

JIPYONG **SUSTAINABILITY** REPORT

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JIPYONG SUSTAINABILITY REPORT

A PATH TO A
SUSTAINABLE FUTURE
IN JIPYONG



Sung Won YOON, Managing Partner of JIPYONG LLC

JIPYONG has been publishing annual sustainability reports since 2019. In a rapidly changing world, JIPYONG is committed to achieving sustainability by practicing responsible management based on ESG (Environmental, Social, and Governance) principles. This not only reflects our business strategy, but also our collaboration with clients and commitment to society and the environment. The pursuit of corporate sustainability through ESG is now one of the core values required for all companies, and JIPYONG is making various efforts to realize this commitment. JIPYONG's ESG strategies have made a positive impact on clients as well as the society in a variety of ways. Through these strategies, we aim to practice sustainable management, fulfill our social responsibilities, and build transparent governance.

1. Environmental Influence

JIPYONG operates various programs to protect the environment. This impacts our clients in a positive way, encouraging them to adopt sustainable business models. For example, we provide legal advice on environmentally sustainable practices and help our clients comply with environmental regulations, reduce carbon emissions, and realize sustainable resource management. These efforts will not only enhance our clients' reputations but can also result in long-term cost savings.

2. Social Influence

JIPYONG operates various social programs and initiatives to fulfill its social responsibility. This helps our clients gain recognition as socially responsible enterprises. For example, we provide pro bono legal support and legal advice to protect the socially disadvantaged, and to respect human rights. These activities contribute to enhancing our clients' social value and strengthening their corporate sustainability.

3. Influence on Governance

JIPYONG strives to practice transparent and ethical management. We support our clients in establishing excellent governance. By advising our clients on business ethics, transparency, and regulatory compliance, we assist our clients in practicing transparent and accountable management. This will not only enhance the credibility of our clients but will also contribute to improving the long-term performance of their business.

4. Responding to Global Supply Chain Regulations

As globalization progresses, the demand for transparency and sustainability in global supply chains is increasing. In response to these changes, JIPYONG assists clients in complying with global supply chain regulations. We provide legal advice to help our clients realize environmental protection, respect for human rights, and ethical management, thereby helping them to comply with international regulations.

JIPYONG's ESG strategy will positively impact clients and society, providing a foundation for a sustainable future. Through this strategy, we will support our clients' sustainable growth and development, fulfill our social responsibilities, and contribute to environmental protection. JIPYONG aims to create positive changes for clients and society, and to pave the way for a sustainable future for all. We hope this report will serve as an important resource to share our efforts and achievements, and we promise to continue to fulfill our commitment to and responsibility for sustainability.

Thank you.

JIPYONG SUSTAINABILITY REPORT

PART I. INTRODUCTION TO JIPYONG

JIPYONG LLC (“JIPYONG” or the “Firm”) was established on April 3, 2000. As of December 31, 2023, 337 legal professionals, certified public accountants, of counsels, specialists, and 224 staff work at the Firm. JIPYONG was built on the vision of a “happy workplace, client satisfaction, social contribution”, as well as upholding the values of “People-Focused, Genuine, Pioneering, and Principled”. JIPYONG will continuously strive to become an influential global law firm dedicated to our clients with the utmost expertise and commitment, while contributing to society.

01

JIPYONG LLC

PROFILE

Name JIPYONG LLC
Managing Partners Ji Hyung KIM, Sung Won YOON, Jung Sik PARK, Young Tae YANG, Sung Taek LIM
Foundation April 3, 2000
Headquarters 26F, Grand Central A, 14 Sejong-daero, Jung-gu, Seoul 04527, Korea

ORGANIZATION

Through its various committees, JIPYONG endeavors to reflect the opinions of its members in each area of management and allows its members to directly participate in management. Currently, JIPYONG has a Public Interest Committee, Ethics Committee, Public Relations Committee, Education Research Committee, Marketing Committee, Cultural Communication Committee, Social Value Committee, Industrial Safety and Health Committee, IT Committee, and Recruit Committee. Each committee is comprised of legal professionals and staff who actively express their opinions on management-related issues. JIPYONG is committed to realizing responsible management based on the opinions of its members.

GOVERNANCE

JIPYONG is a limited liability law firm incorporated under the Attorney-At-Law Act which is subject to the provisions applicable to limited companies. We democratically vote on the basic policies related to the Firm's management and on major management issues for the Firm's long-term growth. JIPYONG established the Social Value Committee in order to act on social value as its important management task and to promote social values.

Management Committee Young Tae YANG, Sang Jun KIM, Bong Gwan SA, Seong Jin BAE, Haeng Gyu LEE, Won JUNG, So Young LEE

SERVICES AND SPECIALTIES

JIPYONG is a full-service firm that provides expert and comprehensive services in all major areas of law. Our professionals in each practice area collaborate organically with other professionals, in teams, by practice area and industry in order to accurately diagnose the client's needs and provide the best possible solutions.

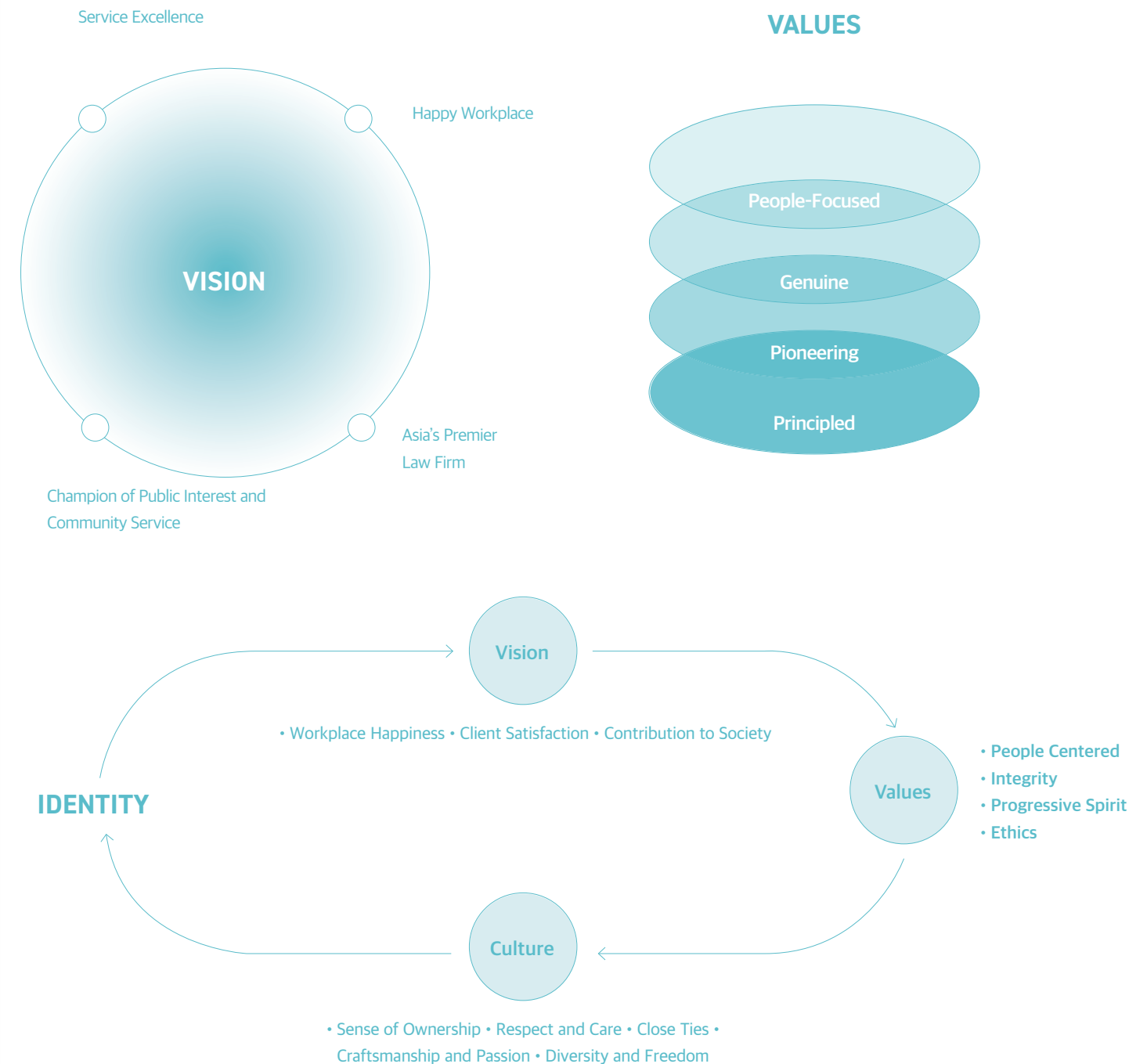
GLOBAL REACH

JIPYONG has 11 domestic and international offices and has been recognized as a leading law firm in international legal affairs as a result of its efforts and investments in enhancing its expertise overseas. For the past 15 years, JIPYONG has provided clients with high-quality legal services in a variety of areas, including investment/market penetration, M&A, finance, real estate, energy, infrastructure, dispute resolution, and so on, in an array of countries, including Southeast Asian countries such as Vietnam, Indonesia, Myanmar, Cambodia, and Laos, etc. as well as China, Russia and Central Asia, Japan, the Middle East, Europe, and the United States, helping clients enter foreign markets.



02

OUR VISION & VALUES



03

SOCIAL VALUE MANAGEMENT

JIPYONG'S EFFORT TO ESTABLISH AND INTERNALIZE THE SOCIAL VALUE MANAGEMENT SYSTEM

JIPYONG's Social Value Committee aims to establish sustainable goals and mid- to long-term action plans and to implement these goals and plans. Specifically, the Committee focuses on internalizing social value management at the company level, pursuing and acting on its commitments, reflecting social values in all areas of the organization, including human resources, education, work, procurement, governance, and the environment, etc., as well as JIPYONG's relationship with the legal society and local communities, and regularly assessing whether it is on the right track. JIPYONG is committed to achieving social values on par with international standards presented by the UN Sustainable Development Goals (UN SDGs) and the UN Global Compact. In order to fulfill its obligations, JIPYONG provides relevant education for its employees as well as carrying out seminars and campaigns.

HUMAN RIGHTS MANAGEMENT, CSR/SUSTAINABILITY/SOCIAL VALUE

The international community, including the United Nations, has established human rights standards that emphasize the responsibility of companies to promote human rights. The Korean government's National Action Plans on Human Rights (NAP) have newly established a chapter on "Business and Human Rights," the National Human Rights Commission has published the "Guidelines for Human Rights Management," and public institutions are including human rights management scores in their management evaluations. In the international community, it has been a long time since sustainability of corporate management has emerged as an important topic, and new issues such as a company's sustainable management and social value management have been heightened as a result of growing interest in social values.

In August 2022, JIPYONG joined the World Benchmarking Alliance (WBA), a global multilateral organization for human rights management, as the first Asian law firm to become a member. The WBA is a global non-profit organization that develops and evaluates international standards for sustainability, environmental and human rights management based on international human rights standards such as the Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises.

Recently, as legislation on human rights management has expanded in the European Union, Germany, Norway, and Japan, the risk of infringing human rights law and requests for disclosure of human rights management systems have been increasing rapidly. In 2019, JIPYONG became the first Korean law firm to establish a human rights management team, and in 2020, we expanded and reorganized the ESG Center to provide legal advice on human rights due diligence, human rights impact assessment, and ESG compliance for various domestic companies.

JIPYONG systematically advises on human rights management that meets global standards through close cooperation with the WBA.

