals with AI-based demand prediction
 - Ascertaining circumstances based on satellite imagery and accelerated service
 - Designing core processes and data-driven management that utilizes digital infrastructure-building capabilities that transform the Customer experience
- 4 Co-creating/co-operating new business values, services and platforms with our clients**
 Examples:
 - Create new businesses through the Co-Creation Hub
 - Launch new businesses and joint ventures with clients
 - Promote new mobility service projects
 - Enter and build new businesses in the energy value chain
 - Build a social media analysis platform for natural disasters

Overview of the Growth Strategy for 2030

Considering what the world might look like in 2030, we foresee that digital technology will evolve even more than it has up to now, weaving its way even deeper into the fabric of daily life. Many tasks previously carried out by people are expected to be replaced with digital technology. Naturally, amid those drastic changes, human values and the things that people empathize with will gradually change. Sustainability and diversity initiatives are already under way. It is easy to foresee that those initiatives will become major movements that sweep across society.

On the other hand, the world will see the co-existence of a "unitary" globality focused on the dual world powers of the U.S. and China, and "pluralistic" values such as those found in the regions of Southeast Asia and Africa. The digital aspects of life will become increasingly unified, whereas the mental aspects of life will become more and more diverse. It is also generally believed that the center of gravity of the global economy will shift to Asia.

About Vision 2030

Vision 2030 articulates where we want to be in 2030. In business, we will not only strive to solve immediate issues facing clients right now, as we have done with conventional "issue resolution" consulting services. We also aim to be a Social Transformation Accelerator that joins forces with clients to co-create unprecedented value, thereby accelerating social changes.

The next area is people. Here, we will combine and improve our edge as a group of knowledge workers and our comprehensive capabilities through an ecosystem including partners outside the company. People are the source of sustainable growth. Only with a corporate culture that values people can a company continue to grow. We want ABeam Consulting to be an organization that attracts people with diverse talent, including internal personnel and external partners, and that sends out professional human capital into the world.

Finally, we turn to regions. ABeam Consulting is a consulting firm originating in Asia and headquartered in Japan. That is why we seek to become the first choice in Asia, where the global economy's center of gravity will

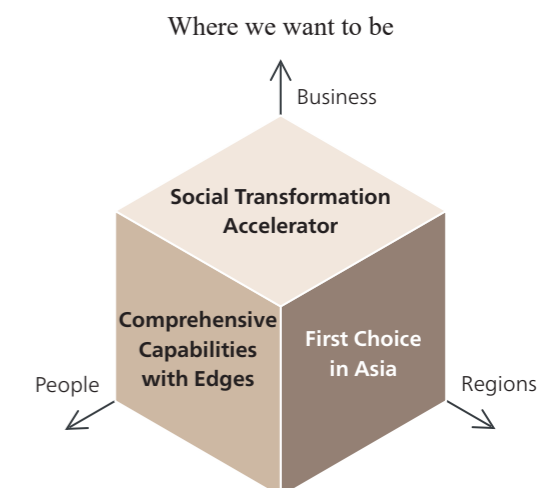
About Strategy 2025

Strategy 2025 is a mid-term strategy formulated to simultaneously lay the groundwork for transformation and drive the evolution of our current business strengths, both of which will help to realize Vision 2030. Previously, most consulting services have sought to solve issues through conventional technologies and techniques. To become a Social Transformation Accelerator, we must change our business portfolio with an eye on

Addressing these signs of change in society means fulfilling "what the future demands," so to speak. ABeam Consulting has repositioned its efforts around the three perspectives of business, people, and regions. First, in business, our focus will shift to creating "why" driven new value and improving existing value. From the perspective of people, we will attract people through empathy and cocreate social values in an ecosystem that transcends the framework of companies. Finally, for regions, we will establish new standards for a diversified global society.

Having repositioned our efforts along these lines, we drew up Vision 2030 to articulate where we want to be in 2030. We formulated Strategy 2025 to set forth a business portfolio, people strategy, global growth strategy and management model that will serve as a strategic roadmap towards 2030.

shift in the future, based on our Asian identity. We will seek to realize social transformation in the Asian economic region.

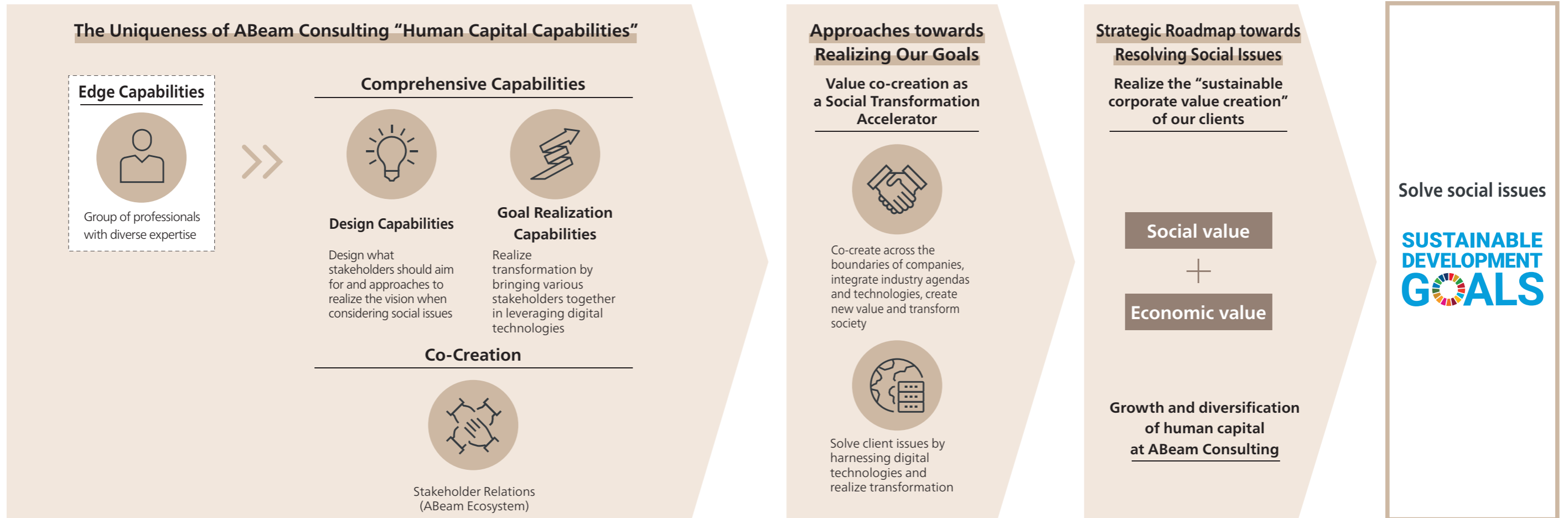


2030. We must take traditional problem solving one step further to include DX, and acquire evolving technologies to heighten the value we provide, which will lead to a business model of creating new value. To do so, we will increase DX talent, acquire the discernment we will need when supplying advanced technologies, and raise our profile in Asia by adopting a global strategy centered on the Asia region.

ABeam Consulting's Value Creation Story towards Realizing a Sustainable Future Society

ABeam Consulting promotes corporate activities to directly solve social issues. As a consulting firm, we also undertake a wide range of measures to solve the social issues faced by stakeholders. Through these efforts, we are contributing to the realization of a sustainable society.

ABeam Consulting, as a global consulting firm originating in Japan and Asia, will create the ABeam Ecosystem and contribute to social transformation.



The Uniqueness of ABeam Consulting - Developing Unique Businesses by Maximizing Our Human Capital Capabilities

Our human capital is a key asset that supports our business.

Each employee possesses a deep level of expertise, and the “edge capabilities” of these individuals are brought together to form a professional group that demonstrates comprehensive capabilities that can respond to a variety of business models across a wide range of industries, countries, and regions.

We will continue to be a trusted change partner by utilizing our capabilities to “be aware of social issues and to design stakeholders’ visions and approaches,” and to

“bring diverse stakeholders together to achieve change with our digital technology.”

In addition, we will drive social transformation by forming an ABeam ecosystem with clients, business partners, NGOs, and other diverse stakeholders to solve social issues and co-create value.

“Edge capabilities,” “Comprehensive capabilities,” and “Co-creation” are ABeam’s three unique “human capital capabilities,” and will continue to pursue their maximization.

Resolving Social Issues through Co-Creation with Clients and Partners

We will use two approaches for this new era: The approach for resolving issues—“achieve change by solving client challenges with our digital technology”—and the approach of creating and enhancing value—“co-create beyond the boundaries of companies, integrate industry agendas and technologies, create new value, and change society.”

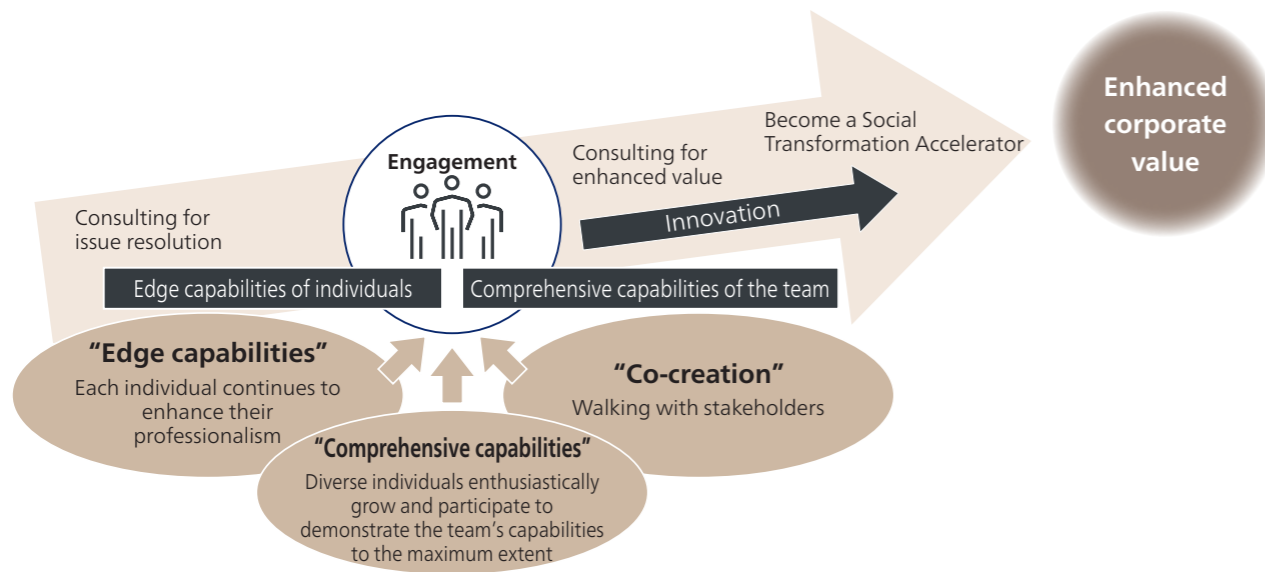
As a Social Transformation Accelerator, we will work with stakeholders in the ABeam ecosystem to help our clients achieve “sustainable corporate value creation.”

This is an effort to synchronize our client’s economic and social value, and we believe this effort will have a greater impact when resolving social issues.

