

# Office Information



Labor and Social Security Attorney's Firm

**Ohno Office**

# Greeting



Japan faces a phase of population and labor force decline while already in its "population onus" period. At the same time, we are in an era in which changes due to the "digitalization of society," called the Fourth Industrial Revolution, are coming in more rapidly than ever before. The rate and force of these changes, as well as the progress of information technology stemming from the digitization and globalization of society, largely symbolized by the Internet, are truly dizzying.

As you know, the rapid changes in our social environment demand an immediate response in all aspects of our lives. Companies or, for that matter, any human organization, cannot survive without sustainable growth. While there are both qualitative and quantitative aspects to growth, in any case, it is crucial to make continuous updates, and revamp the management system based on the organization's growth stage at the time.

For an organization to be sustainable means for it to survive beyond the generation of its current members. To that end it is essential to look beyond various personal factors, to have a mechanism in place that embraces change, and to have the capability to operate independently of the organization's members. I believe change is an adaptation to the environment, and at the same time, a constant strengthening of the organization's structure. It takes effort to turn change into innovation and growth into development. But before that can happen, change must be accepted. In that sense, the only unchanging truth may be change itself.

Since our founding in 1977, we have endeavored to provide comprehensive human resources and labor services with smoothly integrated consultations and procedures with our clients' continued support. Now that all industries are undergoing a rough wave of new technology and drastic change, conventional wisdom no longer applies. We will be proactive in confronting change and providing the services that our clients truly need. We will also strive to be a company that our clients trust completely and will take great joy in developing along with them.

*Minoru Ohno*

# About Us

## Office Overview

### Company

Labor and Social Security Attorney's Firm  
Ohno Office  
[Corporate Number 9011005001404] [SR Corporate Number 1303003]

### Address

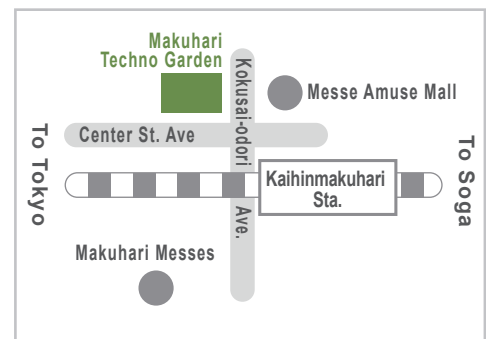
#### Shibuya Office

Shibuya TSK Bldg. 1F, 3-8,  
Nanpeidai-cho, Shibuya-ku,  
Tokyo, 150-0036 Japan  
Phone 81-3-3496-4884



#### Makuhari Office

Makuhari Techno Garden Bldg.B  
10F, 1-3, Nakase, Mihama-ku,  
Chiba-shi, Chiba, 261-8501 Japan  
Phone 81-4-3301-2061



### Date Founded

January 8, 1977

### Incorporation

April 1, 2003 Capital: JPY25,000,000

### Services

- HR and labor management consultation, guidance, and operational support
- Procedures related to Labor / Social Insurance, Labor Standards Law, Industrial Safety, etc.
- Outsourcing of payroll operations
- Labor surveys, Labor management audits, IPO support in the field of HR consulting
- Holding of employee training sessions for managers and the HR staff

### Employee Data

61 people[32 of which are licensed social insurance labor consultants]  
Breakdown: 4 executives, 4 operating officers, 7 group leaders, 45 staff members,  
1 advisor [As of October 2021]

### Representative

Minoru Ohno [Specified as Labor and Social Security Attorney of ADR\*]  
[SR Registration number:13820444] \*ADR: Alternative Dispute Resolution

### Clients

About 300 Clients  
TSE [1st section]-listed companies 31 Foreign-affiliated company 10  
TSE [2nd section]-listed companies 3 [New York Stock Exchange, NASDAQ]  
JASDAQ-listed companies 5 Special corporation 5 etc.  
Mothers-listed companies 3  
Total number of employees in companies we serve : About 160,000 employees