JIPYONG AND BSR CO-HOSTED A SEMINAR TITLED "EMERGING TRENDS IN CORPORATE SUSTAINABILITY: ASIA'S RESPONSE TO HUMAN RIGHTS DUE DILIGENCE"

Date November 1, 2023
Subject and Method JIPYONG Headquarters Grand Central Auditorium & Video Conference

JIPYONG and BSR(Business for Social Responsibility) successfully co-hosted a seminar titled "Emerging Trends in Corporate Sustainability: Asia's Response to Human Rights Due Diligence" at JIPYONG Headquarters Grand Central Auditorium.

The seminar was attended by more than 200 participants from domestic and international companies both online and offline, and it was the third seminar co-hosted by JIPYONG and BSR. During the seminar, global human rights management assessment organizations and human rights management experts discussed the trend of legislation on global human rights due diligence and the countermeasure for Asian companies. The seminar commenced with an opening remark by Aron CRAMER, President & CEO at BSR and Sung Taek LIM, Managing Partner at JIPYONG, followed by a keynote lecture and two other sessions.

Classification	Titles of Presentation/Debate	Presenter
Keynote Lectures	UN Working Group on Business and Human Rights priorities and expectations to companies in Asia	Pichamon YEOPHANTONG, Member of the United Nations Working Group on Business and Human Rights
	Japanese Government's Initiatives on United Nations Guiding Principles on Business and Human Rights	Hiroki MATSUI, Director at the Ministry of Foreign Affairs of Japan
1st Session	Mandatory Human Rights and Environmental Due Diligence Developments - Global Legislative Landscape and Trends The Impact of the EU's Due Diligence Legislations on Business in Asia - Focusing on Group-level Due Diligence and Responsible Sourcing	Rosa KUSBIANTORO, Director, BSR Chang Wook MIN, Partner, JIPYONG
2nd Session (Debate)	Supply Chain Human Rights Due Diligence - Case Studies of Current Company Practices	[Debater] - Asako NAGAI, Managing Director, BSR - Yoko NORO, Procurement Department, Kirin Holding Company, Limited. - Ho Jin SHIN, ESG Manager, SK Gas - Daphne HAMEETEMAN, General Sustainability Manager, Wilmar International Limited

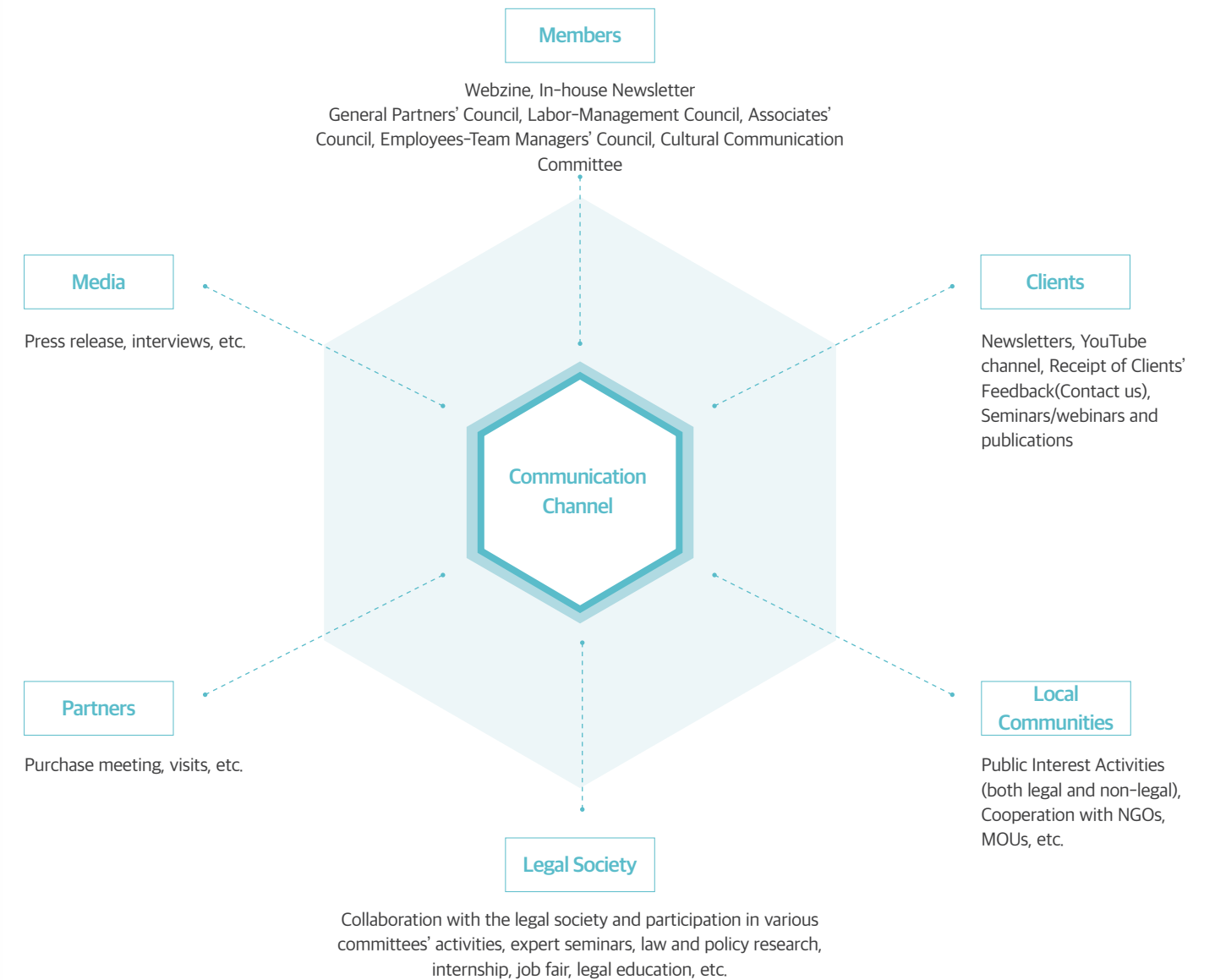
04

STAKEHOLDERS

JIPYONG's STAKEHOLDERS

JIPYONG defines its members, clients, local communities, the legal society, partners, media, and public organizations as its primary stakeholders and communicates and collaborates with its stakeholders through various channels. JIPYONG proactively listens to the opinions of its stakeholders collected through various communication channels and strives to reflect them in management operations. JIPYONG will continue to grow with its stakeholders and build strong relationships of trust through active communication with its stakeholders.

Stakeholder	Scope	Area of Interest	Communication Channel
Members	All the employees and executives in all of JIPYONG's domestic and overseas offices (Korean attorneys, Foreign attorneys, CPAs, Experts, and Staff, etc.)	<ul style="list-style-type: none"> Reasonable governance and democratic decision-making process Commitment to becoming a law firm which ensures its members' happiness Compliance with legal ethics 	Webzine, In-house Newsletter, General Partners' Council, Labor-Management Council, Associates' Council, Employees-Team Managers' Council, Cultural Communication Committee
Clients	Legal and natural persons who receive legal services such as legal representation and advisory services, etc. from JIPYONG	<ul style="list-style-type: none"> Commitment to becoming a law firm which is dedicated to clients with its top expertise and service excellence Protecting and keeping clients' information confidential 	Newsletters, YouTube channel, receipt of Clients' Feedback (Contact us), Seminars/webinars, and publications
Local Communities	Local communities, residents, organizations, and NGOs in areas where JIPYONG's offices are located	<ul style="list-style-type: none"> Protecting and keeping clients' information confidential Green office policy 	Public Interest Activities(both legal and non-legal), Cooperation with NGOs, MOUs, etc.
Legal Society	Lawyers Association of attorneys such as the Korean Bar Association, Seoul Bar Association, etc. Practitioners of the court, the prosecution service, etc. Academics, such as law professors, researchers, etc.	<ul style="list-style-type: none"> Protecting and keeping clients' information confidential Commitment to becoming a law firm that is dedicated to clients with its expertise and service excellence Compliance with legal ethics 	Collaboration with the legal society and participation in various committee activities, Expert seminars, Law and policy research, etc., Internships, Job fairs, Legal education, etc.
	Prospective Lawyers Participants in practical training programs, including law school students and recent graduates	<ul style="list-style-type: none"> Developing new business areas such as ESG, new technologies, and new industries, etc. Establishment of cooperative labor relationships Developing its members capacity and providing education and trainings 	Business meeting, Visits, etc.
Partners	Companies from which JIPYONG purchases products and services or receives brokerage services	<ul style="list-style-type: none"> Compliance with legal ethics 	Press release, Interviews, etc.
Media	Journalists who publish reports by referring to JIPYONG's press releases or who publish articles focusing on JIPYONG's activities	<ul style="list-style-type: none"> Developing new business areas such as ESG, new technologies, and new industries, etc. 	



JIPYONG SUSTAINABILITY REPORT

PART II. A HAPPY WORKPLACE FOR ALL MEMBERS

A law firm's greatest asset is its people. One of JIPYONG's fundamental values is its focus on people, and the Firm's talented, progressive professionals with integrity, work ethic, and ambition are its most important and irreplaceable assets. In order to grow together with its members, JIPYONG ensures fairness by recruiting diversely, establishing an environment where work-life balance is possible, and providing educational opportunities for further growth.

01

JIPYONG's MEMBERS

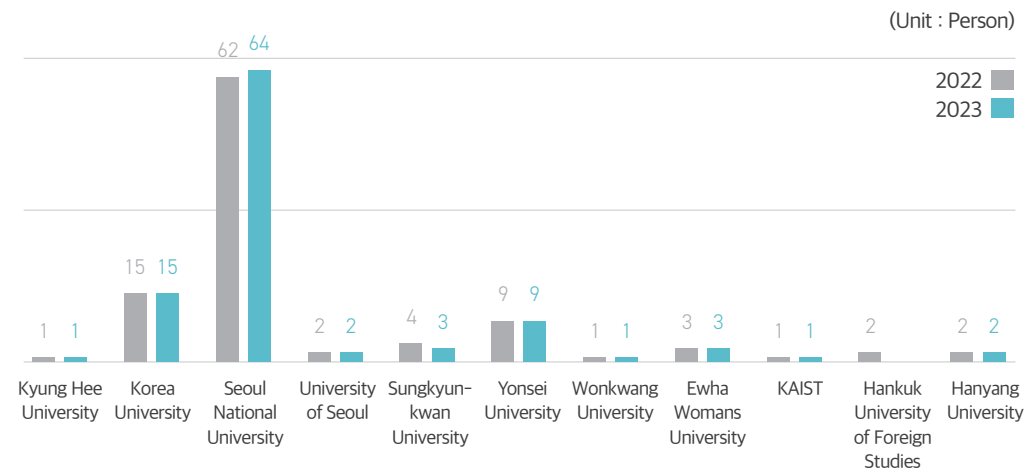
ATTORNEYS

JIPYONG's recruitment philosophy for attorneys can be summed up as a search for business partners. JIPYONG's Recruiting Committee strives to implement the best employment policy befitting the best business partners. Diversity is also a factor considered by JIPYONG in selecting its interns and new attorneys. The firm recruits interns and new attorneys from a diverse range of educational backgrounds. In addition, JIPYONG is committed to ensuring, throughout the hiring process, that there is no discrimination based on gender, marital status, disabilities, or whether the candidate obtained his/her license by completing the training at the Judicial Research & Training Institute or by graduating from a law school.