Working with our clients to create “sustainable corporate value” will help us enhance and diversify the value of our “human capital,” which is the driving force of ABeam. We believe that our vision of becoming a “Social Transformation Accelerator” that can solve social issues will evolve through this value co-creation cycle.

ABeam Consulting Stands Out by Maximizing Our “Human Capital”

As a “Social Transformation Accelerator,” we will create new value with our stakeholders by maximizing ABeam’s unique “human capital capabilities” and endeavor to enhance our corporate value.



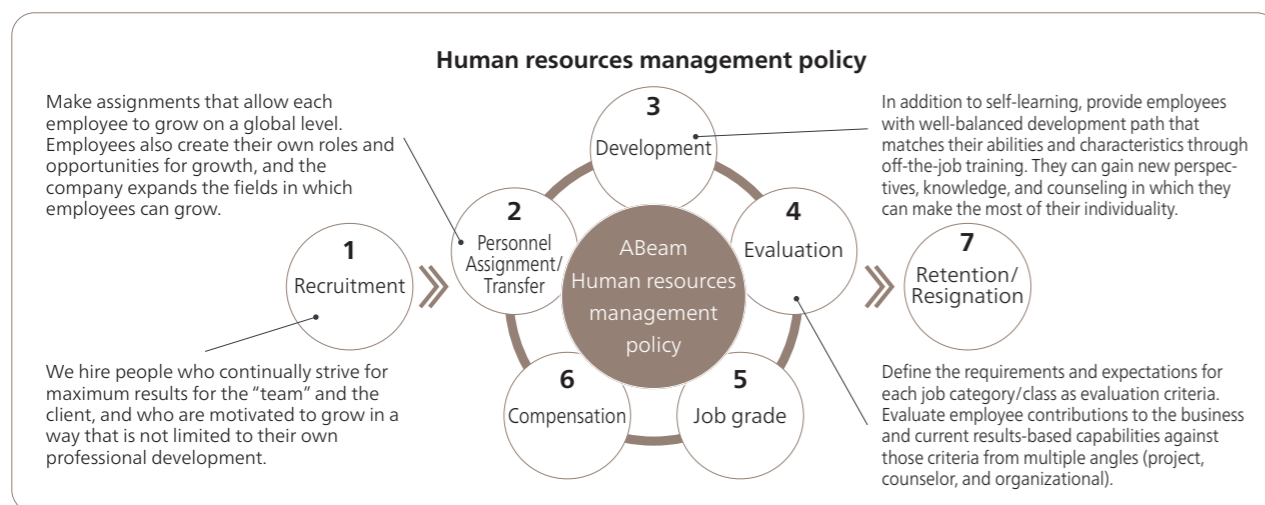
The Source of Enhanced Corporate Value and Human Capital Materiality

“People” are our most important management capital. We believe that an environment that engages their “individual edge capabilities” and “comprehensive team capabilities” to innovate via co-creation with stakeholders while improving their individual and team skills will help us become a “Social Transformation Accelerator” and will enhance corporate value and resolve social issues. We consider our human capital materiality to be “developing human capital with ‘edge capabilities and

comprehensive capabilities’ who can co-create value with our stakeholders, and to provide an environment in which human capital can grow.”

We believe there are three elements that are key for driving enthusiastic work in individual professionals.

The first are “edge capabilities,” which each employee demonstrates as a professional with a high degree of expertise and high market value.



We provide services in a wide range of industries and various consulting fields. We drive the transformation of our clients and industries globally with our deep industry knowledge, strategic conceptual capabilities, implementation capabilities that use cutting-edge digital technology, architecture skills to configure various solutions, and project management capabilities that promote large-scale projects.

We consider strengthening “edge capabilities” through “human resource management policy” (recruitment, personnel assignment, development, and evaluation) as a cornerstone of our business. We have a company-wide system that supports the improvement of each employee’s edge capabilities to deepen the expertise required by their organization (including self-paced learning through programs planned and developed by the Learning Design Committee [LDC]), development programs, and other methodologies (including OJT and counseling). These are continuously updated to respond to market demands.

In addition, we have developed a proprietary program called ABeam Business Athlete®. This initiative deepens expertise and allows each diverse individual to be enthusiastic, maintain a healthy mind and body, stay motivated, and be respectful of their peers while growing and playing an active role in the company. ABeam Business Athlete® provides an environment where individuals can condition themselves and maximize their performance while freely and independently developing their careers.

As a global consulting firm originating in Japan, our strength also lies in that we are able to deploy services and solutions on a global scale through our diverse, “edge capable” human capital at our offices around the world.

The second is the “comprehensive capabilities” as a team.

Individual “edge capabilities” are combined to resolve issues and create value in our projects. Each project gathers a team of consultants with expertise in various industries, consulting fields, and regions to meet the needs of the project. Their “edge capabilities” combine to demonstrate their “comprehensive capabilities” that maximize the value provided to the client.

One of the pillars of ABeam Business Athlete® is the Diversity & Inclusion initiative. We are creating an environment in which diverse, individual employees can respect and understand each other and demonstrate their capabilities. This is a cornerstone of our global project development.

The third element is “co-creation.”

As the business environment of ABeam’s clients changes, the challenges they face become more complex. It is no longer possible to provide solutions with the resources available to our group alone; there is a growing necessity to problem-solve and create value in with partners and experts who supplement our capabilities.

For example, we provide services to industries and sectors through strategic collaboration with package vendors such as SAP, technology partners, start-ups, and alliance partners outside Japan (such as BearingPoint and Optimum Solutions).

There have been recent examples that go beyond the boundaries of a client consultant relationship in which we created an ecosystem that includes customers beyond the client.

In addition, the “Talent Motivation Cycle” that we launched in November 2021 to develop digital talent promotes the acquisition and improvement of a wide range of skill sets required for joint projects with delivery partner companies. It also provides a cycle to maintain and expand the development and motivation of high-level talent.

Initiatives for Enhanced Employee Engagement

We conduct an annual engagement survey of all ABeam Group employees. Our goal is to offer an environment where each of our employees can maximize their performance and strive to be a “First Choice” employer by being a firm at which people are proud to work for. This survey consists of six categories, and we take actions to improve engagement and share the survey results with our employees. These survey results are used as management KPI as a demonstration of commitment from top executives to human capital management.





Special Interview
A Company that Co-Creates Value by Nurturing Human Capital



Kaori Iwai
Executive Officer, Principal, Chief Workstyle Innovation Officer (CWO)
Sustainability Unit Leader
Digital Technology Business Unit/ITMS Sector

Yugo Shimomura
Executive Officer, Principal, Malaysia Managing Director
Learning Design Committee Leader

Proprietary Human Capital Development Co-Creating New Value with Stakeholders
~A Conversation Between Two Key People in Work Style Transformation and Training~

Becoming a Social Transformation Accelerator

— ABeam’s uniqueness is defined by the keywords “edge capabilities,” “comprehensive capabilities,” and “co-creation.” Can you explain these a bit more?

Iwai: ABeam Consulting’s goal is to be a “Social Transformation Accelerator” through “co-creation” with stakeholders. “Edge capabilities,” “comprehensive capabilities,” and “co-creation” are the essential elements for achieving this. First, “edge capabilities” require a high level of expertise and the drive to constantly improve. Without a commitment to one’s own growth, it is not possible to contribute value toward unseen

goals. Next are “comprehensive capabilities.” I believe “diversity” is an important keyword which (on the prerequisite of individual “edge capabilities”) includes the incorporation of diverse perspectives on unforeseen changes and the acceptance and collaboration of diverse human resources. Leadership and management abilities that allow the team to demonstrate its capabilities are also necessary.

Shimomura: In the past, the majority of our work was done by receiving a request from a client and making a proposal. But now on we must envision and design a world five or ten years into the future, rather than just solve the given problem. The idea is to propose an

agenda to the client and then to work together on resolve issues to achieve that agenda. To this end, “design capabilities” to envision the future is a necessary part of our “comprehensive capabilities.” To achieve this, we must have “goal realization capabilities,” effecting change through individual efforts and by collaborating with and bringing together stakeholders.

Iwai: Creating value with this “edge” and these “comprehensive capabilities” will strengthen relations with stakeholders, leading to the final keyword: “co-creation.” It is not only about seeking “co-creation” from the other parties, but also about “co-creation” with our partners after maximizing our value.

Shimomura: Thus far, the basic style for our projects has been a one-on-one arrangement with the client. In the future, we must incorporate the abilities of various stakeholders to create new value and accomplish something.

Iwai: From now on, there will likely be a demand for cross-boundary initiatives across industries.

Initiatives for the Heightened Demonstration of “Edge Capabilities”

— Please tell us about your roles in heightening “edge capabilities.”

Iwai: As the Chief Workstyle Innovation Officer (CWO), I am responsible for the company-wide workstyle transformation “ABeam Business Athlete®” initiative. My goal is to continuously enhance the value provided to clients by ensuring that each of our employees is in good physical and mental condition and can work enthusiastically to their maximum potential as outstanding business professionals. This vision is expressed by the term “Business Athlete.”

Shimomura: I am the leader of the Learning Design Committee (LDC), which is responsible for increasing the individuals’ abilities that form the foundation of edge capabilities. The LDC plans training programs to “create a system that allows employees with differing abilities to receive the training they need, when they need it.” We also provide a system for utilizing these programs. We currently have a library of over 300 programs, but I believe this must be expanded to meet ABeam’s goal of becoming a Social Transformation Accelerator.

“Comprehensive Capabilities” Necessary for Creating New Value

— Please tell us about the capabilities required for creating new value.

Shimomura: “Design capabilities” will require creativity. From now on, the key will be design capabilities for envisioning and designing the world five or ten years into the future and the goal achievement capabilities to implement that vision and design.

Iwai: Improving creativity is really difficult, but I believe you have formed a partnership with an outside partner and are working on this, correct?

Shimomura: Correct. We conduct training sessions where design companies provide advice on the design aspects of materials, or training where we examine and discuss paintings at art museums. Executives participate in the “SOPHIA PROFESSIONAL STUDIES” program, participants acquire knowledge of the liberal arts while interacting with participants from other companies.

Iwai: Creativity can be achieved by leveraging capabilities strengthened through training and the diverse individual experiences, skills, and perspectives that make up our teams. This is the vision of “ABeam Business Athlete®.” ABeam will be more active at the global level in the future, and we will continue pursuing diversity while overcoming cultural and language barriers. This will contribute to ABeam’s “comprehensive capabilities.”

Human Capital Development through Sustainability Activities

— What do you think of the relationship between sustainability activities and human capital development?

Shimomura: Our goal is to become a “Social Transformation Accelerator,” and I believe sustainability is a highly significant aspect of this. None of our stakeholders envision a future for themselves without sustainability. Therefore, we must understand sustainability at a level that is one step ahead of our clients. You are the person in charge of the Sustainability Unit, aren’t you?

Iwai: Yes. I hold a concurrent post as the Sustainability Unit Leader supervising our company-wide sustainability activities. At the Sustainability Unit, we conduct training for employees and management. At management level training sessions, we provide input on what to keep in

Our Sustainability

mind from an ESG point of view when looking at business from a bird's eye perspective.

Shimomura: Human capital that can understand, digest, and provide output in regard to sustainability are the ones who will solve social issues in the future. You are also working to create points of contact with stakeholders in various fields to develop such human capital, aren't you?

