



SUSTAINABILITY REPORT 2024

A Compass
to Find
Your Way

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Greetings from Atsumi & Sakai's Representative

Since the establishment of Atsumi and Sakai (“A&S/Firm/we”), we have valued our “willingness to take on the challenge to resolve all manner of issues by harnessing different points of view and creative thinking.” While this is of course true when it comes to the various cases that A&S is asked to handle by our clients, we also take the same approach to solving social and environmental issues that are of global concern. The Firm believes that one of our most important missions is to contribute to society by promoting the resolution of sustainability issues (“Sustainability”) by leveraging our perspective and background as a law firm.

A&S' sustainability efforts in fiscal year 2024 were diverse, including advising clients on sustainability projects, engaging in business and human rights concerns, participating in the GX League and the Japan Climate Leaders Partnership, and working on a pro bono basis with victims of the Noto Peninsula earthquake. Through these initiatives, we were involved in issues related to the protection of human rights, support for the energy transition, and relief for victims of disasters from a global perspective. We will continue to work diligently on these issues in the future.

At A&S, we have many attorneys and staff who are fluent in various foreign languages (as well as Japanese). A team of volunteers came together to establish the Pro Bono Translation and Interpretation Team (Pro Bono T&I Team), providing pro bono

translation and interpretation services to those in need of such services and helping them to overcome language barriers. Immediately following the establishment of this team, the Noto Peninsula Earthquake occurred. From January 12, 2024 onwards, we have posted information from the media and public organizations on the Firm's website, as well as providing tips on how to obtain information in foreign languages. The team was able to translate this content into multiple languages so that it could help any foreign victims of the disaster.

As mentioned above, the Firm boasts lawyers from various countries and backgrounds, who are fluent in a number of languages other than Japanese, and who have come together as a team to maximize our strengths while embracing diversity. Through such initiatives, we embody our principle of "Your Uniqueness, Our Strength" on a daily basis, also through the context of Sustainability.

As a law firm, A&S will continue to address issues and needs related to Sustainability in FY 2025 in order to continue to contribute to the realization of a more sustainable society for all. We look forward to the understanding and continued guidance of our clients and staff.



January 2025

Atsumi & Sakai
Managing Partner

Hiroo Atsumi, Attorney

Message from the Chief Sustainability Officer

Dear All,

Thank you very much for reading our Sustainability Annual Report (FY2024). A&S is accelerating our efforts to realize a sustainable future and we are on the path to making a broader social contribution as we continue to consider our role as a law firm.

In recent years, the world has faced more complex and multifaceted challenges than ever before, including the effects of climate change, geopolitical risks, and rising human rights issues. The Firm strongly recognizes that our mission is to contribute to the realization of a sustainable society by maximizing our expertise as a law firm.

In 2024, through our participation in the GX League and the Japan Climate Leaders Partnership, we have undertaken initiatives to combat climate change and to contribute towards carbon neutrality within the Firm. A&S has also contributed to the promotion of the international rule of law and social justice through initiatives such as provision of support towards JICA's legal and judicial system development and other pro

bono activities. These activities are not mere "initiatives" but embody our values.

With a focus on the activities of the Sustainability Committee, we identify key sustainability issues and develop and implement measures that take into account the Firm's impact on society and the environment. In particular, A&S is focusing on reducing our environmental impact, embracing gender equality and on an international basis, creating a comfortable working environment, and embracing human rights, and we are working to ensure that these values permeate throughout the Firm.

Our journey has only just begun. Together with our clients, local communities, and stakeholders, A&S will continue to march forward, one step at a time, to achieve even more meaningful results.



January 2025

Atsumi & Sakai
Chief Sustainability Officer
Yuri Suzuki, Attorney

Sustainability Declaration

Atsumi & Sakai (A&S) considers the promotion of sustainability, its contribution to the achievement of the Sustainable Development Goals (SDGs) that the international community aspires to, together with the realization of a prosperous and vibrant future through the SDGs, to be an important social mission.

At present, the international community is faced with geopolitical risks, accelerating energy transition, natural disasters caused by climate change and extreme weather, ethical issues related to the rapid evolution of artificial intelligence (AI) and digital technologies, social inequality and gender disparity, and other challenges that require a rapid transformation in the way society is organized.

We have been working to meet these challenges by keeping a close eye on trends in the international community, as well as changes in the society and the environment in which we operate.

We will continue to promptly implement measures to ensure the continuity of our business operations, as well as to identify social issues and needs, and contribute to building a sustainable and better society for all.

Overview of Our Firm

Atsumi & Sakai became the first completely independent Japanese law firm to create a foreign law joint venture and offer a full range of legal services. In the interest of creating value for our clients, we create comprehensive solutions from a legal practice perspective, tailored according to the demands of each individual case, while pursuing our mission to play a leading role in the promotion of the fair development of business and society and resolving complex and diverse issues in a variety of fields

As

Global &
Local Oriented

As

Response to
a wide range of complex
and diverse issues in a
variety of fields

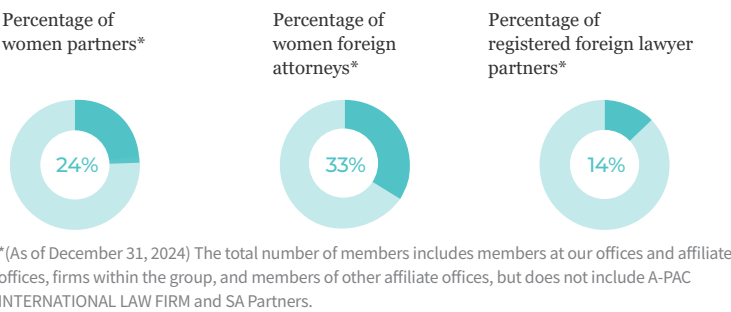
As

Quick formation of
appropriate teams to
match individual cases

Members

Total 254*

Established 1994



Our Firm and A&S Tax and Accounting do not operate as a single entity. Further, no confidential information obtained in the course of services will be shared between the Firm and A&S Tax and Accounting without the consent of the client or as required by law. No consideration for the referral of clients between our Firm and A&S Tax and Accounting will be given or received. A&S Tax and Accounting does not broker legal services for the purpose of earning remuneration, and the Firm does neither compensate A&S Tax and Accounting for the referral of clients to the Firm nor share legal fees with A&S Tax and Accounting. Our firm and Atsumi Law Office, APAC and SA Partners are separate in management and operation, and do not share confidential client information without clients' consent or other justifiable reasons. Given this, our firm, Atsumi Law Office, APAC and SA Partners do not conduct conflict check against parties involved in matters handled by each other firms before accepting client engagements. No payments of client referral fees or equivalent are made between our firm, Atsumi Law Office, APAC and SA Partners.

Contributing to the Resolution of Global Issues by Leveraging our Worldwide Network

A&S is a full-service international law firm with offices in New York, London, Frankfurt, Brussels, and Ho Chi Minh.

In addition to having many Japanese lawyers with extensive experience in international business, our partnership (*1) includes a large number of registered foreign lawyers (*2) and foreign attorneys (*3), enabling us to handle international matters in a timely manner. Furthermore, through our membership in several global networks and A&S' own global connections, we partner and collaborate with law firms and other professionals around the world on various matters and initiatives.

By utilizing these resources and our global network, we aim to engage in deeper dialogue with our clients from an international perspective and act together to contribute to solving sustainability issues not only in Japan but throughout the World.