STAFF

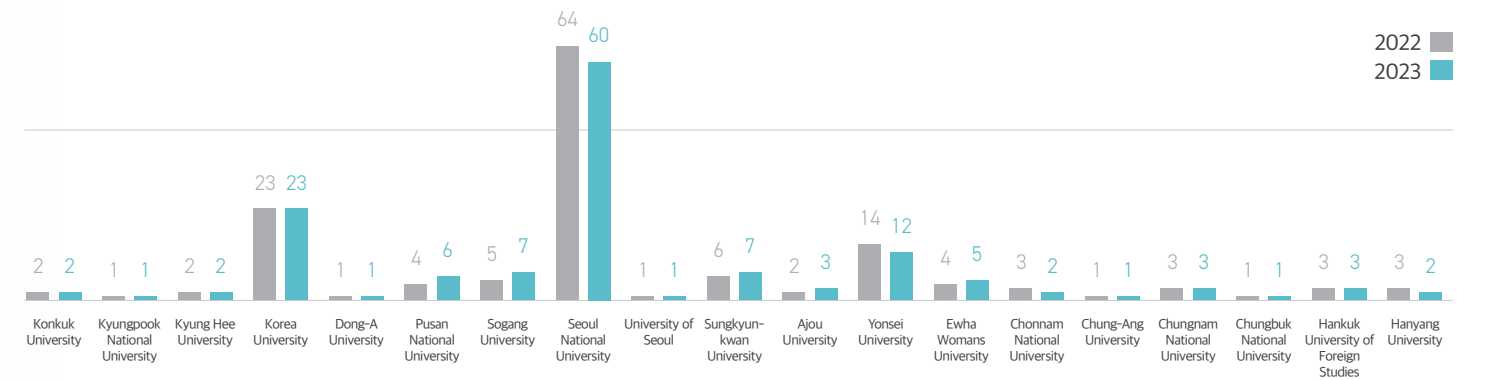
JIPYONG endeavors to ensure transparency and impartiality in the hiring process by prohibiting its candidates from including in their applications information that may be deemed as a source of bias. In addition, Jipyong adheres to a strict policy against discrimination based on gender, age, appearance, or medical history.

UNDERGRADUATE INSTITUTIONS ATTENDED BY ATTORNEYS WHO PASSED THE NATIONAL JUDICIAL EXAMINATION



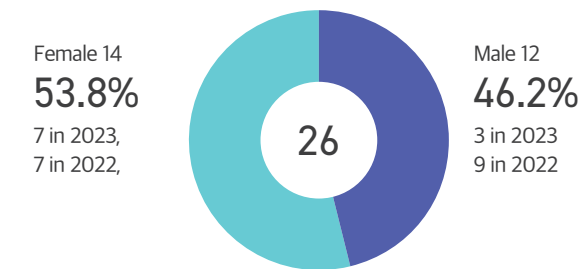
GRADUATE INSTITUTIONS ATTENDED BY ATTORNEYS WHO GRADUATED FROM LAW SCHOOLS

(Unit : Person)



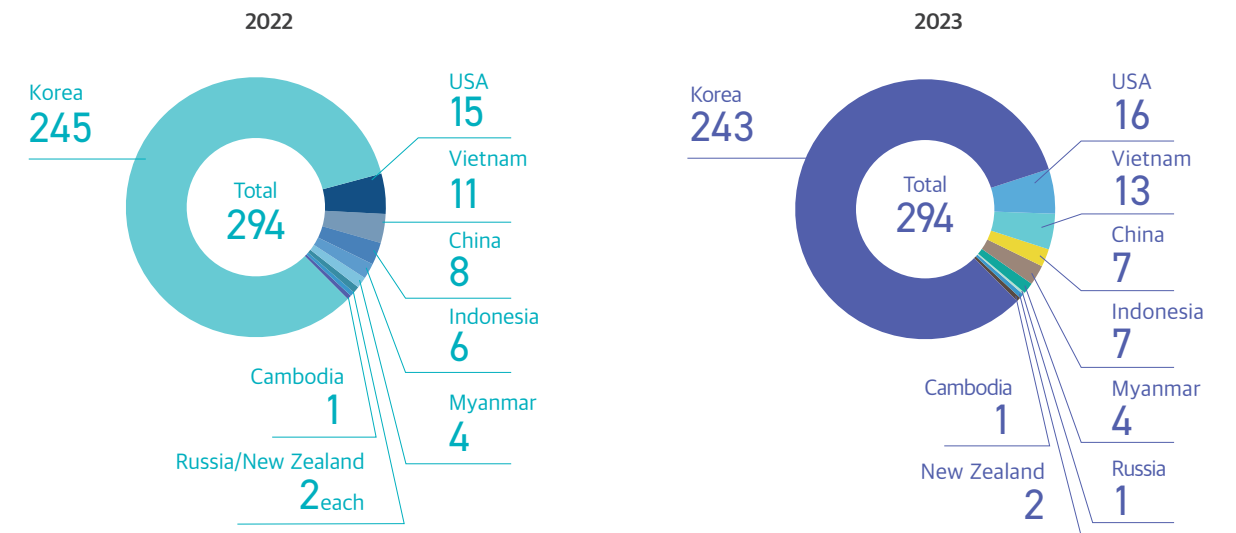
GENDER RATIO OF NEW JIPYONG ATTORNEYS (2022-2023)

(Unit : Person)



JIPYONG's KOREAN ATTORNEYS AND FOREIGN ATTORNEYS BY COUNTRY OF QUALIFICATION

(Unit : Person)



NUMBER OF MEMBERS BY OFFICE

(Unit : Person)

551

- Seoul 463
- Busan 16
- Suncheon 11
- Shanghai, China 10
- Ho Chi Minh City, Vietnam 9
- Hanoi, Vietnam 12
- Phnom Penh, Cambodia 4
- Yangon, Myanmar 13
- Jakarta, Indonesia 10
- Moscow, Russia 3

2022

561

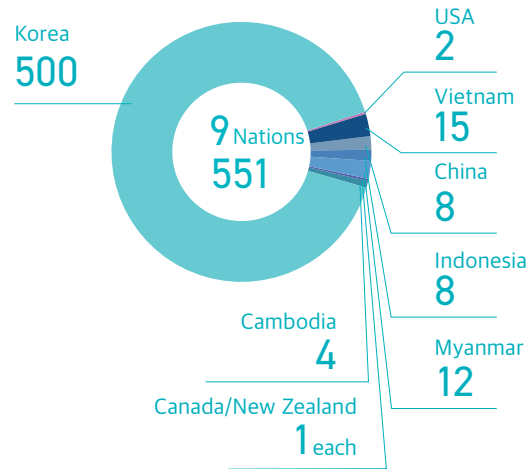
- Seoul 479
- Busan 16
- Suncheon 11
- Shanghai, China 9
- Ho Chi Minh City, Vietnam 9
- Hanoi, Vietnam 13
- Phnom Penh, Cambodia 4
- Yangon, Myanmar 8
- Jakarta, Indonesia 11
- Moscow, Russia 1

2023

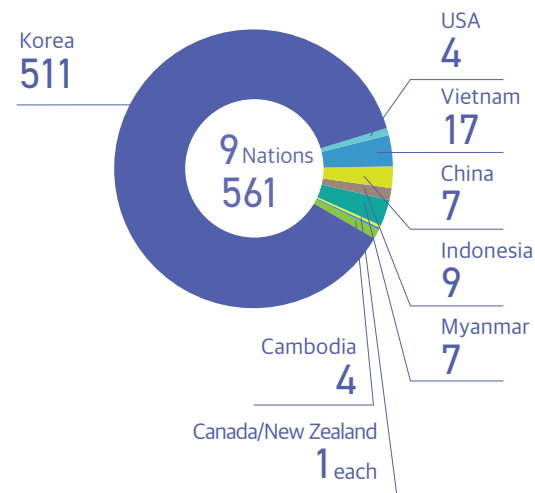
JIPYONG MEMBERS BY NATIONALITY

(Unit : Person)

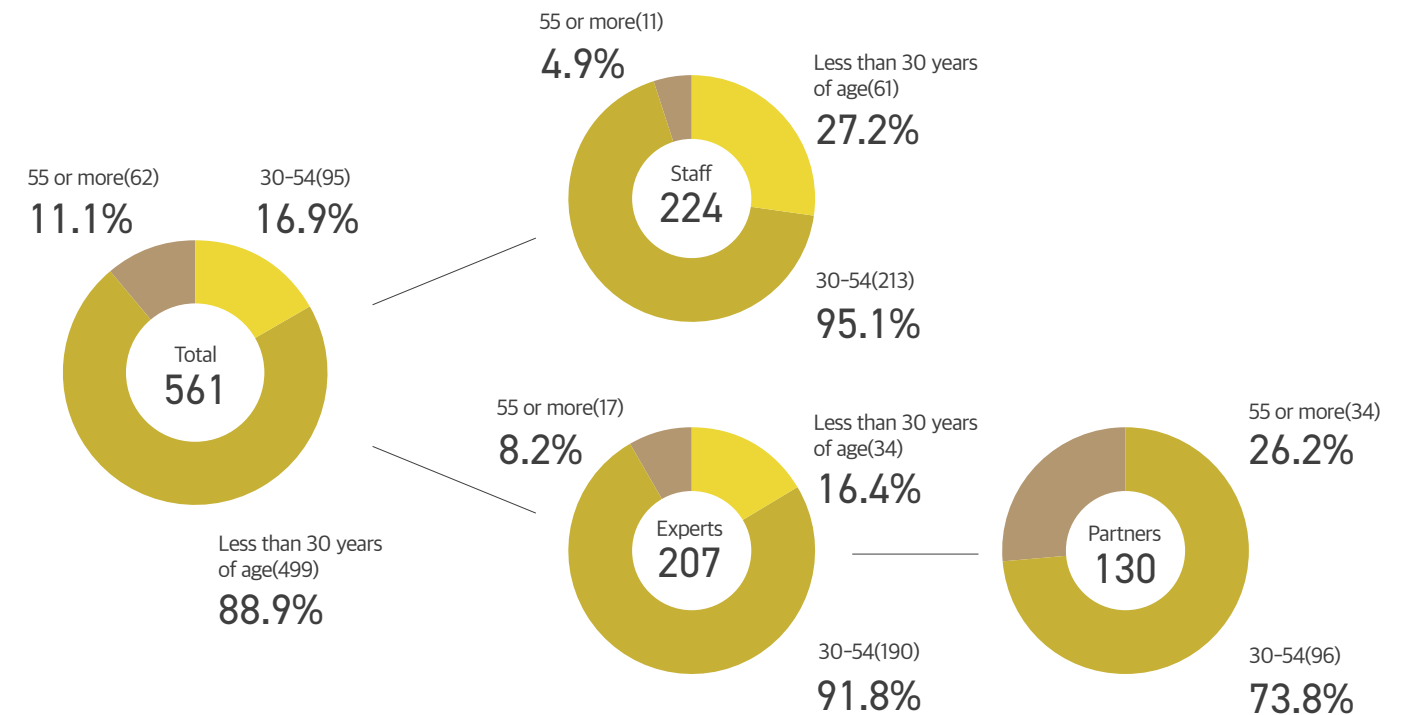
2022



2023

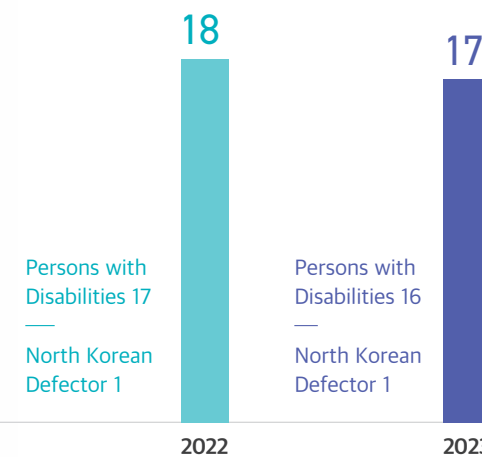


JIPYONG's MEMBERS BY AGE GROUP (2023)



JIPYONG MEMBERS FROM UNDERREPRESENTED BACKGROUNDS

(Unit : Person)



*Mandatory Employment of Persons with Disabilities at JIPYONG in 2023: 3.86%

RECRUITMENT AND TURNOVER (2022-2023)

(Unit : Person)

Category	New Hires		Left JIPYONG	
	2022	2023	2022	2023
Total	57 (17.4%)	40 (11.8%)	29 (8.9%)	29 (8.6%)
Experts				
Korean Attorney	38 (15.5%)	15 (6.1%)	17 (6.9%)	17 (7%)
Staff	40 (17.7%)	32 (14.2%)	33 (14.6%)	33 (14.7%)
Total	97 (17.6%)	72 (12.8%)	62 (11.2%)	62 (11%)

02

HUMAN RESOURCES DEVELOPMENT (EDUCATION AND TRAINING)

JIPYONG ACADEMY

JIPYONG regularly holds JIPYONG Academy, during which JIPYONG invites not only its own experts but also outside experts such as scholars, representatives of major corporations, and experts from specialized industries. Through this program, JIPYONG provides its employees with an opportunity to not only enhance their work skills but also to achieve personal growth.

