



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

Greeting



In the field of personnel and labor management, individual laws and regulations are detailed, but in recent years, new laws and regulations have been enacted and revised frequently, making corporate responses more complex and diverse than they were a decade ago. In addition, the need for corporate and professional ethics and corporate social responsibility has become more important than ever before.

When we perform labor audits, we always say that not only is it legal, but also the systems, rules, and ideas should be fair and impartial. We also want to be a fair and impartial office that is sincere in its dealings with society, our clients, companies, regulatory authorities, and employees.

I would like to take this opportunity to share with you what someone said to me when I was in my 20s.

I still think of those words sometimes, "You may pass an exam with a score of 70 or 80, but at work you must score 100, and if you want your customers to be happy, you must score 120."

This is what the head of the judicial scrivener's office said to me when I went to him to apologize for a mistake I had made in the payroll calculation.

He has been managing a firm for decades in the same professional capacity, and he said these words to me as a means of lesson, and they have left a strong impression on my mind. I will keep these words in mind as I work to please our clients and exceed their expectations.

The issues surrounding companies are piling up, such as the declining birthrate, aging population, shortage of human resources, equal pay for equal work, wage increases, etc.

We, Ohno Office, will continue to make every effort to be a business partner that can provide our clients with reassurance and trust, going beyond the scope of human resources and labor affairs.

Yoshinobu Noda

About Us

Office Overview

Company

Labor and Social Security Attorney's Firm Ohno Office

[Corporate Number 9011005001404] [SR Corporate Number 1303003]

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



Makuhari Techno Garden Messe Amuse Mall Center St. Ave Kaihinmakuhari Makuhari Messes

Date Founded Incorporation

Address

January 8, 1977

April 1, 2003 Capital: JPY25,000,000

- ·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

Services

Employee Date

66people[32 of which are licensed social insurance labor consultants] Breakdown: 8 executives and operating officers, 7 group leaders, 51 staff members,

[As of September 2023]

Representative

Minoru Ohno Yoshinobu Noda

Clients

About 300 Clients

TSE [Prime]-listed companies 29 [Including

Holding Companies]

TSE [Standard]-listed companies 11

TSE [Growth]-listed companies 4

Foreign-affiliated company 12

[Including New York Stock Exchange 3,

NASDAQ 11

Special corporation 5, etc.

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

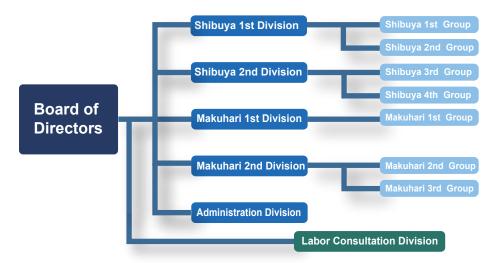
Office Features



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.



9 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.

Security

To ensure proper protection of the large amount of sensitive information we handle, we strengthen our security system in terms of both hardware and software. This includes becoming a certified PrivacyMark entity, adopting an entry and exit management system, prohibiting the use of alternate data storage methods, preventing information leakage from unauthorized data copying, monitoring our core sever's access logs, and using an external data center to protect data.

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.

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.

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 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.



For IPO support, improvement of labor management, and corporate growth

AUDITING

- · Labor compliance audits
- · Talent portfolio audits
- · Labor due diligence

2

A specialized team ensuring a high degree of accuracy in our work and our management system

OUTSOURCING

- Procedures related to Labor / Social Insurance, Labor Standards Law, Industrial Safety, etc.
- · Payroll

Ohno Office



Reliable advice from experts that will help prevent potential problems

ADVISING

- ·Labor contracts, Work rules
- •Working time management
- •Wages and evaluation system
- ·Mental health and harassment

etc.

4

Implementing a labor compliance system, with the understanding that human resources is what determines a company's management

CONSULTING

Review and revise work rules
 Produce HR systems as follows:

 Working hour management
 Wage and evaluation system etc.

 Support for IPO



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.