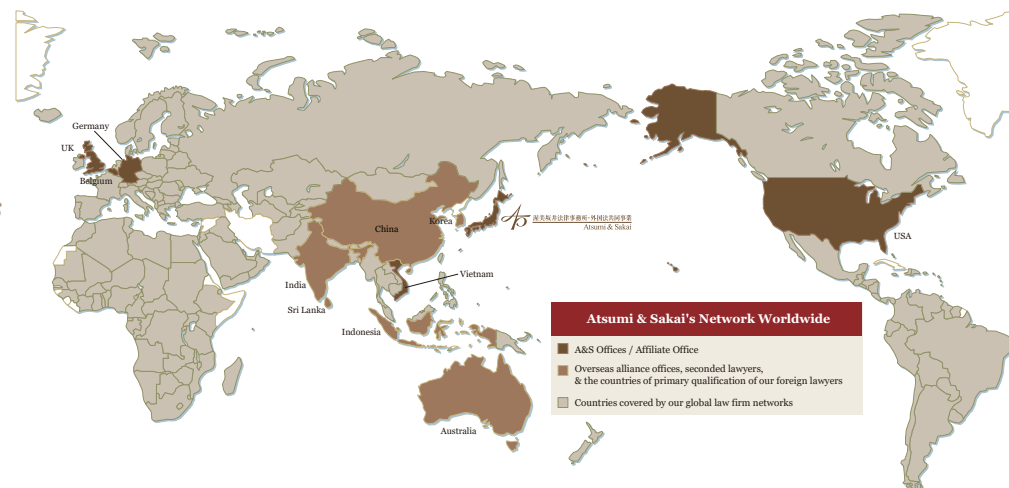
*1 Registered foreign lawyers and foreign lawyers represent 11% of all bengoshi (lawyers), registered foreign lawyers and foreign lawyers. (As of December 31, 2024)

2 Registered foreign lawyers whose jurisdiction of primary qualification is the laws of the States of New York and California in the United States, the People's Republic of China, the Republic of Korea, India, Democratic Socialist Republic of Sri Lanka, United Kingdom, and the States of Queensland, New South Wales, and Victoria in Australia.

*Atsumi & Sakai is not regulated by the Solicitors Regulation Authority for England and Wales.

*3 Foreign lawyers (but not registered foreign lawyers) whose jurisdiction of primary qualification is the laws of the State of California, Republic of Ireland, Israel, Socialist Republic of Vietnam, the People's Republic of China, and Taiwan.

Worldwide Platform International Connections



Attorney Introductions

- Focus on Our People - 01

A&S is pleased to highlight two of the Firm's attorneys who are the driving force behind the Firm's sustainability initiatives and share their careers and perspectives.

Established an office in Vietnam, a fast-growing economy, to leverage our experience and strengths in Southeast Asian countries.

Sustainability Committee member Mr. Irie currently serves as the representative of our Ho Chi Minh Office, Atsumi & Sakai Vietnam Law Firm, which was established in July 2024. Mr. Irie, who has experience working in Laos and is familiar with Southeast Asia including Vietnam, is based in Ho Chi Minh City, one of the largest economic cities in Southeast Asia, and handles clients' business development in Southeast Asia together with matters on a global-scale in a wide range of areas from an international perspective. Vietnam is one of the fastest growing economies in Southeast Asia and is blessed with human resource development in a variety of areas. It is also supportive of Japan, with many Vietnamese having Japanese language skills. The Ho Chi Minh City Office currently has a total of three lawyers (both Japanese and Vietnamese), and is working to further expand the legal services it provides while earning the trust of the local community.

A desire for social contribution and international cooperation, which is the foundation of my journey as a lawyer

Mr. Irie's foundations lies in his college days. He wanted to immerse himself in something that he could continue doing in the future. Unable to find something that resonated, and amidst the days of searching for a sense of self, he encountered 'Law' as a subject of study. He found the human aspect that emerges in the world of law to be fascinating, and thought that through law, he could extend a lending hand to those in need. This became the foundation of his journey and a major turning point in his aspiration to enter the legal profession.

During the first few years after registering as an attorney, Mr. Irie was engaged in corporate legal affairs and litigation work. While he enjoyed a reasonably fulfilling life, he felt conflicted about whether he was truly benefiting society. His desire to contribute to society led him to want to work in a more international environment. It was around the time that he decided to reevaluate his value standards, and he learned about lawyers involved in international cooperation and legal aid through a seminar sponsored by the Japan Federation of Bar Associations. His interest and desires to pursue the field further deepened in 2014, when he participated in a training

program organized by the Japan International Cooperation Agency (JICA) to develop legal support specialists. He has since been engaged in supporting legal development and other international cooperation activities, including the drafting of the Lao Civil Code, a major national project.

Contributing to JICA's legal and judicial system development support

Mr. Irie has experience as an expert form a long term secondment by JICA to Laos, where he was involved in drafting the civil law code, and as an international cooperation specialist, where he was involved in supporting the development of laws in Vietnam, Indonesia, Myanmar, and other Southeast Asian countries. He feels that the opportunity to learn about the history, culture, and society of the target countries through JICA, to enhance his knowledge of the law through interaction with the people, and to return to the proposition of what the law is, greatly benefited his current activities.

In April 2024, three lawyers from A&S, including Mr. Irie, were appointed as advisors to JICA's legal system development support initiatives and are providing technical advice to JICA. Through this involvement in JICA's legal and judicial system development support program, the Firm will contribute to sustainability by promoting international access to the rule of law and justice.

Contributing to the spread of “Business and Human Rights” into society

In 2024, A&S established a “Business and Human Rights Team”. Since then, Mr. Irie, as the team leader, has been working to develop services such as support for the formulation of human rights policies, human rights due diligence, and in-house training, as well as actively working to spread the principles of business and human rights through society via the publication of newsletters and dissemination information in Jiji News Bulletins. In order to practice, an attorney is entrusted with the mission of protecting fundamental human rights and achieving social justice, as stipulated in Article 1 of the Attorneys Act, and otherwise known as "The Mission of an Attorney". The Firm is actively engaged in various public interest activities, and based on his belief that lawyers have a role to play in contributing to the

formation of civil society by setting out guidelines for action as well-considered citizens, Mr. Irie strives every day to support the responsible corporate activities of his clients and fulfill his duty to contribute to the field of human rights.

Toward the Realization of a "Ubiquitous World of the Rule of Law"

Mr. Irie's vision for the future is to expand A&S' legal services in Southeast Asia with a focus on the Vietnam office, and to contribute to the development of local communities in Southeast Asia through activities such as legal support, business and human rights, as well as contributing to the realization of a “Rule of Law Ubiquitous World” (Hiroshi Matsuo, Professor of Keio University Law School LL.M) where all people can benefit from the rule of law anytime, anywhere. As one of the lawyers of the Firm promoting sustainability, he strives to continue to enhance his current activities, while also identifying social issues and needs, and contributing to the creation of a sustainable and better society for all.



Attorney Katsunori Irie, Partner
Tokyo Bar Association, foreign lawyer in Vietnam
A&S Ho Chi Minh City Office Representative

Attorney Introductions

- Focus on Our People - 02

Forever Chemical PFAS — Aggressive and bold efforts in a new field

In the past, PFAS (organic fluorine compounds) were widely used as "convenient chemicals," but in recent years, they have also been called "Forever Chemicals" and are attracting attention as a social issue due to concerns about their adverse effects on the human body and the environment. Mr. Kimura views this issue as a very thought-provoking case that shows that what mankind has created in its pursuit of convenience can create risks in unexpected ways, and is actively working to resolve the issue from a legal perspective.

Mr. Kimura began handling PFAS after a chance encounter at a U.S. law firm where he worked from 2022 to 2023. His own work at that law firm coincided with a period of increased regulation of various chemical substances in the U.S. and increased opportunities for local law firms to provide consultation related to PFAS. As one of the very few lawyers in Japan who have experience and can handle matters this field, at the request of JETRO, Mr. Kimura, who has experience in chemical substance management, conducted a seminar on chemical substance regulations in April 2023 while working in the U.S.. The seminar was well-attended and well-received and subsequently chemical substance control management became one of Mr. Kimura’s areas of expertise. He continues to speak at many seminars on PFAS. In March 2024, the book he co-authored "Current Status of PFAS (organic fluorine compounds) and its Impact on Regulations and Future Actions” was published.

"Current Status of PFAS (organic fluorine compounds) and its Impact on Regulations and Future Actions"



[Authors] Kiyooki Kojima, Hayato Kimura, et al.
This book comprehensively summarizes the current status of PFAS regulations, its characteristics, effects and analytical methods, purification treatment methods, as well as trends in various applications.
It covers domestic and international PFAS regulatory trends, and provides a comprehensive overview of the concepts and practice, including legal risks based on the future direction of definitions and response methods. It also explains various analytical methods for PFAS based on specific examples, and provides an overview of trends in treatment and remediation technologies for PFAS-containing wastes and contaminated soil and water. There is also a description of alternative methods of PFAS.
List Price: B5 size, 365 pages, 62,000 yen + tax

A&S is pleased to highlight two of the Firm's attorneys who are the driving force behind the Firm's sustainability initiatives and share their careers and perspectives.