Year	Lecture Title
2022	Principles of Competition in the Semiconductor Industry
	Preparing for Super-aging Society - Social and Economic Value of Extended Health Span
	Current Status of Data Legislation in Korea
	Vibration and Resonance: Universe, World, and Humans Through Eyes of Physics
	Seeing Happiness Through New Lens
	The Measure of Success is the Size of Love Recognized by Loved Ones
	JIPYONG : NEW HORIZON
	Korean People's DNA to Pioneer the Future
	Trends and Issues in Financial Regulation
	Law Firms and Lawyers from the Client's Perspective
2023	Cases of Search and Seizure of Law Firm and Matters to Consider
	Understanding of Large Language Model and Legal AI and the Transformation in the Work of Lawyers
	Introduction of JIPYONG Forensic Center and Business Application Plan

TRAINING PROGRAMS FOR NEW JIPYONG ATTORNEYS

JIPYONG's Education and Research Committee developed a variety of educational programs for new attorneys to develop their expertise through systematic education and training and to create an environment where all members can grow together. For the first two months, JIPYONG's new attorneys receive training focusing on professional ethics, business etiquette, and essential topics for a successful legal practice such as litigation, counseling, and drafting opinions. They are then provided with further opportunities to obtain legal knowledge in various areas through the firm's weekly Friday Seminars.

Education Programs for New Attorneys

Current status, History, Philosophy, and Culture of JIPYONG
What Is a Good Lawyer?
How to use Microsoft (Teams, Outlook, Word) and Lawffice
Lawyers, for an Exciting Departure
Research Methodology
Purpose and Guidelines for Timesheets
Transition from Law School Students to Lawyers in Practice
Life as Lawyers
Civil Litigation: assignments and feedback
Preparation of Legal Opinion (Civil): assignments and feedback
Lecture on Preservative Measure / Preparation of Application for Preservative Measure
Preparation of Response (Civil): assignments and feedback
Preparation of Legal Opinion: assignments and feedback
Preparation of Legal Opinion Focusing on Constitution/Administrative Law: assignments and feedback
Preparation of Comments on Contracts: feedback
Challenges and Compliments of Civil Appellate Brief
Preparation of Pretrial Briefs in Criminal Cases: assignment and feedback
Preparation of Grounds for Appeal to the Supreme Court in Civil Cases: assignments and feedback
Preparation of Legal Due Diligence: assignments and feedback
Contract Drafting: assignments and feedback
The Board of Directors and General Meetings of Shareholders: assignments and feedback

FRIDAY SEMINARS

JIPYONG's Friday Seminars are an educational program for new attorneys organized by the Education and Research Committee. It is a program prepared by professional attorneys on various topics every Friday, and each educational program is held both in-person and online.

Description

Preservative Measure and Compulsory Execution
Loan Agreement and Security

M&A Practice and Commercial Act
Overview of Corporate Accounting
Overview of the Bankruptcy Act
How to prepare a legal opinion and find research materials, Attorneys' Work Ethic
Overview of the Fair Trade Act
Overview of the Labor Act
Overview of Tax Laws
Key Issues and Cases of Administrative Litigation
Inspection Procedure, Criminal Proceedings
Overview of Legal Practice in Construction and Real Estate
Overview of Intellectual Property Laws
Overview of Finance Related Laws and the Financial Investment Services and Capital Markets Act
Overview of the Foreign Exchange Transactions Act
Overview of Real Estate Fund/ REITs System
Overview of Foreign Investment System

STAFF EDUCATION

JIPYONG has been providing various internal educational programs to improve the practical skills of our employees. In addition to education programs conducted within the team, we also invite external lecturers depending on the topic and support our employees who need external education to improve their job skills by regularly identifying their needs.

Education Program

Understanding the Litigation Process and Overall Practice
Key Practice Areas in Fair Trade
Overview of IPO & PE Practice
Practice of Civil Execution Act
Case Management for File Opening, Billing Check, etc.
How to Use Excel in Practice
How to Make a Good Power Point Presentation
Introduction to VAT
Occupational Safety and Health - CPR, How to Use a Defibrillator
Occupational Safety and Health - How to Keep Healthy Personal Relationship

EDUCATION AND TRAINING HOURS PER PERSON (SEOUL OFFICE)

(Unit : Hour)

	Professionals		Staff		Total	
	Total Hours	Hours per Person	Total Hours	Hours per Person	Total Hours	Hours per Person
2022	4,253.0	15.0	1,558.3	8.0	5,811.3	12.2
2023	2,565.0	8.8	725.0	3.6	3,290.0	6.7

EDUCATION AND TRAINING HOURS FOR NEW JIPYONG ATTORNEYS

(Unit : Hour)

Description	Education Hours per Person		Total Education Hours	
	2022	2023	2022	2023
Training for New Attorneys	130.5	134.5	1,813.5	1,315.0
Friday Seminars	30.0	32.0	450.0	283.0
Total Hours	160.5	166.5	2,263.5	1,598.0

* Hours of the attorneys who joined JIPYONG after the education program began are counted on a pro rata basis for 12 months.

REGULAR PERFORMANCE EVALUATION

JIPYONG conducts a performance evaluation of its attorneys and staff twice a year. JIPYONG attorneys/staff on a long-term training program or a long-term leave, as well as new hires who have worked for JIPYONG for less than three months, are excluded from the performance evaluation.

(Unit : %)

Category		2022	2023
Attorneys	1H	92.0	93.8
	2H	87.1	85.0
Staff	1H	92.9	94.3
	2H	95.7	97.9

* Only staff at JIPYONG's Seoul office were evaluated/ cleaning staff and delivery staff were excluded in the calculation.

LONG-TERM TRAINING PROGRAM FOR ATTORNEYS

In order to enhance its associates' capacity in their specialized sectors and international areas, JIPYONG offers a long-term training program for its associates. JIPYONG's training program includes overseas and domestic professional courses as well as public/private practical trainings, and supports prospective members' career advancement in various forms.

(Unit: Person)

Classification	Number of Attorneys
Practical Training	3
Overseas Training	13
Expert Courses	7

* Trainees from 2022 to 2023

COLUMN

MY LONG-TERM TRAINING PROGRAM EXPERIENCE



Chul Woong HAN, Korean Attorney, a member of the Construction & Real Estate Group

I attended the Seoul National University Graduate School of Law as a doctoral student when I participated in the long-term training program in 2022. I finished the course in my two semesters of study because I had already earned some credits prior to the program.

Although constitutional and unification law was my major, I also took classes outside of my major. I enrolled in a class specifically on reconstruction and redevelopment because I wanted to create a cohesive system out of the many laws, legal precedents, and legal doctrines that I had come across while working on construction and real estate-related projects. My perspective on cases has expanded and I was able to more clearly organize my knowledge after attending the professor's lectures and seeing my classmates' presentations.

I made sure to concentrate on the coursework for my major as well. In my fundamental rights class, I had the chance to learn about different viewpoints on fundamental rights found in the Constitution; in my comparative constitutional law class, I translated a German Federal Constitutional Court case; and in my governmental institutions class, I studied reputable books about the founding narrative of the United States Constitution. I was used to constantly rushing to read cases and prepare them in writing, so it was very pleasant process for me to read, consider, and organize my findings into a presentation.

My long-term training program took place during COVID-19, so I was unable to attend classes in person. Our inability to meet in person was regrettable because it would have given me the opportunity to talk with many of the students in our classes. However, on the last day of class, a few of our classes arranged a get-together so we were able to meet in person and enjoy a drink.

Most of all, I was content to have spent quality time with my family. I have always wanted to spend more time with my children, and during this period I managed to take my eldest child to school for a year, and we went on many trips together, making many wonderful memories with my loved ones. I will always remember spending a month abroad, particularly over the summer and winter breaks, with my family.

Using this program allowed me to reflect on the significance of the work I had previously completed. Despite the COVID-19's restrictions, I was still able to network with classmates, learn about their professional struggles, and consider how I might be of legal assistance to them.

I am deeply grateful to JIPYONG for providing me with this valuable opportunity, and I hope that junior attorneys will continue to have the chance to develop into accomplished professionals.

03

HUMAN RIGHTS AND SAFETY

ANTI-DISCRIMINATION POLICY

JIPYONG values diversity and individual dignity and does not unfairly discriminate against its members or employees for any reason. In addition, we take the lead in hiring people from underrepresented backgrounds, such as persons with disabilities or North Korean defectors. As part of its inclusive strategy, all JIPYONG members use Braille business cards for our clients with low vision or vision impairment, as well as senior clients. JIPYONG is committed to building and maintaining a more inclusive work environment in which individuals with and without disabilities can work together without discrimination, as well as hiring more persons with disabilities.

IMPROVING AWARENESS OF THE RIGHTS OF PERSONS WITH DISABILITIES

JIPYONG complies with the Act on the Employment Promotion and Vocational Rehabilitation of Persons with Disabilities. As of 2023, the percentage of JIPYONG members with disabilities is 3.86%, which increased by 0.06% from 2021. This is higher than both the employment rate of persons with disabilities in the private sector (private companies and public institutions) in 2022 according to the "2023 Disability Statistics at a Glance" released by the Korea Employment Agency for Persons with Disabilities EDI(2.98%), and also higher than the mandatory employment rate of 3.1% for persons with disabilities for private enterprises.

JIPYONG regularly conducts internal training to raise the human rights awareness of its members. It has also been at the forefront of protecting the rights of persons with disabilities through its implementation of inclusive policies to hire more people with disabilities, and the activities of the Public Interest Committee's subcommittee on the rights of people with disabilities.

EDUCATION TO PREVENT SEXUAL HARASSMENT IN THE WORKPLACE, COUNSELING, AND REPORTING VIOLATIONS

JIPYONG's Sexual Harassment/Violation Grievance Handling Committee operates the Sexual Harassment/Violation Reporting and Counseling Channel to handle internal complaints. JIPYONG is continually updating and supplementing the disciplinary rules, processes, and bylaws through this channel, while conducting in-depth interviews with its members to assess the firm's culture. JIPYONG is working to develop measures to prevent sexual harassment from recurring through education and regulatory reforms.