Outsourcing

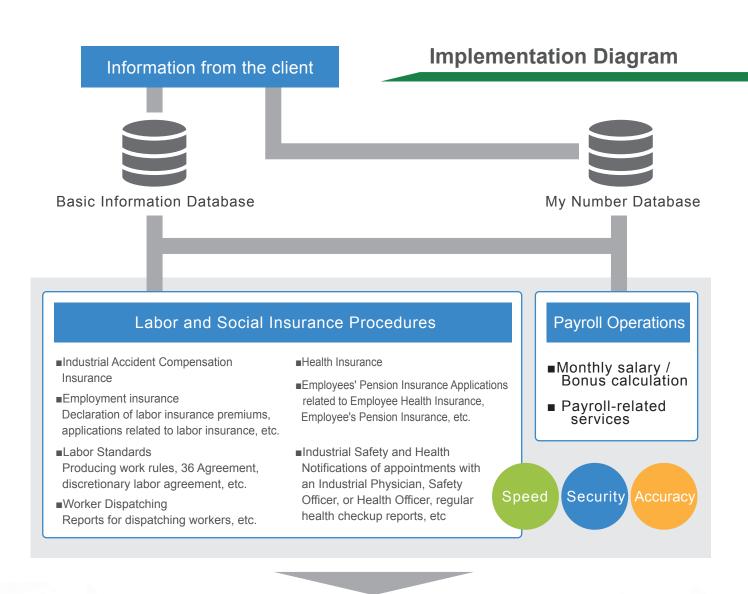
Our Policy

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

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.
- Advice on concluding labor management agreements, etc.
- Advice on employment contracts, reports on working conditions, reports on personnel changes, and reports on other in-house personnel matters
- Advice on the operation of HR scheme and the problem solving in HR management

 * Not including those that intervene

in labor disputes

- Advice on responding to on-site inspections by government agencies
- Advice on interpreting and operating alongside labor-related laws and regulations
- Advice on human resources and labor issues such as mental health and harassment
- Providing information on law revisions
- Providing reference materials and precedents for understanding official work rules.
- 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

Consulting

Specific Examples

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.

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.



- ■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

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

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

Creating a specific framework that can handle the



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	0	0		
A Company		5,800	0			
N Association		270	0	0		
I Company	Information system Consulting	12,700		0		NYSE-listed company in Japan
A Company	Auto parts manufacturing	1,600	0			NYSE-listed company in Japan
B Company	Pharmaceutical sales	1,150	0			NYSE-listed company in Japan
M Company	Information services	2,200	0			NASDAQ-listed company in Japan
R Company	Temporary staffing	7,000	0			Euronext-listed company in Japan
C Company	Energy	7,000	0			TSE [Prime]
Y Company	Jewelry and apparel	3,000	0			TSE [Prime]
T Company	Housing	3,000	0			TSE [Prime]
T Company	Manufactualing	2,000	0			TSE [Prime]
T Company	Bridal	1,200	0			TSE [Prime]
Y Company	Food manufacturing and sales	1,100	0			TSE [Prime]
A Company	Information services	1,000	0			TSE [Prime]
S Company	System development	920	0	0		TSE [Prime]
S Company	Oil	880	0			TSE [Prime]
N Company	Food manufacturing and sales	830	0			TSE [Prime]
B Company	Welfare	800	0			TSE [Prime]
K Company	Information services	700	0	0		TSE [Prime]
I Company	Information services	700	0			TSE [Prime]
D Company	Information services	500	0			TSE [Prime]
G Company	Chemistry	300	0			TSE [Prime]
F Company	· · · · · · · · · · · · · · · · · · ·					
R Company	Software development	160	0	0	0	TSE [Prime]
. ,	Robot outsourcing	90	0	0		TSE [Prime]
B Company	Life Real estate development	40	0	0	0	TSE [Prime]
P Company	Real estate development	170	0	0		TSE [Prime]
V Company	Game software	460	0	0		TSE [Standard]
T Company	Electronic machinery and equipment	350	0			TSE [Standard]
P Company	System development	50	0	0	0	TSE [Standard]
O Company	Trade	420	0			TSE [Standard]
S Company	System development	870	0			TSE [Standard]
N Company	Sale of electronic machiner	470	0	0		TSE [Standard]
S Company	Manufacturing and sales of electronic	300	0			TSE [Standard]
A Company	Housing	160	0			TSE [Standard]
G Company	Information services	135	0	0	0	TSE [Standard]
M Company	Game software	150	0	0	0	TSE [Growth]
K Company	Pharmaceuticals	70	0	0	0	TSE [Growth]
R Company	Media solution	300	0			TSE [Prime]-Holdings
B Company	Life	14,500	0	0		TSE [Prime]-Holdings
E Company	Energy	9,200	0	1		TSE [Prime]-Holdings
J Company	Manufacturing	2,600	0			TSE [Prime]-Holdings
T Company	Real estate brokerage	2,300	0			TSE [Prime]-Holdings
J Company	Information services	1,500	0			TSE [Prime]-Holdings
H Company	Sales of electronic machinery	650	0			TSE [Prime]-Holdings
H Company	Sales of electronic machinery	450	0			TSE [Prime]-Holdings
H Company	Sales of electronic machinery	400	0			TSE [Prime]-Holdings
G Company	Information services	75	0	0	0	Centrex
C Company	Logistics	4,450	0			
N Company	Data processing	3,400	0	0		
A Company	Insurance	3,300	0			
H Company	Insurance	3,000	0	0		



