



# SUSTAINABILITY REPORT 2025

A Compass  
to Find  
Your Way

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### Reporting Period

The reporting period for this report is primarily January 1, 2025 to December 31, 2025 (FY2025). However, some information from periods immediately before and after this period is also included in this report.

## Greetings from Atsumi & Sakai's Managing Partner

Guided by our philosophy of continuing to honor innovative and cutting-edge creativity and taking on new challenges, Atsumi & Sakai has sought to deliver value by leveraging our legal expertise for the benefit of our clients, local communities, and the international community. Amid significant social and economic changes, the role expected of law firms has become broader and more complex than ever before. In response to these evolving societal demands, we have positioned contributing to sustainability as a core pillar of our firm, and are actively advancing related initiatives.

In FY2025, we made significant progress not only by providing legal advice from a sustainability perspective but also through a variety of social contribution activities. In the area of international cooperation, our lawyers offer specialized advice in JICA-led initiatives supporting legal and judicial system development in developing countries, thereby contributing to advancing the rule of law and access to justice on the international level. In addition, in the environmental field, we participated in the GX League and the Japan Climate Leaders' Partnership, while also promoting the reduction of the environmental footprint of our firm's operations.

Furthermore, we sponsored and provided legal support for the event operation of the 25th Summer Deaflympics Tokyo 2025, and many of our lawyers and staff participated as volunteers. From a sustainability perspective, we believe that the collective contribution of our lawyers and staff with diverse backgrounds to the success of this milestone international event, celebrating its 100th anniversary and held in Japan for the first time, embodied our motto, "Your Uniqueness, Our Strength." In addition, in 2025, we established a new pro bono framework called A&S On-site Consultation in Disaster Affected Areas to provide support to the employees of our clients in the event of a disaster.

In FY2026, we aim to maximize our legal expertise and, together with our clients, will continue to contribute to the realization of a more sustainable society for all. Thank you very much for your continued understanding and cooperation.



January 2026

Atsumi & Sakai  
Managing Partner  
**Hiroo Atsumi**

## Message from the Chief Sustainability Officer

Thank you very much for reading this year's Sustainability Annual Report. Recognizing our legal expertise and social responsibility as a law firm, we have steadily progressed initiatives toward the realization of a sustainable society. This report summarizes our progress over the past year and reaffirms our fundamental stance.

In recent years, the societal landscape has grown increasingly complex, influenced by climate change, geopolitical tensions, and shifting values surrounding human rights and diversity. Recognizing that priorities and approaches differ across countries, regions, and industries, we maintain our commitment as legal experts to advancing a sustainable society grounded in the universal principles of the rule of law and respect for human rights, rather than being swayed by short-term trends.

In FY2025, we revised our Sustainability Code of Conduct, reaffirming and clarifying our values and guiding principles. In addition, by holding sustainability-focused networking events, we fostered awareness within the firm while actively promoting the adoption of sustainable procurement practices. In terms of human resources and work styles, we have acquired Kurumin certification and are advancing initiatives to further enhance our working

environment to ensure that diverse talent can contribute with confidence.

In the field of social contribution, we continued our pro bono initiatives, including establishing an on-site consultation framework for disaster-affected communities, while also providing legal support for the Tokyo 2025 Deaflympics to contribute to realizing a more inclusive society. Further, as part of our governance enhancement initiatives, we launched an AI Committee to ensure a structured and expert approach to the opportunities and risks associated with new technologies.

Our commitment to sustainability is not just a philosophy, but a practice that is rooted in our daily work and organizational operations. Looking ahead, we will continue to act responsibly by leveraging our legal expertise, striving to remain a law firm trusted by our clients, society, and the next generation.



January 2026

Atsumi & Sakai  
Chief Sustainability Officer  
**Eiichiro Hata**

## Overview of Atsumi & Sakai

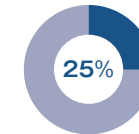
**Atsumi & Sakai became the first completely independent Japanese law firm to create a foreign law joint venture and offer a full range of services.**

Guided by our mission to create value for our clients, we develop comprehensive, case specific solutions from a legal perspective, while simultaneously pursuing our mission to lead the fair development of business and society by addressing a broad range of complex and diverse challenges.

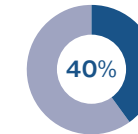
**Members: 278**

**Established: 1994**

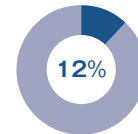
Percentage of women partners



Percentage of women foreign lawyers



Percentage of registered foreign lawyer partners



(As of December 31, 2025) The total number of members includes members at our offices, affiliated offices, and A&S Tax and Accounting.

*As* **Global & Local Oriented**

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

*As* **Rapid assembly of project teams optimized for each case**



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 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, 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, 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.

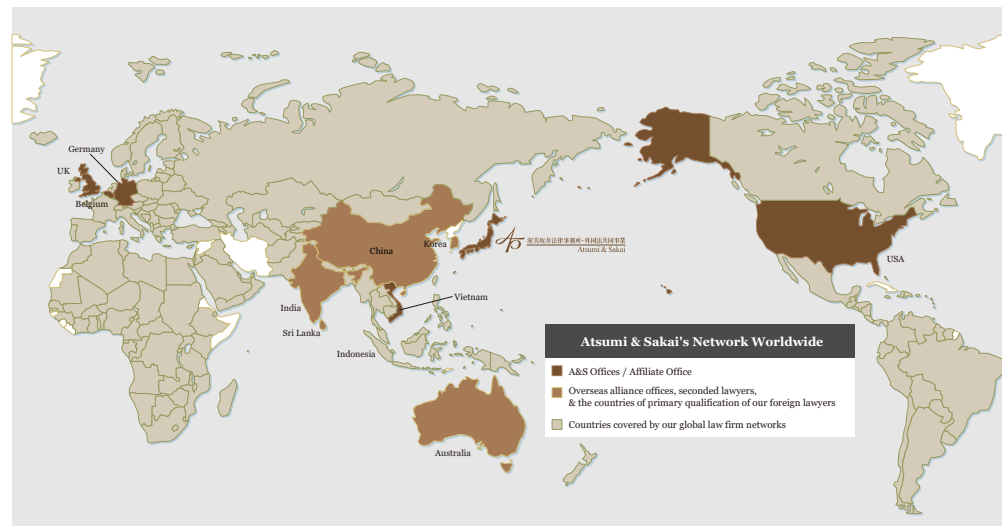
\*1 Registered foreign lawyers and foreign lawyers represent 11% of all bengoshi (lawyers), registered foreign lawyers and foreign lawyers\*\*. (As of December 31, 2025)

\*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, the United Kingdom, and the States of Queensland, New South Wales, and Victoria in Australia\*\*.

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

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

### Worldwide Platform International Connections



## Organizations We Collaborate With / Activities in International Legal Organizations

### Organizations We Collaborate With

We strive to contribute to the sustainability of society as a whole by leveraging the knowledge and expertise we have accumulated as a law firm. Below, we have introduced some of the external organizations of which we are a member as a part of these efforts.

- 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)
- Renewable Energy Association for Sustainable Power supply (REASP)
- Institute of Sustainability Management and Assurance (participating as a director)

### Activities in International Legal Organizations

A&S is heavily involved in the activities of the International Bar Association (IBA), the Inter-Pacific Bar Association (IPBA), and The Law Association for Asia and the Pacific (LAWASIA), and is actively engaged in the promotion of international sustainability activities.

#### Speaking at the IBA Annual Conference Toronto 2025

On November 3, 2025, Koji Hayakawa (Of Counsel) was a speaker at a session titled "Climate Change - Implications to Maritime Transports" at the IBA Annual Conference Toronto 2025, an international legal conference. (Organized by the International Bar Association)

#### Speaking at 38th LAWASIA Conference 2025

On October 12, 2025, at the 38th LAWASIA Conference 2025, Partners Kenichi Tanizaki and Katsunori Irie spoke as panelists on "Growth and Impact of ESG Finance" and "International Supply Chains: The Impact of Human Trafficking," respectively. (Organized by LAWASIA)

## Support of JICA's Legal and Judicial System Development

A&S contributes to JICA's efforts to support legal and judicial system development. In April 2024, Advisor Taro Morinaga, Partner Katsunori Irie, and Partner Wataru Kamihigashi 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, officials from government departments like the ministry of justice, university faculty members, lawyers and other law-related personnel in so-called developing countries, and improves access to justice for citizens in those countries. As an aid organization, JICA provides assistance through an all-Japan system, in cooperation with the Ministry of Justice, 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, as well as issue-specific training on matters such as "Business and Human Rights" and "Improving Access to Justice."

Japan's legal and judicial system development support is characterized by the fact that, while respecting the autonomy of the recipient country, it focuses on encouraging the targets to think and act by themselves, and avoids imposing Japan's own ideas.

This approach to support, which emphasizes the autonomy of the recipient country, is based on the idea that it is necessary to develop human resources so that legal professionals in the recipient country will, in the near future, be able to operate and enforce the law on their own, draft and amend legislation, cultivate legal theory, and train the next generation of legal professionals. It also draws on Japan's experience in creating its own legal system through trial and error, gleaning knowledge

from France and Germany during the Meiji period and from the United States after World War II, as well as on Japan's traditions 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 is 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 Attorneys Act of Japan.