RECEIPT AND HANDLING OF GRIEVANCES

JIPYONG receives opinions from its members through various channels, including the Sexual Harassment/Violation Reporting and Counseling Channel and Communication Hotline. Given that all such opinions are related to improving work-life convenience or working conditions, the anonymity of such opinions is strictly protected. JIPYONG endeavors to improve the organizational culture and revitalize communication by addressing the opinions raised in principle by reflecting policies, taking specific actions, and taking general precautions.

OCCUPATIONAL INJURIES OR ILLNESSES

Through the Labor-Management Council, JIPYONG conducts negotiations to improve safety, health, and working environment and promote the health of workers.

In March 2022, JIPYONG established the "JIPYONG Safety and Health Management Policy and Occupational Safety and Health Committee" to ensure a safe working environment, addressing health and mental health challenges unique to white-collar workers, established a safety and health management policy, and revised the safety and health management system.

[WORKPLACE SAFETY TRAINING]

- Date: February 22, 2023 (Wed)
- Venue: Grand Central Auditorium
- Topic: Theory and Practice of CPR and AED

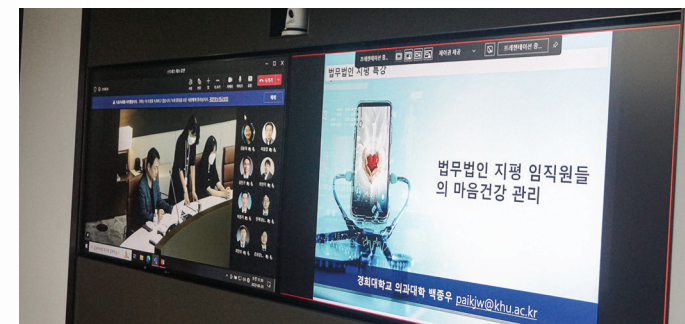
JIPYONG's Occupational Safety and Health Committee organized a workplace safety training program to help its members effectively respond to emergencies in their daily lives. JIPYONG's workplace safety training program invited firefighters from the Jung-gu Fire Department to deliver lectures that could be attended in person or online, so that as many of its members as possible would be able to participate.

The lecture included both theory explanations and practical training through a series of demonstrations by experienced experts and practical exercises by the participants. The training was well-received by the participants.



[PSYCHOLOGICAL COUNSELING PROGRAM] Psychological Counseling Program for JIPYONG Members

JIPYONG provides psychological counseling services to assist its members in alleviating various stresses they may experience due to various factors such as social and physical environments. All counseling is strictly confidential in accordance with Article 83 of the Basic Labor Welfare Act, allowing the members to feel comfortable and free to seek help from experts. In addition, JIPYONG actively publishes helpful information that helps its members maintain psychological stability, such as columns by experts, lunch letters, and healing stories, through the EAP Association's monthly newsletter. JIPYONG seeks to achieve the health and happiness of each member to realize its vision of a "law firm where all members are truly happy," and in addition to the psychological counseling program, we are exploring various ways to ensure that all members work in a stable work environment.



▶ Person in Charge of Safety and Health Management Name : Sang Jun KIM Title : Attorney	▶ Safety Management Officer Team Name : General Affairs Team Person in Charge : Jun Hyung PARK, Senior Manager	▶ Health Management Officer Team Name: Human Rights Team Person in Charge: Chang Woo HAN, Senior Manager
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HUMAN RIGHTS EDUCATION

JIPYONG is providing all members with human rights education, including Education for Prevention of Sexual Harassment in the Workplace and Education for Improving Awareness of Disability Rights.

(Unit: Hour)

Category	2022	2023
Education for Improving Awareness of Disability Rights	467	491
Education for Prevention of Sexual Harassment in the Workplace	474	491
Education for Improving Awareness of Disability Rights	323	332

04

EMPLOYMENT RELATIONS

ASSOCIATES COMMITTEE

JIPYONG's associate attorneys are not only employees but also future partners, which is why we refer to them as "preliminary partners". JIPYONG's Associates Committee is responsible for gathering and conveying comments and opinions to JIPYONG's Management Committee relating to effective protection of working conditions and work-life balance. JIPYONG strives to engage in active communication between the Management Committee and the Associates' Committee, and is constantly striving to ensure that the voices of its members are heard and taken into account in decision-making.

LABOR-MANAGEMENT COUNCIL (STAFF)

Members of the Employees' Committee of JIPYONG's Labor-Management Council were elected through an online vote held between March 28-29, 2022 for a three-year term and have been serving the employee organization since their election. The Employees' Committee of Labor-Management Council endeavors to improve the working environment and resolve grievances of JIPYONG's Seoul office employees by delivering the opinions gathered through regular and irregular meetings to the Employers' Committee and striving to improve the welfare of the employee organization. In addition, the Employees' Committee members have formed a general committee intended to collect employees' opinions and communicate with JIPYONG's members. The general committee is an advisory organization of the Employees' Committee and is composed of no more than seven members, taking into account their positions and departments.

EMPLOYEES' COMMITTEE OF LABOR-MANAGEMENT COUNCIL (EUN HEE CHOI, HYUN JUNG KIM AND SI WON PARK)

1. Term : 2022. 4. 4. ~ 2025. 4. 3.
2. New Welfare Benefits
 - Expanded access to fitness centers
 - Increased team management fees and new team interaction fees
 - Established a legal counseling system for employees
 - Increased holiday bonuses
 - Established a refreshment vacation and reward system for 5-year employees
 - Established a new position of manager and welfare expenses/promotion bonuses
 - Reduced the criteria for overtime transportation expenses and support for team membership training
 - Introduced a half-and-half day off system

[GATHERING OPINIONS]

Survey on Holiday Bonus Payment Methods

- Period: 2022. 10. 21. ~ 2022. 10. 28. (for 8 days)
- Method: Online survey through Google Forms
- Result: Collected opinions and reflected the same in policy

Request for Opinions on Employee Wellness and Safety

- Period: 2022. 9. 13. ~ 2022. 9. 19. (for 7 days)
- Method: Online survey through Google Forms*
- Result: Collected opinions and forwarded the same to the Management Committee

*Time limit applied only to the Google Forms survey; email feedback has remained available at all times.

Request for Opinions on Employee Wellness and Safety

- Period: 2023. 9. 13. ~ 2023. 9. 20. (for 8 days)
- Method: Collected suggestions through committee members and labor council members (per position)
- Result: Collected suggestions and forwarded the same to the Management Committee

WORK-LIFE BALANCE

(Unit : Case)

Category	Classification	2022	2023
Expert	Took maternity leave	-	-
	Took childcare leave	1	-
	Took both maternity leave and childcare leave	4	5
	Total	5	5
Staff	Took maternity leave	-	-
	Took childcare leave	-	1
	Took both maternity leave and childcare leave	4	4
	Total	4	5
Expert	Average use of time	6 months	6.1 months
Staff	Average use of time	14.8 months	14.8 months

(Unit : Person)

Category		2022	2023
JIPYONG members who took childcare leave	Male	1	1
	Female	18	14

SABBATICAL LEAVE

(Unit : Person)

Category	2022	2023
Expert	24	23
Staff	12	28

*Special Leave for Employees with over 5 years of service is newly introduced in 2023

STAFF WORKSHOP

- Date: April 21, 2023
- Venue: LW Convention Center

JIPYONG organized a staff workshop to improve communication and collaboration.

The first session was focused on communication and exchanging opinions, during which staff members had the opportunity to ask questions about the company and individual staff members through a program titled "Q&A Ask JIPYONG." They also had a chance to directly communicate with the management by providing their opinions on the direction of JIPYONG's development and receive immediate feedback to their comments. The second session focused on teamwork-building. The third session allowed employees to deepen their camaraderie through a dinner and after-party that finally returned since the COVID-19 pandemic. JIPYONG continues to strive to strengthen communication among employees and solidify the cooperative relationship between labor and management.



HAPPY HOUR

"Happy Hour" is one of the many activities that JIPYONG organizes to foster face-to-face interactions among its members. Happy Hour is an event that utilizes each floor's lounge area for the members to interact over light snacks and drinks, and it is a casual, informal, and freeform event that is tailored to each floor's situation, recognizing that the members who work on the same floor may have a limited opportunity to get to know each other outside of work.

The 2023 Happy Hour has been praised for strengthening interaction and cooperation between teams and contributing to a more harmonious and positive workday which accounts for one-third of a weekday. In the future, JIPYONG will continue to strive to strengthen the bonds between executives and employees and establish a healthy and vibrant culture in the workplace through various types of events.



JIPYONG SUSTAINABILITY REPORT

PART III. DEDICATION TO CLIENTS THROUGH LEGAL EXCELLENCE AND DEVOTION

In addition to providing professional and comprehensive legal services in diverse areas, JIPYONG also places heavy emphasis on achieving social value. Our attorneys have dedicated themselves to proactively developing their expertise and specialty in creating social value and addressing social problems.

01

JIPYONG'S PRACTICES

JIPYONG provides a full spectrum of professional and comprehensive legal services. Our team of experts specializes in a wide range of practice areas, including litigation/arbitration, M&A, corporate matters, international transactions, foreign investment, finance/securities, PE, construction/real estate, fair trade, labor, bankruptcy/restructuring, intellectual property, criminal litigation, tax, constitutional law, administrative litigation, insurance, maritime, international arbitration, and inheritance/family law. We take a collaborative approach, integrating expertise across teams, practice areas, and industries to accurately understand and address our client's needs. JIPYONG is committed to responding to our client's unique challenges and delivering optimal solutions, working hand-in-hand with our clients.

Corporate	Finance	Dispute Resolution	Construction & Real Estate
<ul style="list-style-type: none"> • M&A • General Corporate Matters • Corporate Governance • Bankruptcy/Rehabilitation/Corporate Restructuring • Overseas Investment • Foreign Investment • Public Policy / Legislation • Risk Management • ESG Center 	<ul style="list-style-type: none"> • Real Estate Finance • Social Overhead Capital • Project Finance • Structured Finance & Derivatives • Acquisition Financing • Ship & Aircraft Finance • IPO & Capital Markets • Private Equity • Financial Regulation • Financial Institutions • M&A · Overseas Investment • Financial Disputes 	<ul style="list-style-type: none"> • Financial Disputes • Construction & Real Estate Disputes • Antitrust Disputes • Labor & Employment Disputes • IP Litigation • Bankruptcy Litigation • Investor Disputes • Product Liability & Consumer Claims • Commercial Disputes • Maritime & Aviation • International Arbitration • Cross-Border Litigation • Constitutional & Administrative Litigation • Medical Disputes • Family Law • Tax Disputes • Media Disputes 	<ul style="list-style-type: none"> • Construction & Real Estate Advisory • Construction & Real Estate Administrative Law • City Planning & Urban Development • Real Estate Trust & PF Disputes • Public Contracts & Private Investment • Expropriation Compensation & Appraisal • Construction Environment • Overseas Construction
Antitrust & Competition	Labor & Employment	Criminal Defense	Intellectual Property
<ul style="list-style-type: none"> • Concerted Practice (Cartel) • Abuse of Dominance & Unfair Trade Practices • Corporations and Inside Trading • Merger Control • Subcontract Law • Retail and Franchise Law • Unfair Advertisement & Form Contracts • Antitrust Disputes 	<ul style="list-style-type: none"> • Labor & Employment Disputes • Industrial Health & Safety 	<ul style="list-style-type: none"> • Criminal Defense (Investigation) • Criminal Defense (Trial) • Digital Forensics Center • Industrial Accidents & Safety Center • Financial Securities Criminal Defense Center • Taxation and Fiscal Crimes Defense Center • Technology Leakage and Trade Secret Infringement Response Center • Criminal Defense TF on Virtual Assets 	<ul style="list-style-type: none"> • Patents & Utility Models · Employee Invention • Trademarks & Design · Anti-Competitive Practices • Copyright • Trade Secrets · Industrial Technology · Business Information Protection • Privacy & Data Protection • IP Management & Strategy Consulting Services • Disputes over Abuse of IP Rights · Technology Theft • Unfair Trade Practices · Customs Clearance