Iwai: That's correct. We have dispatched staff to NPOs to utilize their consulting skills pro bono, and to external programs to solve social issues in various regions. In an external town revitalization program, our employees worked with people from various companies to learn approaches to social issues, which they passed on to their colleagues at ABeam. We also participate in "Beyond Work," a platform that brings together human resources from various companies to work on resolutions for social issues.

Shimomura: Do you think this kind of collaboration with stakeholders outside of daily project work will lead to "co-creation"?



Kaori Iwai
Joined ABeam Consulting in 2000 after working at the trading division of a food company. Primarily involved in the Global Management Platform Implementation Project. In addition to being the person in charge of IT service management, she currently serves as Chief Workstyle Innovation Officer (CWO) and Sustainability Unit Head.

Iwai: We have begun supporting digital talent development for digital transformation (DX), such as the SAP Women's Initiative (▶ p.18 "Expanding Employment Opportunities for Rural Areas and Women x Digital") and the Talent Motivation Cycle Platform.

Values Shared Across the Group's Global Offices

— Are the initiatives that you've mentioned being conducted globally or only in Japan?

Shimomura: ABeam's offices outside Japan each have a sustainability planning department, including the Malaysian office where I serve as managing director. In Malaysia, we engage in activities such as tree planting and gathering donations to provide meals to the poor. Local staff members are interested in these activities and we have many ideas for new initiatives.

Iwai: How are "edge capabilities," "comprehensive capabilities," and "co-creation" shared outside Japan?

Shimomura: Our slogan, "Build Beyond As One," has connotations of co-creation and of achieving change. We call on our employees to "Step Out Of Your Comfort Zone" to embody this.

Iwai: "ABeam Business Athlete®" also held a Global Online Relay Race in June of this year to ensure that employees get enough exercise and to stimulate internal communication. 1200 employees from all around the world participated. Many global events originated in Japan, where ABeam has the most employees. But last year a global co-working team consisting of members from various offices outside Japan formed, and this team has been planning events with support provided from Japan. These programs include online yoga,

training sessions with an external diversity instructor, and streaming videos covering the stay-at-home lives of the leaders of the offices in each country.

Shimomura: Employees who plan and participate in these initiatives also become advocates for those activities. While each office is willing to adopt those activities, the ones that reflect their opinions are more easily accepted by other members. Managing directors and staff from each country participated in the Global Online Relay Race, and we feel that it was an enjoyable experience and a good example of how to connect globally. These activities also lead to an understanding of each country's culture and mentality.

Becoming a Company that Nurtures People while Becoming a Social Transformation Accelerator

— How will ABeam change in its human capital development in the future?

Iwai: With the uncertainty of how society will change in the future, we must continue to grow by backcasting, thinking about what we need to reach unseen goals, and how to provide value toward those goals. I believe it is important to have autonomy and diversity in order to change and continue growing.

Shimomura: I agree. I believe the world will become increasingly harsh for the individual. Working in a diverse environment means differentiating our skills and individuality from others and ensuring that we are chosen for the job. If you don't think about what you can contribute as an individual and continue to hone your skills, you may become a worker that no one needs. I want ABeam employees to become people who

anyone would choose in any situation. If ABeam is recognized as a company that produces quality human capital, it will also be recognized as a company that contributes to society and will naturally attract people who want to contribute. I hope we can create this kind of cycle.

Iwai: We engage in sustainability activities to give back to society—they are not just something for employees to participate in. In the same way, I feel that our human capital development is not just for ABeam, but for society as a whole.

Shimomura: I hope that 20 or 30 years from now, a social transformation will take place around the world, and that much of this transformation will involve people from ABeam or those who have worked with ABeam.

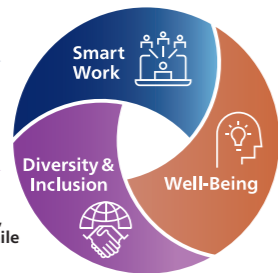
Iwai: I think that is what it means to become a Social Transformation Accelerator.



Yugo Shimomura
Joined ABeam Consulting in 2000, primarily working in the accounting and finance fields on restructuring, business process reform, ERP implementation, and DX related projects. Established the Learning Design Committee in 2018 and serves as committee leader. Stationed in Malaysia from April 2021 as Managing Director of ABeam Consulting (Malaysia) Sdn Bhd.

Workstyle Innovation ABeam Business Athlete®

Smart Work
To work in more flexible, intelligent, and engaging ways as an outstanding business professional.
Diversity & Inclusion
Every employee should respect and inspire one another, continue to grow, and take on challenges while being themselves.



Well-Being
To be well conditioned physically and mentally, while adapting to change and improving performance.

We have been conducting various activities since 2017 from the three perspectives of Smart Work, Diversity & Inclusion, and Well-Being. Our goal is to enable our diverse employees to be autonomous, condition themselves to increase productivity and creativity, utilize their individual strengths to maximize their abilities as a team, and increase the value we provide to clients by responding to social transformations and contributing to the sustainable growth of society.

ABeam's Human Capital Development Policy



The Learning Design Committee goes beyond the training programs to pursue optimal learning environments for each consultant so that they may continue to grow and lead transformations for our clients. This creates an environment where "employees can learn what they need to know when they need it." Our approach is to give priority to providing employees with opportunities to take on challenges and grow (developing them through their work) and providing OJT for their projects. These are supplemented by training programs (self development) and counseling. We provide training programs required for all employees and other programs tailored to the abilities and characteristics of individuals.

Maximizing Human Capital at ABeam Consulting

Edge capabilities/
Comprehensive capabilities

Options for Diverse and Flexible Work Styles X Building Career on their own

We offer a variety of options that support diverse, flexible work styles for our employees. Employees are expected to use these systems to produce results as professionals regardless of their work style (in regard to time and place), and to actively consider and take action for their own careers.

Working hours	Flextime	Reduced work days	Reduced work hours		
Work location	Telecommuting	Full remote			
Career and skills development	Internal job posting	Flexible career track	Professional development leave program (PDLP)	Permission-based side job	Professional qualification support program
Support systems	Childcare leave	Eldercare leave	Programs to support injury or illness, etc.		

Voice Autonomously developing skills on our own with side jobs

I was contacted by a client from my previous job, and since April 2022 I have been supporting them by creating business plans for SMEs. I have gained a general knowledge of corporate management, which I have limited opportunities to learn about at my main job. This has allowed me to approach my primary job with a heightened perspective. Side work is limited to fields that don't overlap with one's main job, but they are good opportunities to bring new views and opinions back to one's main job. (Digital Process Business Unit FMC Sector/Senior Consultant Nobuyuki Fujiwara)

Edge capabilities/
Comprehensive capabilities

Promoting Health Amidst COVID-19 X Team-building X Global

This event was held online in June of 2022 to encourage employees to exercise and help them feel connected to colleagues while working remotely. 1200 runners from ABeam offices around the world participated in this event. We are leveraging this experience to ensure that our employees are fit, feel a sense of unity across the ABeam group, and are healthy and happy coming in to work.



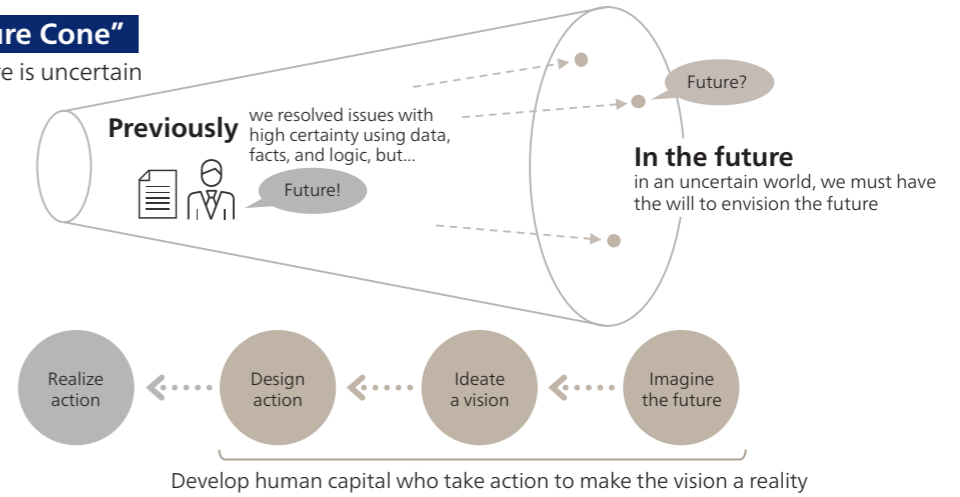
Edge capabilities/
Comprehensive capabilities

Creativity X Human Capital Development X Value Creation

Our roles as consultants are also changing in this rapidly-evolving business environment. To increase the number of consultants who can envision and create a "future that is certain to succeed" and an "ideal future," we are promoting training and human capital development by collaborating with external entities such as design firms or art museums.

"Future Cone"

The future is uncertain



Co-creation

Expanding Employment Opportunities for Rural Areas and Women X Digital

We are engaged in co-creation activities with local governments and companies targeting women across Japan who are facing employment challenges due to circumstances such as childcare or nursing care. Our goal is to train them as SAP human capital (a booming market that urgently needs human capital.) We create spaces for them to work and support both their employment and ABeam's enhanced provision of value.

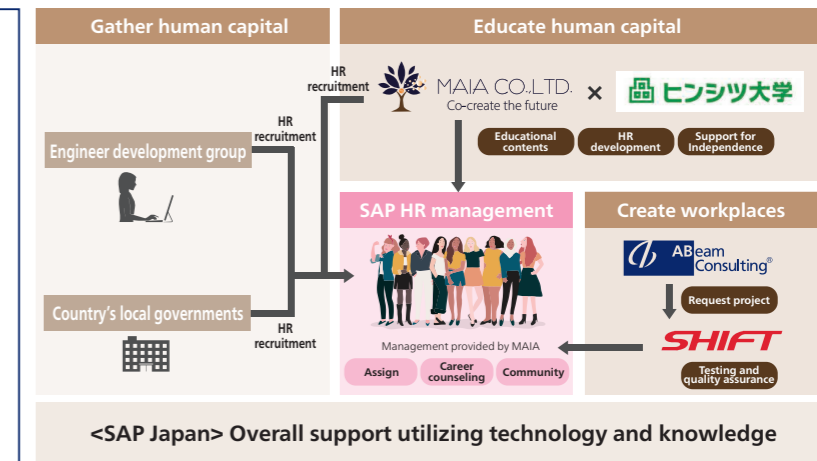
We are utilizing ABeam's "Talent Motivation Cycle Platform."

Voice

Thanks to this initiative, I was able to secure an employment opportunity, which also improved my self-confidence.

The "SAP Women's Project" sets many tasks that we work on as a team using what we learned. There are many new things to learn, and since I'm able to balance this job with my daily life, this has reduced the physical impact of working and has allowed me to work constantly.

I'm very happy that I can work, and it's also contributed to my self-confidence. In the future, I'd like to broaden my knowledge and take on new work challenges. (Mika Nakajima, Nagano Prefecture)



ABeam Consulting, SAP, SHIFT and MAIA built a scheme to develop SAP talent. We provided SAP human capital development program and community-based developmental support for human capital.

