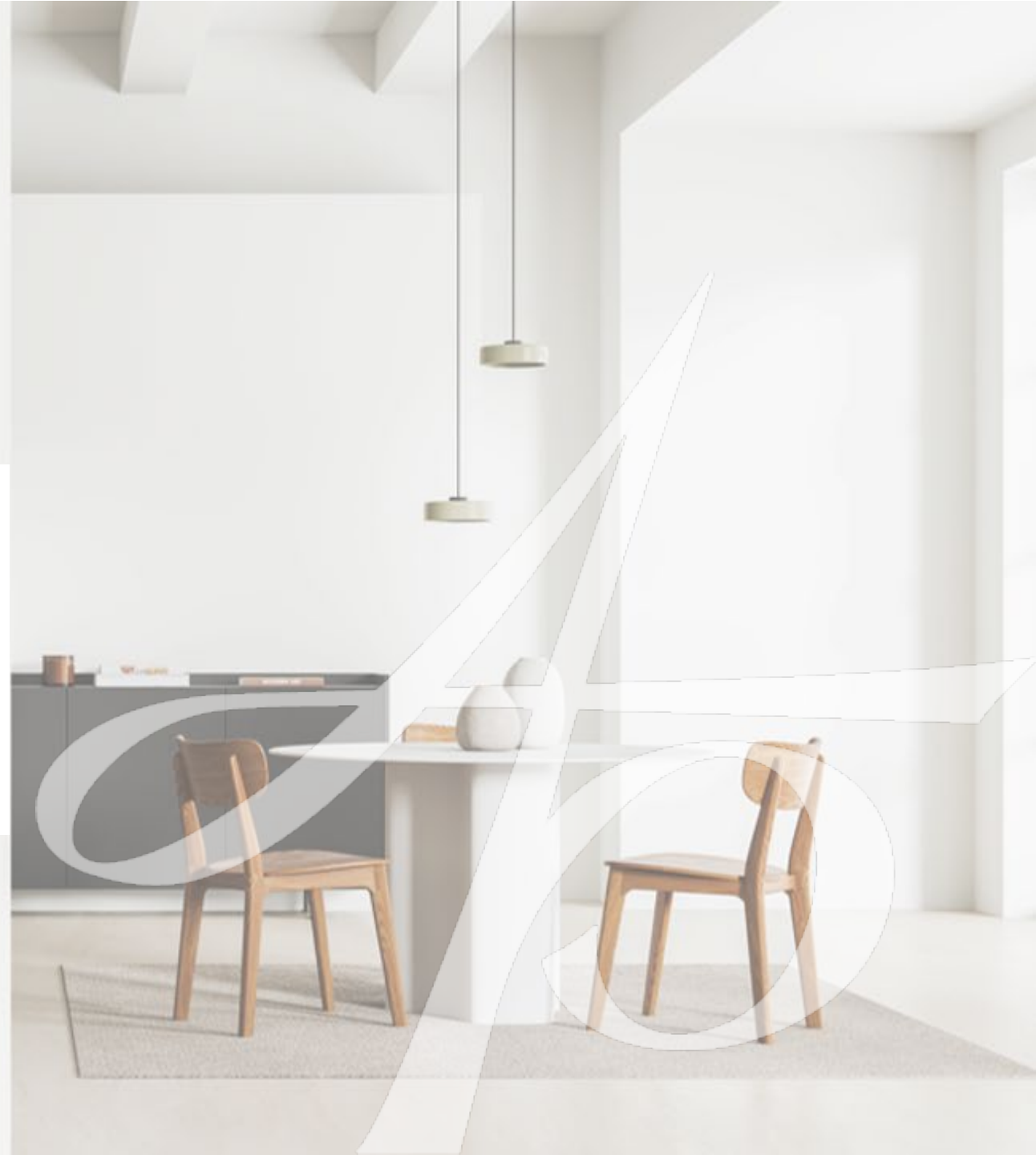


Atsumi & Sakai
A&S Fukuoka / A&S Osaka*

Crisis & Risk Management Practice

*Although the Fukuoka Affiliate Office and Osaka Affiliate Office are affiliated with Atsumi & Sakai Legal Professional Corporation, they are separate corporations and are not branch offices of Atsumi & Sakai Legal Professional Corporation.