Family Law	Tax	Insurance	ESG Center	Global Practice
<ul style="list-style-type: none"> • Inheritance Disputes • Divorce and Custody • Inheritance and Gift Tax • Trusts & Estates 	<ul style="list-style-type: none"> • Tax Disputes • Tax Advisory • Tax Investigation • Inheritance and Gift Tax • Tax Defense • Accounting Regulation • Customs & International Trade 	<ul style="list-style-type: none"> • Insurance Disputes • Insurance Regulation • D&O and Professional Liability • Marine / Airline Insurance & Reinsurance • Insurance Company Audits • Insurance Business Establishment & Operation • Insurance Company M&A • Insurance Company Listing 	<ul style="list-style-type: none"> • Environment • Human Rights Management, CSR/Sustainability/Social Value • Compliance 	<ul style="list-style-type: none"> • International Arbitration • Cross-Border Litigation • Global M&A • Cross-Border Finance • International Energy Project • International Construction Project & Dispute

Industry	Region
<ul style="list-style-type: none"> • Biotechnology / Pharmaceutical / Medical Device & Healthcare • Technology, Media & Telecommunications • Energy / Resources / Infrastructure • Construction / Real Estate • Electronic Banking & Fintech • New Technologies / New Industries • Entertainment / Sports & Leisure • Game & E-Sports • Government Contracts & Offset Trade • R&D • Education • Religion / Schools 	<ul style="list-style-type: none"> • Global Business Center • Vietnam • Indonesia • Myanmar • China • Russia / Central Asia • Cambodia / Laos / Thailand • Singapore / Malaysia • Philippines • Japan • India • Middle East / Africa • UK / Germany / Europe • US / Canada • Australia / New Zealand • Central & South America

02

BUSINESS PERFORMANCE

JIPYONG's annual sales have grown steadily since passing the KRW 100 billion-mark in 2021. JIPYONG has continued to invest in human resources to strengthen its competitiveness. Compared to 2021, our total workforce increased by 8% and the number of Korean attorneys increased by 7.8%.

JIPYONG has also been incrementally raising the salaries of its employees every year. In 2022 and 2023, we raised salaries by an average of 8%, reflecting our dedication to aligning the company's growth with individual compensation.

10%



Total Sales



8%



Total Employees



7.8%



Total Korean Attorneys



03

NEW BUSINESS AREAS

SUSTAINABILITY OF JIPYONG'S LEGAL SERVICES (BUSINESS)

- May 2022, Launched the Digital Innovation Team
- May 2022, Established the Corporate Management Institute
- June 2022, Newly established the Privacy & Data Protection & AI Team
- June 2022, Expanded and reorganized the Occupational Safety Disaster Prevention Team into the Industrial Accidents & Safety Center
- August 2022, Established the Financial Securities Criminal Defense Center
- August 2022, Established the Taxation and Fiscal Crimes Defense Center
- October 2022, Expanded and reorganized the PF Normalization Center
- February 2023, Established the Trade Advisory Center
- April 2023, Expanded and reorganized the Technology Leakage and Trade Secret Infringement Response Center
- May 2023, Newly established the Eastern Europe Team
- July 2023, Established the Criminal Defense TF on Virtual Assets
- November 2023, Newly established the RMC Center (Risk Management & Compliance Center)
- December 2023, Expanded and reorganized the Eastern Europe Team (to expand work in Eastern European countries including Ukraine, Poland, and Hungary)
- December 2023, Expanded and reorganized the Consulting Group into ESG Center and Management Consulting Center
- December 2023, Established the India Team

ESG & SUSTAINABILITY

As the first ESG integrated advisory organization in Korea, JIPYONG provides comprehensive advisory and consulting services on Environmental, Social, and Governance ("ESG") matters. Our team of attorneys, consultants, and specialized experts work together to deliver integrated solutions that address all aspects of ESG.

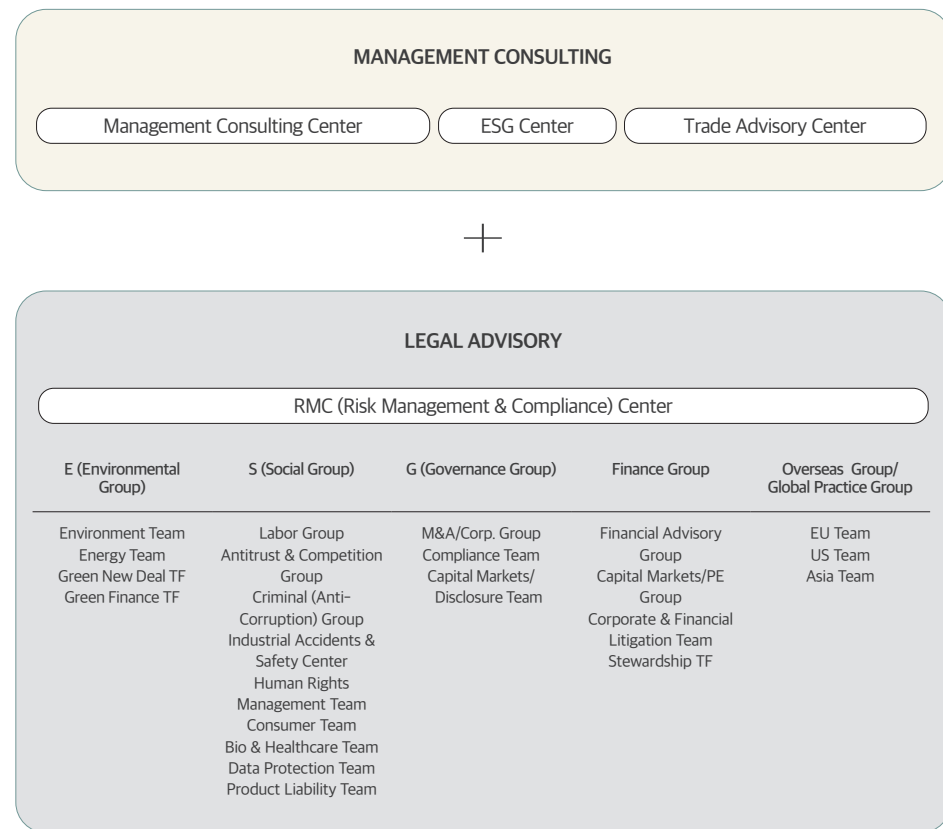
As the nation's first law firm to provide integrated ESG and sustainability consulting services, JIPYONG has played a leading role in shaping domestic policies and markets. JIPYONG's ESG Center is composed of not only highly qualified attorneys but also of strategic consultants and other professional experts, enabling us to provide comprehensive advisory and consulting services that meet the unique needs of clients.

JIPYONG established Korea's first Human Rights Management Team in 2019 and the ESG Center in 2020. Since 2021, JIPYONG has provided multifaceted and in-depth management consulting services by recruiting experts from diverse backgrounds such as global accounting firms and private economic research institutes. Furthermore, JIPYONG established the Management Consulting Center in 2023 to strengthen its overall management consulting services including data analysis and risk

management, developing strategies and conducting research for market entry, and building business models linked to development cooperation.

Additionally, JIPYONG established the Trade Advisory Center to strengthen its professional research and monitoring services for new ESG trade regulations, particularly in Europe. JIPYONG also launched the RMC Center (Risk Management and Compliance Center) to focus on compliance and risk management. These initiatives have solidified JIPYONG's position as a leader in providing integrated ESG management consulting services.

JIPYONG's ESG & Sustainability consulting services are carried out through seamless collaboration between its Management Consulting Team and Legal Advisory Team. The Management Consulting Team consists of the ESG Center, Management Consulting Center, and Trade Advisory Center, while the Legal Advisory Team, anchored by the RMC Center, consists of the Environment (E) Group, Social (S) Group, Governance (G) Group, and Finance Group. In addition, JIPYONG has established a system of cooperation between its Overseas Group and Global Practice Group to further advance ESG-related initiatives and to provide specialized advisory services in business for domestic trading companies.

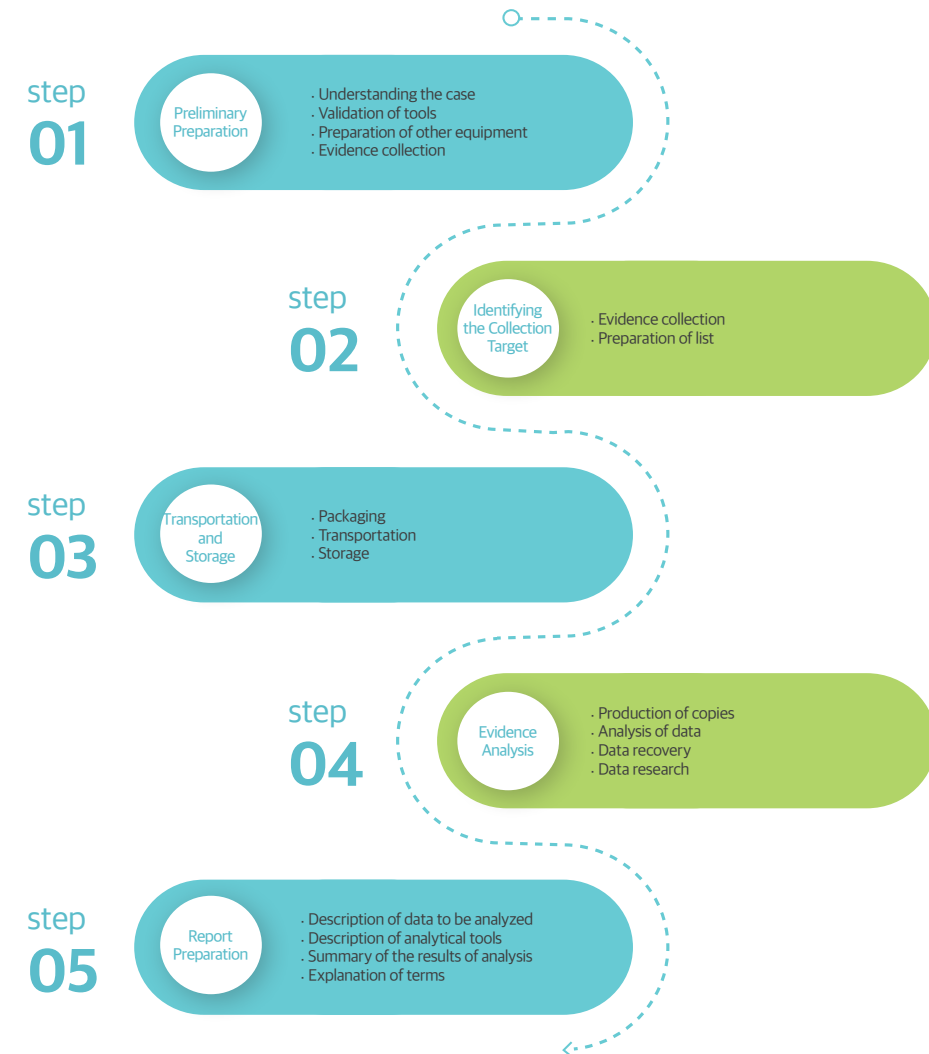


DIGITAL FORENSIC CENTER

As the exchange and accumulation of data in cyberspace continue to grow with the advancement of information and communication technology, the importance of forensic analysis of digital data in criminal proceedings, administrative investigations, and corporate internal investigations is rising.