Driving A&S’ pro bono translation services as its leader

A&S regards various public interest initiatives that are vital for the realization of the mission of lawyers and others as the Firm’s essential mission, and we are actively engaged in these initiatives. One such initiative is pro bono translations, aiming to bridge the gap between those who provide legal services and those who need them, by overcoming the language barriers. As a core member of the team, Mr. Kimura has recruited attorneys and staff members from the firm who have volunteered to establish the pro bono T&I (Translation and Interpretation) team. In the wake of the 2024 Noto Peninsula Earthquake, the team summarized and provided information in multiple languages on the Firm’s website, which was being transmitted by the press and public organizations, as well as information on how to obtain information in foreign languages.

The foundation of Mr. Kimura's enthusiasm for this initiative dates back to his days as a student in the U.S., and working for a U.S. based law firm. When living abroad, he experienced the frustrations of not being able to communicate, and how even the smallest things would not go as planned. Through this experience, he came to believe that he should contribute to society by using his expertise and skills as an attorney to support those in need. This strong desire matched the Firm’s culture, which emphasizes social contribution, and it also led to the idea that members of the Firm could play a role in bridging the language barrier that prevents legal information from reaching those who need it. This was the key driving force that led Mr. Kimura to start the pro bono translation initiative. Another significant factor is that the Firm’s atmosphere is one that embraces diversity and those from different backgrounds, enabling the use of their skills and abilities to achieve socially meaningful initiatives.

Mr. Kimura states that “the pro bono translation initiative is one way to realize this belief,” and he intends to continue to promote activities aimed at creating a society in which more people can access legal information.

Providing future generations with the choice of living a “fulfilling” life

Mr. Kimura, who is actively involved in PFAS and pro bono initiatives that are also linked to sustainability, views sustainability as “providing future generations with the choice to lead a ‘fulfilling’ life, as we do today.” He believes that this concept of “fulfillment" is not merely economic, but also includes environmental soundness, social fairness, and cultural diversity, and he hopes to contribute to the realization of sustainability in society as a whole, while making a concerted effort to serve the interests of his clients.



Attorney Hayato Kimura, Partner
Daini Tokyo Bar Association
Selected for ALB Asia 40 Under 40 2024



Support of JICA's Legal and Judicial System Development

A&S contributes to JICA legal and judicial development support. In April 2024, Attorney Mr. Taro Morinaga (Counsel), Attorney Mr. Katsunori Irie (Partner), and Attorney Mr. Wataru Kamihigashi (Partner) were appointed as advisors to provide technical advice to JICA.

Based on the "Basic Policy on Support for the Legal and Judicial System Development" formulated by the Japanese Government, Japan's legal and judicial system development supports the drafting and application of laws and strengthens dispute resolution functions in courts and other institutions by training judges, prosecutors, Ministry of Justice (MOJ) officials, university faculty, lawyers and other law-related personnel in so-called developing countries, and to improve access to justice for citizens in those countries. As an aid organization, JICA provides assistance through an all-Japan system, in cooperation with the MOJ, the Supreme Court, the Japan Federation of Bar Associations, and universities in Japan. Currently, JICA is conducting country-specific projects in Vietnam, Cambodia, Laos, Indonesia, Sri Lanka, Nepal, Bangladesh, Uzbekistan, and Kenya etc., as well as issue-specific training on matters such as "Business and Human Rights."

Japan's legal and judicial system development support is characterized by the fact that it respects the autonomy of the country receiving support, and encourages that country to think and act on its own initiative, rather than imposing Japan's ideas (sometimes referred to as "leaning-in" type support). This approach to support that emphasizes the independence of the countries receiving support is based on the idea that it is

necessary to develop human resources so that the legal professionals in these countries will be able to independently operate and implement laws in the near future, draft and revise laws, foster legal theories, and train junior legal professionals. It is also a method that draws on Japan's experience in creating its own legal system through trial and error, gleaned knowledge from France and Germany during the Meiji period and from the United States after World War II, as well as on Japan's tradition and knowledge of comparative legal research.

Of the 17 Sustainable Development Goals (SDGs), the one most relevant to lawyers and law firms is Goal 16, which are to promote a just, peaceful and inclusive society. Among these, Goal 16.3, which stipulates the promotion of the "rule of law" at the national and international levels and the provision of access to justice for all, is not only what JICA's legal and judicial system development support aims to achieve, but also the social mission of lawyers as defined by the Lawyers Act of Japan.

Through its involvement in JICA's legal and judicial system development support program, the Firm will contribute to sustainability by promoting international access to the rule of law and justice.



Policy Research Institute

Our mission is to create comprehensive solutions tailored for each case from a legal practice perspective in order to create value for our clients, and to simultaneously play a leading role in promoting the fair development of a business society. To date, we have been actively engaged in new and contemporary areas, and have taken on the challenge of solving a variety of complex and diverse issues.

The Policy Research Institute established by the Firm is dedicated to bridge gaps between new policies and practice, as well as to publish research findings and recommendations.

The Policy Research Institute, headed by attorney Takafumi Ochiai (Partner), has lawyers from Atsumi & Sakai, as well as experts with experience in various companies, organizations, and public institutions. It aims to build bridges between policies and practices in our country that have not been tackled by both public and private institutions, and to disseminate research results and proposals that should be considered.

In 2024, as part of the Council for Regulatory Reform, Takafumi Ochiai (Partner), the head of the Policy Research Institute, submitted a "Memorandum on Regulatory Reform in a Supply-Constrained Society" in Japan which detailed social challenges such as population decline at the plenary session (November 12, 2024) at the Council for Regulatory Reform, Cabinet Office. At the First Meeting (December 26, 2024) of the Cabinet Secretariat's Council for Digital Administrative and Financial Reform's Study Group on Data Utilization Mechanism and Systems, a memorandum titled "Issues Related to the Utilization of Data and the State of Data Protection" submitted by Takafumi Ochiai (Partner), the head of the Policy Research

Institute, which presented points of contention that are common to the discussions on the development of data system in the areas of medical, educational, financial and industrial data, and made arguments at various events including high-level conferences relating to policy development.

In May 2024, GX League published the GX Skill Standards at the GX Human Resources Market Creation WG chaired by Mr. Makoto Koizumi, a member of the Policy Research Institute, members including the Institute's President, Takafumi Ochiai (Partner) and principal researcher, Tatsuhiro Hirayama (Associate), also joined. The GX Skill Standards consist of GX Literacy Standards (GXSS-L) Ver1.0 which defines the knowledge to be acquired and matters which are expected to be learned in order to attain GX literacy, and GX Promotion Skill Standards (GXSS-P) Ver1.0 which defines the types and roles of human resources necessary for GX, and are also intended to minimize loss of opportunities due to shortfall in and underutilization of human resources by vertically setting up a GX human resources market, as well as to contribute to the promotion of GX in Japan.

In addition to the above, Partner Takafumi Ochiai engages in activities such as lecturing on "GX League's Current Status and Next Stage Regarding Human Resource Development, and GX-Related Trends in Special Zones for Asset Management Businesses" on the "i-SMA Forum 2024 - The Forefront of Sustainability Information Disclosure" stage, hosted by the Institute of Sustainability Management and Assurance.

Please see p.18 for details of the GX League.

Pro Bono

Background and Purpose

Pro bono translation services (Pro bono T&I (Translation and Interpretation) Team) are initiatives in which lawyers and staff members at Atsumi & Sakai participate voluntarily, aiming to bridge the gap between those who provide legal services and those who need such services, and transcending language barriers by providing interpreters at legal consultations as well as translating and disseminating PR information for legal consultations in multiple languages.

Although bar associations and other organizations provide a variety of opportunities for legal consultations, language barriers often rob native speakers of foreign languages living in Japan of the knowledge that there are legal consultation services available, let alone opportunities to seek legal advice. Therefore, we aim to support native speakers of foreign languages by providing access to legal services not only at the legal consultation stage, but also by cooperating from the PR stage.