Assume that corporate misconduct can happen and prepare accordingly

77% of misconduct is discovered through internal reporting

According to a 2023 survey by the Consumer Affairs Agency, the most common "first step to discovering misconduct" among companies with an internal reporting system was "an internal report (to a reporting hotline or manager)", at 77%.

77.3% of compliance departments are understaffed

In a 2024 survey by KPMG, 77.3% of companies indicated that they have staffing shortages. 54.7% said that they have challenges in recruiting and developing talent.

Number of third party committees for listed companies at a record high

According to daisanshaiinkai.com (an informational website on third party committees), the number of third party committees publicly established by listed companies stood at 83 in 2024, more than four times higher than in 2014 (20 committees)

Strengthening of regulations to prevent misconduct

In Japan, the Whistleblower Protection Act has been amended, and disadvantageous treatment may be subject to criminal penalties. In the U.K., an amendment making corporations which fail to take reasonable measures to prevent their employees from committing fraud subject to criminal liability came in to effect on September 1, 2025.

Diversity x Teamwork : Synergy of Talent & Expertise



Analytical skills of ex-public prosecutor lawyers support incident response

Utilizing knowhow from organized crime investigations, we get to the heart of complex cases, swiftly and thoroughly uncover the full extent of any misconduct, and conduct impartial and fair investigations.

Organizational design expertise of lawyers with corporate experience supports recurrence prevention

Leveraging experience in designing and operating corporate internal rules, we provide support for designing effective internal reporting and recurrence preventions systems tailored to each client's needs.

Cross-border misconduct response capacity of an international law firm

Our registered foreign lawyers, offices in six countries, and law firm network covering about 180 countries are ready to respond to cross-border misconduct cases.

Extensive Experience in Receiving Whistleblowing Reports and Conducting Surveys (2024)