To effectively and systematically respond to the growing importance of digital data, JIPYONG launched the Digital Forensics Practice Team in March 2020. The team expanded significantly in November 2023, with the addition of a number of leading experts, including the former Head of the Cyber Investigation Division of the Supreme Prosecutors' Office the former Deputy Chief Prosecutor of the Seoul Southern District Prosecutors' Office, and an expert who has served as IT investigator for the National Prosecutor's Office for many years. Through such expansion, the JIPYONG Digital Forensic Center is equipped with the best and most well-recognized experts, as well as deep resources, technology, and infrastructure.

JIPYONG's Digital Forensic Center provides optimal solutions to our clients in the process of responding to inspections, investigations, and corporate internal investigations. By working closely with JIPYONG's other specialized groups, including its Criminal Defense Group, Antitrust & Competition Group, Finance Group, Labor & Employment Group, Compliance Team, Crisis Management Team, and Human Rights Management Team, JIPYONG's Digital Forensics Center delivers comprehensive and top-notch digital evidence analysis tailored to meet the unique needs of our client.



FINANCE AND SECURITIES CRIMINAL INVESTIGATION RESPONSE CENTER

In response to the expanding scope of investigation and prosecution in the field of financial securities, including the launch of the Joint Investigation Team for Financial Securities Crimes of the Seoul Southern District Prosecutors' Office, the increase in the number of special judicial police officers for capital markets at the Financial Services Commission and the Financial Supervisory Service, and the establishment of a special judicial police team at the Financial Services Commission, JIPYONG launched the Financial Securities Criminal Defense Center in August 2022. The Financial Securities Criminal Defense Center is staffed with the top-notch legal experts with extensive experience in the field, enabling us to respond promptly and systematically to the investigation and prosecution of financial securities cases.

The Financial Securities Criminal Defense Center, led by a former prosecutor of the Seoul High Prosecutors' Office with extensive experience in investigations in the financial securities field, includes the Finance and Securities Investigation Response Team that is dedicated to providing the highest level of legal services to our clients facing investigations being conducted by the financial securities investigation departments of prosecutors and police or the special judicial police officers of financial authorities.

As it has become increasingly important to respond quickly and appropriately to the early stages of investigations conducted by financial authorities such as the Financial Supervisory Service, JIPYONG also established the Financial Authority Investigation Response Team, which includes attorneys who have served as members of the Financial Supervisory Commission and the Financial Supervisory Service, as well as advisors who have served as directors of the Financial Supervisory Service.

Our approach to finance and securities criminal investigations and trials is both detailed and systematic, supported by our research and development team. We aim to provide comprehensive a one-stop legal services, guiding our clients from the investigation stage of the Financial Supervisory Service through the prosecution investigation stage and the trial stage. Additionally, we offer step-by-step support in responding to relevant administrative sanctions, ensuring a thorough and effective defense at every stage.

RESPONSE TO INVESTIGATION OF VIRTUAL ASSETS TF

Amid rapid changes in the regulatory environment surrounding the virtual asset industry, including the enactment of the Act on the Protection of Virtual Asset Users on July 18, 2023, and the establishment of the Virtual Asset Joint Investigation Team at the Seoul Southern District Prosecutors' Office on July 26, 2023, we launched the Criminal Defense TF on Virtual Assets at the end of July 2023 to respond more effectively and systematically to investigations and disputes related to virtual assets.

The Criminal Defense TF on Virtual Assets is composed of top legal experts with diverse work experiences and extensive networks, including a former deputy chief prosecutor at the Seoul Southern District Prosecutors' Office, a former attorney at the Financial Supervisory Service, a former administrative officer at the Ministry of Science and ICT and a legislative investigator at the National Assembly Legislative Research Office, an intellectual property rights expert, and an attorney who previously worked at Samsung SDS and holds a degree from KAIST.

JIPYONG's Criminal Defense TF on Virtual Assets, led by its Criminal Defense Group and consisting of attorneys from the Finance Group, IP/IT Group, and Corporate Finance Disputes Group, etc. provides differentiated services to our clients through the seamless collaboration of attorneys with extensive experience and skills in the areas of investigation and trials and virtual assets related matters within their respective practices.

BUSINESS COOPERATION AGREEMENTS

JIPYONG is recognized as a leading law firm in overseas practice, operating 8 overseas offices in 7 countries, which is the largest number of overseas offices operated by a Korean law firm. JIPYONG is also committed to expanding our network in each country to provide efficient services that meet the unique needs of its clients.

In addition to its extensive overseas network, JIPYONG is the first Asian law firm to join the World Benchmarking Alliance (WBA), a global multilateral organization for human rights management. The WBA has developed the Corporate Human Rights Benchmark (CHRB), which assesses a company's responsibility to respect human rights, and we work closely with the WBA to systematically advise on human rights management that meets global standards.

OVERSEAS NETWORK BY COUNTRY

June 2024	MOU with Glassdome Korea
June 2024	MOU with the World Benchmarking Alliance(WBA)
May 2024	MOU with Tay & Partners, a Malaysian law firm
April 2024	MOU with DZP, a Polish law firm
March 2024	MOU with G&A Advocates LLP, a Kenyan law firm
November 2023	MOU with AEQUO, a Ukrainian law firm

COOPERATION AGREEMENTS

March 2024	MOU with the Responsible Business Alliance(RBA)
May 2023	MOU with the Korea IT Service Industry Association
March 2023	MOU with the Korea Pharmaceutical Industry Cooperative and Korea Pharmaceutical Cooperative Company for introduction of ESG management
August 2022	Joined the World Benchmarking Alliance(WBA)

05

COMPLIANCE WITH LEGAL ETHICS

JIPYONG takes the ethical responsibility it has to clients, employees, and executives, companies, the nation and society very seriously. As such, it enacted JIPYONG LLC Ethics Charter (“Ethics Charter”) simultaneously with its incorporation to implement ethical management and compliance in a systematic and proactive manner. JIPYONG’s Ethics Charter is the code of conduct which provides criteria for value judgement for all members at JIPYONG in their performance of duties and daily lives. All members at JIPYONG are committed to implementing the Ethics Charter.

JIPYONG’S ETHICS CHARTER

Upon its incorporation, JIPYONG established the Ethics Charter to require all members to follow ethical standards and applicable laws and regulations. The Ethics Charter consists of 13 provisions including duty of loyalty for clients, obligation to notify, duty to handle business within the reasonable scope, duty to do one’s best regardless of the value of compensation, prohibition of representation of other parties, prohibition of pursuit of private interest, and prohibition of discrimination.

OPERATION OF THE ETHICS COMMITTEE

In line with the implementation of the Improper Solicitation and Graft Act which became effective in September 2016, JIPYONG enacted its Ethics Committee Rules and reorganized the Ethics Committee (chaired by JIPYONG’s Managing Partner Ji Hyung Kim) on July 1, 2016. The Ethics Committee is comprised of the chairman who is appointed by the Management Committee, as well as three managing partners and three partners. The Ethics Committee requires all JIPYONG members to comply with legal ethics, anti-corruption, and integrity obligations, and has the authority to investigate and deal with any breach of such obligations. Further, the Ethics Committee is also responsible for answering questions on attorney ethics and providing ethics education to all JIPYONG members.

JIPYONG LLC ETHICS CHARTER

- 1
JIPYONG LLC members must always understand and diligently comply with the rules and regulations governing their respective professions or governing the professionals they assist such as the Attorney-At-Law Act and Korean Attorneys’ Code of Ethics, the Patent Attorney Act and related regulations, and the Certified Public Accountant Act and related regulations. Members must also maintain their dignity as JIPYONG constituents in carrying out their work or their daily lives.
- 2
JIPYONG members must always understand and diligently comply with the principles, agreements and rules agreed by the members.
- 3
JIPYONG members must not take on cases contravening conventional ethics or social justice, or unfairly prejudicing third parties. They must also not utilize their knowledge and skills to represent such interests.
- 4
JIPYONG members must give their utmost effort to protect the interests of their clients.
- 5
The activities of JIPYONG members in protecting the interests of their clients must not exceed legitimate scopes of ordinarily applicable regulations, social justice and professional conscience.
- 6
JIPYONG members must faithfully carry out all mandated work and must not act dishonestly or request unjust compensation for their work.
- 7
JIPYONG does not represent and work for opposite parties in the same case.
- 8
JIPYONG members must under no circumstances betray the client’s trust.
- 9
JIPYONG members must not use information obtained through their work to seek personal gain, including making investments in securities.
- 10
JIPYONG members must strive to be interested in and participate in activities advancing the public interest.
- 11
A JIPYONG member must immediately notify the company if it he or she becomes aware while conducting work that (i) any damage or disadvantage might be or was in fact incurred by JIPYONG due to reasons such as a breach of duty of care or (ii) his or her interests and JIPYONG’s interests might or in fact conflict.
- 12
JIPYONG members must take care not to speak or act in their social lives in a way that might damage the company’s reputation or result in disadvantage to the company.
- 13
A JIPYONG member who has a duty to notify or obtain approval from the company pursuant to this Ethics Charter or has questions regarding the charter’s interpretation or application must report or inquire either the Management Committee, the Ethics Committee or the professional he or she is assisting.

ETHICS COMPLIANCE INDEX

Item	Existence
Internal control procedure in the event of conflict of interests	Yes
Internal control procedure in the event of illegal activities	Yes
Compliance standards, education, regulations or guidelines on Improper Solicitation and Graft Act	Yes
Legal ethics policy regarding utilization of former judges, retired officers and non-attorney professionals	Yes
Internal control procedure regarding retainer by non-attorney professionals	Yes
Internal control procedure regarding excessive engagement or unethical representation	Yes

ETHICS REGULATION PROCEDURE

The Management Committee and practice team leaders discuss and decide on matters concerning ethics, integrity, and anti-corruption on the basis of the Ethics Charter. The Ethics Committee investigates and decides on: matters reported to it, matters requesting disciplinary actions by the committee pursuant to internal disciplinary rules and matters requested by the Management Committee or auditor. JIPYONG has enacted and implements a separate 'Disciplinary Rules for Professionals' to enhance the Ethics Charter's regulatory power. Furthermore, there is also a reporting procedure that applies in the event illegal activities are identified.

LIST OF JIPYONG EXPERTS WHO RETIRED FROM PUBLIC SERVICE

As of December 31, 2023, JIPYONG employed 40 attorneys and 15 non-attorneys, who have retired from public service.

CONFIDENTIALITY

Law firms and their attorneys have an obligation to keep their clients' information confidential pursuant to the Attorney-At-Law Act. JIPYONG has in place an even stronger protection through the inclusion of Article 8 of its Ethics Charter. JIPYONG and its members will not provide or disclose information relating to the client or to the work performed for the client to third parties under any circumstances except for instances where such is absolutely necessary to protect the just interest of JIPYONG and its members and only upon obtaining prior approval of the client in accordance with JIPYONG's rules and procedures. Also, JIPYONG's members take particular caution with respect to their day-to-day conduct, management of company, and their relationship with third parties to ensure that information relating to the clients and the work performed for the client remain strictly confidential.