Principles of pro bono translation services

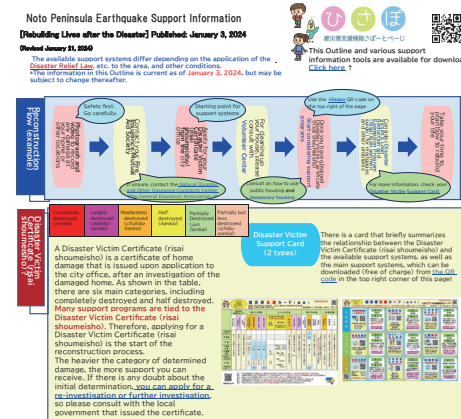
Our translation pro bono services include assisting bar associations and other organizations in conducting free consultations and other services. It is not always easy to provide and respond to information in multiple languages at each stage of the PR and consultation processes, but in order to ensure that legal services are available to all people, it is necessary for information to reach foreign residents who need assistance in their required language. We aim to provide assistance with translation in PR activities and assistance with interpretation at consultation meetings in such situations.

Translation at the time of disasters is also one of our pro bono translation services. Consultation services for affected foreign nationals need to provide highly specialized information on disaster-related and legal topics in the language required. On the other hand, situations can arise where it is difficult to disseminate information with the assistance of an interpreter. Therefore, A&S, which has been providing legal services in multiple languages, aims to support the communication of information needed in the affected areas by disseminating multilingual information about consultation services, etc. and providing translation services for legal consultations to the affected areas.

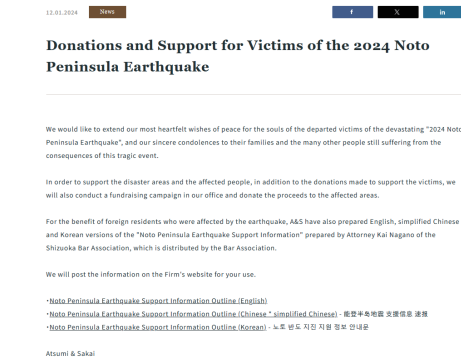
Initiatives

Translation related to the 2024 Noto Peninsula Earthquake

In the wake of the 2024 Noto Peninsula Earthquake, member of the Firm summarized and provided information transmitted by the press and public organizations, as well as information on how to obtain information in foreign languages, on the A&S website as part of our pro bono translation service initiative. Due to the urgency of information transmission, we posted the "Noto Peninsula Earthquake Support Information Outline" on our website on January 12, 2024, immediately after the earthquake. This is an easy-to-follow explanation to enable foreign residents that were affected by the earthquake to receive administrative and legal support to rebuild their lives, and provided information on what actions could be taken at each stage.



Noto Peninsula Earthquake Support Information Outline (English)



Donations to Support Victims of the 2024 Noto Peninsula Earthquake

Activities in International Legal Organizations

Our Firm is heavily involved in the activities of the International Bar Association (IBA) and Inter-Pacific Bar Association (IPBA), and is actively engaged in the promotion of international sustainability activities.

IBA Human Rights Conference: Sponsored Climate, justice and law - challenges and opportunities

Atsumi & Sakai served as a sponsor at the "IBA Human Rights Conference: Climate, justice and law - challenges and opportunities," hosted by the IBA Human Rights Law Committee and supported by the IBA Business Human Rights Committee and Japan Federation of Bar Associations (JFBA), held from April 5 to April 7, 2024.

Speaking at IPBA Annual Meeting and Conference 2024 in Tokyo

Attorney Mr. Kenichi Tanizaki, Partner, served as speakers at the sessions below at the IPBA Annual Meeting and Conference 2024 in Tokyo, hosted by Inter-Pacific Bar Association (IPBA), held from April 23 to April 28, 2024.

The Firm also supported this conference as a sponsor, and Attorney Ms. Yuri Suzuki, Attorney Mr. Fumiaki Matsuoka, Partner, and Attorney Mr. Tetsuma Sawaguchi, Associate, acted as members of the Organizing Committee.

- "Banking, Finance and Securities -Green Finance: How to Prevent Greenwashing" (Speaker: Kenichi Tanizaki)

Participating Organizations

By making use of the knowledge and experience we have accumulated as a law firm, we strive to support the sustainability of society as a whole. Here are some of the external organizations of which the Firm is a member.

List of external organizations of which the Firm is a member (alphabetical order)

- GX League (GX Human Resources Market Creation Working Group (WG) / Qualified Carbon Credit WG)
- Impact Consortium
- Japan Wind Power Association
- Japan Climate Leaders' Partnership (JCLP)
- Institute of Sustainability Management and Assurance (participating as a director)
- Hydrogen Energy Systems Society of Japan
- Task Force on Climate-related Financial Disclosures (TCFD) Consortium

Opinion Exchanges with Law Firms Overseas

On 21, March 2024, member of the Firm hosted a meeting with three attorneys from Italian firm RP legalitax, with a view to exchanging views on sustainability at A&S. From the A&S side, attorney Ryuichi Nozaki (Partner), attorney Yuri Suzuki (Partner) and registered foreign lawyer Daniel Jarrett* (Partner, the laws of England and Wales) attended the meeting.

* Atsumi & Sakai is not regulated by the Solicitors Regulation Authority for England and Wales.



Publications

- "Updates on the Hydrogen Society Promotion Bill and CCS Business Bill (April 2024)" : Project Energy Practice Team
- "Outline of 2022 Revised Building Energy Efficiency Act": Finance Practice Group
- "Overview of Legal Considerations for Entering the Renewable Energy Business in Vietnam: Current Regulations for Offshore Wind Power Generation Projects": Vietnam Practice Team
- "Current Status of PFAS (organic fluorine compounds) and its Impact on Regulations and Future Actions" (JOHOKIKO.CO. LTD. , 2024)
<Co-authored>
- "Regulations on PFAS in the U.S. and Specific Cases"(April 23, 2024)
- (Series) "What You Need to Know About Business and Human Rights" (Jiji Press Singapore, Malaysia, Vietnam, Thailand, Indonesia, Europe, and U.S. editions)
- "What is the relationship between business and human rights? Easy-to-understand overview of initiatives and response methods"
BUSINESS LAWYERS (March 2024)

A&S Newsletter "Business and Human Rights Newsletter" Series

- Vol 7. Reconsidering the Significance of "Business and Human Rights" - Current Trends in Business and Human Rights Led by Discussions at the OECD, the United Nations and Other International Organizations-Part (1) (March 21, 2024)
- Vol 7. Reconsidering the Significance of "Business and Human Rights" - Current Trends in Business and Human Rights Led by Discussions at the OECD, the United Nations and Other International Organizations-Part (2) (May 23, 2024)
- Vol 7. Reconsidering the Significance of "Business and Human Rights" - Current Trends in Business and Human Rights Led by Discussions at the OECD, the United Nations and Other International Organizations-Part (3) (September 19, 2024)
- Vol 8. The UK Modern Slavery Act (October 10, 2024)
- Vol 9. Human Rights Regulations in the United States(November 11, 2024)

(For articles before 2023 (Vol 1 to Vol 6), please click [here](#))

Seminars

- Sponsored the IPBA Conference (from April 23 to April 28, 2024)
"Banking, Finance and Securities -Green Finance: How to Prevent Greenwashing"
- Institute of Sustainability Management and Assurance (August 26, 2024)
"GX League's Current Status and Next Stage Regarding Human Resource Development, and GX-Related Trends in Special Zones for Asset Management Businesses"
- Sponsored by LAWASIA (October 14, 2024)
"BUSINESS LAW - Banking and Finance - Promoting the Environmental and Social Agenda: The Impact of Green and ESG Bonds"
- Sponsored by Bengo4.com, Inc. (January 25, 2024)
"Key Points for Practical Execution of Business and Human Rights - From Formulation of Human Rights Policies to Implementation of Human Rights DD and Remedies"
- Sponsored by the Tokyo Bar Association, Daiichi Tokyo Bar Association and Daini Tokyo Bar Association (December 10, 2024)
"The Basics of Business and Human Rights: An Overview of the Initiatives Required of Businesses to Respect Human Rights"
- Sponsored by the Financial Management Forums, Inc./Corporate Management Forums, Inc. (January 22, 2024)
"The latest practices and responses to renewable energy - Explanation of renewable energy business after FIT from an instructor who has been in the business for 3 years-" (Updated three times due to popular demand.)
- Sponsored by the Financial Management Forums, Inc. (May 15, 2024)
"Renewable Energy and Electric Power Grid - Easy-to-understand explanation of the latest policies and issues related to electric power grids, including grid storage batteries, self-commissioning, corporate PPA, output control, etc." (Repeatedly updated due to popular demand.)
- Sponsored by the Financial Management Forums, Inc. (September 3, 2024)
"The latest practices and responses to renewable energy - Explanation of renewable energy business after FIT from an instructor who has been in the business for 3 years-"(Updated four times due to popular demand.)
- Atsumi & Sakai, Smith Gambrell Russell LLP, hosted by ERM Japan Ltd. and supported by the Japan Institute for Overseas Investment (September 24, 2024)
"PFAS Measures Seminar - Forever chemicals and how to respond"
- Sponsored by The Chemical Daily Co., Ltd. (October 31, 2024)
"The Latest Trends in PFAS Regulations under U.S. Federal, State and Japanese Law - Litigation Cases, Movements in Each State and Measures to be taken by Companies"

Initiatives to Solve Environmental Issues

We recognize that the preservation of the global environment is an urgent issue facing the entire world.