Promotion of Sustainability Management

Since the establishment of CSR department in 2009, ABeam Consulting has been engaged in various CSR activities. We identified materiality in 2020, and updated CSR policy to Sustainability policy in January 2022. As an accelerator of social transformation in promoting value creation with clients, we will pursue sustainability activities with communities, companies, and institutions.

Sustainability Policy

Mission ABeam Consulting works extensively to solve social issues and creates social impact.

ABeam promotes direct social issues resolution through environmental conservation and social contribution activities, strengthens consulting services, and strives to solve a wide range of social issues, including pro bono activities and philanthropy, to create social impact.

Vision Each and every employee considers social issues as their own priority and creates social impact through co-creation with stakeholders through all corporate activities, including consulting services.

Each and every employee considers social issues as their own priority, provides various initiatives and services not only as philanthropy or pro bono activities but also as client services. By actively communicating the results to society, we can enhance the ability of stakeholders, including companies and NPOs, to solve social issues. As a result, we will create social impact through co-creation with stakeholders.

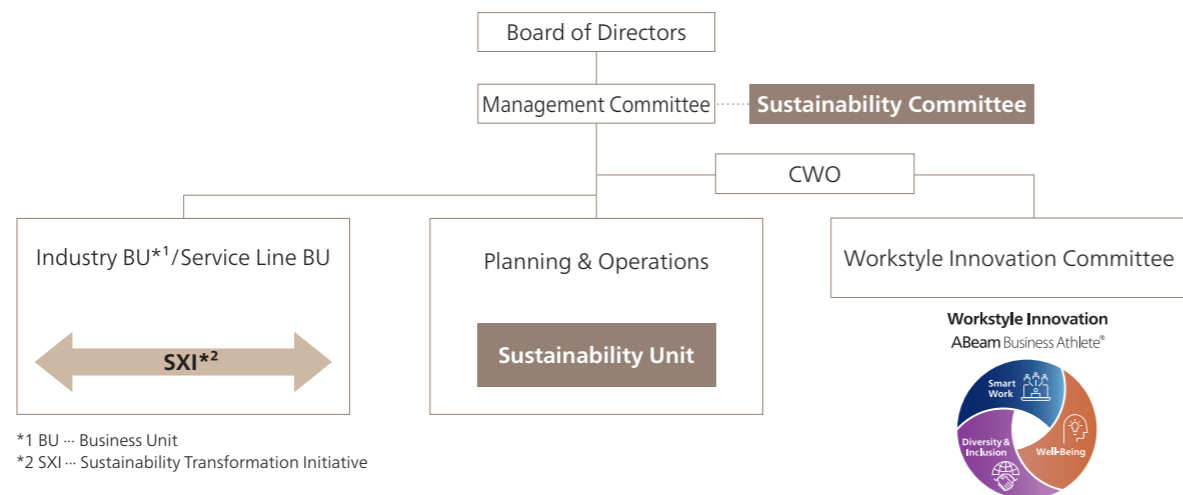
Structure to Promote Sustainability Activities

The Management Committee at ABeam also serves as the "Sustainability Committee" and promotes sustainability activities directly under management.

The "Sustainability Unit" is comprised of 350 employees from the Industry Business and Service Line Business Unit who are concurrently involved in client projects and project works. They promote activities to create ABeam social values.

In addition, we formed the company-wide Sustainability Transformation Initiative (SXI) to work with the industry Business and Service Line Business Units (counterparts for clients) to deliver sustainability-related services and expand and accelerate the SX business.

And with ABeam's Workstyle Innovation "ABeam Business Athlete" management strategy, we are maximizing our capabilities to increase the value we provide to our stakeholders.

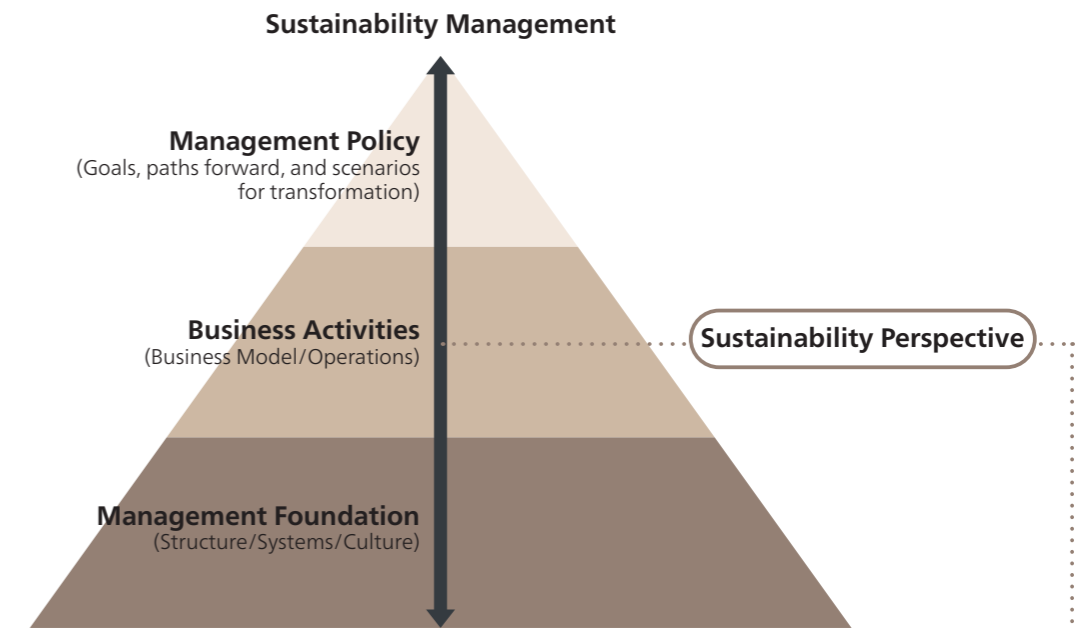


What is Sustainability Management?

In modern society of diverse social issues, capitalism is shifting from traditional shareholder capitalism to stakeholder capitalism. Companies must meet the expectations of all stakeholders, including employees, customers, suppliers, and local communities, while enhancing corporate value in the medium- to long-term.

We believe that sustainability will be the prerequisite and foundation for further corporate management and

business promotion. To achieve sustainability management, it is necessary to incorporate this perspective into all corporate transformations and fuse it with digital technology to promote sustainability transformation (SX). We fully support sustainable management that balances the social and economic values of a company and the resolution of social issues through transformations.



	Not...	But...
Goals (Why)	Enhancement of corporate value by creating economic value.	Enhancement of corporate value and Resolution of social issues through balancing social and economic value.
Target (Who)	Shareholders	All stakeholders including shareholders.
Timeframe (When)	Gain a competitive advantage over a fixed term (e.g. a mid-term plan).	Gain sustained competitive advantage
Scope (What)	A part of companies such as business model and operations.	Overall business model and management foundation ("End to End" corporate transformation).
Starting point (Where)	Market, Competitiveness, as one company	Industry agenda derived from social issues.
Ecosystem (How)	Creation of ecosystem within business sectors (collaboration with other companies in the same and other industries)	Building an cross-sectional ecosystem (collective impact)

Sustainability-Related Business Activities

ABeam Consulting supports our clients through a variety of consulting services as we strive to realize their “sustainable corporate value.”

ABeam’s Perspective on Sustainability Transformation

We define Sustainability Transformation (SX) as “the transformation of an entire company, from business model to management infrastructure, from the

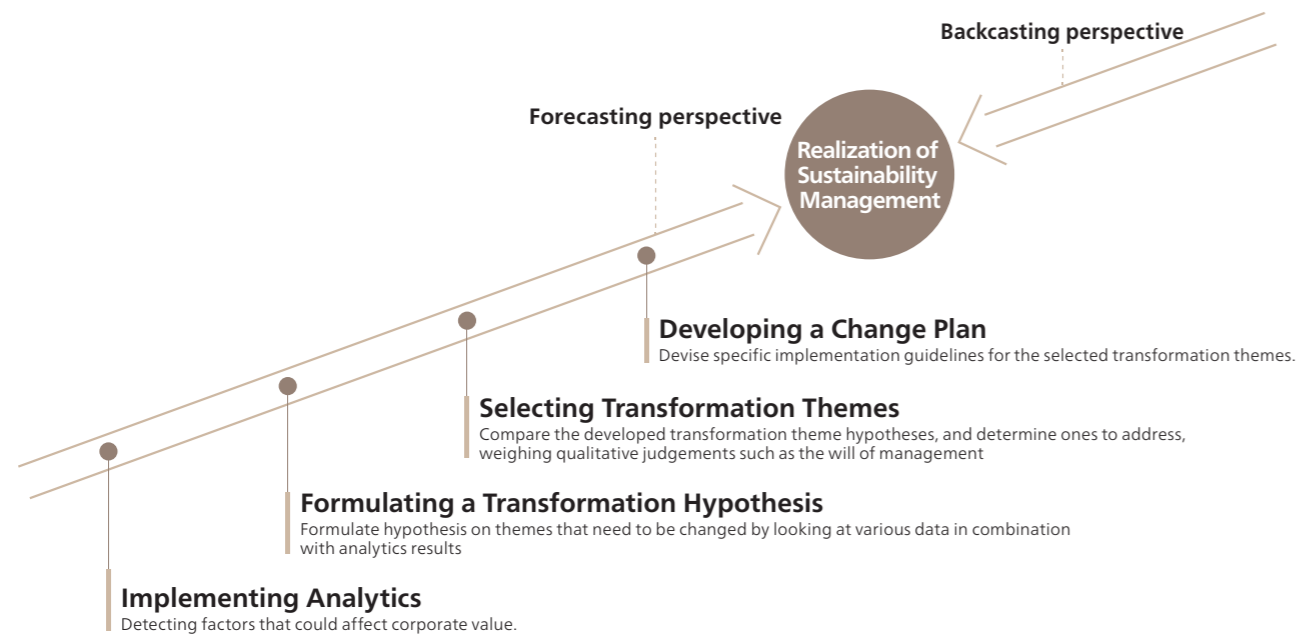
perspective of all stakeholders, starting from social issues, to maximize both the economic and social impact of the company and create solutions to social issues.

ABeam’s Approach and Value regarding SX

Approach from Two Perspectives

In order to realize SX, “Backcasting” approach is commonly used, in which company’s transformation themes are identified based on social issues. In addition to “Backcasting” approach, ABeam Consulting also adopts “Forecasting” approach in which company’s transformation is scientifically identified based on the facts of

correlation between non-financial information and corporate value currently held by companies. While increasing corporate value drastically and steadily through these two approaches, we determine the direction of corporate transformation to solve social issues.



