

November 11, 2022

To All

Company Name	Frontier Management Inc.
Representative	Shoichiro Onishi, Co-President & Executive Officer (TSE Prime Market Code No. 7038)
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### **Notice of Establishment of the Basic Sustainability Policy and Key Issues (Materiality) and Establishment of Sustainability Promotion Committee**

At the meeting of the Board of Directors held today, we have resolved to establish the Basic Sustainability Policy and Key Sustainability Issues (Materiality) and to establish the Sustainability Promotion Committee. The following is our notice.

#### Notes

##### 1. Purpose

Our Group has worked to contribute to the enhancement of corporate value and the building of a sustainable society by providing a team of experts with diverse solutions tailored to the business phases of our customers, including consulting, M&A, management personnel dispatch, and revitalization support, to domestic and overseas companies. In order to contribute to the sustainability of the Group as a whole over the medium to long term, we have established the Basic Sustainability Policy and the Key Sustainability Issues (Materiality) that our Group should prioritize, as well as the establishment of the Sustainability Promotion Committee.

##### 2. Basic Sustainability Policy

Since its foundation, the Frontier Management Group has operated under the management philosophy of "contributing to clients' interests," "contributing to stakeholders' interests," and "contributing to society."

Our Group will contribute to a rich global environment and a sustainable society by gathering the wisdom of our diverse professionals and helping our customers solve their management issues. At the same time, we will realize the sustainable growth and development of our Group.

##### 3. Key Sustainability Issues (Materiality)

In light of the fact that human capital is the core of the Group's management resources, the first important theme is the establishment of human resource diversity and expertise. Our second important theme is to use human capital to "contribute to the transformation of society and business." In addition, we have identified "enhancing corporate growth potential and resilience" as the third important theme in order for the Group itself and client companies themselves to grow, and have established material issues (materiality) in accordance with these three important themes.

Our Group will contribute to a sustainable global environment and society by addressing these important issues, while

striving for further growth of our Group. We believe that the growth of the Group will have a positive effect on the enhancement of human capital.

Important theme	Material Issues (Materiality)
Diversity of Human Resources and Establishment of Expertise	①Deepening diversity and acceptance ②Continued investment in human capital ③Development and production of management personnel ④Contributing to a society where people make the most of their individuality
Contributing to the transformation of society and business	⑤Fostering business ethics ⑥Promoting the Transition to a Carbon-Decarbon, Recycling-Oriented Society ⑦Contributing to Regional Revitalization
Strengthening corporate growth potential and resilience	⑧Enhancing the long-term value of client companies ⑨Pursuit of a Sound Governance System

#### 4.Sustainability Promotion Committee

##### (1)Work of the committee

The Sustainability Promotion Committee deliberates on important sustainability issues (materiality), sets action plans and targets, manages progress, and issues related to disclosure of such information. It also regularly reports to and proposes to the Board of Directors.

- To verify and make recommendations on the Group's management policies and business strategies from a sustainability perspective
- Determination of policies for dealing with key issues (formulation of KPI)
- Drafting annual action plans based on response policies and confirming progress (reports and proposals to the Board of Directors)
- For TCFD items, implement companywide risk management and coordination in addition to the items considered by the Risk Management Committee
- Formulation of information disclosure content on the Group's sustainability initiatives

##### (2)Committee structure

The Sustainability Promotion Committee is chaired by the Representative Director, Co-President & Executive Officer and is composed of the heads of major organizations.

##### (3)Establishment Date of the Committee

November 11, 2022

A top-down view of several hands of different skin tones (dark brown, light brown, and white) stacked together in a circle on a dark wooden surface. The hands are positioned as if they are supporting each other, with fingers pointing towards the center. In the background, a white binder or folder is partially visible. The overall image conveys a sense of unity, collaboration, and shared responsibility.

# **Sustainability of Frontier Management**

## Basic Sustainability Policy



## Frontier Management Sustainability Policy

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Our Group will contribute to a rich global environment and a sustainable society by gathering the wisdom of our diverse professionals and helping our customers solve their management issues. At the same time, we will realize the sustainable growth and development of our Group.

## Key Sustainability Themes and Materiality

Important theme	Materiality
<p><b>Diversity of Human Resources and Establishment of Expertise</b></p>	① Deepening diversity and acceptance
	② Continued investment in human capital
	③ Development and production of management personnel
	④ Contributing to a society where people make the most of their individuality
<p><b>Contributing to the transformation of society and business</b></p>	⑤ Fostering business ethics
	⑥ Promoting the Transition to a Carbon-Decarbon, Recycling-Oriented Society
	⑦ Contributing to Regional Revitalization
<p><b>Strengthening corporate growth potential and resilience</b></p>	⑧ Enhancing the long-term value of client companies
	⑨ Pursuit of a Sound Governance System

# Sustainability Promotion System

## Sustainability Promotion Committee

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### (2) Committee structure

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## Sustainability Promotion System



## Formulation of Materiality: Basic Sustainability Policy Logic Structure

Since its foundation, the Frontier Management Group has operated under the management philosophy of "contributing to clients' interests," "contributing to stakeholders' interests," and "contributing to society."

Our group is committed to contributing to a rich global environment and a sustainable society\*3 by gathering the wisdom of our diverse professionals\*1 and helping our customers solve their management issues\*2. At the same time, we will realize the sustainable growth and development of our group\*4.