### Others

PrivacyMark:[Certification date] November 21, 2006  
[Certification number] 10840219[07]  
Kurumin [symbol denoting an institution providing strong childcare support]:  
[Certification Year] 2010  
Company subject to labor management audits:  
[Certification number] 02008888902629

# Our Strengths

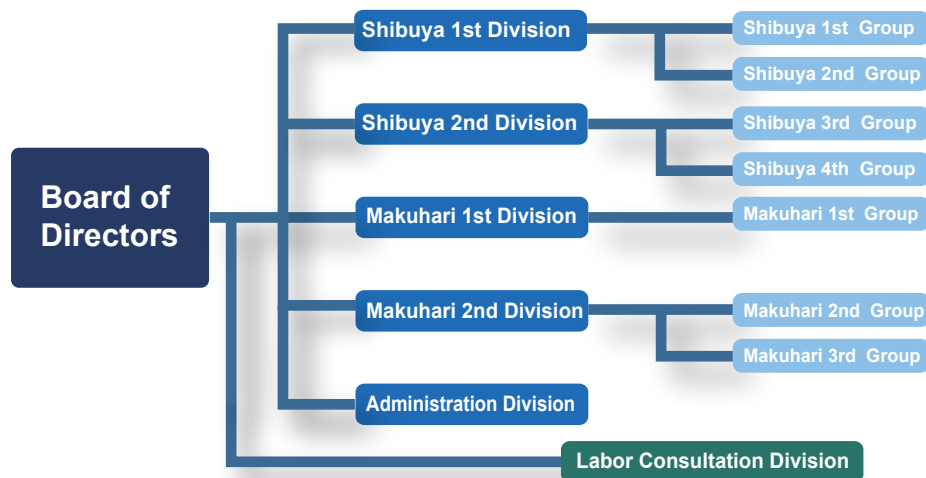
## Office Features

1

### Organizational Structure

While we assign one main person to be responsible for each client, multiple staff members work for each client to prevent operational delays and errors. Our work runs through our whole company as it gets checked, allowing us to carry it out quickly and accurately.

Furthermore, as we do a wide range of work related to human resources and labor, we are able to put together a diverse team of employees, business managers, group leaders, and experienced staff members, as needed for each job.



2

### Extensive Experience

With over 40 years of experience, we engage in a wide range of operations to meet the needs of each of our clients, which include major listed companies as well as new startups. We also focus on improving the skills of each of our staff members by encouraging them to join seminars and holding regular study sessions at our office.

3

### Security

To ensure proper protection of the large amount of sensitive information we handle, we strengthened our security system in various ways. This includes becoming a certified PrivacyMark entity, employing an entry and exit management system utilizing IC cards, prohibiting remote access to our internal network, prohibiting the use of alternate data storage methods, preventing information leakage from unauthorized data copying, strengthening the security of our PCs, and monitoring our core server's access logs.

4

### Progress Record

We use workflows for our extended labor and social insurance procedures and payroll operations, which we create for each company we do business with. We also carefully track progress for each company and prepare a record that allows this progress to be easily understood. It includes dates for the initial request, for applications sent to the administration, and for notifications being sent out upon completion. In order to avoid missing any step in the process, we have a system in place of informing our clients in advance of when labor agreements or applications for benefits need to be made.

5

### Seminars

We hold free seminars for our clients twice a year, in spring and autumn. These seminars provide information on law revisions and seasonal topics. Instructors for these seminars are mainly representatives from our employees and members of our staff, but we also invite outside lecturers.

6

### Publication

Members of our office regularly write articles for the Roseijiho magazine, which focuses on personnel and labor management. We also write and publish many of our own books.

# Business

## Business Description

Efficiency of work, organizational structure and personnel allocation, labor management systems, strengthening labor compliance by establishing methods to effectively evaluate, control, and review conformity to laws -these are important issues for the enterprises of today.