Three Values

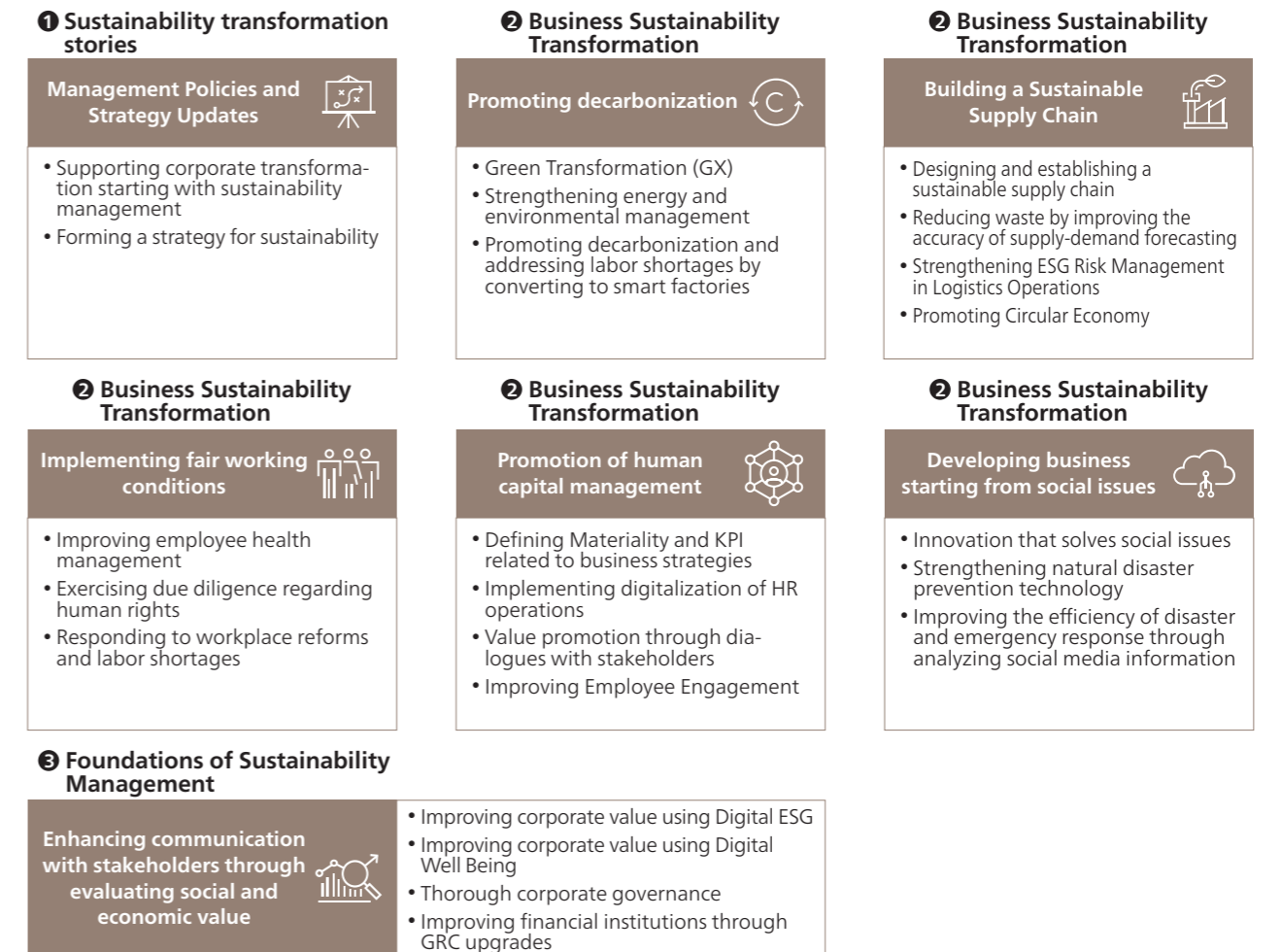
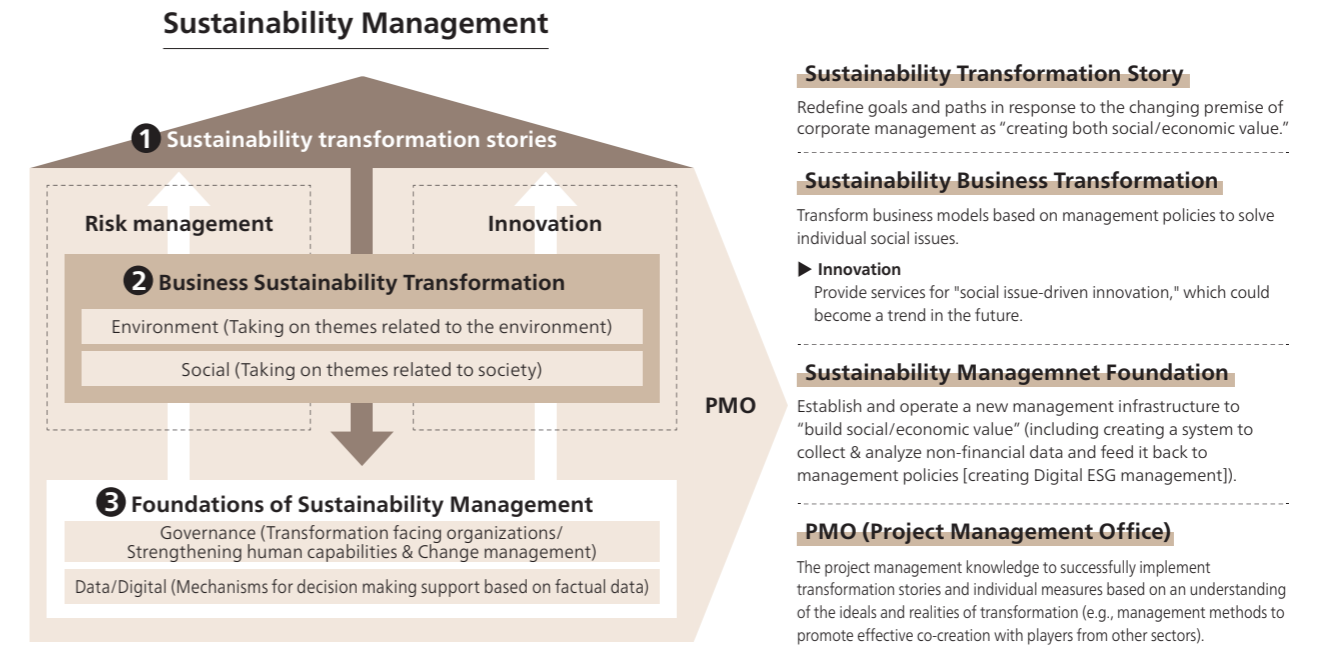
ABeam supports clients in achieving SX through cooperation with each industry, service line, and sustainability organization as one team, and by demonstrating the three values of “Co-creation (forming an ecosystem that organically links stakeholders in the social and business

sectors),” “Execution Capabilities (providing total support from the formulation of transformation story to its implementation and social impact assessment),” and “Comprehensive Capabilities (addressing diverse social issues as a One Team).”

Solution System

Maximizing economic/social value

ABeam provides comprehensive solutions to social issues to achieve sustainability management.



Developing Sustainability-Related Business



GX Concierge Business Co-creation Project

Beginning a three-company collaboration with Sumitomo Corporation and SCSK Corporation, Supporting one-stop implementation of corporate decarbonization



Key Point | Introducing a new method of transformation using co-creation of three companies.

Our daily contact with customers allows us to experience firsthand the inevitability of achieving carbon neutrality in corporate activities. Our customer's issues are becoming increasingly diverse and complex, and we are excited about the new transformation and value that can be created through this three company co-creation as decarbonization management partners for our customers.

Shota Shimazaki,
Director,
Industrial Infrastructure
Business Unit



be provided before repeatedly testing and revising the hypotheses. It was necessary to understand our customer's current situation through dialogue (including decarbonization challenges) to ensure that they understood the need for these initiatives. Sometimes we narrow our perspective to just solving our clients' internal issues, but it is important to maintain a three-company one-stop service business perspective.

So far, we have established a GX Concierge one-stop service and have been recognized via the information disclosed on our website, newspapers, and seminars. We received several service orders in the first year. We plan to expand our service lineup of consulting, systems, and reduction solutions. We also plan to enter the global market, starting in Asia.



Three companies co-creating a corporate GHG management cycle.

In April 2022, we launched the GX Concierge business co-creation project with Sumitomo Corporation and SCSK Corporation to provide services as a decarbonization management partner to companies wanting to achieve carbon neutrality. The goal of the project is to become a one-stop GHG management cycle for consumers by bringing together GHG reduction consulting services, data collection systems, renewable energy, and other reduction solutions developed by each company to solve the global-level social issue of decarbonization, and to solve other social issues.

Expanding the service lineup for global expansion

When developing projects for individual companies, we create hypothetical customer issues and values to

Partners' Voice

As the importance of sustainability in business management increases, ABeam Consulting, SCSK, and Sumitomo Corporation brought their respective strengths together to provide comprehensive solutions, including measurement, visualization, and reduction of GHG emissions, in an effort to become a partner in decarbonization management for our business partners and customers.

Sumitomo Corporation
Media & Digital Business Unit,
Digital Business Division,
Digital Solution Business Dept.
Business Dept. No.2/General Manager,
Shingo Hosoya



Next Generation Natural Disaster Response Project

Advancing support for natural disaster victims via co-creation that utilizes digital technology



Key Point | Collaboration with various stakeholders involved in natural disaster preparedness

The consolidation of knowledge and issues of various players (including Tokio Marine, Nichido, and JVOAD) and co-creation using digital technologies, we are gradually beginning to see the effects of improving natural disaster resilience. We are evolving toward "next-generation natural disaster response."

Kento Fushimi
Senior Manager, Financial
Service Business Unit



Lead diverse stakeholders in co-creation to achieve swifter natural disaster responses

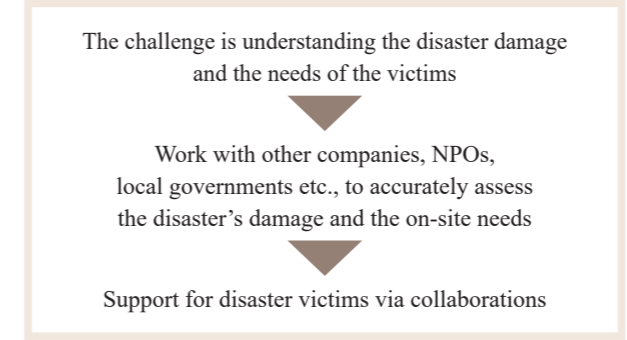
In recent years, as large-scale natural disasters have occurred frequently throughout Japan, and support for affected people has been insufficient as the damage situation and their needs are not fully understood. ABeam Consulting is working with Tokio Marine & Nichido and the Japan Voluntary Organizations Active in Disaster (JVOAD), a nationwide organization of volunteer groups and local governments, to resolve social issues at disaster sites.

The goal of this project is to create a system that swiftly responds to natural disasters and provides continuous support in solving fundamental issues, using means such as on-site visits and SNS to gain understanding of disaster victims and supporters. This project also

assists with identifying common issues faced by local governments and volunteers through the NPOs and insurance companies that lead diverse stakeholders to co-create faster natural disaster responses.

Improving natural disaster resilience through co-creation

For example, a personalization method jointly patented by Tokio Marine & Nichido and ABeam provided personalized information on public assistance programs (disaster relief benefits, loans, etc.) to help people rebuild their lives. This led to an expansion in the areas in which Tokio Marine & Nichido provides value as social infrastructure. During the August 2022 torrential rain disaster in Niigata Prefecture's Murakami City, assistance facility locations were plotted in the data for flooded areas that was obtained from satellites and provided to local aid organizations through JVOAD to enable support. This consolidation of knowledge possessed by various players and cooperation via digital technology improved natural disaster resilience. We have achieved sophisticated support for disaster victims.