The Firm will comply with the rules and regulations for environmental conservation in the countries and regions in which we operate, as well as raising awareness and promoting sustainability within A&S, and striving to reduce the Firm's resource use, energy consumption, and environmental impact. In our operations, we have established the A&S Sustainability Code of Conduct and we are also making efforts to reduce our environmental impact by utilizing remote work, reducing the amount of paper used, eradicating plastic and using electricity efficiently in our offices.

In addition, A&S has traditionally been actively involved in cases relating to emissions trading, carbon offsetting, and the 3Rs (Reuse, Recycle, Reduce), and is a member of the Ministry of Economy, Trade and Industry's GX League for policy formation. In the renewable energy field, we have been involved in a number of projects including biomass, onshore and offshore wind power generation projects, etc. We also provide support to government agencies, including by

conducting commissioned surveys as groundwork for further development. In addition, we are enthusiastically working on domestic and international policy and legal surveys and feasibility studies related to decarbonization in order to realize smart city and zero emissions projects.

In the area of finance, which has long been a core area of our expertise, we support the environmental conservation efforts of various financial institutions, including sustainable finance.

A&S has endorsed the Task Force on Climate-related Financial Disclosures (the TCFD), and is committed to promoting climate-related disclosure.

We will utilize these achievements and our expertise to provide high-quality legal services for environmental issues and contribute to their resolution.

*Please refer to p.14 for information on the environmental organizations of which A&S are a member.

*Please refer to p.15-16 for information on environment-related seminars and articles.

Related External Evaluation

- Nominated in the category of Responsible Business at the British Chamber of Commerce in Japan (BCCJ) British Business Awards 2023 and 2024
- Obtained a high reputation in The Legal 500 Asia Pacific Green Guide 2024 (Issued by Legalease)

Participation in the GX League (energy conservation awareness activities, etc.)

01 Background of GX League Participation

METI has explained the importance of Japan leading in relation to GX and the purpose of launching the GX League as follows.

In order for Japan to achieve its 2050 carbon neutrality goal and contribute to the realization of carbon neutrality on a global scale, and to seize opportunities for growth and increase its industrial competitiveness, it is essential for Japan to take on the challenge of transferring to carbon neutrality as quickly as possible and to be competitive in the international business arena, with a "group of companies" driving and transforming the entire economic and social system, including stakeholders other than themselves (GX: Green Transformation).

To this end, the "GX League" will be established as a place where a "group of companies" actively engaged in GX, together with players in government, academia, and finance who are taking on the challenge of GX, can work as one to discuss the transformation of the entire economic and social system and to practice the creation of new markets.

Source: METI website, "GX League Basic Concept": GX League Basic Concept (METI/Ministry of Economy, Trade and Industry)

The GX League has established the following three goals with the aim of creating a society (a virtuous cycle between the economy, environment, and society) in which companies that take on the challenge of GX can contribute to emissions reductions while also achieving

growth that is accurately evaluated from external perspectives.

- (i) Demonstrate the kind of leadership that enables companies to make a contribution to the world;
- (ii) Those able to effectively balance GX and innovation and swiftly embrace the challenges and practices of the transition will be chosen by consumers that allows for appropriate "profitability"; and
- (iii) GX investments by companies create a system supported by financial markets, labor markets, and civil society.

Source: GX League website "ABOUT GX LEAGUE": ABOUT GX League Preparation Official Web Site (gx-league.go.jp)

The Firm regards the promotion of sustainability as a crucial social mission, which contributes to the achievement of the Sustainable Development Goals (SDGs) advocated by the international community and the realization of a prosperous and vibrant future through the SDGs.

In demonstrating the Firm's belief, the Sustainability Committee was established to promote sustainability within, identifies key sustainability issues and discusses policies for addressing them, taking into account their contribution to and impact on the Firm's stakeholders, including clients, the environment, and society.

The GX League, spearheading challenges towards GQ with the collaboration of the Japanese Government, academia, and financial sectors, has attracted significant attention with numerous companies expressing their interest in participation. Its philosophy aligns closely with the Firm's efforts towards addressing environmental issues, and by engaging in in-depth discussion regarding GX with GX League member companies,

the Firm further refines its commitment towards reducing environmental impact.

In addition to the GX League, the Firm also participates in the Japan Climate Leaders Partnership (JCLP), which was formed based on the recognition that industry must have a healthy sense of urgency and initiate proactive action to achieve a sustainable decarbonized society. As a law firm, the Firm also promotes responsible initiatives through participation in both public-private collaborative settings and private initiatives.

02 Details of actions taken at our Firm

- Attorneys Mr. Ochiai and Mr. Hirayama participated as members in the "GX Human Resources Market Creation WG" (a WG to organize professional human resources types, design two calculation and reduction plans to Levels 1-4, organize learning items for literacy acquisition, and discuss the definition of acquisition content required for literacy level (1)), which is being conducted by the GX League as a "place to formulate market rules" initiative.
- In addition, Attorney Mr. Ochiai is a member of the GX League's "Qualified Carbon Credit WG".
- Developed and published the Firm's transition strategy in light of its participation in the GX League.
- As part of our participation in the GX League, we calculate and report annually on the Firm's greenhouse gas emissions.

Endorsement towards the Task Force on Climate-related Financial Disclosures (the TCFD), and Commitment to Promoting Climate-related Disclosure

The Firm endorses the Task Force on Climate-related Financial Disclosures (TCFD) and is a member of the TCFD Consortium. We are working with the TCFD Consortium to promote climate-related disclosure.

Reducing the Environmental Impact of the Firm

01 A&S Sustainability Code of Conduct

With the aim of contributing to the sustainability of the Japanese and international community, we have published our Sustainability Declaration and established the A&S Sustainability Code of Conduct to reduce the environmental impact of the Firm.

02 Energy Conservation and Climate Change Response

A&S is engaged in energy conservation initiatives throughout the year, such as reducing the amount of lighting and air conditioning used in the Firm's offices and by procuring energy-saving equipment. The Firm monitors energy consumption, calculates greenhouse gas emissions, and reports to the GX League and other organizations the actual results together with revised reduction targets.

In 2024, A&S carried out a survey on the risks of climate change and conducted a needs and awareness survey on decarbonization for all attorneys and staff. As part of an internal newsletter, a message from an executive of the Firm was distributed regarding the reduction of greenhouse gas emissions when traveling during business trips. The Firm is also working on its contribution to the transition to a circular economy in order to reduce greenhouse gas emissions.

03 Adoption of Environmentally Friendly Material LIMEX (paper resource saving), Waste Reduction and Recycling

We have started to use LIMEX, an environment-friendly material made primarily from limestone, for certain printed

materials. ("LIMEX" is a registered trademark of TBM Co., Ltd.)

Limestone, the raw material for LIMEX, is an abundant resource throughout the world and can be manufactured in a 100% self-sufficient way in Japan. By leveraging this abundance of limestone, we can contribute to resource conservation on a global scale by reducing the use of resources that are considered to be highly unevenly distributed and that are at high risk of depletion, such as oil, wood, and water, which are needed to produce plastic and paper.

We are also actively working to reduce paper consumption at the Firm by implementing remote work and paperless work, as well as utilizing recycling measures such as waste reduction and sorting. When procuring materials, A&S will, to the extent possible, select products made of materials with high recycled content, thereby contributing to the transition to a circular economy.

04 Measures for the Eradication of Plastic

A&S is committed to eliminating the use of single-use plastics. The Firm has held study sessions on the theme of eradication of plastics and our lawyers are actively working to stop the provision of plastic bottles in meeting and reception rooms. In addition to distributing eco-friendly bags with the Firm's logo to employees, the entire office promotes plastic-free initiatives by encouraging employees, through internal newsletters and other means, to use eco-friendly bags and reusable water bottles.