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

Lawyers in charge: Taro Morinaga (Advisor/Consultant), Katsunori Irie (Partner), and Wataru Kamihigashi (Partner)



### Meet the Team



**Taro Morinaga**

Advisor/Consultant  
(Dai-ichi Tokyo Bar  
Association)  
Atsumi & Sakai



**Katsunori Irie**

Partner (Tokyo Bar  
Association)  
Representative of Ho  
Chi Minh City Office  
Atsumi & Sakai



**Wataru Kamihigashi**

Partner (Daini Tokyo  
Bar Association)  
Atsumi & Sakai

## Tokyo 2025 Deaflympics ~An international Olympics for Deaf people~

We contributed to the 25th Summer Deaflympics Tokyo 2025 ("Tokyo 2025 Deaflympics") by providing legal advice in connection with the Games. Specifically, since April 2024, Partner Ian S. Scott (registered foreign lawyer, the laws of the State of Queensland, Australia), Partner Harukuni Ito, and Partner Kenta Nobe took the lead in providing legal advice to the Tokyo Sport Benefits Corporation as part of our firm's legal consultation services.

The Deaflympics is an international sporting event organized by the International Committee of Sports for the Deaf ("ICSD"), held every four years as both Summer and Winter Games, and are often described as the Olympics for Deaf people. The Tokyo 2025 Deaflympics was Japan's first time to host the Deaflympics and marked the 100th anniversary of the first Games, which took place in Paris in 1924. 21 sports, including track and field, badminton, volleyball, and table tennis were held at venues in Tokyo, Shizuoka, and Fukushima prefectures over a 12-day period from November 15 to 26, 2025.

International sporting events involve a wide range of legal matters, including the hosting agreements with international governing bodies (such as the IOC for the Olympic Games and the ICSD for the Deaflympics), venue use agreements with facility operators, broadcasting rights arrangements, sponsorship agreements, spectator conduct regulations, participation agreements with athletes and coaches, management of intellectual property such as emblems, mascots, and medals, contracts and personal information management for referees, staff, and volunteers, as well as governance and labor matters of the Japanese entity responsible for event operations. Although the Tokyo 2025 Deaflympics was structured so that spectators could attend events free of charge, and therefore differ in certain respects from commercial events such as the Olympic Games or the FIFA World Cup, similar legal issues arise, and A&S provides legal support across all of these areas.

In addition, during the Games in November 2025 and the periods immediately before and after, our lawyers were stationed on-site at the event operations office located in Deaflympics Square, where they provided support by maintaining a system capable of immediately responding to emergencies, as well as conducting patrols of competition venues and advising on necessary on-site arrangements.

We also contributed to the competition by sponsoring the Games as a Tokyo 2025 Deaflympics Total Support Member at Tier 2 level.

The Tokyo 2025 Deaflympics attracted significant public attention and proved to be a highly meaningful event, fostering greater understanding of the Deaf community, promoting information accessibility, and once again highlighting the value of sport. We are deeply proud to have been able to contribute to such a socially significant event through the provision of legal services. We look forward to contributing more to sustainability through initiatives such as these again in the future.

Lawyers in charge: Partner Ian S. Scott (registered foreign lawyer, the laws of the State of Queensland, Australia), Partner Harukuni Ito, and Partner Kenta Nobe.



**Kenta Nobe**

Partner (Dai-ichi Tokyo Bar Association)  
Atsumi & Sakai

Education/Work Experience: Keio University (LL.B.), Keio University Law School (J.D.), ISDE (Instituto Superior de Derecho y Economía) (Masters in International Sports Law) Following positions at Fujitsu Limited and Baker & McKenzie, joined A&S in 2023. Director of NaLaLys Co., Ltd. and BIJU Tribunal Secretary of the International Boxing Association (IBA).  
Main Practices: Corporate Governance / Sports / Music / Establishing Companies and Businesses for Startups / M&A / Joint Ventures

## Transition Finance Guidelines: Principles, Scope and Comparative Insights between UK and Japan

Authors: **Daniel Jarrett** (Partner) and **Yi An Chang** (Senior Associate)

### Introduction

Transition finance is regarded as critical to achieving a global net-zero economy. However, despite significant contributions from high-emitting sectors to global emissions, capital flows to these sectors to encourage reductions remain insufficient. To close this gap, many countries and institutions (including UK and Japan) have introduced guidelines that serve as reference tools for both companies seeking capital and the financiers providing it. These frameworks help corporations better articulate credible transition goals, as well as enabling investors to assess whether these companies are genuinely and effectively transitioning.

### Overview of the UK Guidelines

**Background and scope:** The UK Transition Finance Council, co-established by the City of London Corporation and the UK Government, is developing voluntary Transition Finance Guidelines (UK Guidelines). These focus on entity-level financing, rather than at the activity or project level, and are based on international standards, such as TPT, ISSB, and Paris-alignment methodologies.

**Structure of the UK Guidelines:** The UK Guidelines are structured around four core Principles: (1) Credible Ambition; (2) Action into Progress; (3) Transparent Accountability; and (4) Addressing Dependencies, which define the foundations of credible transition finance. These principles are supported by six Universal Factors that provide tangible evidence for assessing whether those Principles are satisfied: (1) Interim Targets and Metrics; (2) Implementation; (3) Financial Viability; (4) Engagement; (5) Governance; and (6) Disclosure. Together, these set out the baseline expectations required to qualify for credible transition finance.

### Overview of the Japan Guidelines

**Background and Scope:** Japan developed the Basic Guidelines on Climate Transition Finance (Japan Guidelines) based on the Japanese Government's commitments in response to the Paris Agreement. Although applicable to all industries in principle, the framework primarily aims to facilitate transition-labelled investment in emission-intensive sectors. The Japan Guidelines cover both entity-level and asset-level transition finance. In their most recent update, reflecting

the 2023 revisions to the ICMA Climate Transition Finance Handbook, the scope of eligible instruments was expanded to include green bonds and sustainability bonds, as well as both Use-of-Proceeds and General Corporate Purpose instruments carrying a “transition” label.

**Structure of the Japan Guidelines:** The Japan Guidelines recommend disclosure across four core elements derived from the ICMA Handbook: (1) Issuer’s climate transition strategy and governance; (2) Business model environmental materiality; (3) Climate transition strategy and targets to be science-based; and (4) Implementation transparency. Meeting these elements supports the credibility of transition finance in both domestic and international markets. In addition, while aiming for broad applicability, Japan recognizes that transition pathways vary significantly by sector and therefore developed sector-specific technology roadmaps for ten high-emitting industries. These roadmaps serve as reference tools for issuers developing Paris-aligned strategies and for investors assessing their feasibility and credibility.

## Comparison of UK Guidelines and Japan Guidelines

**Different Scope of the UK Guidelines and Japan Guidelines:** The UK Guidelines focus on entity-level financing, providing a framework to assess whether general-purpose capital supports companies with credible transition strategies, and do not directly apply to use-of-

proceeds or activity-level financing. In contrast, the Japan Guidelines adopt a broader scope, covering both corporate-level transition credibility and the assessment of specific activities or assets financed, particularly through use-of-proceeds structures.

**Non-Binding Nature of the Two Frameworks:** Both the UK Guidelines and the Japan Guidelines are voluntary and do not impose legal obligations on capital seekers or providers. Instead, they operate as advisory frameworks guiding both sides in assessing credible transition finance practices.

### Authors



Registered Foreign Lawyer  
(The Laws of England & Wales)

**Daniel Jarrett**

Partner  
(Tokyo Bar Association)



Foreign Lawyer  
(Taiwan and New York)

\*Not registered as a Foreign Lawyer in  
Japan

**Yi An Chang**

Senior Associate  
(Taipei Bar Association, New York  
State Bar Association)

## Lawyer Introduction

### #1: Chihiro Saito (Of Counsel)

#### Chihiro Saito

Of Counsel  
Daini Tokyo Bar Association



Chihiro Saito, a member of the Daini Tokyo Bar Association's Disaster Countermeasures Committee as well as other committees, has extensive experience in supporting disaster-affected areas and is promoting social contribution activities as a member of our Sustainability Committee and Pro Bono Translation and Interpretation Team ("T&I Team"). Chihiro was a central figure behind the launch of the A&S (pro bono) On-site Consultation in Disaster Affected Areas in 2025.

#### Background - Experience of the Great East Japan Earthquake

Chihiro's formative experience was the Great East Japan Earthquake, which she experienced in Fukushima City. At the time, although she was in the public position of being a legal apprentice, she had neither legal qualifications nor experience, and, being in a judicial training facility with no local ties, could do nothing but wait for help in fear as news of the nuclear accident unfolded. This was an experience she recalls with deep regret. With the support of members of the Fukushima Bar Association, she evacuated to Tokyo together with fellow legal apprentices. While struggling with survivor's guilt, she vowed to take action for disaster-affected communities once she became a lawyer.