Whistleblowing reports
received

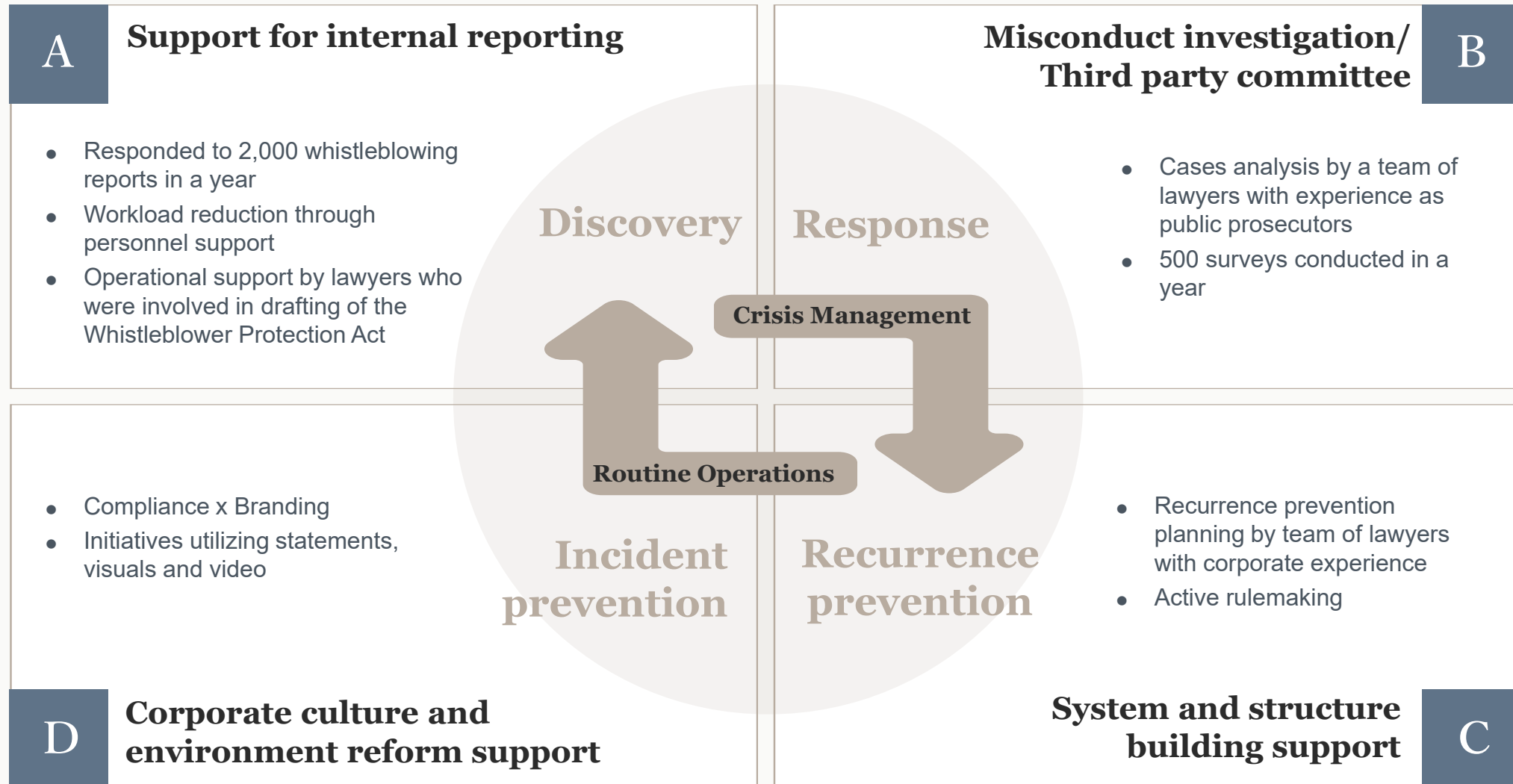
Approx. **2,000** cases/year



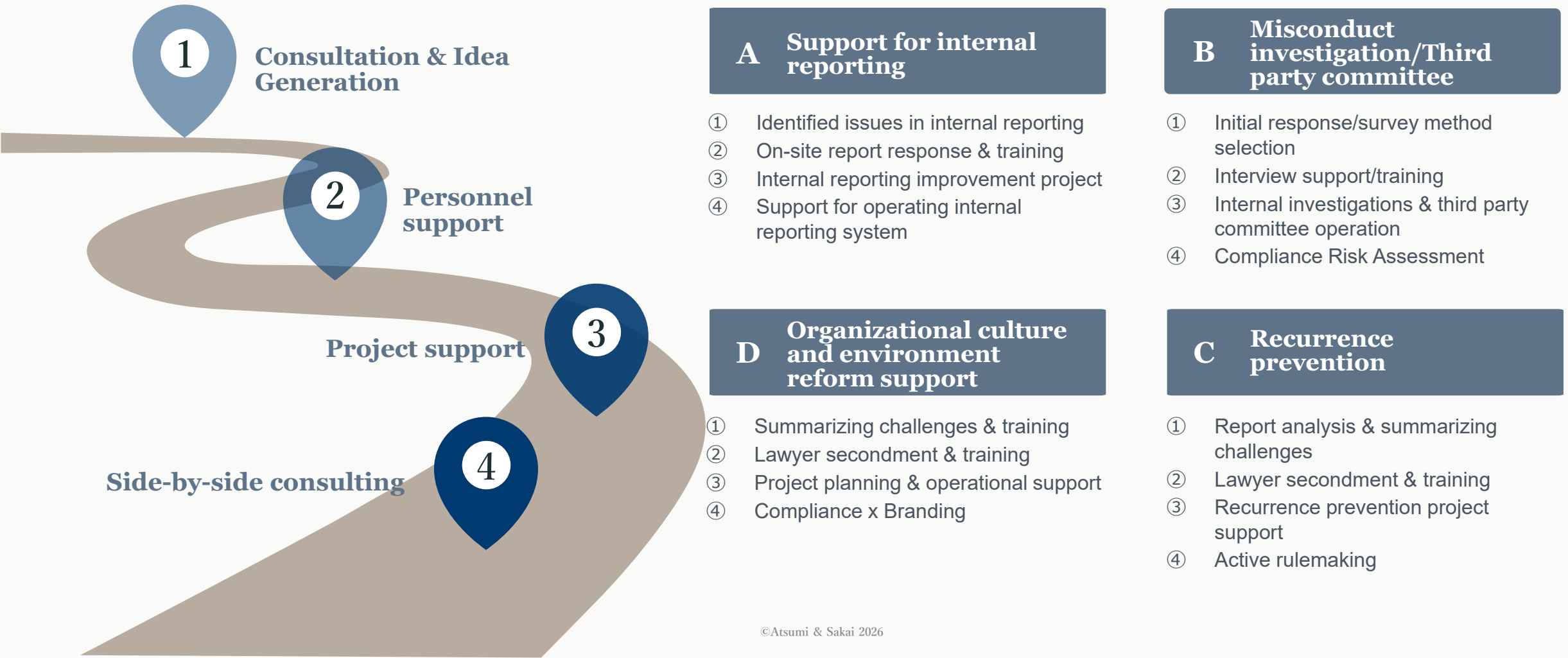
Surveys conducted

Approx. **500** cases/year

Systematic and Comprehensive Approach to the Governance Cycle



Governance Cycle x Four Service Formats: A Range of Options for Diverse Needs





Cross-functional Support for Achieving Strategic Compliance

- ✓ **Beyond reactive measures**
We provide a full range of services across the discovery/response/recurrence prevention/incident prevention with consistent perspective and support moving beyond a **reactionary response approach**, and deploy rapid support starting from the initial stages in case an incident does occur.
- ✓ **Resolving staffing shortages**
Leveraging our scale (with approximately 270 lawyers, etc. in 2026), we can support **resolving staffing shortages** by handling on-site response, seconding lawyers, and providing an external reporting hotline.
- ✓ **Filling information/skill deficits**
Drawing on our expertise and networks as a full-service international law firm with nearly 30 years of experience, we provide information and support through staff training and study sessions to help **fill in information and skill deficits**.

By supporting the increasing operations of compliance promotion departments, we contribute to establishing an environment where compliance staff are able to focus on the **strategic tasks** which should be their main focus, and **support the establishment and execution of a compliance strategy** side-by-side with the client.

Solution x Service Format	Overview
Internal reporting x Personnel support	Internal reporting hotline services for a corporate group including finance-related companies
	Internal reporting staff training & study sessions for food-related company
Internal reporting x Project support	Support for internal reporting improvement project (establishing systems, preparing regulations, etc.) of a manufacturing company
	Support for global internal reporting oversight project of a pharmaceutical company (lawyer secondment)
Internal reporting x Side-by-side consulting	Advice on the establishment and operation of an internal reporting system for a corporate group including finance-related companies
	Support with the proposal, internal announcement and operation in implementing a committee system consisting of external lawyers instead of previous in-house response, in order to improve the internal reporting system of an entertainment agency
Misconduct investigation x Personnel support	One-off interview of a representative director at an automotive-related company in relation with an internal investigation of financial misconduct by a representative director
	Preparation and submission of complaint and subsequent communications with the police in an employee embezzlement case at a housing-related company