Contract and Fee

Contract Type

Contract Type	Overview
Advisory Contract [Continuous Support Contract]	It is a contract to support the sustainable growth of the company from the personnel and labor side through continuous support.
Spot Contract	This contract provides support as needed, such as consulting services, seminar lecturers, and new or annual application procedures.

1

Advisory Contract [Continuous Support Contract]

1. Personnel and Labor Advising

[Service Contents]

This service covers all labor consultation services, including assistance in resolving issues related to personnel and labor management, partial revision of regulations, review of documentation and changes, and provision of information on changes in laws and regulations.

- O 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.
- O 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.
- O Advice and guidance on the interpretation and application of other labor-related laws and regulations.

[Fee Criteria]

[1] Companies/organizations that are listed/public companies or large companies (capital over 300 million yen, 300 or more employees)

Monthly Fee	Basic Fee : JPY150,000 (before tax) *We will provide an estimate based on the individual company's situation.
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[2] Small and medium-sized enterprises/organizations

Monthly Fee	Basic Fee : JPY100,000 (before tax) *We will provide an estimate based on the individual company's situation.
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- Individual company's situation refers to company size, number of offices, number of employees, scope of commissioned work, whether regular monthly meetings are held, etc.
- We will provide separate estimates for the formulation of personnel systems, full preparation and operation of personnel and labor rules and regulations, support for concluding labor-management agreements, etc., support for disclosure of non-financial information, and management and Labor surveys and audits.



Contract and Fee

2-1 Procedures and Related Consultation

[Service Contents]

Advice and guidance on the interpretation and application of labor-related laws and regulations, provision of information on legal amendments, and general procedures based on labor insurance and social insurance laws and regulations, as well as consultations related to these matters.

- Labor Standards Act and Industrial Safety and Health Act
 Notifications of various agreements, such as agreements on overtime work and work on holidays, medical checkup
 results reports, etc.
- Industrial Accident Compensation Insurance and Employment insurance
 Procedures for workers' accidents, injuries and illnesses at work, unemployment benefits after retirement, etc.
- O Health Insurance and Pension Insurance
 Workers' health insurance and public pension procedures, etc.
- O Consultation, advice and guidance on the interpretation and operation of the above.

[Fee Criteria]

Number of Employees Covered	Monthly Fee
50 or fewer	Basic Fee: JPY70,000(before tax) *We will provide an estimate based on the individual company's situation.
51-99	Basic Fee: JPY100,000(before tax) *We will provide an estimate based on the individual company's situation.
100 or more	Estimated separately

^{*}The individual company's situation refers to whether the company is publicly traded or not, company size and number of branch offices, number of employees, requests for advice on legal interpretation and operation, number of procedures incurred, number of regular meetings held, etc.