It was this commitment to supporting affected areas that led Chihiro to remain in the disaster-affected area and begin her career in Iwate Prefecture. At the time, law firms in the three disaster-affected prefectures in the Tohoku region had suffered significant economic damage, and employment opportunities for newly qualified lawyers were scarce amid an already challenging job market. Nevertheless, she was fortunate to secure a position with the Hayachine Law Office in Hanamaki, Iwate Prefecture. In January 2012, shortly after becoming a lawyer, she joined the head of the firm in providing legal consultations in Rikuzentakata, Iwate Prefecture. There, nearly a year after the disaster, she was confronted with the harsh reality that reconstruction was making little progress, leaving her with a sense of helplessness. The consultations took place in a temporary prefab hut, and outside, the town still bore vivid scars from the tsunami. Meanwhile, efforts continued at the city hall to wash, clean and restore photographs that were washed away by the tsunami. Chihiro was struck by the sight of an elderly couple holding such a photograph in their hands.

#### Supporting each and every survivor

In the areas affected by the Great East Japan Earthquake, she met people who, even as the risk of tsunami persisted, did not want to leave the sites where their loved ones had perished. This experience taught her the profound challenges of offering support that truly respects the wishes of disaster survivors.

Since then, Chihiro has consistently provided support to disaster survivors, carefully attending to their individual needs and circumstances.

Beyond providing free legal consultations, she has collaborated with a wide range of professionals who also support disaster survivors, including lawyers, certified public tax accountants, architects, and certified social workers, as well as with local governments through bar associations, to ensure that disaster survivors receive all the support

**A&S is pleased to highlight two key lawyers who are the main driving force behind our sustainability initiatives.**

information necessary for rebuilding their lives. Through these efforts, she has built a track record of collaborative disaster-relief work and steadily worked to establish trusted relationships in preparation for future disasters. Her work supporting typhoon victims in Shizuoka Prefecture and providing phone consultations after the Noto Peninsula earthquake revealed that many disaster survivors' work schedules prohibited them from attending consultations on weekdays, inspiring the launch of A&S On-site Consultation in Disaster Affected Areas.

#### Meaning behind A&S On-site Consultation in Disaster Affected Areas

A&S On-site Consultation in Disaster Affected Areas is a new outreach support initiative launched by the firm in 2025. It enables people working in disaster-affected areas to receive life reconstruction and legal consultations at their workplace on weekdays.

The importance of lawyers travelling to people who need advice, rather than waiting for clients to come to their offices, has been increasingly recognized in recent years and is spreading gradually. A&S On-site Consultation in Disaster Affected Areas was formalized as an official pro bono activity of A&S with the endorsement of numerous lawyers and staff members who share this philosophy. By coordinating with the T&I team, we are able to accept consultations from people of various backgrounds, including employees who are foreign nationals. Guided by the belief that everyone should have access to an environment where they have the opportunity to seek advice with peace of mind, especially in times of disaster, we continue to explore the most effective forms of support while simultaneously listening to the wishes of those who have been directly affected.

#### To the future

Chihiro says that even now, whenever she visits a disaster-stricken area, she is reminded of the sense of helplessness she felt during the Great East Japan Earthquake. That is why she strongly feels that disaster relief efforts are at their most meaningful not when undertaken alone, but when approached as a team. "In Japan, a country frequently affected by natural disasters, the risk of a major disaster is ever-present, and the need for foreign language support during disasters will only continue to grow. In preparation for a time when the true value of A&S' accumulated efforts is put to the test, I hope to work together with my colleagues to put into practice those things that cannot be accomplished alone."

#### Chihiro Saito

[Experience]

2013-2014: In charge of free consultations at Houterasu Kesen (Ofunato City)

May 2021, July 2022, and March 2025: In charge of providing face-to-face advice to attendees of the Consultation Sessions for Women organized by the Consultation Session for Women Executive Committee

2022: In charge of consultations at Shimizu Ward office in Shizuoka City for inundation damage caused by typhoon no. 15

2024: In charge of telephone consultations for areas affected by the Noto Peninsula Earthquake

[Positions held]

Member of the Disaster Countermeasures Committee, Daini Tokyo Bar Association (2021-, Vice Chairman 2023-)

Member of the Committee of Disaster Reconstruction Assistance, Japan Federation of Bar Associations (2021-)

Member of the Disaster Countermeasures Committee, Kanto Federation of Bar Associations (2022-)

## Lawyer Introduction

### #2: Sho Tsuzuki (Partner)

#### Sho Tsuzuki

Partner (Daini Tokyo Bar Association)

Selected for the Asian Legal Business (ALB)

Asia 40 Under 40 Award 2025



Lawyers can be involved in the creation of new value, not just dispute resolution and criminal cases. Partner Sho Tsuzuki learned this as a student from a lawyer active on the international stage, and it was one of the reasons which made him want to pursue a career as a lawyer. In 2025, in addition to the usual corporate legal affairs, Sho participated in various activities contributing to a sustainable society including international cooperation, educational activities, and communications regarding impact finance.

#### Participation in a Project to Strengthen Government Capacity for Using Digital Technology and Data in Bhutan and the Global Youth Forum for a Culture of Lawfulness

A&S is providing advisory services regarding laws and regulations related to the utilization of health and medical data for the “Project for Strengthening Government Capacity for Using Digital Technology and Data in Bhutan” conducted by JICA. As part of these services, we provide advice based on international precedents with respect to the creation of a digital health platform pursued by the government of Bhutan, specifically in terms of consent administration for primary and secondary use of personal and health data, definition and protection of sensitive data, anonymization and pseudonymization, rights of data subjects, demarcation of responsibilities in case of a data breach, cloud utilization, and legal issues related to cross-border data transfers. As a core member of our project team, Sho visited Bhutan twice, providing practical support for organizing specific issues related to the development of legal systems and facilitating consensus-building between different ministries through on-site discussions with government officials and participation in subcommittees.

In addition, Sho participated in the Global Youth Forum for a Culture of Lawfulness (organized by the Ministry of Justice, in cooperation with UNODC) as a facilitator upon the recommendation of the Japan Federation of Bar Associations. The forum aims to instill a culture of the rule of law and legal compliance in future generations based on the Kyoto Declaration adopted at the 2021 Kyoto Congress. In 2025, 79 students from 35 countries participated in discussions centered on the utilization and challenges of AI and digital technology in the legal and judicial fields. Sho contributed by facilitating constructive exchanges by offering practical perspectives and encouraging participants to share challenges and experiences from their home countries, and a summary of the results of the discussion was submitted to the UN in the form of recommendations.

**A&S is pleased to highlight two lawyers who are the driving force behind our sustainability initiatives.**

#### Next-Generation Outreach at Talk with Legal Professionals and the Intercollegiate Negotiation Competition

Sho values opportunities to share his own experiences and perspectives with students, drawing from his own experience of how he chose a career in law.

For example, his alma mater hosts a "Talk with Legal Professionals" event as a part of its career education, with the aim of deepening middle and high school students' understanding of legal thinking and career choices by facilitating in-person discussions with legal professionals such as lawyers, prosecutors, and judges. The event provided students with an opportunity to learn about the role of law in the real world and the various career possibilities available, through small-group discussions. Sho discussed the traditional role of lawyers as dispute resolvers as well as the broader social engagement opportunities available to lawyers, such as playing a role in new value creation through corporate legal affairs and contributing to society through international cases and cooperation.

Sho also served as a judge for the Intercollegiate Negotiation Competition. The competition is an international educational event in which university students from Japan and abroad participate and test their ability to negotiate and reach agreements, competing in mock negotiations and arbitration held in English and Japanese. Based on his practical experience, he offered the competitors feedback on their negotiation strategies, methods of organizing points of dispute, and adopting an approach to building consensus with counterparties.

#### Presentation at Tokyo Innovation Base

Impact finance, a form of sustainable finance that considers not only financial return, but also the environmental, social and economic impact of finance, is gaining greater focus and attention. Sho is working to disseminate information on the topic based on his knowledge of finance, one of his core practice areas, as well as discussions he has participated in at academic and business associations in his role as a principal researcher at the Policy Research Institute. A community event was held at the Tokyo Innovation Base where startups, investors, and supporters committed to solving social issues were brought together to discuss business models that achieve both impact creation and sustainable growth. At the event, Sho gave a presentation on impact venture fund raising to overseas individuals doing business in Japan and representatives of institutional investors interested in impact investing, covering the current regulatory challenges in Japan and ideal future directions.

Sho intends to continue leveraging his expertise as a lawyer to contribute, however modestly, to building mechanisms that support a sustainable society, fostering talent, and developing ecosystems that support solutions to social challenges.

## SusHi Tech Tokyo 2025 Booth Exhibit

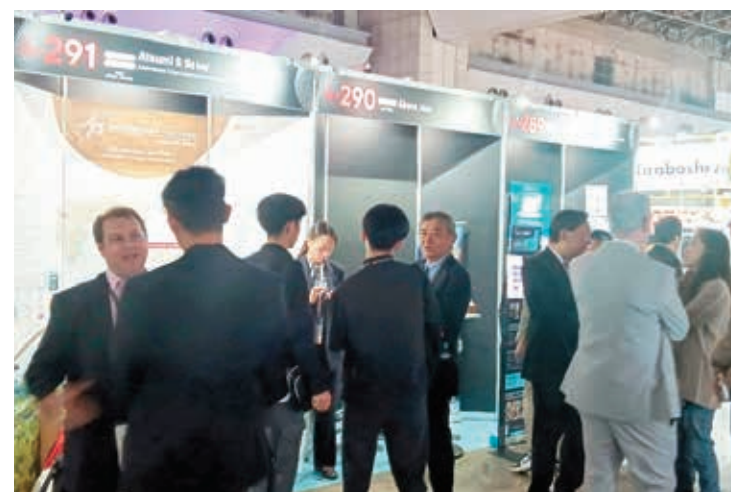
A&S hosted a booth at SusHi Tech Tokyo 2025, one of the largest startup conferences in Asia. (Organized by the SusHi Tech Tokyo 2025 Executive Committee and held May 8-10, 2025 at Tokyo Big Sight. [official-report\\_summary\\_en.pdf](#))

SusHi Tech Tokyo, which stands for Sustainable High City Tech, is a global conference aiming to create sustainable new value by overcoming universal urban challenges with the use of cutting-edge technologies, diverse ideas, and digital expertise, a concept originating in Tokyo.