Partners' Voice

Japan accounts for 0.25% of the world's land mass, 6% of the world's GDP, and approximately 20% of the world's economic losses due to natural disasters. We will not turn away from the risk of natural disasters, but will search for new social issues that arise from increasingly severe natural disasters and provide unique solutions to our customers and society with ABeam, a group of problem-solving professionals committed to developing human capabilities that solve social issues.

Tokio Marine & Nichido Fire Insurance Co., Ltd.,
Claims Management Dept./Manager,
Masaki Ishihara

Partners' Voice

It was difficult to assess the extent of the damage during previous disasters. Flood analysis allows visualization of the scale of the damage caused by wide-area disasters and makes it possible to rapidly identify the necessary support. Sharing information with local aid workers establishes a system to deliver necessary support when it is needed, and the speed of support is about to change dramatically.

NPO,
Japan Voluntary
Organizations Active in
Disaster (JVOAD),
Executive Director,
Tetsuya Myojo

Developing Sustainability-Related Business



Well-Being Initiative

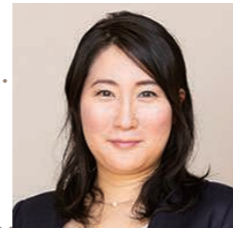
Began a collaboration with HOKENDOHJIN-FRONTIER to support sustainable corporate value enhancement



Key Point | Contributing to the Well-Being of both employees and the company through collaboration.

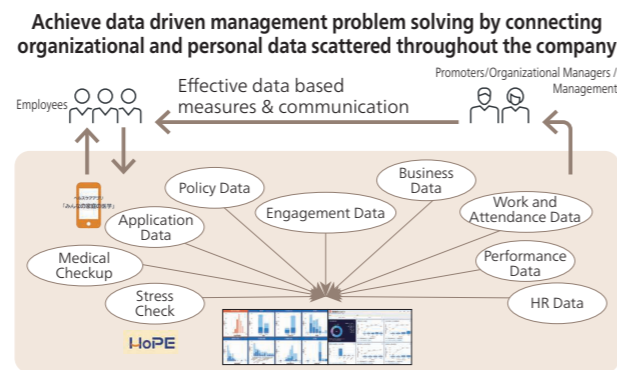
Every year we receive inquiries from companies engaged in human capital management regarding the Well-Being of their employees who are facing challenges in promotion and data utilization. Our collaboration with HOKENDOHJIN-FRONTIER allows us to simultaneously promote the well-being of companies and their employees.

Airi Kitabayashi
Senior Manager,
Sustainability
Transformation Initiative



Collaborating on total support for Well-Being management

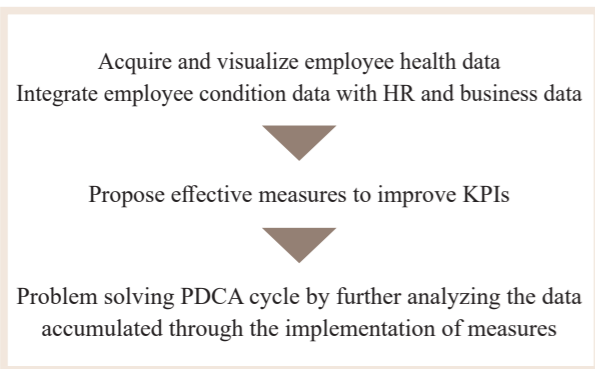
Recent changes in work styles, individual values, and increased corporate disclosure on human capital initiatives due to COVID-19 and ESG management has put a spotlight on Well-Being Management as a method for increasing employee engagement and other factors. However, the status of efforts varies from company to company, and many do not systematically acquire employee condition data or are unable to utilize the acquired data to assess the effectiveness of measures and solve management issues. HOKENDOHJIN-FRONTIER provides health information, measures, and support for obtaining (White 500) certification as a company that excels in health management. They saw ABeam Consulting's Digital Well-Being services and began collaboration with us in August 2022.



Achieving one-stop support using effective collaboration synergies

The goal of this collaboration was to produce effective synergy by combining the strengths of both companies and to create a PDCA cycle focused on solving issues. In the future, we will acquire and visualize employee health data with HOKENDOHJIN-FRONTIER's Well-Being Solution and integrate it with the employee condition data and HR/business data scattered throughout the company to clarify the correlation to various KPIs and propose effective measures to improve them. We achieve the PDCA cycle by analyzing the accumulated data and linking it to improvements.

We provide comprehensive support (from concept formulation to implementation and post-implementation effectiveness measurement) to promote Well-Being Management and help resolve corporate management issues (such as retention and performance improvement) to support sustainable corporate value enhancement.



Partners' Voice

HOKENDOHJIN-FRONTIER Inc.
Board of Directors,
COO/CDO,
Head of Business
Development
Rieko Terada

There is a growing focus on health management and human capital investment. We can provide a preventative care service for employee's mental and physical health with our health expertise and ABeam's management, data analysis, and consulting capabilities. By combining the strengths of both companies, we can provide value in a single integrated process, from analysis of the client's current situation to problem solving solutions to a data-driven measurement of effectiveness. I look forward to the future.



Endowed lectures at Kyoto University

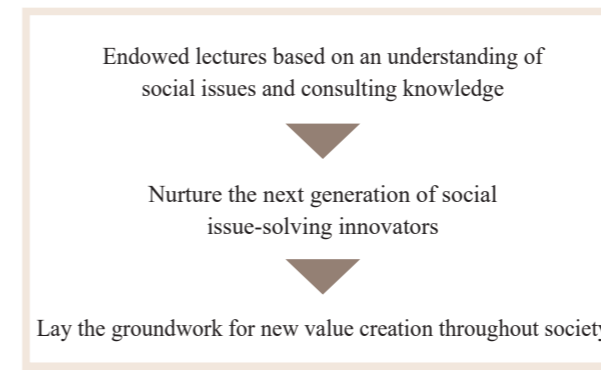
Returning the knowledge we gained through consulting to society
Nurturing the next generation of social issue-solving innovators



Key Point | Contributing to social innovation by nurturing generational Human Capital.

Even today, when both "social value = solving social issues" and "economic value = securing sustainable earnings" are required, we are halfway to achieving true sustainability management. We hope to contribute to the future by nurturing the next generation of leaders by developing and practicing theories that integrate the two values.

Naotaka Saitoh
Senior Manager,
Strategy Business Unit/
Sustainability Unit



Practical social innovation using consulting methods

We offer an endowed lecture "Business Consulting Practice," at Kyoto University's Graduate School of Management and Faculty of Economics. Our consultants are the lecturers, and the objective is to learn how to create social innovation (and businesses that solve social issues) using consulting methods.

The key to achieving social innovation is creating a business model that achieves "social value = solving social issues" and "economic value = securing sustainable earnings." In the lectures, we introduce specific examples of social innovation projects at our company, convey theories (such as a framework that links social value and economic value), and focus on "practice through group work" (such as fieldwork at actual sites where social issues are being addressed).

Fostering the next generation of leaders and building momentum for solving social issues

We have nurtured hundreds of next-generation leaders with this annual lecture every year. Our goal is to help the young people who will create the society of the future become innovators in solving social issues. This lecture allows us to return the knowledge we have accumulated to society and foster leaders who can transform society.

In today's business world, efforts to solve social issues have a strong aspect of "risk management" when responding to requests from investors and disclosure and evaluation agencies. But the "innovation" aspect of creating new socially-conscious businesses is attracting attention. By developing and disseminating theories on social innovation through endowed lectures, we hope to help build a flow of new value creation in the world.



Partners' Voice

We provide the endowed "Business Consulting Practice" lecture at the Graduate School of Management and the Faculty of Economics. It offers opportunities for real consulting experience on the theme of necessary social innovation to students. With the support of the ABeam Consulting, students analyze the social issue of "resilience of tourism in Kyoto" and the development and implementation of solutions, making this a meaningful course where they can consider sustainable development.

Professor of Organizational
Studies,
Graduate School
of Management
Dr. Naoki Wakabayashi



Case Study

ABeam Consulting's Initiatives that Resolve Social Issues

Contributions to international and local communities

CASE STUDY WaterAid Japan (Certified NPO)

We received the "President's Award" from King Charles III* in recognition of our support for WaterAid



WaterAid is an international NGO that works to improve water, sanitation and hygiene (WASH) around the world. WASH projects have been implemented in 26 countries. ABeam Consulting has supported WaterAid Japan since its establishment in 2013. We are using our consulting capabilities pro bono to help them become a "credible organization," such as by providing RPA, support for security enhancement and business improvement, and reviewing their public relations strategy with social media. We have also supported WaterAid Japan financially through annual corporate giving and employee engagements, such as through the Osaka Marathon project (since 2014).

In 2021, ABeam became the first Japanese organization to receive the President's Award from King Charles III of the United Kingdom* (president of WaterAid) which is given to supporters who have endorsed and committed to WaterAid's vision of "A world where everyone, everywhere has sustainable and safe water, sanitation and hygiene."

We will continue to work with WaterAid to strengthen our collaborative partnership and address global

social issues related to water, sanitation, and hygiene and strengthen our collaborative partnership by providing pro bono support that utilizes our core skills.

* HRH the Prince of Wales, at the time the President's Award was received.



Children rejoice at the completion of a water supply system at their school, Madagascar.



Partners' Voice

In addition to your donations, we greatly appreciate your support through research on our organizational development through your core business. The international community faces many challenges, such as climate change and pandemics, and society is changing at a dizzying pace. I am encouraged that ABeam Consulting is standing by us as a "Real Partner."

WaterAid Japan (Certified NPO)
Executive Director
Kaoru Takahashi



CASE STUDY Certified NPO, D×P

Pro bono support to analyze consultations and provide support to isolated youths



D×P is a certified NPO that meets and connects with teenagers that attend high school evening classes or online through LINE to "create a society where each young person can have hope for his or her own future." We apply text mining techniques to analyze the content of consultations and the attributes of the consultees with regard to emergency cash transfer assistance and food aid through D×P. Based on the results of the data analysis, we also prepared proposals for D×P to approach corporations to expand fundraising. We believe that our own understanding of the "youth isolation" issue has allowed us to create more compelling proposals.

Our work with D×P helped us realize that the skills we developed for our core business can expand social sector activities and support many people. In the future, we hope to offer our consulting skills pro bono to D×P's activities and create a greater collective

impact that transcends the boundaries between the business and social sectors.



10代をひとりにしない。



Certified NPO, D×P
Board Chairman
Noriaki Imai

Partners' Voice

ABeam Consulting analyzed data from the Yukisaki Chat LINE consultation project, helped us sort out the attributes of our consultants, clarified the value we could provide, and gave us perspectives that were lacking in our efforts. This provided us with an opportunity to think about our future business policy. They were a very encouraging partner.