Misconduct investigation x Project support	Establishment of third party committee and investigation report regarding an improper accounting case at a medical university
	Establishment of a special investigation committee and investigation report regarding a market manipulation case at a foreign-owned financial institution
Misconduct investigation x Side-by-side consulting	Competition law risk assessment for a heavy industry company
	A competition law and anti-bribery law risk assessment for approximately 100 group companies following a competition law violation at an international shipping company



Solution x Service Format	Overview
Recurrence prevention x Personnel support	Recurrence prevention training related to an Anti-Monopoly Act violation at a non-life insurance company
	Recurrence prevention training related to an attempted quality fraud case at a petrochemical manufacturer
Recurrence prevention x Project support	On-site support through lawyer secondment for a competition law violation recurrence prevention project at an international shipping company
	Support for designing an improper transaction case recurrence prevention project at an automotive-related company
Recurrence prevention x Side-by-side consulting	Support for designing group-wide recurrence measures and regular monitoring related to an embezzlement case at a media company group centered on television stations
	Active Rule Making related to a competition law recurrence prevention project at a heavy industry company
Organizational culture and environment reform x Personnel support	Workshop training for organizational culture and environment reform at a department store (Compliance x Branding)
	Training for organizational culture and environment reform at a life insurance company (Compliance x Branding)
Organizational culture and environment reform x Project support	Support for a internal project to foster a compliance-focused corporate culture in relation with an improper transaction case at an automotive-related company
	Support for a corporate philosophy embedding x compliance project at a real estate company
Organizational culture and environment reform x Side-by-side consulting	Compliance x Branding for a financial institution (preparation of statement and advertisements, stakeholder communication planning, etc.)
	Provision of ideas and measures based on Compliance x Branding in relation with a corporate culture fostering project at a food-related company



Kotaro Ohno
Advisor
(Daiichi Tokyo Bar Association)

Drawing on his experience as Prosecutor General and as outside director of listed companies, Kotaro aims to contribute to risk management, misconduct investigations, and other related tasks from a broad, forward-looking perspective that takes the company's future into account.