Numerous startups from around the world participated, showcasing their cutting-edge technologies. Investors, including venture capitalists, and many others eager to see the latest innovations also attended from across the globe. The event was highly vibrant, with discussions being held in many languages from around the world.

A&S was the only law firm to host a booth exhibit, with lawyers from our International Practice Group and Start-up Support Practice Team as well as several registered foreign lawyers, among others, participating.

As the only law firm with a booth at the event, we attracted interest from many participants from around the world. We showcased the domestic and international startup support initiatives and sustainability efforts of A&S, and engaged in various discussions with visitors.



## Publications

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- **Commentary: Business and Human Rights [2nd Edition]**, co-authored in Japanese (Gendaijinbun-sha), July 2025
- (Series) **What You Need to Know About Business and Human Rights** (Jiji Press Singapore, Malaysia, Vietnam, Thailand, Indonesia, Europe, and the U.S. editions), January 2024~
- Japan chapter for **Panoramic - Energy Disputes 2025** (Law Business Research Ltd.), March 20, 2025
- Japan chapter for **International Comparative Legal Guide - Environment & Climate Change Laws and Regulations 2025** (Global Legal Group), March 27, 2025
- **PFAS Issues and How Financial Institutions Should Respond**, co-authored in Japanese (Kinyu Houmu Jijo), May 10, 2025
- **Practical Responses to Internal Whistleblowing: 88 Case Studies** (Seibunsha Co., Ltd.), July 2025

### [A&S Newsletters]

- **Prospects for the Carbon Credit Market in Vietnam and its Impact on Japanese Companies** (February 3, 2025)
- (Traditional Chinese version) **關於越南再生能源事業之法律注意事項概說 — 基於離岸風力發電事業的現行法規** (April 8, 2025)  
(Overview of Legal Considerations for Entering the Renewable Energy Business in Vietnam: Current Regulations for Offshore Wind Power Generation Projects)
- (Traditional Chinese version) **日本針對 PFAS 化學物質審查及製造等相關規範** (March 26, 2025)  
(Regulations Such As Chemical Substances Control Law on PFAS in Japan)
- (Japanese version) **食用品器具・容器包装のポジティブリスト制度 (令和7年6月1日以降)** (May 30, 2025)  
(English version) **Japan's Positive List System for Utensils, Containers, and Packaging Intended for Food Use (Effective from June 1, 2025)** (May 30, 2025)  
(Traditional Chinese version) **食品用器具與容器包裝之正面表列制度 (自2025年6月1日起適用)** (May 30, 2025)  
(Simplified Chinese version) **日本食品器具及容器包装的正面清单制度 (自2025年6月1日以后施行)** (August 21, 2025)

### Business and Human Rights Series

- Vol. 10 **Overview of the Corporate Sustainability Reporting Directive (CSRD) and the Impact on Japanese Companies** (February 3, 2025)
- Vol. 11 **Germany Passes Cabinet Decision on Relaxing Measures Under the Supply Chain Due Diligence Act (LkSG)** (December 2, 2025)  
(For 2024 and earlier articles (Vol. 1 to Vol. 9), please click [here](#))

## Seminars

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- Organized by the International Bar Association (from November 2 to November 8, 2025)  
**Climate change - implications to maritime transports**
- Organized by LAWASIA (October 12, 2025): 38th LAWASIA Conference 2025  
Banking and Finance - **Growth and Impact of ESG Finance**  
Human Trafficking - **International Supply Chains: The Impact of Human Trafficking**
- Organized by We Are The Impact LLC (September 20, 2025)  
**Impact Venture Fundraising**
- Workshop organized by the ASEAN Intergovernmental Commission on Human Rights (AICHR Malaysia) (June 30, 2025) **Insights from Japan on the Gender Lens Perspective in Business and Human Rights - Japan and ASEAN Collaboration in the Field of Business and Human Rights (Special lecture)**
- Organized by the Regional Banks Association of Japan (October 9, 2025) 65th Middle Manager Training Lecture  
(Theme: **Compliance in the Workplace (Case Study) - Sexual Harassment, Workplace Bullying, Remote Workplace Harassment, Sexual Orientation and Gender Identity (SOGI) Harassment, Human Rights Due Diligence, etc.**)
- Panasonic Holdings Corporation internal seminar (Tokyo): for members of the Legal Department, Social Sustainability Department, and Business Strategy Department (September 29, 2025)  
**European Competition Law, Sustainability Projects and Corporate Cooperation**
- Organized by the Policy Research Institute, Atsumi & Sakai and the Hokkaido University Institute for the Promotion of Business-Regional Collaboration, Social and Regional Emergence Department (September 12, 2025)  
**Considering the Grand Design of Hokkaido and Sapporo**
- Organized by Financial Management Forums, Inc. (March 4, 2025)  
**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-wheeling, corporate PPA, output control, etc.**
- Organized by Johokiko Co., Ltd. (April 15, 2025)  
Online seminar  
**The Latest Trends in PFAS Regulations by U.S./Federal and State Laws: In Light of PFAS Regulations under Japanese Law**
- Organized by Research and Development Support Center Co., Ltd. (held January 20, 2025, broadcast from January 21 to January 31, 2025)  
Online seminar  
**Recent Developments in PFAS Regulations: Comparison of U.S. Federal, State and Japanese Law, Corporate Responses and Litigation Cases**

## Overview

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

A&S will comply with the rules and regulations for environmental conservation in the countries and regions in which we operate, raise awareness and promote sustainability within our firm, and strive to reduce our resource use, energy consumption, and environmental impact. We have published a Sustainability Declaration and established the A&S Sustainability Code of Conduct, and are also making efforts to reduce our environmental impact by utilizing remote work, reducing the amount of paper used, promoting sustainability in procurement, 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, together with onshore and offshore wind power generation projects. We also provide support to government agencies, including by conducting commissioned surveys as groundwork for further development. In addition, we enthusiastically work 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 2025, a lawyer from our firm, while seconded to a government agency, participated as an official in the drafting of an international treaty aimed at addressing the growing problem of plastic pollution.

The treaty is expected to be a new turning point in environmental governance, as the international community aims to address plastic pollution as a global issue alongside climate change and loss of biodiversity.

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 (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 see → [P7](#) for details of the environmental organizations of which A&S is a member.

\*Please see → [P15-16](#) for details of environment-related seminars and publications.



### Related External Evaluations



Miho Niunoya (Partner) was named as a "Leading Individual" in the following practice area in The Legal 500 Asia Pacific (Japan) 2025 ranking.

- Projects and Energy (Hall of Fame)

## 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":

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":

A&S regards the promotion of sustainability and contributing to the achievement of Sustainable Development Goals (SDGs) advocated by the international community and the realization of a prosperous and vibrant future through the SDGs as its crucial social mission.

Demonstrating this belief, A&S established a Sustainability Committee to promote sustainability within the firm, identify key sustainability issues and discuss policies for addressing them, taking into account their contribution to and impact on our stakeholders, including clients, the environment, and society.

The GX League, spearheading challenges towards GX with the

collaboration of the Japanese Government, academia, and the financial sector, has attracted significant attention with numerous companies expressing their intention to participate. Its philosophy aligns closely with our efforts towards addressing environmental issues, and by engaging in in-depth discussions regarding GX with GX League member companies, we are further refining our commitment to reducing environmental impact.

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

### 02 Details of Actions Taken at Our Firm

- Partner Takafumi Ochiai and Associate Tatsuhiro Hirayama participated as members in the "GX Human Resources Market Creation WG" (a Working Group 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)), an initiative established by the GX League intended to serve as a "place to formulate market rules."
- Takafumi is a member of the GX League's "Qualified Carbon Credit WG".
- Developed and published A&S transition strategy as part of our participation in the GX League.
- As part of our participation in the GX League, we calculate and report annually on our greenhouse gas emissions.

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

A&S 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 Our Environmental Impact

### 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 our environmental impact. The Code of Conduct was revised in 2025 based on social trends and internal practices. For the revision, we conducted an internal survey of all of our members. The Sustainability Committee held extensive discussions based on the feedback received and sought to refine the content of the Code of Conduct. We expanded our sustainable procurement policy and clarified that members of A&S should inspire one another, with each department pursuing initiatives proactively, striving to embed the promotion of sustainability throughout the organization.