CASE STUDY Laos-Japan Institute (LJI)

Cooperative business competition and supporting start-ups in Laos



With the support of the Japan International Cooperation Agency (JICA), the Laos-Japan Institute promotes the LJI SUSU project to support entrepreneurs and companies. We support start-up companies as mentors by serving as judges at LJI related events and organizing ABeam Innovation Labs. We will continue to support business competitions in the LJI and other countries, including investment in overseas social businesses and scale-up support.



CASE STUDY Certified NPO, Kamonohashi Project

Using consulting skills to help care for the dignity of children around the world



photo by Siddhartha Hajra

Since the 2016 fiscal year, the Company has been supporting Kamonohashi Project, which addresses the issue of human trafficking. We not only provide donations and other funding, but also use our consulting skills to provide multifaceted support, including analysis of supporter membership, fundraising promotion planning, and security enhancement. The organization began domestic activities in the fall of 2020, and we have been collaborating with them as a real partner with the view of providing support that is deeply related to their activities.



Environmental Initiatives

CASE STUDY Carbon Neutrality

Aiming for zero greenhouse gas emissions by switching to renewable energy



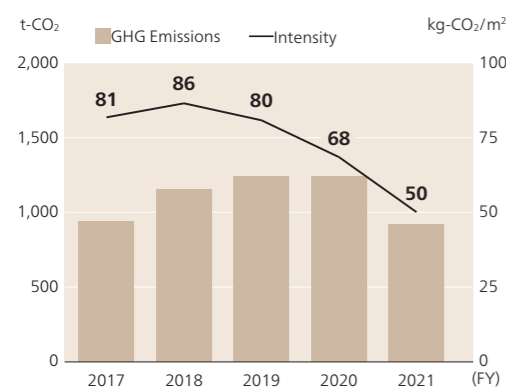
ABeam Consulting aims to achieve zero greenhouse gas (GHG) emissions* from its business activities at all Japanese and overseas offices by 2030. In Japan, efforts to monitor energy use and GHG emissions and upgrade office energy management have resulted in a decrease in Scope 1 and 2 emissions per unit of GHG emissions per office floor space since FY2019. In addition, the switch to electricity derived from renewable energy sources at the head office resulted in a 25% reduction in GHG emissions in FY2021 when compared to the previous year. In terms of Scope 3 emissions (FY2021), "Category 6 Business travel" and "Category 7 Employee

commuting" emissions decreased significantly due to the expansion of remote work, while "Category 1 Purchased goods and services" emissions related to software use and outsourced operations increased due to improved business performance. We will continue to promote GHG reductions by switching to electricity derived from renewable energy sources, refining the calculation of Scope 3 emissions, and collaborating with our major business partners.



* Scope 1 and Scope 2 emissions based on the GHG Protocol

GHG emissions (Scope 1 and 2) and changes in emission intensity of Japanese offices



GHG emissions for the entire value chain (FY 2019 - FY 2021) Unit:t-CO₂

Scope	Description	2019	2020	2021(FY)
Scope 1	Direct emissions	0	0	0
Scope 2	Indirect emissions from electricity and heat	1,244	1,247	923
Scope 3	Other indirect emissions	13,788	8,396	10,283
Category 1	Purchased goods and services	4,470	4,635	6,441
Category 2	Capital goods	2,268	2,349	2,385
Category 3	Fuel- and energy-related activities not included in Scope 1 or Scope 2	80	132	88
Category 4	Upstream transportation and distribution	144	81	158
Category 5	Waste generated in operations	12	7	6
Category 6	Business travel	5,764	948	1,205
Category 7	Employee commuting	1,050	244	0
Category 8 - 15		0	0	0

* Due to the suspension of commuting allowance payments, emissions related to commuting have been consolidated into Category 6 since FY2021.

CASE STUDY Re-Style

Reducing consumption by installing recycling stations and distributing eco-bags



As part of our efforts to promote Re-Style, we are promoting recycling and reduced consumption both inside and outside the company by installing recycling stations to ensure the separation of waste in the office. We are also distributing eco-bags made of recycled cotton.

We have also focused on food loss by donating food kept as disaster reserve to food banks.



Recycling station (Separation of garbage: combustibles, plastics, bottles, cans, PET bottles)

Collaboration with the Social Sector to Obtain Co-Creation Capabilities



There are various business entities that seek to solve social issues, such as non-profit institutions represented by NPOs and NGOs, the public sector and private companies.

NPOs and NGOs are key players well-versed in social issues, but they often struggle with shortages of people, assets, and funding. Companies with specialized knowledge and skills

can help these organizations solve social issues by supplying funds and human capital.

ABeam Consulting provides pro bono activities to help solve social issues with the consulting skills cultivated in its core business. We will help find solutions to social issues by engaging in co-creation processes through our support for the social sector.

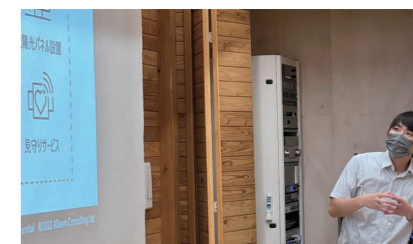
Regional Development Initiatives

CASE STUDY NPO ETIC, A-Zero Inc. (Nishiawakura Village)

Sharing knowledge accumulated through research and study and applying it to local development



In Nishiawakura Village, Okayama Prefecture, A-Zero (ETIC.) is establishing a new electric power company that utilizes renewable energy. ABeam collected use cases from other villages and researched the possibility to use Decentralized Autonomous Organization (DAO) concepts to run the company. That research was shared through meetings (TAKIBI Camp) and the accumulated information will be shared to other areas. We will continue to survey and research DAO and NFT (non-fungible token) utilization cases to assemble a service model that can be used to solve regional revitalization issues.



Our Global Initiatives



Malaysia Office

Employees plante trees in local green spaces to conserve biodiversity



In June 2022, twelve employees from the Malaysia office participated in a forest tour organized by the Free Tree Society, a non-governmental organization that works to conserve urban biodiversity. After hiking the Pulau Trail public green space, the group planted 10 local plants, including ipil and putat. Participants commenting that "a small act such as planting a tree can protect the last green space in Kuala Lumpur." This has led to an increase in environmental awareness among employees.

Singapore Office

Collaborating with local NPO TwilightLOVE to provide livelihood support to the elderly



In September 2022, the Singapore office partnered with NPO TwilightLOVE to implement "Pack Bags for The Elderly," which provides food and other items to elderly people who have financial difficulties and difficulty getting around on their own. On the day of the event, our office packed bags with purchased food and other items and delivered them to more than 80 needy households. In the future, we will implement other sustainability activities such as community beautification projects and educational program support.



Indonesia Office

Raising awareness of waste issues among participating employees with Waste4change



Indonesian startup Waste4Change is committed to zero waste. To raise employee awareness, the Indonesia office publishes a weekly newsletter and trivia on waste issues so that each employee can see waste as their own

problem and cooperate with the company's activities. In November 2022, Waste4Change was invited to provide training to broaden employees' understanding of waste issues.

Building Foundations to Meet Society's Expectations with Sound and Fair Corporate Management

ABeam Consulting conducts corporate management by building robust business foundations to continue meeting the expectations of society in a way that is sound, legally compliant, and fair. We are making efforts to develop structures of compliance management, strengthen information security, and strive to enhance the social nature and transparency of our corporate management.

Corporate Governance

Establishment of Board of Directors, Board of Auditors, and Auditors Unit

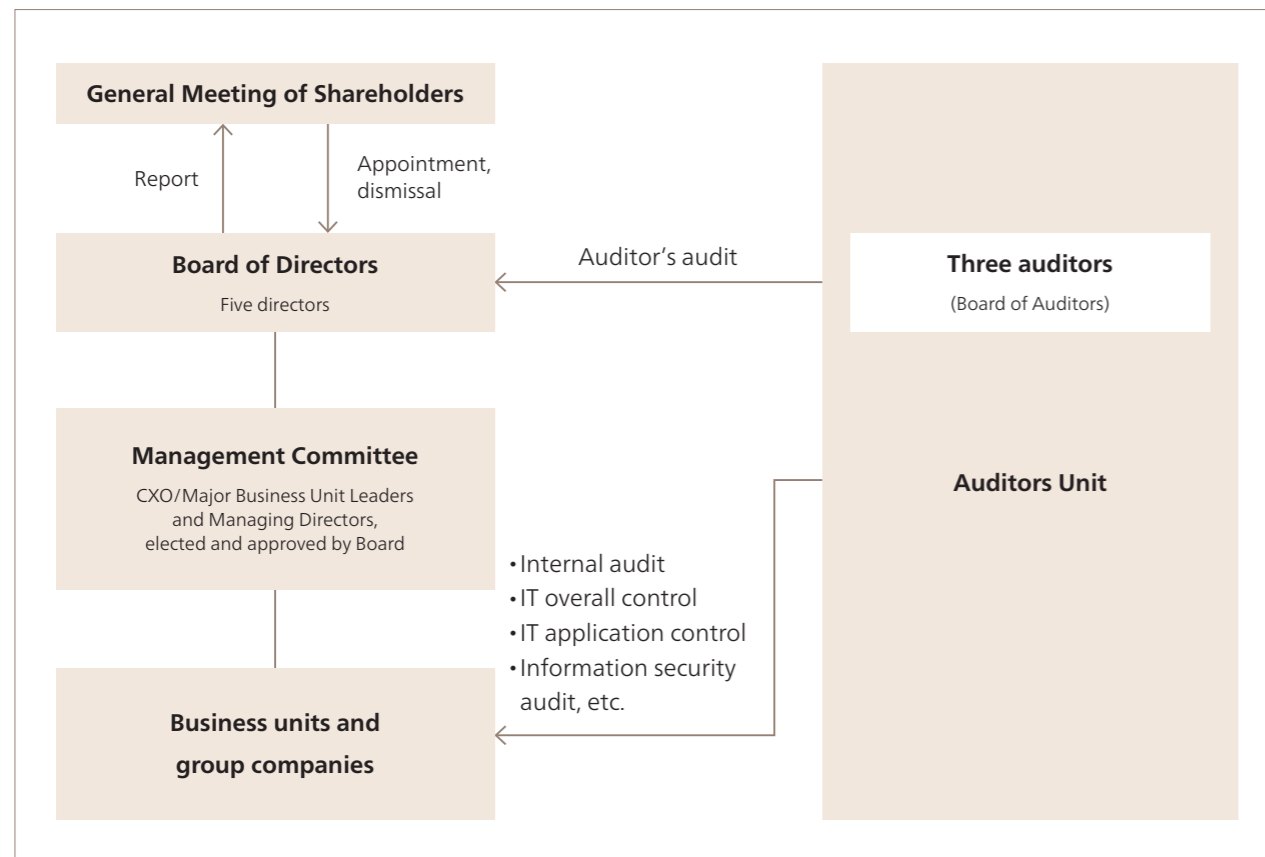
The Board of Directors consisting of five directors, gather once a month to make important decisions on management issues and monitor business performance. The Management Committee, which also meets every month, considers and discusses important issues related to business execution, makes decisions, and confirms requests for approval at Board of Directors meetings.

In addition, the three auditors oversee directors' execution of their responsibilities, confirm one another's

audit results at Board of Auditors meetings, and examine the appropriateness and soundness of operations carried out at ABeam. In addition, the Auditors Unit, which supervises business units and group companies, confirms and examines the effectiveness of internal controls, the safety and effectiveness of the company's systems, and the status of information security administration.