05 Conservation of Biodiversity

Initiatives: The aforementioned environmentally friendly

material LIMEX is used in some of the Firm's PR materials and business cards, contributing to the conservation of wood and water resources, which are deeply connected to biodiversity.

Enhancing Awareness: A&S is working to raise awareness of environmental conservation by introducing within the Firm (limited to use on personal digital devices) the "Biome" living creature collection application from Biome Inc. This is an impact venture that has worked with many companies and local governments in biodiversity-related fields. (The data on animals and plants captured by the app will be used for biodiversity conservation projects.)

In addition, recognizing that water use and dietary habits are related to biodiversity, the Firm encourages its employees to conserve water, to purchase food produced using environmentally friendly agricultural methods, produce locally for local consumption, and reduce food loss.

06 Sustainable Procurement

The Firm has established the A&S Sustainability Code of Conduct and selects materials with low environmental impact together with procuring materials that can contribute to the circular economy. In addition to reducing the Firm's environmental impact, A&S also gives consideration to procurement from local communities and small and medium-sized enterprises to contribute to local economic development.

Enhancing Awareness

In addition to various questionnaires and awareness surveys, the Firm focuses on awareness-raising activities, such as informing the entire Firm about the importance of promoting sustainability through the A&S Sustainability Newsletter, sustainability study sessions, and inclusion of sustainability content at Firm events.

Sustainability Newsletter

The content of the A&S Sustainability Newsletter includes contributions by the Firm's representative attorneys and those on the Sustainability Committee, reports on Committee's activities, as well as preparing educational articles on sustainability. We distribute the report in both Japanese and English so that our diverse members can share a common understanding of our Firm's philosophy and initiatives. In 2024, we published a total of eight issues of the Sustainability Newsletter.

A&S Sustainability Study Session

On October 7, 2024, an A&S Sustainability Study Session was held on the topic of "Thinking about the eradication of plastic through changes to beverages in the Conference Room". In the first half of this Study Session, participants reviewed the necessity and trends of the eradication of plastic, including examples of measures to accelerate the eradication of plastic in the public and private sector, and considered sustainability and the transition to a circular economy. The second half of the Study Session was an opportunity to exchange opinions and to introduce each participant's initiatives to eradicate plastic.

We will continue to promote the importance of sustainability throughout the Firm and work to maximize our Firm's philosophy of "individual ability and teamwork."

Respect for Human Rights

Business and Human Rights

Article 1 of the Japanese Attorneys Act provides that an attorney is entrusted with the mission of protecting fundamental human rights and achieving social justice.

The Firm actively practices and promotes pro bono initiatives, bar association activities, court-appointed defense counsel activities, lectures on legal subjects at universities and graduate schools, mentoring legal apprentices, participating in review meetings at public institutions, and other public interest activities that are essential for the realization of our mission as a law firm.

Recently, the concept of "Business and Human Rights", initiated by the United Nations, has been gaining global acceptance, and there has been a growing movement to demand respect for human rights from corporations. It is still fresh in our minds that the UN Human Rights Council's Working Group on Business and Human Rights visited Japan and issued a statement on the situation of business and human rights in Japan.

The Japanese Government has formulated a National Action Plan and established standards such as Guidelines for Respecting Human Rights in Responsible Supply Chains, recommending that corporations

formulate human rights policies, conduct human rights due diligence, and ensure remedies are provided for human rights violations.

In the European Union, the "Corporate Sustainability Due Diligence Directive (CSDDD)" was adopted by the Parliament on April 24, 2024 and became effective on July 25, 2024. It is expected that the national laws of EU member countries will be developed and amended, and that the laws will become harmonized within the EU by 2026. Japanese companies will need to keep a close watch not only on their own offices in the EU, but also on legislation in the countries in which they conduct business activities in the EU, as well as in the countries of their trading partners.

In order to promote the strengthening of corporate efforts to respect human rights, the Firm regularly publishes newsletters on Business and Human Rights which aim to update the status of legislation and enforcement regarding respect for human rights in Japan, the UK, the US, the EU, and other countries, as well as to explain specific measures for respect for human rights that corporations should implement.

In addition, as part of A&S's 2024 activities, the Firm sponsored the international legal conference "IBA Human Rights Conference: climate, justice and law - challenges and opportunities" (April 5-7, 2024). A new Business and Human Rights team has been established in the IBA to develop a service line of support for the development of human rights policies, human rights due diligence and internal training. Partner Katsunori Irie serves as executive secretary of the Business and Human Rights Subcommittee of the Japan Federation of Bar Associations' Committee on International Human Rights, and since January 2024 has been regularly communicating on business and human rights in the Jiji News Bulletin. Partner Makoto Nakano gave a presentation on business and human rights at a seminar hosted by Bengo4.com, Inc. (January 2024) and authored an article on business and human rights in BUSINESS LAWYERS (March, 2024).

Through the above activities, A&S has contributed and will continue to contribute to the spread of the principles of business and human rights in society.

Respect for Human Rights

Response to the UK Modern Slavery Act of 2015

01 Background

The UK Modern Slavery Act 2015 (the "Modern Slavery Act") requires foreign companies and their subsidiaries that meet prescribed financial requirements and that do business in the UK to prepare and publish a statement on slavery and human trafficking for each fiscal year.

Because Atsumi & Sakai Legal Professional Corporation provides legal services in the UK through our office in London, in June 2024 the Firm published an Anti-Slavery and Human Trafficking Statement on our website as required under the Modern Slavery Act for the business year ending December 31, 2023. This statement discloses the measures taken by Atsumi & Sakai Legal Professional Corporation and its group ("A&S") to ensure that slavery and human trafficking are not taking place in any part of its operations and supply chain.

A&S is engaged in a client-focused professional services business consisting of full-time attorneys and registered foreign lawyers in a strictly regulated industry. As such, we believe that the risk of slavery or human trafficking occurring within A&S' operations or direct supply chain is low. In fact, slavery or human trafficking has never been identified in A&S' supply chain.

However, A&S is aware that slavery and human trafficking may exist in jurisdictions in which the Firm operates or where it procures goods or services. Therefore, A&S is actively taking appropriate measures to ensure that neither slavery nor human trafficking exists in its operations, supply chains or other related activities.

02 Details of actions taken at the Firm

We have internal rules, etc. in place at the Firm including Atsumi & Sakai Legal Professional Corporation Rules on Ethics and the Code of Conduct and Basic Policy on Prevention of Slavery and Human Trafficking. These rules clearly state that modern slavery is a crime and is a violation of basic human rights, and also include: a human resources policy to ensure a working environment based on respect, fairness, trust, support, and transparency; a reporting system and complaint processing procedure; and anti-bribery and anti-money laundering policies.

We are also working to establish a supply chain compliance system:

- To ensure that all those involved in the supply chain and contractors adhere to the values of A&S, we have established the Atsumi & Sakai Legal Professional Corporation Supplier Policy, with which the Firm's suppliers are required to comply.
- We conduct questionnaire surveys of our direct suppliers to identify and assess potential risk areas in the supply chain and monitor risk areas.
- We also provide annual training to all of our attorneys, foreign lawyers and staff members on the Modern Slavery Act in order to ensure a high level of understanding regarding the risks of slavery and human trafficking in the A&S supply chain and operations.

Respecting Gender Equality and Creating a Positive Work Environment

The Firm's Initiatives

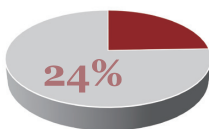
We have established support systems for maternity leave, childcare leave and returning to work including babysitting support. We were one of the first Japanese firms to implement basic policies for the prevention of sexual and power harassment. All of these policies contribute to creating a healthy work environment where employees can work and feel comfortable without having to be conscious of their gender, sexual orientation or gender identity.

In addition, attorneys of the Firm participate as instructors in external seminars on sexual harassment and power harassment prevention, thereby contributing to the development of fair and equitable work environments in the broader society.

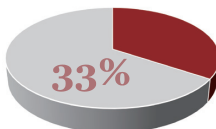
Since the early days of the Firm, many female attorneys and staff members have flourished at A&S. Our New York affiliate office is headed by a female attorney, and many female attorneys also serve in managerial roles and lead activities in our practice groups.