### 02 Energy Conservation and Climate Change Response

A&S places high importance on taking measures to respond to climate change and is engaged in energy conservation initiatives throughout the year, such as reducing the amount of lighting and air conditioning used in our offices, utilizing remote work and online meetings, and by procuring energy-saving equipment. A&S monitors energy consumption and calculate greenhouse gas (GHG) emissions, and report our results together with our reduction targets to the GX League and other relevant organizations. In 2025, we pursued energy conservation and climate change response measures based on the results of the climate change risk survey and the firm-wide needs and awareness survey on decarbonization conducted in the preceding

year. Specifically, after conducting the internal surveys, we expanded the A&S Sustainability Code of Conduct and shared our GHG reduction targets and actual emissions through internal communications, encouraging behavioral changes among our members to establish energy conservation practices.

### 03 Paper Resource Saving, Waste Reduction and Recycling

A&S uses environmentally friendly materials in some of its printed materials and offices supplies. We are also actively working to reduce paper consumption at A&S 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 and is implementing measures to eradicate plastic. We held study sessions on the theme of eradication of plastics in 2024, and are actively working to stop the provision of plastic bottles in meeting and reception rooms. In addition to distributing eco-friendly bags with the A&S logo to our members, the entire firm promotes plastic-free initiatives by encouraging everyone, through internal newsletters and other means, to use eco-friendly bags and reusable water bottles. Water dispensers were newly installed in our Tokyo office in 2025, furthering plastic-free initiatives by promoting the use of reusable bottles and cups.

### 05 Conservation of Biodiversity

Enhancing Awareness: Recognizing that water use and dietary habits are closely related to biodiversity, A&S encourages its members to take specific actions in their daily lives, such as to conserve water, to purchase food produced using environmentally friendly agricultural methods, local production for local consumption, and reduce food loss.

Initiatives: In 2025, we held an internal networking event centered on sustainability. Food and materials produced using methods with low environmental impact were provided, with explanations on how each contributes to reducing environmental impact, in addition to introducing specific procurement methods. This initiative encouraged members to independently utilize such options.

### 06 Sustainable Procurement

Based on the A&S Sustainability Code of Conduct, A&S prioritizes products which have low environmental impact and which contribute to the circular economy. In addition to environmental aspects, A&S also gives consideration to procurement from local companies and small and medium-sized enterprises from the perspective of contributing to local economic development. In 2025, we held a networking event centered on sustainability. The event featured a talk by our chief sustainability officer and offered an opportunity to gain a deeper understanding of sustainable procurement through the refreshments served, the supplies used, and the information shared at each table. Procurement considerations were also added to our Sustainability Code of Conduct, and we promote sustainable procurement through both practical implementation and awareness-raising efforts.

## Contributing to Community and Societal Development Through Our Legal Expertise

Lawyers are charged with protecting fundamental human rights and realizing social justice, and law is an indispensable foundation for the sustainable development of society. A&S contributes to the sustainable development of local areas and the society by leveraging its expertise as a law firm to contribute to policy formation, engage in pro bono activities, provide support for solving local challenges, address human rights issues in corporate activities, and establish a working environment that welcomes talent from diverse backgrounds.

### Policy Research Institute

The Policy Research Institute established by A&S is dedicated to bridging gaps between new policies and practice, as well as to publish research findings and recommendations. (Please see [p. 23](#) for details.)

### Pro Bono

A&S established a pro bono translation and interpretation (T&I) team in 2023 to assist foreign residents in Japan in obtaining legal services. The team translated and published disaster-related information following the 2024 Noto Peninsula earthquake and the heavy rainfall in September 2025. A&S On-site Consultation in Disaster Affected Areas was launched in 2025, expanding our support initiatives in areas affected by natural disasters. We also provided legal advice to international NGOs. (Please see [pp. 24 to 25](#) for details.)

### Regional Development

A&S has long recognized that regional revitalization and community development are crucial challenges for Japan in the 21st century, and has utilized various approaches to provide support for such matters.

In the financial sector, we have focused on efforts to revitalize local economies, primarily through regional financial institutions, as well as M&A activities such as business transfers, regional projects, and support for small and medium-sized enterprises. With our accumulated experience, we have developed extensive expertise and a broad network. We will continue to focus on supporting the sound development of regional companies that underpin the Japanese economy and addressing local challenges.

In the field of public-private partnerships, we support the national government, local government authorities and private companies which are engaged in long-term projects. In addition to local infrastructure such as transportation, water and sewage systems and energy, we have experience across a broad range of areas including community development centered on sports facilities, cultural and educational facilities, and event facilities, as well as urban redevelopment and area management.

Our affiliate offices in Fukuoka and Osaka utilize their local networks and provide highly localized support, contributing to economic revitalization in their respective

areas. We actively support local businesses, facilitate corporate expansion and investment into these regions, handle development projects, and foster transactions between local companies and overseas entities. We also proactively engage in industry-academia collaboration and nurturing new businesses originating from each area.

In 2025, A&S newly established the **Culture, Tourism and Urban Development Practice Team**. We are engaged in cross-sectoral initiatives in collaboration with the Agency for Cultural Affairs, the Japan Tourism Agency, the Ministry of Land, Infrastructure, Transport and Tourism, the Ministry of the Environment, and local governments to address aspects of urban development which are complex and intertwined with diverse topics such as finance, governance, intellectual property, and even systems and regulations, and which are difficult for the government or the private sector to solve on their own. We aim to fully understand and support the aspirations of the community by visiting each area, working alongside stakeholders to address challenges, and providing long-term support ranging from system design to practical assistance.

## 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.

A&S 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 fundamental mission as a law firm.

Recently, the concept of "Business and Human Rights", initiated by the United Nations, has been gaining global acceptance and awareness, and there has been a growing movement to demand respect for human rights from corporations.

Due to sexual misconduct issues within the media and entertainment industry, television stations and talent agencies in Japan are scrambling to address human rights concerns. Furthermore, the low wages and long working hours of animators have drawn international criticism. Discussions regarding the strengthening of regulations in response to the risks of human rights violations presented by AI are also intensifying.

The Japanese Government has formulated a National Action Plan (NAP) and established standards such as Guidelines for Respecting Human Rights in Responsible

Supply Chains, calling on corporations to formulate human rights policies, conduct human rights due diligence, and ensure that remedies are provided for human rights violations. On the other hand, the UN Human Rights Council's Working Group on Business and Human Rights, while recognizing the formulation of NAP and issuance of guidelines by the Japanese Government, has indicated that the business community still faces challenges in its ability to understand and implement human rights due diligence across the entire value chain.

In the European Union, following the implementation of the "Corporate Sustainability Due Diligence Directive (CSDDD)" in July 2024, Member States are expected to amend their domestic legislation, although there is also discussion of relaxing the requirements of the CSDDD and revising its scope of application. Japanese companies will need to maintain a close watch not only on their own offices located in the EU, but also on legislation in the countries in which they conduct business activities across the EU, as well as the countries of their trading partners.

In order to promote the strengthening of corporate efforts to respect human rights, A&S regularly publishes newsletters on Business and Human Rights which aim to update readers on 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.

Our new Business and Human Rights Team, which we established in 2025, offers a service line of support for the development of human rights policies, human rights due diligence, and internal training. Kotaro Ohno (Advisor/Consultant) gave a special lecture titled "Insights from Japan on the Gender Lens Perspective in Business and Human Rights - Japan and ASEAN Collaboration in the Field of Business and Human Rights" at the ASEAN Intergovernmental Commission on Human Rights (AICHR Malaysia) workshop held in Kuala Lumpur (June 2025). Katsunori Irie (Partner) serves as secretary of the Business and Human Rights Section of the Japan Federation of Bar Associations' Committee on International Human Rights, and authored a part of the "Commentary: Business and Human Rights [2nd Edition]" (Gendaijinbun-sha, July 2025). Katsunori has also been continuously communicating on business and human rights in the Jiji News Bulletin ("What You Need to Know About Business and Human Rights," Jiji Press, Ltd., January 2024 onwards). He was also a panelist at the Human Trafficking - International Supply Chains: The Impact of Human Trafficking session at the 38th LAWASIA Conference 2025 (October 2025). Hirofumi Kaji (Of Counsel) gave a lecture on business and human rights, a topic attracting increasing interest among regional banks, at the 65th Middle Manager Training Lecture organized by the Regional Banks Association of Japan (October 2025).

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

## Respect for Human Rights

### Response to the UK Modern Slavery Act 2015

#### 01 Background

The UK Modern Slavery Act 2015 ("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 business year.

Because Atsumi & Sakai Legal Professional Corporation provides legal services in the UK through our office in London, in June 2025 we 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, 2024. 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, suspected 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 it operates its business and procures goods or services. We are therefore 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 A&S

- A&S has established internal rules 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 a violation of basic human rights, and also includes a human resources policy to ensure we operate 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 contractors and all those involved in the supply chain adhere to the values of A&S, we have established the Atsumi & Sakai Legal Professional Corporation Supplier Policy, with which our suppliers are required to comply.
  - We conduct questionnaire surveys of our direct suppliers to identify, assess, and monitor potential risk areas in the supply chain.
  - We also provide annual training on the Modern Slavery Act to all of our attorneys, foreign lawyers and staff members 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.

## Policy Research Institute



The Policy Research Institute established by A&S is dedicated to bridging gaps between new policies and practice, as well as to publish research findings and recommendations.

The Policy Research Institute, headed by Partner Takafumi Ochiai of A&S, includes experts with experience of working in various companies, organizations, and public institutions, as well as lawyers from Atsumi & Sakai. It aims to build bridges between policies and practices in Japan that have not been tackled by either public or private institutions by incorporating the user perspective, and to disseminate research results and proposals that should be considered.