In order to respond to the various challenges that companies face. we at the Ohno Office strive to provide a wide range of services as a specialist.



# Business

## Auditing



The goal of the labor management audit is to implement effective strategies for human resource management, and to enable company workers to grow together.

### 1 Labor Compliance Audits

In order to create a business management framework and establish workplace authority regulations, we check adherence to regulations, rules, and legal documents related to human resources, labor, and core personnel. Additionally, after forming a basic strategy and a human resources policy for the company, we offer suggestions for improvement. This includes suggestions regarding potential operational issues, and issues that, even if not illegal, may carry risks and could be unfavorable.

### 2 Talent Portfolio Audits

To measure various labor management indicators, we create a human resource balance sheet and labor process sheet as labor statements that provide objective insight into labor efficiency. At the same time, we investigate employee satisfaction by conducting an employee awareness survey and examine its correlation with labor efficiency. This is what we propose to evaluate performance and satisfaction.



## Implementation Procedures

### 3 Labor Due Diligence

Due diligence refers to auditing financial status and legal compliance in mergers and acquisitions. While the ideas of legal and accounting due diligence are well understood, in recent years, labor and management problems such as hidden unpaid debts have had a big impact on mergers and acquisitions. To carry out proper labor due diligence, we thoroughly analyze potential labor risks at the time of the merger or acquisition, and we make recommendations well in advance accordingly.