The percentage of women among partners at Atsumi & Sakai is 24%, and 33% among foreign lawyers, etc. The number is 91% among staff members in managerial positions. (As of December 31, 2024)

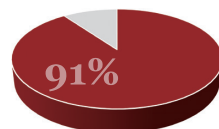
The percentage of women
among partners



The percentage of women
among foreign lawyers



The percentage of women
among staff members in
managerial positions



- Percentage of registered foreign lawyers among partners : 14%
- Ratio of foreign attorneys at law, etc. to all attorneys : 11%

Related External Evaluation

- Chambers Global 2019, 2020, 2021, 2022, 2023 & 2024 Leading Firm - International & Cross-Border Capabilities
- ALB Asia's Top 15 Female Lawyers (Miho Niunoya (2021), Yuri Suzuki (2022), Setsuko Yufu (2024) were selected as one of 15 attorneys in their respective years, (as the only attorneys from Japan))
- Asian Legal Business (ALB) "Employer of Choice" - Awarded 9 times, more than any other law firm in Japan
- IFLR1000 Women Leaders 2022 (Miho Niunoya was one of 8 women selected in the Japan category)
- ALB Japan D&I List 2022 - Selected as one of the 10 law firms in Japan
- Asian Legal Business (ALB) Japan Law Awards 2021 "Foreign Lawyer of the Year"
- Asian Legal Business (ALB) Japan Law Awards 2018, 2019 & 2020 "Overseas Practice Law Firm of the Year"
- Asian Legal Business (ALB) Japan Law Awards 2019 "Managing Partner of the Year"
- ALB Japan Law Awards 2017 "Woman Lawyer of the Year" (Setsuko Yufu)
- Daini Tokyo Bar Association's first "Family Friendly Award"

Respecting Gender Equality and Creating a Positive Work Environment

Various In-house Systems that Support Diverse Work Styles

Attorneys

The Firm respects and encourages flexible work styles for its attorneys that can suit each individual's life stage and circumstances.

The Firm has established a comfortable teleworking environment through the use of remote working tools and online conferencing systems, and has also adopted a free address seating system.

Although attorneys are outsourced and therefore subject to a different employment system compared to employees, there are systems in place to provide support and financial support that allow attorneys to work flexibly during times of injury or illness, as well as maternity, childcare, and family care.

In addition, a mentor system has been established to facilitate mutual understanding and provide career support for junior associates, including holding regular interviews with such associates.

Staff

The Firm has introduced a variety of programs respecting diversity that are available for staff members in their various stages of life.

(i) Flexible special leave for injury or illness (sick leave)

Background

Although there was already a system of Time Off for Sick/Injured Childcare/Short-term Leave for Caregiver in the Childcare/Caregiver Leave Act, this was unpaid. As such, we have made it possible for employees to apply for sick leave and nursing care of family members under the sick leave system to make the system easier to use.

Description of the system

Holidays are granted to all staff members and are available during the probationary period if requirements are met. Although student part-time workers and some other employees are not eligible, the system can better meet the more diverse needs of staff members compared to the previous system. For example, unlike the previous Time Off for Sick/Injured Childcare/Short-term Leave for Caregiver, there are no restrictions such as "taking care of a child until the child reaches the age of 4th grade of elementary school".

(ii) Other systems that support diverse work styles

Leave of absence due to illness or injury

When a staff member takes a leave of absence due to non-work related illness or injury, their wages shall be paid for two months commencing from the day on which the leave of absence is ordered to commence.

Handling of salaries, etc. during extended family-care leave

When a staff member who cares for a family member in need of nursing care takes an extended family-care leave, wages may be paid for 40 days from the day on which the leave commences.

(iii) 1 on 1 meetings with managers

Background

As an increasing number of staff members now work from home, it has become difficult to fully monitor the situation of co-workers. This has led to the introduction of 1 on 1 meetings with managers.

Description of 1 on 1 meetings

Each staff member has a 1 on 1 online meeting with their manager once a month. The purpose of this system is wide-ranging, including mutual checking-in on one another's personal life, checking physical and mental health, understanding what is happening in the office, solving work-related problems, improving motivation and career support, checking on the progress of goals, and cascading on matters such as work policies. Of course, it also functions as a means of harassment prevention and an internal reporting mechanism.

(iv) Infertility treatment leave and maternity/childcare related programs

The Firm has introduced a unique leave system to enable staff undergoing infertility treatment to balance such treatment with their work.

In addition, A&S has established systems related to childbirth and childcare, such as shortened working hours, working from home, and childcare leave, which help employees to balance their work and personal lives.

(v) General employer action plan (support for the development of the next generation and promotion of women's initiatives)

In accordance with the Act on Advancement of Measures to Support Raising Next-Generation Children and the Act on the Promotion of Women's Active Engagement in Professional Life, A&S has established the following action plan to ensure that all of our staff can work with peace of mind and achieve a good work-life balance.

- 1. 5 year action plan from July 1, 2024 to June 30, 2029
- 2. Contents

■ Goals based on next generation development

Goal: Formulate a system of diverse work styles, such as short-day and short-time working hours for permanent employees.
<Measures>

July 2024- Discussion on the contents of the new system
April 2025- Revise regulations and prepare for distribution within the Firm.

■ Goals based on women's initiatives

Goal 1: Administrative departments with high average overtime hours will work to implement no-overtime days, aiming for a 75% implementation rate.
Goal 2: In order to curb resignations following the taking of childcare leave, the Firm will support the smooth return to work of such personnel by suggesting they meet with mentors during the leave for those who wish to do so.
Goal 3: Review and expand training programs to support continued employment.

<Measures>
July 2024- Ongoing for Objectives 1 and 2
July 2024- Revision of rules for employee training and study abroad assistance program

Reference:
Ministry of Health, Labour and Welfare web site "Act on Advancement of Measures to Support Raising Next-Generation Children:
https://www.mhlw.go.jp/stf/newpage_11367.html
In relation to Kurumin Plus, Ministry of Health, Labour and Welfare "To balance infertility treatment and work":
https://www.mhlw.go.jp/stf/newpage_14408.htm

(vi) Free legal advice for staff

As one of the Firm's benefits, we have established a free legal consultation service for our staff within our Firm so that they can continue to work with peace of mind.

The contact point selects a suitable attorney within the Firm according to the content of the consultation, and the selected attorney provides initial responses, such as giving a brief assessment and advice on how to deal with the situation.

Wellness

Both the mind and body are essential for wellbeing and the Firm is committed to supporting staff members and attorneys equally.

We have contracts with three occupational physicians who specialize in internal medicine, psychiatry, and psychosomatic medicine respectively. They are available for in-person/online consultation with employees when needed. A full-time public health nurse is also available for regular health consultations.

- In addition to medical checkups for both attorneys and staff members under the Industrial Safety and Health Act, those over 35 years of age are eligible for comprehensive medical checkups at the full cost of the Firm. If any abnormality is found, the Firm also provides individual support after checkups by recommending treatment and providing opportunities to see an occupational physician.
- In addition to recommending regular medical checkups/ comprehensive medical checkups at the full cost of the Firm, we have joined the "Corporate Action to Promote Cancer Control" initiative of the Ministry of Health, Labour and Welfare as a promotion partner to improve cancer awareness, and share information via our in-house social media platform.

- We also conduct annual stress checks under the Industrial Safety and Health Act annually for staff members and attorneys to encourage awareness of their own stress levels. We then recommend consultation with an occupational physician or outside consultation service when individual support is required for staff with high stress levels, and also conduct group analysis by job classification to study improvements in the workplace environment.
- For those who have illnesses, injuries, or disabilities, the occupational physician, public health nurse, and HR staff work together to provide the necessary support for work options. We also provide support for personnel on a leave of absence due to injury or illness in accordance via our reinstatement support program.
- Finally, we hold online health seminars and regularly share health information via our in-house social media and health management system to improve health awareness, including for those working from home.

(Note) Staff members work under labor contracts and attorneys work under service contracts.

Support for Disaster-stricken Areas in Japan and Abroad

The Firm has made donations following disasters that occurred in 2024:

- Donation to the areas affected by the Noto Peninsula Earthquake of 2024; and
- Donation to the areas affected by the 2024 Eastern Taiwan Earthquake.

We would like to extend our most heartfelt wishes of peace for the souls of the departed, and our sincere condolences to their families and the many other people still suffering from the consequences of these tragic events.