In 2025, at the 23rd plenary session of the Council for Regulatory Reform, Cabinet Office (May 28, 2025), Takafumi Ochiai, Director of the Policy Research Institute, acting in his capacity as a member of the Council, jointly submitted a memorandum titled "Memo for the Promotion of EBPM in Regulatory Reform" with Toshio Taki, a member of the Policy Research Institute, and others. This memorandum was submitted based on the recognition that, in a society undergoing rapid social and environmental transformation - including population decline, trade wars, and the shift toward carbon neutrality - where supply constraints are emerging, it is essential to properly assess risks and benefits and to continuously recalibrate regulatory goals in order to develop regulatory and institutional frameworks that fully harness the potential of rapidly advancing technologies, such as AI.

At the Third Meeting (March 31, 2025) of the Council for Regulatory Reform, Cabinet Office's Health, Medical Care and Nursing Care Working Group, Director Takafumi Ochiai and members of the Institute jointly submitted a memorandum titled "Improving

Legislation for Utilization of Medical and Other Data (Opinion)", and put forward arguments at various events including high-level conferences relating to policy development.

A&S was highly recognized for the outcome of its Institute's policy advocacy activities, earning the Innovative Lawyers in Digital Regulation award at the FT Innovative Lawyers Asia-Pacific Awards 2025, organized by the Financial Times. In addition, Takafumi was presented with an award in the "Startup Support" category at the BUSINESS LAWYERS AWARD 2025 hosted by Bengo4.com. Kenji Ohno, a member of the judging panel for the BUSINESS LAWYERS AWARD 2025, commented that "the initiatives of the Policy Research Institute, which bring together frontline professionals from diverse fields and backgrounds, are extremely compelling. By engaging in rule-making from a medium- to long-term perspective - an area that industry associations and government bodies have yet to fully address - the Institute is creating momentum for startup support. Another distinctive feature is its broad coverage of cutting-edge fields such as AI and blockchain" (excerpt). These remarks further underscored the high evaluation of the Institute's activities.

In May 2025, GX League published the GX Skill Standards Version 2.0 at the GX Human Resources Market Creation WG chaired by Makoto Koizumi, a member of the Policy Research Institute. Members of the WG also included Director Takafumi Ochiai and principal researcher Tatsuhiko Hirayama (Associate). The GX Promotion Skill Standards (GXSS-P) Version 2.0, which was published as an update to the GX Skill Standards released in FY2024, defines five GX-related talent categories: GX Analyst, GX Project Manager, GX Strategist, GX Communicator, and GX Inventor. For the four categories other than the GX Inventor, the standards outline 11 roles.

\*Please see [p. 18](#) for details of the GX League.

## Pro Bono

Guided by the mission of "protecting fundamental human rights" and "achieving social justice" as set forth in Article 1 of the Attorneys Act, A&S actively promotes pro bono initiatives that respond to emerging social issues and societal needs, in addition to traditional public interest activities conducted through bar associations, government agencies, and educational institutions. We aim to deliver highly effective initiatives that directly reach those in need by fully leveraging the specialized expertise and multilingual capabilities of each of our lawyers. We are committed to strengthening our organizational framework to ensure that such pro bono initiatives develop in a fair and sustainable manner, while responding sincerely to the trust society places in us.

### 01 Pro Bono Translation Services (Pro Bono Translation and Interpretation Team)

#### 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 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 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 with efforts to disseminate information.

#### Principles of pro bono translation services

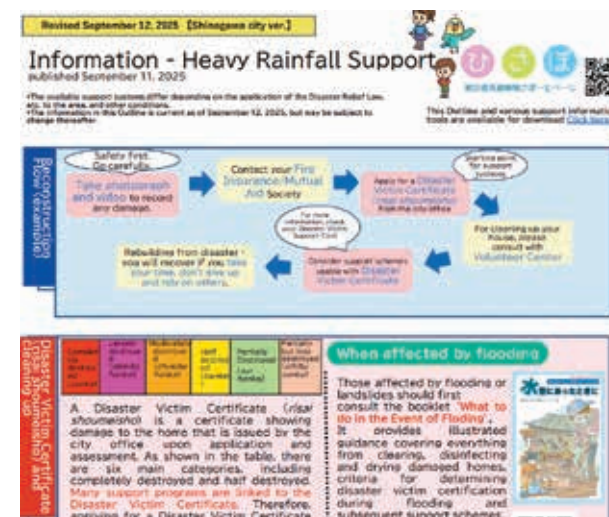
Our pro bono translation services include assisting bar associations and other organizations to conduct free consultations and other services. It is not always easy to provide and respond to information in multiple languages at each stage of the informing and consultation processes, but in order to ensure that legal services are available to all people, it is necessary for information to reach foreign residents who need assistance in their preferred language. We aim to provide assistance with translating informational materials as well as 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 require the ability to provide highly specialized information on disaster-related and legal topics in someone's preferred language. 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 in the affected areas.

#### Initiatives

##### Translation of the outline on heavy rainfall support in 2025

As part of our pro bono translation services in 2025, we translated the outline on heavy rainfall support, which was published in September 2025. We translated information on reconstruction flow, disaster victim certificates (*risaishoumeisho*), and available support schemes, and



Translation of the outline on heavy rainfall support, September 11, 2025

disseminated this information in English. This is an easy-to-follow explanation to enable affected foreign residents to receive administrative and legal support to rebuild their lives, and provides information on what actions could be taken at each stage.

#### Future Outlook

We plan to lay the groundwork for achieving the goals set out at the time of establishment of the Pro Bono T&I team which are providing interpretation services in legal consultations and translating and disseminating information for legal consultations in multiple languages. We are currently holding discussions to consider matters such as the promotion of these activities, process for submitting requests, the selection of interpreters and translators, and the establishment of a dedicated point of contact.

## 02 Establishment of A&S On-site Consultation in Disaster Affected Areas (pro bono)

In response to the increasing frequency of natural disasters in recent years, in 2025 A&S launched a pro bono initiative titled "A&S On-site Consultation in Disaster-Affected Areas." Under this initiative, lawyers will be dispatched to affected regions to provide information and legal advice related to the reconstruction of people's lives.

We plan to conduct on-site consultations for employees affected by disasters at the offices, sales offices, factories, and branches of our client companies located in disaster-affected areas. Depending on the circumstances, consultations will also be available online and in multiple languages.

The anticipated scope of consultations will include guidance on the utilization of disaster relief programs, debt restructuring triggered by a disaster, and neighborhood disputes.

### Building a Support Framework Reflecting the Circumstances of Disaster Victims

Chihiro Saito (Of Counsel), who has extensive experience with providing support in disaster-affected areas, has, through her activities, heard disaster victims express opinions such as "weekend consultation sessions held at city halls and similar venues are crowded and difficult to attend," "I need to dedicate my weekends to cleaning up my house," and "I wish I could consult a lawyer at my workplace on a weekday." In response to these wishes, we launched this initiative with the aim of providing consultation opportunities that are more accessible and easier for affected people to use.

### Aiming to Respond Swiftly to Diverse Needs in Times of Disaster

We have established a support framework to enable swift responses to diverse needs in times of disaster. In addition to lawyers from our Tokyo office, lawyers from our affiliated office in Osaka are also participating in this initiative, with the aim of providing swift, cross-regional support that is closely attuned to the needs of disaster victims. In collaboration with our Pro Bono T&I Team, we can also accommodate multilingual and multicultural needs.

Primary lawyer in charge: Chihiro Saito (Of Counsel)

\*Please see [p.12](#) for introduction of Chihiro Saito

## 03 Pro Bono Services for International NGOs

### Tax Legislation Review for Global Nonprofits Guide

A&S provided pro bono review services to Global Nonprofits Guide, an international nonprofit organization, concerning the tax regimes and tax breaks applicable to nonprofit entities in various countries.

Lawyer in charge: Hisashi Miyatsuka (Partner)

### Advice to Merchants of Peace Foundation

We provided pro bono advice to Merchants of Peace Foundation, an international nonprofit organization, concerning the Japanese taxation system for nonprofit organizations.

Lawyer in charge: Takashi Tezuka (Partner)

## Respecting Gender Equality and Internationality, and Creating a Positive Work Environment

### Our Initiatives

We have established support systems for maternity leave, childcare leave and returning to work including babysitting support. A&S was 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 members of the firm can work and feel comfortable without having to be conscious of their gender, sexual orientation or gender identity.

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

Since the early days of A&S, 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 serve in managerial roles and lead activities in our practice groups.