These systems ensure strong governance at ABeam.

Diagram of Corporate Governance System



Compliance

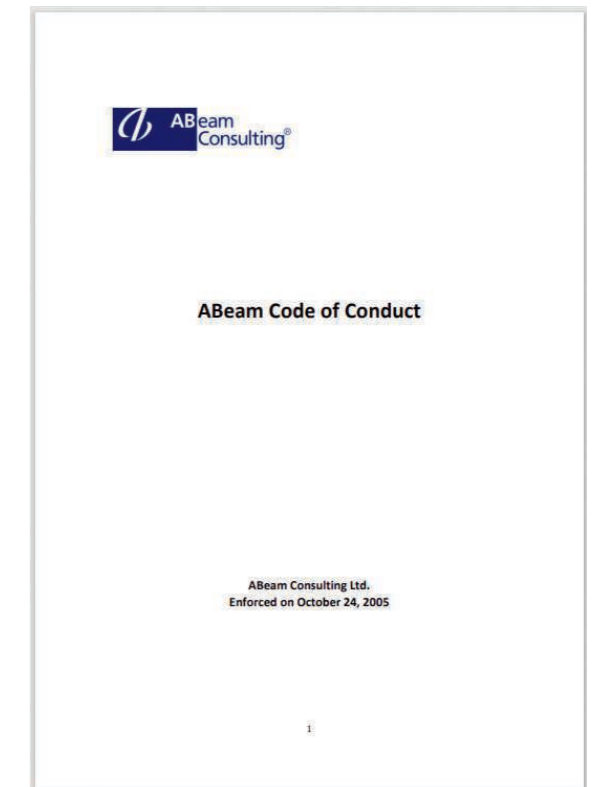
Establishment of the ABeam Code of Conduct

In October of 2005, we established the ABeam Code of Conduct to achieve our vision of being a global consulting firm with roots in Asia, serving our clients as a Real Partner, and complying with laws and regulations. The code of conduct notifies each employee that "fulfilling our corporate social responsibilities raises the group's corporate value."

The ABeam Group now has 24 offices (as of April 2022), and its diverse workforce consists of people from a wide range of ethnicities, nationalities, and religions. Our clients are domestic Japanese companies, global Japanese companies expanding their business around the world, and foreign companies with bases overseas.

In this consulting business environment, we believe that it is important to respect the values and diversity of all stakeholders and ensure global compliance management. Companies are now expected to consider human rights in their business. In ABeam's Code of Conduct, all officers and employees are required to understand and engage in corporate activities based on respect for human rights. We also clearly state our basic stance of respecting human rights by understanding international standards such as the Universal Declaration of Human Rights. We do not discriminate on the grounds of race, beliefs, age, social status, family origin, nationality, ethnicity, religion, gender, sexual orientation, gender identity, or disabilities, nor do we act in such a manner that may offend the dignity of any individual through bullying, harassment, child labor, and/or forced labor, and do not tolerate such discrimination or acts. We distribute a booklet with the Code of Conduct to all

employees of ABeam Consulting and its group companies worldwide, so that they can read it at any time. In addition, we provide annual mandatory compliance training to all employees to ensure that they understand and practice the Code of Conduct, which serves as the foundation of our compliance management.



Risk Response

Addressing Global Compliance Issues to Ensure Adherence to Laws

Globalization and the emergence of innovative technologies has transformed business, but has also increased the risk of bribery and leakage of personal information. When these violations occur across borders, laws can be broken not only in Japan, but in other countries as well. Legal violations can incur high financial penalties, loss of public trust, or potentially even having to suspend operations.

It is crucial that our employees, who are running a global business, have a good understanding of the

current situation and comply with laws in daily operations. To this end, we have devised bribery prevention guidelines and information security rules that the entire Group must observe, and we apply them on a global basis.

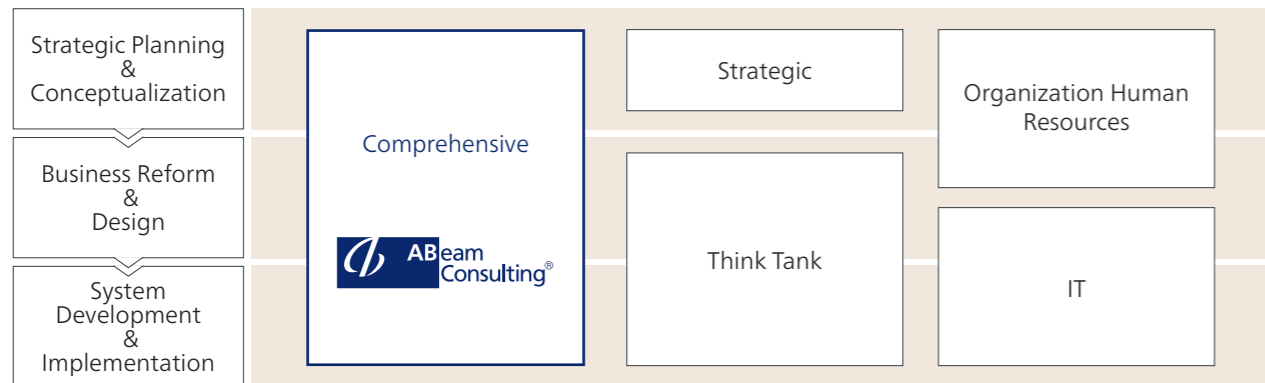
We are also preparing to build a system that ensures we always have a good understanding of trends in other countries and are able to adapt to laws and regulations when needed.

ABeam Consulting Transforms through Co-creation

ABeam Consulting is a global firm originating in Japan. We will achieve solid transformation by working with clients to solve problems and create added value through our outstanding expertise and knowledge of technology.

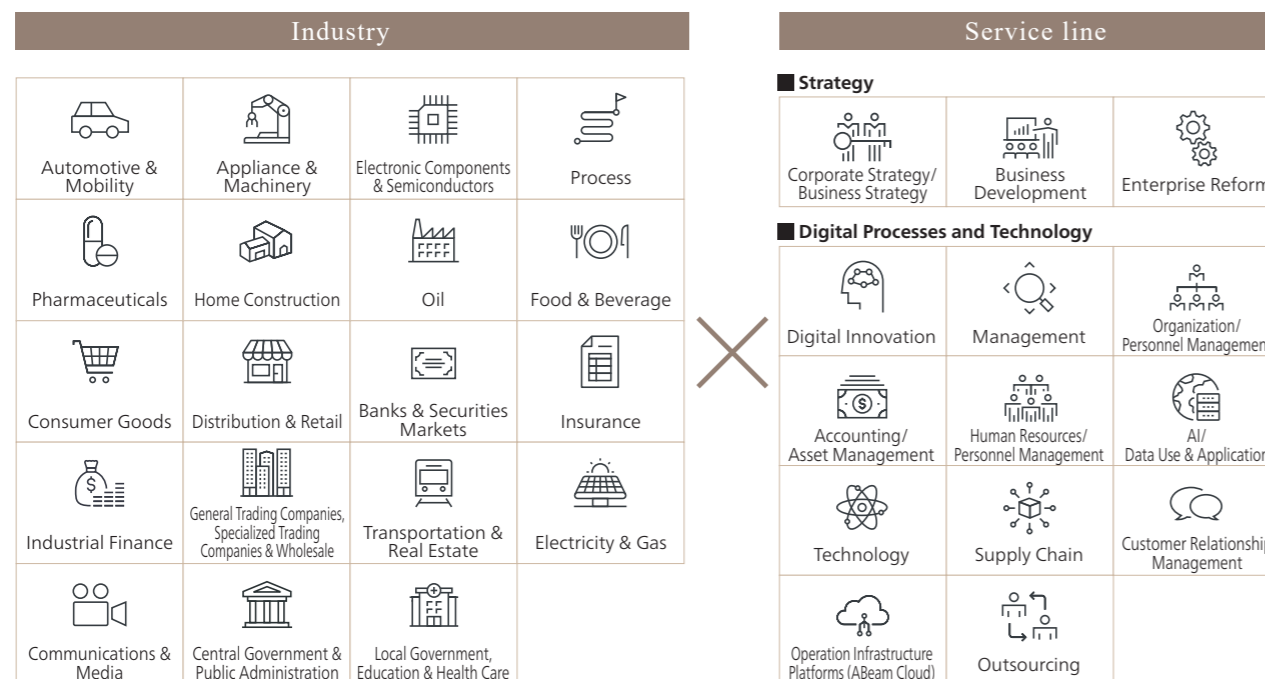
Integrated Management Consulting Firm

ABeam Consulting is a full-service consulting firm that covers everything from strategic planning and conceptualization to business reform and design, and system development and implementation.

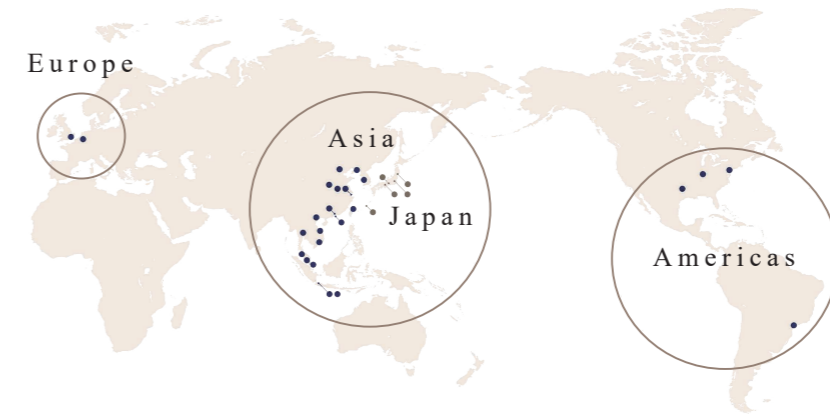


Offering Diverse Services

Since we provide consulting services in all industries and service lines, our organization is structured along two axes: industry and service line. In project works, industry and service line consultants work in one team to provide clients with one-stop, optimal consulting services.



Global Network



Locations

29 offices
(including 24 outside of Japan)
as of April 8, 2022

Alliance Locations

72 offices
as of March 1, 2022

ABeam by the Numbers

Sales

99.1 billion yen
as of Fiscal Year Ended March 2022, Consolidated

Number of employees

6,898
(including approx. 2,800 overseas employees)
as of April 1, 2022 Consolidated

Percentage of women among all employees

28.6%
as of November 2022

Percentage of women in management positions

15.3%
as of November 2022

Customer Satisfaction Survey

Satisfaction 82.0 points

The average point given by our customers answered the question of "Please grade our services including our deliverables on a 100 point scale".

Maternity and childcare leave utilization rate (Female Employees)

100%
as of March 2022

Childcare leave utilization rate (Male Employees)

37.6%
Average days of leave taken: 98 days
as of March 2022

Continued Intention 87.6%

The percentage of respondents answering "Agree" or "Strongly Agree" to the question, "Do you agree that ABeam Consulting is a suitable partner for building a long-term relationship?"

External Evaluation

Ranked in 6th place of "Best Companies to Work 2022"
(Announced on January 20, 2022)

OpenWork AWARDS 2022
働きがいのある企業