Hideaki Yamagami
Advisor
(Daiichi Tokyo Bar Association)

Joined A&S after retiring as the Deputy Prosecutor General of the Supreme Public Prosecutors Office. As a lawyer, Hideaki leverages his experience as the Director-General of the Special Investigation Department and as Chief Prosecutor towards risk management and misconduct investigations.



Teruhisa Toyama
Senior Partner
(Daiichi Tokyo Bar Association)

Lead manager of this Practice Group. Teruhisa has experience in major securities litigation and accounting fraud cases, as well as at audit firms, and utilizes his skills as a lawyer and certified public accountant to provide a comprehensive range of services in the fields of risk management and internal controls.



Yusuke Miura
Senior Partner
(Daiichi Tokyo Bar Association)

Manager of the Compliance and Integrity Team. Yusuke is primarily responsible for recurrence prevention and fraud prevention measures. He focuses on designing solutions such as workshops and campaign planning that integrate brand strategy and compliance to both grow the company and build trust.



Hirofumi Hosoda
Senior Partner
(Daiichi Tokyo Bar Association)

Manager of the Whistleblower Response Team. In 2011 to 2014, Hirofumi worked at the Financial Services Agency on drafting the revisions to the Insurance Business Act. He provides insurance and financial compliance advice to insurance companies and other financial institutions. He has been involved in the Special Investigation Committee for the Japan Post Insurance policy issue as an attorney assisting with the investigation.



Shingo Isobe
Partner
(Fukuoka Bar Association)

Manager of the Misconduct Investigation Team. Shingo is a former public prosecutor, and has experience with secondment to HR and compliance departments. In addition to establishing the facts of past events, he emphasizes support for improving corporate value based on a future-oriented approach during the misconduct response phase.
*Fukuoka affiliate office



Masahito Fukuda
Senior Partner
(Daini Tokyo Bar Association)

Masahito leverages his career as a prosecutor and secondment experience to the compliance and risk management departments of listed companies to provide legal advice that is tailored to each company based on its history and corporate culture.



Makoto Nakano
Partner
(Tokyo Bar Association)

Makoto draws on his experience representing clients in labor-management disputes and developing the whistleblower protection system at the Consumer Affairs Agency to handle internal whistleblower reports and conduct investigations, as well as addressing human resources and labor matters, for businesses including public financial institutions and government agencies.



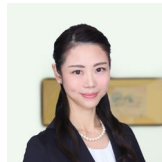
Natsuki Mitsuyama
Partner
(Fukuoka Bar Association)

In terms of routine operations, Natsuki focuses on proposing risk management systems and preventive measures tailored to each company's culture and organizational climate. She also utilizes her experience as a public prosecutor to conduct misconduct investigations.
*Fukuoka affiliate office



Yutaro Takahashi
Partner
(Tokyo Bar Association)

Yutaro has worked at and been seconded to the legal, compliance and risk management departments of listed companies, including megabanks, and is involved in whistleblower report handling, risk management and internal investigations for businesses.



Fumiyo Doi
Partner
(Daiichi Tokyo Bar Association)

In addition to misconduct investigations of Japanese companies, Fumiyo also handles investigations of foreign companies in English and hopes to support corporate self-regulation. She was named in the Global Investigations Review's Women in Investigations Review 2025 as one of 100 leading women working in the field of white-collar crime and investigation.