The percentage of women among partners at Atsumi & Sakai is 25%, and 40% among foreign lawyers, while 91% of staff members in managerial positions are women. (As of December 31, 2025)

The percentage of women among lawyers



The percentage of women among partners



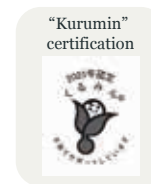
The percentage of women among foreign lawyers



The percentage of women among staff members in managerial positions



- Percentage of registered foreign lawyers among partners: 12%
- Ratio of foreign lawyers to all lawyers: 11%



### Related Awards

- Chambers Global 2019, 2020, 2021, 2022, 2023, 2024 & 2025 Leading Firm - International & Cross-Border Capabilities
- Asian Legal Business (ALB) "Employer of Choice" - Awarded 10 times, more than any other law firm in Japan
- FT Innovative Lawyers Asia-Pacific Awards 2025 - Innovative Lawyers in Digital Regulation
- Global Investigations Review (GIR) - Women in Investigations 2025 (partner Fumiyo Doi has been selected as one of 100 women working in the field of white-collar crime and investigations)
- ALB Asia's Top 15 Female Lawyers (Partner Miho Niunoya (2021), Partner Yuri Suzuki (2022), Partner Setsuko Yufu (2024), and Partner Chie Kasahara (2025) were selected as one of 15 attorneys in their respective years (as the only attorneys from Japan))
- ALB Asia Top Innovative Law Firms 2023 - Selected as one of 15 law firms in Asia
- ALB Japan D&I List 2022 - Selected as one of 10 law firms in Japan
- IFLR1000 Women Leaders 2022 (Miho Niunoya was one of 8 women selected in the Japan category)
- ALB Japan Law Awards 2021 "Managing Partner of the Year" (Managing Partner Hiroo Atsumi)
- ALB Japan Law Awards 2021 "Foreign Lawyer of the Year" (registered foreign lawyer (The Laws of Australia, State of Queensland) Ian S. Scott (Partner))
- ALB Japan Law Awards 2018, 2019 & 2020 "Overseas Practice Law Firm 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 Internationality, and Creating a Positive Work Environment

## Support for Diverse Working Styles

### Lawyers

A&S respects and encourages flexible working styles for its attorneys that can suit each individual's life stage and circumstances.

A&S 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 independent contractors and therefore subject to a different system of employment than staff members, 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 to a training program for new associates, a mentoring system has been established to facilitate mutual understanding and provide career support for junior associates, including holding regular meetings with such associates up to their third year.

### Staff

In order to accommodate staff members' various stages of life, A&S has introduced a variety of programs respecting diversity.

#### (1) Flexible special leave for injury or illness (sick leave)

**Background:** Although a system of Time Off for Sick/Injured Childcare/Short-term Leave for Caregivers was already in place under 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:** Leave days 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 diverse needs of staff members compared to the previous system. For example, unlike the Time Off for Sick/Injured Childcare/Short-term Leave for Caregiver system, there are no restrictions such as "taking care of a child until the child reaches the age of 4th grade of elementary school".

#### (2) 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 will be paid for two months commencing from the day on which the leave of absence is ordered to commence.

**Handling of payments, etc. during extended family-care leave**  
When a staff member takes extended family-care leave to take care of a family member, wages may be paid for 40 days from the day on which the leave commences.

#### (3) 1-on-1 meetings with managers

**Background:** We introduced this system in response to the increasing number of staff members working from home, which has made it difficult to stay up-to-date on how our co-workers are doing.

**Description of 1-on-1 meetings:** Once a month, staff members have a 1-on-1 online meeting with their manager. The system has a wide range of purposes, including mutually checking in, checking on physical and mental health, sharing and solving work-related challenges, improving motivation and career support, checking on the progress of goals, and cascading on matters such as work policies, and it also functions as a harassment prevention and an internal reporting mechanism.

#### (4) Infertility treatment leave and maternity/childcare related programs

A&S has introduced a unique leave system to support staff in balancing infertility treatment and work. A&S has also 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.

#### (5) 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 members can work with peace of mind and achieve a good work-life balance.

**Duration of the plan:** July 1, 2024 to June 30, 2029 (5 years)

#### Support for the development of the next generation

**Goal:** Introduce diverse work style arrangements, such as systems for short-day and short-time working hours for permanent employees.

**Initiatives:** July 2024- Discussion on the content of the system, April 2025- Revise regulations and announce within A&S.

#### Promotion of women's initiatives

**Goal 1:** Implement no-overtime days in administrative departments, aiming for a 75% implementation rate.

**Goal 2:** To support the transition back to work from childcare leave, offer mentor meetings during the leave for those who wish to have a mentor.

**Goal 3:** Review and expand training programs to support continued employment.

**Initiatives:** July 2024- Ongoing for Goals 1 and 2

## Wellness

July 2024- Revision of training and study abroad assistance program

### (6) Kurumin certification: Support for balancing work and childcare

A&S received the "Kurumin" certification as of September 26, 2025 for its general employer action plan covering the period from July 1, 2022 to June 30, 2024, which complies with the standards under the Act on Advancement of Measures to Support Raising Next-Generation Children.

Based on the Act on Advancement of Measures to Support Raising Next-Generation Children, companies that have formulated a general employer action plan, achieve the goals set in the plan, and meet certain criteria, are eligible to be certified by the Minister of Health, Labour and Welfare as a "Child Raising Support Company" (Kurumin certification) by submitting an application.

Reference:

Ministry of Health, Labour and Welfare website "Act on Advancement of Measures to Support Raising Next-Generation Children":

[https://www.mhlw.go.jp/stf/newpage\\_11367.html](https://www.mhlw.go.jp/stf/newpage_11367.html)

Ministry of Health, Labour and Welfare website "To balance infertility treatment and work":

[https://www.mhlw.go.jp/stf/newpage\\_14408.html](https://www.mhlw.go.jp/stf/newpage_14408.html)

### (7) Free legal advice for staff

As one of our employee benefits, the firm has established a free legal consultation service for our staff so that they can continue to work with peace of mind.

If a staff member wishes to use the service, the contact person selects a suitable attorney within A&S according to the content of the consultation, and the selected attorney provides an initial response, such as providing a brief assessment and advice on how to deal with the situation.

A&S is committed to promoting wellbeing, which supports the physical and mental health, of staff members and attorneys (see Note) equally.

- We have contracts with three occupational physicians who specialize in internal medicine, psychiatry, and psychosomatic medicine respectively. They are available for in-person or online consultation with employees when needed. In addition, a full-time public health nurse is also available for regular health consultations.
- A&S conducts medical checkups for both attorneys and staff members under the Industrial Safety and Health Act, and for those over 35 years of age, A&S covers the cost of a comprehensive medical checkup. If any abnormality is found after the checkups, A&S also provides individual follow-up by offering opportunities to see an occupational physician and recommending treatment.
- We encourage lawyers and staff members to undergo evidence-based cancer screenings recommended by the Ministry of Health, Labour and Welfare at the time of regular medical checkups or comprehensive medical checkups, at the cost of A&S. In addition, with the aim of raising cancer-related awareness, we have joined the "Corporate Action to Promote Cancer Control" initiative of the Ministry of Health, Labour and Welfare and share information via our in-house social media platform.
- We conduct annual stress checks under the Industrial Safety and Health Act for staff members and attorneys to encourage awareness of their own stress levels. We also provide individualized support by recommending consultation with an occupational physician or utilizing outside consultation services for those with high stress levels.
- We are also working to improve the workplace environment through group analysis by job classification.
- For those who have illnesses, injuries, or disabilities, the occupational physicians, public health nurse, and HR staff work together to provide the necessary support for work options. We also provide support for those who are on a leave of absence due to injury or illness through our reinstatement support program.
- Lastly, 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.

## System to Promote Sustainability

### Promoting sustainability

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 seven attorneys and registered 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 (materiality) and discusses policies for addressing such issues, taking into account the contribution and impact on our stakeholders, including clients, the environment, and society.

### Initiatives to disseminate sustainability throughout A&S

We are advancing initiatives to raise sustainability awareness and encourage changes in everyday habits among all members of A&S, with a focus on empowering each individual. We conduct various training programs on compliance, information security, occupational health and safety, and other related topics. In addition, we continuously share information on sustainability via the A&S Sustainability Newsletter as well as via our in-house social media platform, email and other channels. In 2025, information was shared on 13 occasions. Furthermore, we continue to utilize a multifaceted approach across environmental, social, and governance topics, such as hosting internal study sessions to enhance individual knowledge and foster cross-disciplinary perspectives, as well as incorporating sustainability-related content into in-house events. Through these efforts, we will foster an organizational culture in which each member of A&S recognizes sustainability as a personal priority and proactively puts it into practice.

### Internal Study Sessions

A&S holds internal study sessions with the aim of enhancing individual knowledge and fostering cross-disciplinary perspectives.

On May 22, 2025, an A&S Sustainability Study Session was held on the topic, "Latest PFAS Regulations in the United States: Measures to be Taken Regarding PFAS Regulations in Business Development Based on Actual Litigation Cases - A Thorough Explanation of Advanced PFAS Regulations under US Federal and State Law". (Speakers: Hayato Kimura (Partner), Kyoko Nakamura (Partner), and Shinichi Nozaki (Associate))

Other sustainability-related internal study sessions held in 2025 include:

- Assistance for the development of legal and judicial systems for developing countries (February 3, 2025)
- Background and future prospects for the establishment of the Culture, Tourism and Urban Development Practice Team (May 12, 2025)
- Legal frameworks for municipal personal data and medical data (June 10, 2025)
- Clinical Trials Act (April 9, 2025)
- Fraud investigation and risk management (October 15, 2025)
- GDPR and its global reach (October 20, 2025)

We will continue to promote sustainability throughout the firm by not only enhancing our professional expertise, but also by encouraging collaboration among members of A&S from cross-disciplinary perspectives.