2-2 Payroll [Optional service]

[Service Contents]

We provide payroll processing services for companies with less than 300 employees. Frequent changes in laws and regulations Our staff with specialized knowledge can respond to frequent changes in laws and regulations.

Payroll calculation services are an option for those who request "2-1. Procedures and Related Consultation". Please note that we do not provide payroll calculation services only.

[Fee Criteria]

Number of Employees Covered	Payroll Operation Cost [before tax]		
Fewer than 50 employees	Basic Fee: JPY30,000 \sim + employee count × JPY 600		
50 employees or more	Basic Fee: JPY50,000 \sim + employee count × JPY 600		

^{*}The basic fee may increase based on the contents and scope of the contract, and the number of items included.

^{*}In addition to the above, it is also possible to sign "1. Personnel and Labor Advising ". If you wish to have both, we will provide a separate estimate regardless of the above.

^{*}The above amounts do not include estimated and final labor insurance premiums (annual renewal of labor insurance), and preparation and notification of basic social insurance calculations. Please see the Spot Contracts page below.

^{*}Please note that the base fee is for payroll calculation only. Please note that the basic fee does not include the processing of the calculation results and the preparation of documentation.

^{*}As a general rule, each bonus calculation fee will be equivalent to the fee for one month's salary calculation.

^{*}We charge separately for services such as changing municipal tax information.

Plan

Contract and Fee

2 Spot Contract

1. Annual procedures

[Service Contents]

[1] Annual Labor Insurance Premium Calculation

Labor insurance premiums are calculated by multiplying the total amount of wages paid to all workers (for employment insurance, those enrolled in employment insurance) during the year from April 1 to March 31 of the following year by the respective insurance premium rates and are to be declared and paid.

[2] Annual Social Insurance Premium Calculation

Once a year, the standard monthly remuneration for health insurance and welfare pension insurance is calculated for all insured persons enrolled as of July 1 to check for any large discrepancies between actual wage and insurance premiums.

[Fee Criteria]

Number of Employees Covered	[1] Annual Labor Insurance Premium Calculation	[2] Annual Social Insurance Premium Calculation	
Number of Employees Covered	Fee[before tax]	Fee[before tax]	
50 or fewer	JPY70,000	JPY70,000	
51-99	JPY100,000	JPY100,000	
100 or more	Estimated separately	Estimated separately	

[1] Annual Labor Insurance Premium Calculation

Based on the above criteria, we will provide an estimate based on each company's situation, including whether or not the company is publicly traded, the size and number of sales offices, the number of employees, the number of seconded employees, and the number of employees working overseas.

[2] Annual Social Insurance Premium Calculation

Based on the above criteria, we will provide an estimate based on whether the company is publicly traded, the size of the company, the number of insured employees, the number of maternity/paternity leave employees, whether the company pays in kind, and bonuses paid more than four times a year.

Plan

Contract and Fee

2. Consulting and other services

[Service Contents]

Services to achieve the desired results within a certain period of time, such as management and labor audits, full revision of employment regulations, etc., IPO support, and support for the formulation of personnel systems, Other services such as responding to investigations by the government, etc., and seminar lecturers are also covered.

[Fee Criteria]

Contents	Fee [before tax]	Implementation Period
Labor Compliance Audit - Compact	JPY 500,000 ∼	Approximately 2 months
Labor Compliance Audit - Standard	JPY 1,000,000 ∼	Approximately 2 months
Preparation and Maintenance of Work Rules	JPY 400,000 ∼	Approximately 2 months
IPO Labor Consulting	JPY 1,200,000 ∼	Approximately 3 months
Human Resources and Labor Consulting	JPY 1,200,000 ∼	Approximately 3 months
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 ∼	_

Other fees will be estimated on a case-by-case basis depending on the content and duration of the consulting.

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

^{*}For work that requires a business trip, we will charge separately for the travel expenses.

^{*}We do not provide subsidy application services.

^{*}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.



Shibuya Office

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