System to Promote Sustainability Activities

In January 2023, A&S established a Sustainability Committee under the direct supervision of the Firm's management.

The Sustainability Committee is chaired by the Chief Sustainability Officer (CSO) and consists of eight attorneys and foreign lawyers with a diverse range of experience.

The Sustainability Committee promotes sustainability within A&S by working with relevant Divisions, identifies key sustainability issues and discusses policies for addressing such issues, taking into account the contribution and impact on the firm's stakeholders, including clients, the environment, and society.

Compliance

01 Develop a Compliance Framework

As a professional group with numerous attorneys and foreign lawyers, the Firm is committed to maintaining the highest ethical standards and ensuring compliance.

In addition to the Rules of Ethics and Conduct, which form the core of the Firm's values, and our internal rules for compliance with laws, regulations, and the rules of the Japan Federation of Bar Associations, the Firm conducts training and other programs for all Firm members, including staff, to ensure that these rules are disseminated throughout the Firm.

In order to ensure thorough compliance, a Legal and Compliance Division has been established within the Firm, and an attorney has been assigned exclusively to manage this division.

In addition, the Company has established a system that allows for whistle-blowing through multiple channels, including the establishment of a Complaint Handling Committee and a form that allows anonymous opinions, consultation, and reporting.

02 Supply Chain Compliance

A&S is committed to maintaining our own high ethical standards and to complying with the laws and other rules of the countries and regions in which the Firm operates, as well as to ensuring that these rules are followed in our supply chain.

The Firm has developed a Supplier Policy that sets out our expectations for suppliers based on those values, and we require our suppliers to comply with the Supplier Policy as well as to apply equivalent norms to their own supply chains.

In addition, in order to identify, evaluate, and monitor potential risk areas in the Firm's supply chain, we conduct surveys such as questionnaires with our suppliers every year.

Business Continuity Plan (BCP)

The Firm has prepared a Business Continuity Plan to ensure that in the event of an earthquake directly under the Tokyo Metropolitan Area or in the event of another major earthquake, typhoon, or information security incident, we will be able to promptly resume business operations after protecting important business procedures.

With the addition of a full-time staff member in FY2024 who is a former firefighter, A&S is working to strengthen our system to maintain ongoing legal services.

Information Security

In light of the importance of compliance with confidentiality obligations and protection of personal information by lawyers, A&S has established an information security management system, as well as internal rules including a basic policy for information security, to ensure appropriate handling, management, protection, and maintenance of important information assets, including information and personal information handled in the course of our duties.


**Attorney
Yuri Suzuki**

Senior Partner
Chief Sustainability
Officer
Daini Tokyo Bar Association

Education/Work Experience:
Graduated from Waseda University Department of Law and New York University School of Law (LL.M.). Guest Attorney, Kirkland & Ellis LLP (Chicago, IL office), 2005-2006. Auditor of The Organization of Global Financial City Tokyo, Member of the Committee for the Formulation of Individual Member of the Individual-type Pension Policy Formulation Committee of the National Pension Fund Association, and Chairman of the Finance and Securities Transaction Committee of the Inter-Pacific Bar Association (all to date).
Main Practices:
Financial Transaction / Financial Regulation / ESG Investments/ Economic Security/ M&A/Internal Investigation/ International Dispute Resolution/ North America/ Taiwan /Vietnam/ Indonesia, etc.
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**Attorney
Miho Niunoya**

Senior Partner
Sustainability Officer
Tokyo Bar Association

Education/Work Experience:
B.A. in Law, Hitotsubashi University, Northwestern University School of Law (LL.M.). Outside Director of PARK24 CO., LTD. (current), External Auditor of Sony Financial Group Inc. (current), Member of METI's "Study Group on the Appropriate Implementation and Management of Renewable Energy Generation Facilities" (2022-2023), Expert Member of Committee for Promotion of Private Finance Initiatives Projects, Cabinet Office, Government of Japan (current), Ministry of Education, Culture, Sports, Science and Technology, Expert Member of Committee for PFI Determination(2017-2023) etc.
Main Practices:
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Passed the former bar exam while in graduate school and joined Mori Hamada & Matsumoto from 2006-2015 and A&S from 2015. Responsible for the Emerging Industry team, Singapore team and A&S Newsletter "Business and Human Rights Newsletter" Series. Chairperson of Startup and DXGX WG of the Cabinet Office's Council for Promotion of Regulatory Reform, the deputy chairperson of the National Strategic Special Zone WG of the Cabinet Office, member of the Digital Agency's Study Group on Reform of Digital-related Systems, member of the METI Trade Field Data Linkage WG, member of the MIC's Study Group on How to Ensure Sound Information Distribution in Digital Space, and member of the Health, Medical, and Long-Term Care Information Use Study Group of the MHLW. Member of the Working Group on Secondary Use of Medical Information, Health, Medical Care and Nursing Care Information Utilization Study Group, Ministry of Health, Tokyo Metropolitan International Finance Fellow, Advisor of "Global Financial City Osaka" to Osaka Prefecture and Osaka City, Labour and Welfare, Advisor to Fukuoka International Finance City, Fukuoka Prefecture, and others.
Main Practices:
Technology / Privacy and Industry Data / Financial Regulation Law/ Medical Regulation Law/ Trade Transactions /International Human Rights/ M&A/ Dispute Resolution (International Arbitration)/ IP
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B.A. in Economics, Keio University, graduated Keio University Law School. Registered as an attorney in 2009. After working for a Japanese law firm, since 2015, he has been working for the Japan International Cooperation Agency (JICA) providing legal support to countries in Southeast Asia. After New York University and working as visiting Scholar, The U.S.-Asia Law Institute, New York School of Law, joined A&S in 2023 and has been the Representative of the Firm's Ho Chi Minh City Office since July 2024. Member of the Center for Promotion of International Legal Services of Japan Federation of Bar Associations, Secretary of Business and Human Rights Section, the Committee on International Human Rights
Main Practices:
Vietnam, Laos and other Southeast Asian legal affairs / Business and Human Rights / Sustainability and ESG Legal Affairs / Corporate / Labor / M&A, etc.
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Main Practices:
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LEGAL NOTICES

1. ABOUT ATSUMI & SAKAI

Atsumi & Sakai is a partnership consisting of Atsumi & Sakai Legal Professional Corporation, a Japanese professional corporation, a foreign law joint venture under the Act on Special Measures Concerning the Handling of Legal Services by Foreign Lawyers with certain Registered Foreign Lawyers of our firm, a Japanese Civil Code partnership among Japanese lawyers, represented by Yutaka Sakai, a lawyer admitted in Japan, and a foreign law joint venture with Janssen Foreign Law Office, represented by Markus Janssen, a foreign lawyer registered in Japan to advise on the laws of the Federal Republic of Germany. In addition to lawyers admitted in Japan, our firm includes foreign lawyers registered in Japan to advise on the laws of the US States of New York and California, the People's Republic of China, the Republic of Korea, India, the Democratic Socialist Republic of Sri Lanka, England and Wales*, and the Australian States of Queensland, New South Wales and Victoria. Foreign lawyers registered in Japan to advise on state laws also are qualified to provide advice in Japan on the federal laws of their respective jurisdictions.

Atsumi & Sakai has established an office in London operating as Atsumi & Sakai Europe Limited (a company incorporated in England and Wales (No: 09389892); sole director Naoki Kanehisa, a lawyer admitted in Japan), an office in Brussels operating as Atsumi & Sakai Brussels EU (a company incorporated in Belgium; managing partner: Etsuko Kameoka, a lawyer admitted in New York and a Registered Foreign Lawyer in Brussels**), an affiliate office in New York operating as Atsumi & Sakai New York LLP (a limited liability partnership established in New York; managing partner Bonnie L. Dixon, a lawyer admitted in New York and a Registered Foreign Lawyer in Japan), and an office in Ho Chi Minh City operating as Atsumi & Sakai Vietnam Law Firm (a company incorporated in Vietnam; sole director Katsunori Irie, a lawyer admitted in Japan). We also have an affiliate office in Frankfurt operating as Atsumi & Sakai Europa GmbH - Rechtsanwälte und Steuerberater, a corporation registered in Germany providing legal and tax advisory services (local managing directors: Frank Becker, a lawyer admitted in the Federal Republic of Germany**).

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