## Compliance

### 01 Develop a Compliance Framework

As a professional group with numerous attorneys and foreign lawyers, A&S 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 our values, and our internal rules for compliance with laws, regulations, and the rules of the Japan Federation of Bar Associations, A&S conducts training and other programs for all members of A&S, 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 A&S, and an attorney has been assigned exclusively to manage this division, thereby building a robust and comprehensive compliance framework.

In addition, A&S has established a system that allows for whistle-blowing through multiple channels, including the establishment of a Grievance 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 we operate, as well as to ensuring that these rules are followed in our supply chain.

A&S 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 our supply chain, we conduct surveys such as questionnaires with our suppliers every year.

## Initiatives related to Business Continuity Planning (BCP)

A&S has established a system to resume and continue business operations as soon as possible while protecting important business procedures in the event of emergencies such as an earthquake directly under the Tokyo Metropolitan Area or other major earthquake, typhoon, or information security incident. We have formulated a Business Continuity Plan (BCP) and are working to review and improve it so that we can maintain an appropriate management framework and to strengthen its implementation. Specific initiatives include revising the BCP, installing automated external defibrillators (AEDs) in our offices and conducting regular training sessions, introducing a safety confirmation system and conducting regular drills, maintaining emergency stockpiles, and carrying out routine inspections of electrical outlets by regular users. Through these measures, we implement practical and effective measures in advance, even in normal times. In addition, to enhance awareness of disaster preparedness among our personnel, we provide regular disaster preparedness training through internal emails and in-person briefings, thereby strengthening our ability to respond effectively in the initial stages of an emergency.

## Information Security

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In light of the importance of compliance with confidentiality obligations and protection of personal information by lawyers, we regard the safe management of information assets, such as client information, personal information, and confidential information, as our social responsibility. To fulfill this responsibility, A&S has established a basic policy for information security and related internal rules to ensure appropriate handling, management, protection, and maintenance of information.

A&S has established an Information Security Committee, which is responsible for overseeing the development of information security policies, risk assessments, education and awareness enhancement initiatives, and incident response. The committee promotes the maintenance and improvement of security standards throughout A&S from both a technical and organizational perspective.

In addition, in 2025, we established an AI Committee. This committee is responsible for the specialized oversight of information management and the control of legal risks associated with the use of AI in our operations, and is also committed to ensuring ethics, governance, legal compliance, transparency, and safety in the use of AI, based on the AI Policy (<https://www.aplawjapan.com/en/ai-policy>) established in the same year.

We conduct information security and training for all members, raising awareness regarding the handling of information assets and strengthening our ability to respond to cyberattacks, unauthorized access, and other security threats. With respect to the use of AI by our members, we have established Compliance Guidelines for the Use of AI with which all members are required to comply when using AI. In addition, we plan to provide training to our members on the appropriate use of AI and points to keep in mind, with the aim of promoting the safe and effective use of AI in practical contexts. We will continue to promote comprehensive security management from both legal and technical perspectives, led by the Information Security Committee and the AI Committee, to sustainably strengthen our framework to uphold and respond to the trust placed in us by our clients.

[Privacy Policy](#)

[Privacy Policy for Europe](#)

[New York Affiliate Office Privacy Policy](#)

[AI Policy](#)



**Lawyer**  
**Eiichiro Hata**

Senior Partner  
Chief Sustainability Officer  
Dai-ichi Tokyo Bar Association

**Education/Work Experience:**

B.A. in Law, University of Tokyo, Vanderbilt University School of Law (LL.M.). Joined A&S in 2005. September 2010 - June 2011 at Luther Rechtsanwalts-gesellschaft mbH (Dusseldorf).

**Main Practices:**

Cross-border Investment and Funds / Financial Regulation / M&A / Real Estate Financing / General Corporate Legal Affairs

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**Lawyer**  
**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), Outside Director 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).

**Main Practices:**

Corporate Governance / Risk Management, PPP/PFI Business, Urban Development / Infrastructure Business, GX Promotion Business

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**Lawyer**  
**Yukihiro Machida**

Senior Partner  
Sustainability Officer  
Tokyo Bar Association

**Education/Work Experience:**

B.A. in Law, Chuo University, University of Southern California (USC) Gould School of Law (LL.M.). Joined Nishimura & Asahi in 1999-2019, and A&S in 2020. Outside Director of SBI Sumishin Net Bank, Ltd. (January 2021-September 2025)

**Main Practices:**

Financial Regulatory Law (regulatory) / Venture Finance / Asset Management and Investment Funds / Corporate Governance / General Corporate Legal Affairs / Start-up Practice (venture support) / M&A and Corporate Reorganization / Private Equity / Advice regarding Disclosure of Business Content

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**Registered Foreign Lawyer (The Laws of England & Wales)**  
**Daniel Jarrett**  
Partner  
Tokyo Bar Association

**Education/Work Experience:**

Graduated from the University of Cambridge (LL.B.), Utrecht University (Law) and The University of Law (LPC). 2011-2016 Ashurst (London); 2016-2022 Ashurst HJGKJ (Tokyo); 2017-2019 seconded to Mitsui & Co.'s Legal Department (Tokyo); joined A&S in 2023. Solicitor admitted in England & Wales (2013); Registered Foreign Lawyer (The Laws of England & Wales) (2016)

**Main Practices:**

Project Finance and PPP / Renewable Energy / Corporate / Logistics / Aircraft, Ship, and Asset Finance / Transportation and Infrastructure / Entry into Japan market

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**Lawyer**  
**Takafumi Ochiai**

Senior Partner  
Policy Research Institute  
Institute Director  
Daini Tokyo Bar Association

**Education/Work Experience:**

B.S. in Mathematical Sciences, Faculty of Science and Technology, Keio University, M.S. in Science and Technology, Graduate School of Science and Technology, Keio University  
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, member of the Working Group on Secondary Use of Medical and Other Information, Study Group on Utilization of Health, Medical and Nursing Care Information of the Ministry of Health, Labour and Welfare, Tokyo Metropolitan Government International Finance Fellow, Advisor of "Global Financial City Osaka Promotion Committee" to Osaka Prefecture and Osaka City, Advisor to Global Financial City Fukuoka to 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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**Lawyer**  
**Katsunori Irie**

Partner  
Representative of  
Ho Chi Minh City Office  
Tokyo Bar Association

**Education/Work Experience:**

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 A&S's Ho Chi Minh City Office since July 2024.

Legal Development Assistance Advisor to Japan International Cooperation Agency (JICA). Secretary of the Center for Promotion of International Legal Services of Japan Federation of Bar Associations, Secretary of the Business and Human Rights Section, Committee on International Human Rights, Japan Federation of Bar Associations

**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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**Lawyer**  
**Chihiro Saito**

Of Counsel  
Daini Tokyo Bar Association

**Education/Work Experience:**

B.A. in Law, Waseda University (2004) and graduated Tohoku University Law School (2007). University of Southern California (USC) (LL.M. in ADR Certificate) (2017), University of California Los Angeles (UCLA) (LL.M. in Business Specialization, Business Law Track) (2019), Hayachine Law Office (December 2011-January 2016), Creek and Global, Inc. (Legal Counselor, May 2017-July 2018), Vice Chairman of the Disaster Countermeasures Committee of Daini Tokyo Bar Association, member of the Disaster Countermeasures Committee of Kanto Federation of Bar Associations, member of the Committee of Disaster Reconstruction Assistance of Japan Federation of Bar Associations

**Main Practices:**

Corporate Governance / General Corporate Law / International Litigation (Cross-border Disputes/International Litigation) / Life Sciences  
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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, and a Japanese Civil Code partnership among Japanese lawyers, represented by Yutaka Sakai, a lawyer admitted in Japan. 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 (incorporated in England and Wales (No: 09389892); sole director Yuka Nakanishi, a lawyer admitted in Japan), an office in Brussels operating as Atsumi & Sakai Brussels EU (incorporated in Belgium; managing partner: Etsuko Kameoka, a lawyer admitted in New York and registered with the Brussels Bar Association (B-List)\*\*), 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 (incorporated in Vietnam; sole director Katsunori Irie, a lawyer admitted in Japan). We also have a partnership with A&S Osaka LPC (partner: Teiji Maehashi, a lawyer admitted in Japan) and A&S Fukuoka LPC in Japan (partner: Yasuhiro Usui, a lawyer admitted in Japan) and 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 director: Frank Becker, a lawyer admitted in the Federal Republic of Germany\*\*).

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

\*\*Not Registered as a Foreign Lawyer in Japan

### 2. LEGAL ADVICE

Japanese legal advice provided by Atsumi & Sakai and our global offices is provided by lawyers admitted in Japan. Advice provided in Tokyo in respect of any foreign law on which one of our foreign lawyers is registered in Japan to advise, may be provided by such a Registered Foreign Lawyer. None of Atsumi & Sakai Legal Professional Corporation, Atsumi & Sakai Europe Limited or Ms. Yuka Nakanishi is regulated by the Solicitors Regulation Authority for England and Wales, and none will undertake any reserved legal activity as defined in the United Kingdom Legal Services Act 2007. Advice provided in Germany on the laws of Germany will be provided by a lawyer admitted in Germany, and advice provided in New York on the laws of New York will be provided by a lawyer admitted in New York.



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A Compass  
to Find  
Your Way