# Business

## Outsourcing

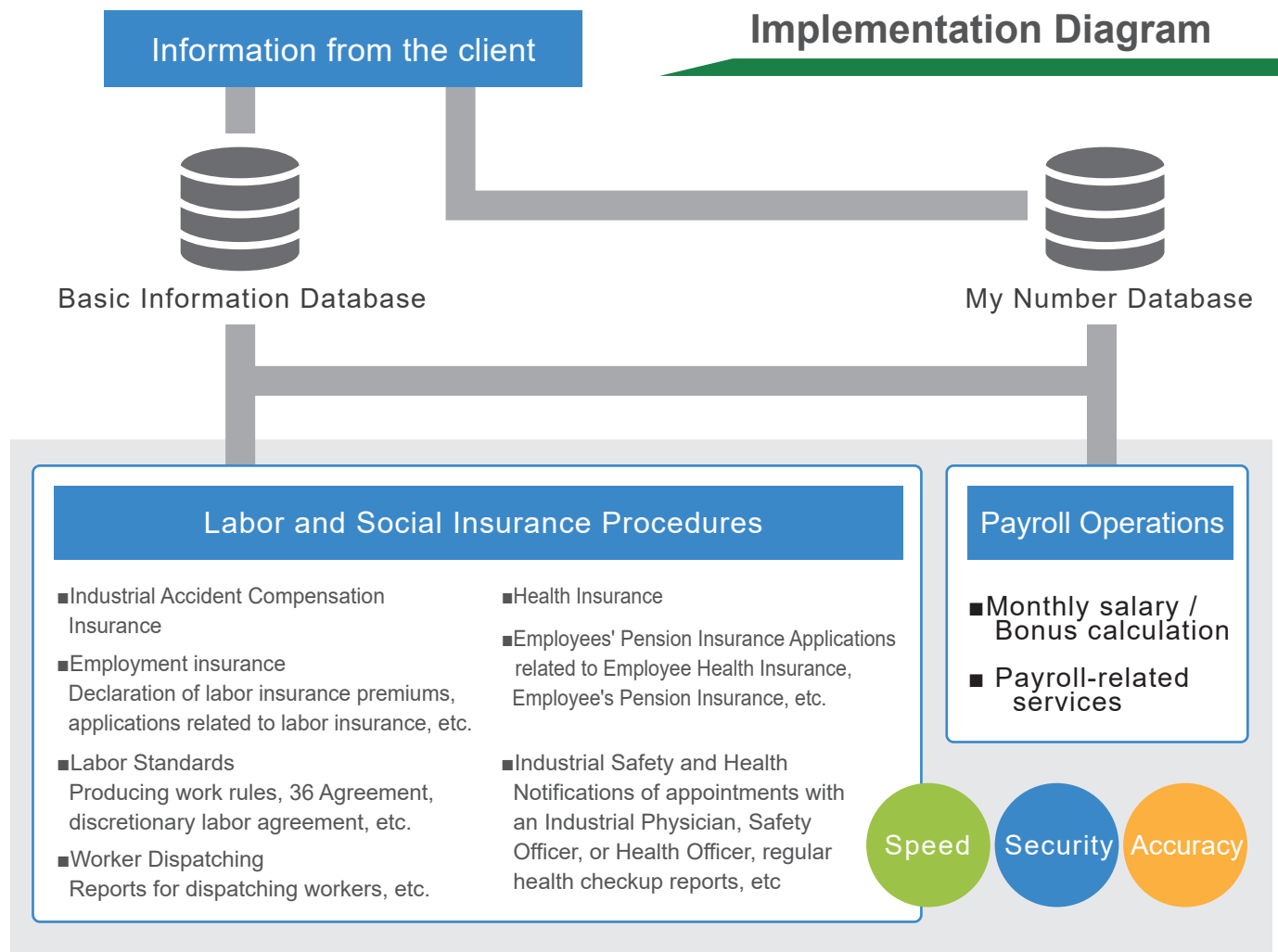
### Our Policy

Our mission is to be a strategic partner in creating high value by leveraging labor and social insurance procedures, as well as payroll operations. We believe that by fulfilling such a mission can the effects of outsourcing be fully realized.

In order to achieve this, we do not simply undertake work, but provide effective services by comprehensively planning out our workflow and systems to match the actual situations of our clients.

In addition, in an advisory support role, we will share timely and practical advice based on our experience in outsourcing, and in doing so strive to enhance our labor compliance systems.

We never outsource any of our own work to third parties and operate only in a perfectly secure and risk-free business environment. Furthermore, we have implemented new software specializing in labor and social security attorney work, which can handle a large volume of procedures.



Strategic utilizations leading to cost reductions



Achieving labor compliance



# Business

## Advising

### Business Overview

We provide a service which resolves daily issues that managers face and give them support in order to prevent various human resources and labor problems.

This includes consultation advice, work regulation revisions, reviews of documents to be prepared or altered, and provision of information on law revisions.

We provide a wide range of information, and present precedents set by other companies.

### Specific Examples and Scope of Activities

**1**

Advice on developing and revising human resources and labor work rules

\* Not including consulting work required for large-scale revisions, etc.

**2**

Advice on concluding labor management agreements, etc.

**3**

Advice on employment contracts, reports on working conditions, reports on personnel changes, and reports on other in-house personnel matters

**4**

Advice on the operation of HR scheme and the problem solving in HR management

\* Not including those that intervene in labor disputes

**5**

Advice on responding to on-site inspections by government agencies

**6**

Advice on interpreting and operating alongside labor-related laws and regulations

**7**

Advice on human resources and labor issues such as mental health and harassment

**8**

Providing information on law revisions

**9**

Providing reference materials and precedents for understanding official work rules.

**10**

Holding regular seminars [twice a year]

I want to update our work rules that correspond to current law

I need support for improvement orders from the Labor Standards Inspection Office

I want to learn how to write and conclude 36 Agreement

I want to know how I should proceed with harassment measures

I want to know if there are any issues in the employment contract or the working conditions report

I want to know how to design and operate a system to support diverse work styles



I want to know about any amendments to a particular law

I want to see a work rules document sample



# Business

## Consulting

### Specific Examples

#### 1 Construction / Revision of Work Rules

We provide support in revising work rules in response to legal reforms, as well as establishing various work rules related to human resources and labor, including wage and retirement fund rules. We thoroughly consider judicial precedents, as well as corporate philosophy and policies, before proposing the most suitable regulations.