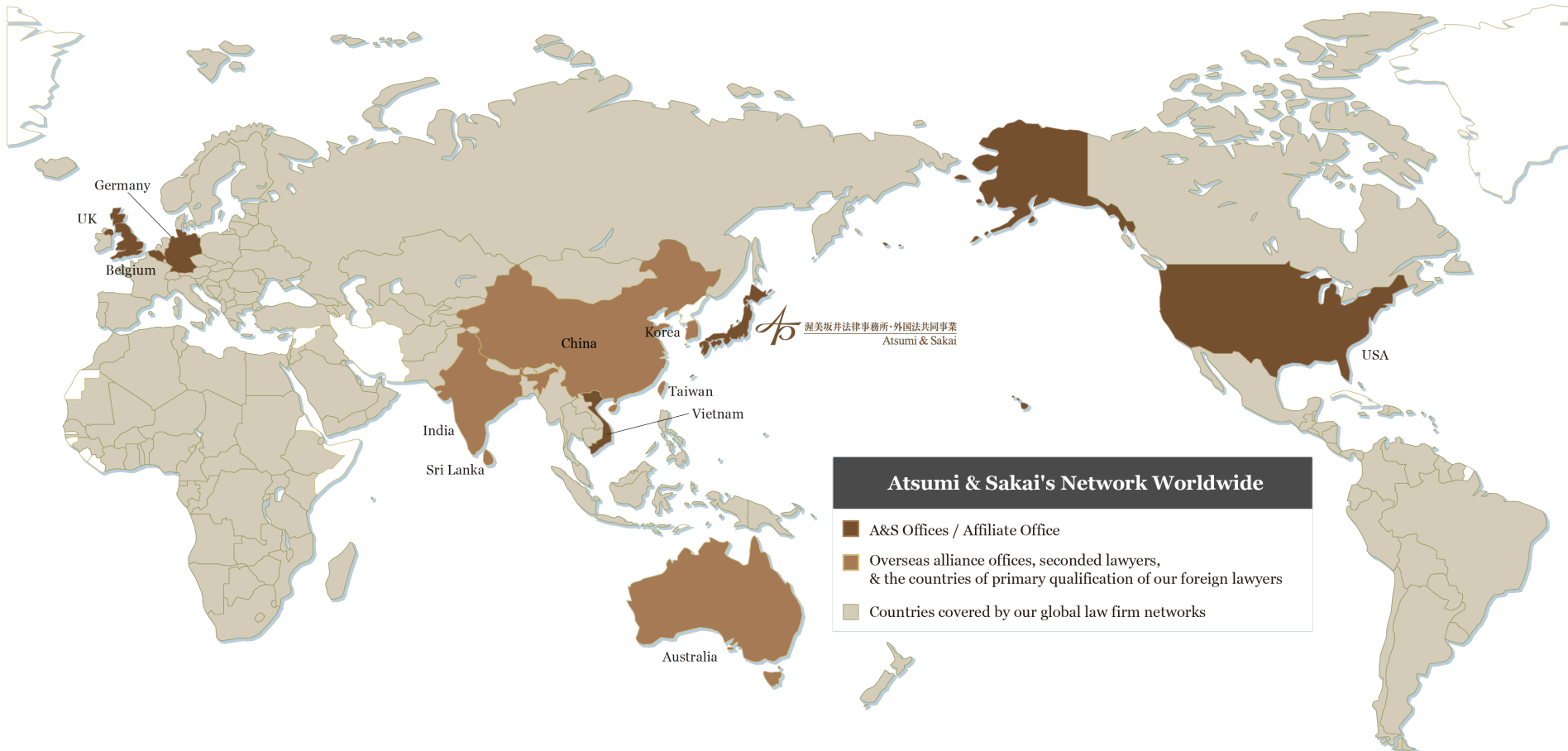
Keisuke Shibata
Partner
(Fukuoka Bar Association)

A former judge, Keisuke also studied abroad during his tenure as a judge and uses that experience to handle large dispute cases such as international arbitration. He focuses on risk management, misconduct investigations and handling disputes such as claims for damages related to such investigations.
*Fukuoka affiliate office




In addition to Japanese lawyers with extensive experience in international business, A&S has a large number of registered foreign lawyers and foreign attorneys.

Through our participation in a number of global networks where only few major Japanese law firms have been admitted, and the unique connections that we have developed through various other routes since the establishment of our firm, our coordination and partnerships with top-tier law firms around the world enables us to respond effortlessly to cross-border projects.





Free initial 30-minute consultation

 Initial meeting	1	Free online consultation (30 minutes)	<p>An opportunity to speak directly with the lawyer in charge of the practice area. Take advantage of our free 30-minute consultation.</p> <ul style="list-style-type: none">• Summarizing your challenges• Exchanging opinions on response measures and how to proceed• Case studies of other companies (*Content is restricted by confidentiality agreements.)
	2	Newsletter sign up	<p>Latest, practically useful trends are explained from the unique perspective of the lawyer in charge. Receive insights directly relevant to your business on a regular basis in the form of our newsletter.</p> <ul style="list-style-type: none">• Explanation of the latest legal information• Commentary on notable cases and themes• Workshop and seminar reports

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Enquiry

<https://www.aplawjapan.com/services/risk-management/inquiry>



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, Taiwan, 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.