\*We also take on Japanese translations of work rules.

#### 2 Planning for HR Systems

In recent years, companies have had various troubles and concerns regarding management issues, lack of understanding of the working hours system, and overwork and unpaid work arising from such a system not being adopted properly. We organize all points of uncertainty that an organization may have and propose solutions to optimize its management of working hours.

##### Suggestions for solutions

- Consideration whether a worker is legally recognized as a supervisor or manager
- Developing division-based systems for modified working hours and deemed working hours [off-site work, specialized work or planning work]
- Making the working hours system easier to understand, and setting measures for long working hours
- Legal introduction of annual salary scheme

#### 3 IPO Support / Labor Due Diligence

IPOs [Initial Public Offerings] allow companies to reach out to various stakeholders and shareholders.

As this is a large responsibility in which an organization becomes a social entity in both name and substance, a company that applies to be publicly listed must pass strict examination by the stock exchange and lead underwriter. Among the examined items is the business management system and its smooth operation.

• In order to create a business management framework for the organization, as well as establish a workplace authority system and various systemic regulations, we will maintain legal books and records and other documents regarding personnel at the core of operations, regulations related to human resources and labor, and agreements.

• In addition, after developing a basic human resources policy for the company, we will provide support in improving operations [time management, etc.], and rectifying issues that, even if not illegal, may carry risks and could be unfavorable.

##### 1. Basic policy of system management

Proposing methods to establish a new system design philosophy and management policy

##### 3. Determining areas that need reform

Examining the current state of affairs, and organizing items needed to create a new system and head in a new direction

##### 5. Design a new system based on the ideas for reform

Creating a specific framework that can handle the actual operation

##### 2. Understanding the present situation

Understanding issues and problems related to the current HR system

##### 4. Establishing a new framework

Having a meeting in which we examine and discuss the options, and then presenting a blueprint of an ideal new system

##### 6. Begin migrating to the new system

Providing support in holding information sessions and resolving any potential issues related to the new system

# Track Record

## Some of our Clients

Company	Business Line	Employee Count	Advisory	Procedures	Payroll	Listed company market
N Association		15,300	○	○		
A Company		5,800	○			
N Association		270	○	○		
I Company	Information system consulting	12,700		○		NYSE-listed company in Japan
A Company	Auto parts manufacturing	1,600	○			NYSE-listed company in Japan
B Company	Pharmaceutical sales	1,150	○			NYSE-listed company in Japan
M Company	Information services	2,200	○			NASDAQ-listed company in Japan
R Company	Temporary staffing	7,000	○			Euronext-listed company in Japan
C Company	Energy	7,000	○			TSE (1st Section)
Y Company	Jewelry and apparel	3,000	○			TSE (1st Section)
T Company	Housing	3,000	○			TSE (1st Section)
T Company	Manufacturing g	2,000	○			TSE (1st Section)
T Company	Bridal	1,200	○			TSE (1st Section)
Y Company	Food manufacturing and sales	1,100	○			TSE (1st Section)
A Company	Information services	1,000	○			TSE (1st Section)
S Company	System development	920	○	○		TSE (1st Section)
S Company	Oil	880	○			TSE (1st Section)
N Company	Food manufacturing and sales	830	○			TSE (1st Section)
B Company	Welfare	800	○			TSE (1st Section)
K Company	Information services	700	○	○		TSE (1st Section)
I Company	Information services	700	○			TSE (1st Section)
D Company	Information services	500	○			TSE (1st Section)
V Company	Game software	460	○	○		TSE (1st Section)
T Company	Electronic machinery and equipment	350	○			TSE (1st Section)
N Company	Oil	300	○			TSE (1st Section)
G Company	Chemistry	300	○			TSE (1st Section)
F Company	Software development	160	○	○	○	TSE (1st Section)
R Company	Robot outsourcing	90	○	○		TSE (1st Section)
B Company	Life	40	○	○	○	TSE (1st Section)
R Company	Media solution	300	○			TSE (1st Section)-Intermediate holding
B Company	Life	14,500	○	○		TSE (1st Section)-Holdings
E Company	Energy	9,200	○			TSE (1st Section)-Holdings
J Company	Manufacturing	2,600	○			TSE (1st Section)-Holdings
T Company	Real estate brokerage	2,300	○			TSE (1st Section)-Holdings
J Company	Information services	1,500	○			TSE (1st Section)-Holdings
H Company	Sales of electronic machinery	650	○			TSE (1st Section)-Holdings
H Company	Sales of electronic machinery	450	○			TSE (1st Section)-Holdings
H Company	Sales of electronic machinery	400	○			TSE (1st Section)-Holdings
P Company	System development	50	○	○	○	TSE (2nd Section)
O Company	Trade	420	○			TSE (2nd Section)
P Company	Real estate development	70	○	○	○	TSE (2nd Section)
S Company	System development	870	○			JASDAQ
N Company	Sale of electronic machinery	470	○	○		JASDAQ
S Company	Manufacturing and sales of electronic	300	○			JASDAQ
A Company	Housing	160	○			JASDAQ
G Company	Information services	135	○	○	○	JASDAQ
M Company	Game software	150	○	○	○	Mothers
K Company	Pharmaceuticals	70	○	○	○	Mothers
G Company	Information services	75	○	○	○	Centrex
C Company	Logistics	4,450	○			
N Company	Data processing	3,400	○	○		
A Company	Insurance	3,300	○			

# Plan

## Contract and Fee

### 1 Contract Type

Contract Type	Overview
I Advisory	Only "Advising" services.
II Advisory + Procedures	"Advising" and "Outsourcing [Procedures]" services.
III Advisory + Procedures + Payroll	"Advising", "Outsourcing [Procedures]" and "Outsourcing [Payroll]" services.
IV Consulting Contract	"Consulting" services such as IPO support and labor management auditing. *With or without an advising contract
V Spot Contract	Spot contracts for procedures and consultations not included in the contracts listed above. *Can be made with or without an advising contract.

### 2 Service Description

Advising
<ol style="list-style-type: none"> <li>1) Advice and guidance on resolving human resources and labor management issues including the hiring, placement, and transfer of employees, working conditions [sexual harassment issues, etc.], wages, and personnel evaluations, as well as the coordination and handling of specific issues related to labor management.</li> <li>2) Advice and guidance on work rules, wages, retirement funds, and other personnel-related rules, as well as on concluding labor contracts and labor management agreements, etc.</li> <li>3) Advice and guidance on the interpretation and application of other labor-related laws and regulations.</li> </ol>
Outsourcing [Procedures]
<ol style="list-style-type: none"> <li>1) Matters Related to the Labor Standards Act and the Industrial Safety and Health Act Notifications of various agreements such as those concerning overtime and holiday work, other labor management agreements, health checkup results, etc.</li> <li>2) Matters Related to Unemployment Insurance and the Industrial Accident Compensation Insurance Act Gaining or losing insured status, workplace-related reports, claims for workers' accident insurance benefits, etc.</li> <li>3) Matters Related to Health Insurance and Welfare Annuity Insurance Laws Gaining or losing insured status, changes in dependents, workplace-related reports, claims for health insurance benefits, etc.</li> <li>4) Other Matters Applications, notifications, reports, preparation of documents, etc. based on labor and social insurance laws and regulations, and labor and social insurance procedures.</li> </ol>
Outsourcing [Payroll]
<p>*As a general rule, the services can be performed for up to 300 employees.</p> <p>* Payroll operations are provided along with other services ; they are not provided alone.</p>
<ol style="list-style-type: none"> <li>1) Monthly Payroll Operations Monthly salary calculations, social insurance premium calculations, preparation of pay slips, etc.</li> <li>2) Bonus Calculations Processing of bonus calculations, social insurance premiums calculations, preparation of bonus statements, etc.</li> <li>3) Year-end Tax Adjustment Confirmation of income tax-related documents, creation of withholding slips and wage ledger, etc.</li> </ol>

# Plan

## Contract and Fee

### 3 Fee Criteria

I Advisory	
Consultation Period	Monthly Cost [before tax]
Consultation period generally up to 2 hours	JPY40,000
Consultation period generally up to 3 hours	JPY60,000
Consultation period generally up to 4 hours	JPY80,000
Consultation period generally up to 5 hours	JPY100,000
* If regular monthly meetings are needed, the cost will start from JPY 80,000 per month.	

II Advisory + Procedures	
Number of Employees Covered	Monthly Cost [before tax]
20 or fewer	JPY30,000
21-30	JPY45,000
31-40	JPY60,000
41-50	JPY70,000
51-60	JPY84,000
61-70	JPY90,000
71-80	JPY100,000
81-90	JPY112,500
91-100	JPY120,000
101 or more	Estimated separately

\* In calculating the number of employees, full-time employees who are covered by social insurance are counted as one, and part-time employees who are not covered by social insurance are counted as 0.5.

\* The above figures do not include costs for services related to labor insurance premium estimation and final tax return services, or social insurance calculation reports.

II' Procedures [Optional]		
Number of Employees Covered	Annual Labor Insurance Premium Calculation	Annual Social Insurance Premium Calculation
	Fee[before tax]	Fee[before tax]
20 or fewer	JPY30,000	JPY30,000
21-30	JPY45,000	JPY45,000
31-40	JPY60,000	JPY60,000
41-50	JPY70,000	JPY70,000
51 or more	Estimated separately	Estimated separately

[Annual Labor Insurance Premium Calculation]

\* The above costs reflect cases in which monthly wage tabulation is done by the client. If we are to do the monthly wage tabulation, we will provide a separate estimate of the costs.

\* The employee count includes directors concurrently working as employees, part-time employees, etc.

\* We will provide a separate estimate of costs for lump-sum fixed-term business reports, and insurance premium declarations for office workers of construction companies.

# Plan

## Contract and Fee

Ⅲ Advisory + Procedures + Payroll *Add this fee to [ Ⅱ Advisory + Procedures ]	
Number of Employees Covered	Payroll Operation Cost [before tax]
Fewer than 50 employees	Basic fee of JPY 30,000 ~ + employee count × JPY 600
50 employees or more	Basic fee of JPY 50,000 ~ + employee count × JPY 600
<p>*The basic fee may increase based on the contents and scope of the contract, and the number of items included.</p> <p>*As a general rule, each bonus calculation fee will be equivalent to the fee for one month's salary calculation.</p> <p>*We charge separately for services such as changing municipal tax information.</p>	

Ⅳ Consulting Contract		
Contents	Fee [before tax]	Implementation Period
Labor Compliance Audit - Compact	JPY 400,000 ~	Approximately 2 months
Labor Compliance Audit - Standard	JPY 800,000 ~	Approximately 2 months
IPO Labor Consulting	JPY 900,000 ~	Approximately 3 months
Human Resources and Labor Consulting	JPY 900,000 ~	Approximately 3 months
Other fees will be estimated on a case-by-case basis depending on the content and duration of the consulting.		

Ⅴ Spot Contract	
Contents	Fee [before tax]
Preparation and Maintenance of Work Rules	JPY 300,000 ~
Accompanying of the survey by the Labor Standards Inspection Office	JPY 200,000 ~
Accompanying of the survey by the Pension Office	JPY 100,000 ~
Seminar Lecturer	JPY 80,000 ~
<p>*For work that requires a business trip, we will charge separately for the travel expenses.</p> <p>*We do not provide subsidy application services.</p>	

\*While the costs will be based on the above information, we will consider the scope of the contract, type of the contract, etc. in estimating the costs.

Please feel free to contact us, and we will provide you with a quote that matches your needs.



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