COMPLIANCE WITH PRIVACY REGULATIONS

JIPYONG protects the valuable information of clients, its members, and interns, etc., in compliance with applicable laws including the Personal Information Protection Act and the Act on Promotion of Information and

Communications Network Utilization and Information Protection, etc. JIPYONG established the Confidentiality Regulation to systematically manage documents and materials in accordance with their confidentiality levels, and specified the provisions applicable to document management in the Guidelines for Confidentiality and Security Control under which the firm shall, in particular, manage the documents containing clients' trade secrets, etc., to ensure that such documents are not disclosed to any third party other than the experts in charge and JIPYONG employees. In addition, JIPYONG frequently checks whether its clients' information and personal information are protected and kept confidential and urges its members to pay attention to the protection and security of such information. It also provides the mandatory education on personal information protection to all employees and executives in Seoul office once a year through the Personal Information Protection Portal website. Further, JIPYONG informs its clients of confidentiality matters by specifying them in contracts. Additionally, JIPYONG publicly discloses information about the privacy officer, the division responsible for personal information protection, and the procedures for addressing personal information infringement, all of which are available on its website.

[SECURITY CONSULTING]

JIPYONG engaged Ahn Lab, Inc. and obtained security consulting during the period specified below to assess and enhance its internal security measures. Through such measures, JIPYONG has strengthened the security level of sensitive information including customer data, and reinforced related internal policies.

Period : 2023. 10. 10 - 2023. 12. 4.

Organization : Ahn Lab, Inc.

[PRIVACY POLICY]

Pursuant to the Personal Information Protection Act, JIPYONG established its privacy policy and publicly posted it on its website to protect personal information of data subjects and promptly and smoothly deal with any grievances related to personal information protection. JIPYONG has designated the following person as its privacy officer, who is responsible for supervising all aspects of the personal information management, handling complaints, and providing remedies in the event of any infringements or damages related to the processing of personal information.

Privacy Officer	Division in Charge of Personal Information Protection
Name: So Young LEE	Division: Computing Department
Title: Attorney-at-law	Responsible Employee: General Manager Jin Gu KIM

PREVENTING CONFLICT OF INTERESTS

Beyond mere compliance with the Attorney-At-Law Act, JIPYONG has implemented a strict conflict of interests checklist to meticulously monitor whether there is any conflict of interests with its existing clients whenever it is requested to represent a new client in order to prevent any conflict of interests between clients and interested parties. JIPYONG's conflict of interests checklist consists of four key questions, requiring JIPYONG attorneys to assess whether representing a new client may create conflicts with existing cases they are handling, before providing any advice related to litigation or advisory contracts, to ensure that client trust is not compromised.

The interests of our clients are of our utmost concern. If we are unable to represent a client due to a conflict of interest, we provide a thorough explanation to the client and offer assistance, including referrals to alternative representation.

06

COMMUNICATION WITH CLIENTS

SEMINARS AND WEBINARS

Date	Seminar	Date	Seminar
2022. 1. 19.	JIPYONG LLC &BSR, 'Supply Chain Sustainability and Human Rights Due Diligence'	2023. 2. 28.	JIPYONG LLC &AIGCC, 'Trends in Shareholder Engagement on Climate Change and Effective Communication Strategies'
2022. 3. 4.	[Webinar] Jipyong Labor Group's Webinar for Clients		
2022. 5. 10.	JIPYONG ESG Academy, 'Global Trends and Challenges for Sustainability Reporting Standards'	2023. 3. 8.	JIPYONG LLC & The Korea Economic Daily, Hankyung, Commemorating the Publication of Human Rights Management Mook, 'A to Z of Human Rights Management and Human Rights Due Diligence'
2022. 5. 26.	JIPYONG LLC &LEGAL 500, 'Crisis Management in 2022 and the Emergence of ESG Era'	2023. 3. 20.	Jipyong Labor Group's Webinar for Clients
2022. 5. 27.	JIPYONG ESG Forum, 'Greenwashing Risks and Corporate Response Strategies'	2023. 4. 27.	JIPYONG LLC & KoreaBIO, 'Foreign Regulation and Bio-business'
2022. 6. 30.	Jipyong, Insurance Practice Seminar (1st)	2023. 5. 2.	JIPYONG LLC &Ministry of SMEs and Startups, 2023 Delivery Price Indexing Briefing
2022. 9. 27.	JIPYONG LLC & Korea In-house Counsel Association, 'The 3rd Labor Academic Council 's Seminar '	2023. 6. 23.	Jipyong, Insurance Practice Seminar (3rd)
2022. 9. 29.	JIPYONG ESG Academy, 'Application Plan for GRI Standards 2021 and Reading in Korean'	2023. 6. 27.	JIPYONG LLC & Korea In-house Counsel Association, 'The 3rd Korean Association of Fair Economy's Meeting''
2022. 10. 6.	JIPYONG Institute For Law & Policy, 'Polarization and Legal Policy of COVID-19'	2023. 8. 25.	JIPYONG LLC & Korea Fair Trade Mediation Agency, 'Amendments to the Fair Trade Act and Plan for Utilization of CP System'
2022. 11. 15.	JIPYONG LLC & BSR, 'Corporate Accountability and Human Rights Due Diligence for Digital Activities'	2023. 8. 30.	Seminar on the Occupational Safety and Health Act
2022. 11. 24.	JIPYONG ESG Center & Office for Government Policy Coordination, 'Forum to Promote the Participation of Private Enterprise in Development Cooperation'	2023. 9. 20.	JIPYONG LLC & Korea Real Estate Analysis Association, 'The Present and Future of the REITs'
2022. 11. 25.	JIPYONG LLC &Korea Data Law and Policy Society 'Protection of Personal Information in Online Targeted Advertisements'	2023. 9. 21.	JIPYONG Institute For Law & Policy, 'Challenges and Measures to Improve the Legislative Process to Strengthen the National Assembly's Legislative Capacity'
2022. 12. 5.	Jipyong, Insurance Practice Seminar (2nd)	2023. 10. 11~13.	ABA International Law Section Conference ABA Conference : 2023. 10. 11. ~ 12. ABA Seoul Walking Tour : 2023. 10. 13.
2023. 1. 19.	JIPYONG Capital Markets Group & Insolvency & Restructuring Team, 'Response to Delisting Procedures and Overview of Rehabilitation Procedure'	2023. 11. 1.	JIPYONG LLC &BSR, 'Emerging Trends in Corporate Sustainability: Asia's Response to Human Rights Due Diligence'
		2023. 11. 13.	JIPYONG Management Forum (1st), 'New Challenges and Issues of Corporate Management Risk Management in the Era of ESG Paradigm'
		2023. 12. 14.	Jipyong, Insurance Practice Seminar (4th)



2022-2023 JIPYONG PUBLICATIONS LIST

Title	Author
Handbook for Small and Mid-Market Companies on Responding to ESG Trade Policy and Regulation	JIPYONG ESG Center & KOTRA
Financial Consumer Protection Act Commentary	JIPYONG Corporate & Financial Disputes Group & Financial Regulation Team
Human Rights Management Manual	JIPYONG (Publication: The Korea Economic Daily, Hankyung)
Major Labor Cases and Administrative Interpretations of 2023	JIPYONG Labor & Employment Group
Korea TCFD Status Report 2022 Report	JIPYONG LLC & Corporate Management Institute
Understanding and Responding to the Congressional Legislative Process	JIPYONG LLC & JIPYONG Institute For Law & Policy



HORIZON OF THE LAW VOL.4

Horizon of the Law was published in four volumes between 2019 and 2022, comprising of articles prepared by JIPYONG members, including external contributions, columns, and litigation case studies. Horizon of the Law Vol. 4 covers a wide range of legal issues, litigation cases, and articles, along with a series of columns by a Managing Partner Ji Hyung KIM.

POLICY RESEARCH ON LEGISLATIVE MATTERS

As a part of its effort to make investments and provide services for public interest, JIPYONG actively advises government institutions on legal matters and accepts research projects on legislative reforms. JIPYONG believes that it is our social responsibility to contribute to the advancements of the legal system of our society and makes efforts to maximize society's social values through a fairer and more just legal system.

JIPYONG'S POLICY RESEARCH ON LEGISLATIVE MATTERS

Year	Policy Research on Legislative Matters
2022	Project to support regulatory relief for AI companies in 2022
	Research on legal system for NFT regulation improvement and blockchain promotion
	Research for enacting and revising laws and regulations related to scientific security
	Global ESG trade policy and regulatory trends
	Report on legislation for shareholder proposals related to climate change
	Basic research service on NFT and metaverse laws for smart business of art banks
	Revision of detailed management guidelines for smart green industrial complex promotion project
2023	Legal consulting on special cases for new technology demonstration in R&D zones
	Research on audit system for certification of automobile cybersecurity management system (CSMS)
	Project to support regulatory relief consulting for AI companies in 2023
	Research on global entry strategy and regulatory innovation for blockchain expansion in 2023
	Establishment of IP strategy and guidelines for KEIT international collaborative research agreements
	Updating guidelines for international collaborative research agreements
	Study on the implementation of joining global ESG initiatives
Research on legislation for the utilization of identification linkage information	
Project to support consulting on regulatory sandbox for R&D special zones	
Review of Japanese digital market legislation	
Preparation of overseas investment briefs	

ASSISTANCE AND SUPPORT TO PUBLIC INSTITUTIONS, AND CIVIL SOCIETY

JIPYONG attorneys provide advice to governments and public organizations and serve on various committees. JIPYONG is committed to fulfilling its role as a member of society by listening to various issues in society and sharing knowledge and information as an expert. Currently, about 64 of our professionals serve on committees or as advisory counsel to governments and public institutions, with 207 active organizations. In 2019, JIPYONG became the first Korean law firm to join the United Nations Global Compact and is leading efforts to implement the 10 principles of the UN Global Compact and the Sustainable Development Goals (SDGs). The professionals at JIPYONG fulfill their social responsibilities by participating in various academic and professional organizations and NGOs.



JIPYONG'S ENVIRONMENT STORY

JIPYONG's Environment Story is an e-book that compiles articles published by JIPYONG's Environment Team in various media. The book covers environmental policy, environmental regulations, and environmental dispute cases, and includes a variety of issues ranging from traditional environmental topics to climate crisis, carbon neutrality, renewable energy, eco-friendly cars, etc. In addition, the book provides links to overseas cases and original case law, making it easier for readers to easily understand. JIPYONG's Environment Team provides comprehensive legal services including environmental compliance advice, development permit advice, and environmental risk assessment.



MAJOR LABOR CASES AND ADMINISTRATIVE INTERPRETATIONS OF 2023

Major Labor Cases and Administrative Interpretations of 2023 is a compilation of major labor cases, columns, and administrative interpretations introduced by JIPYONG's Labor & Employment Group in 2022. This publication marks the fifth edition in the series, following the release of Major Labor Cases and Labor Columns of 2019. JIPYONG's Labor & Employment Group is comprised of attorneys with diverse experience and expertise to provide clients with high-quality legal services.



THE PRACTICE OF CRIMINAL DEFENSE (A GUIDE TO CRIMINAL DEFENSE IN PRACTICE)

The Practice of Criminal Defense (A Guide to Criminal Defense in Practice) is a practical guide that incorporates the latest amendments to the Criminal Procedure Act, the Public Prosecutors' Office Act, etc., providing comprehensive guidance on criminal procedure and defense strategies. The book is organized into eight chapters, covering specific defense methods such as filing and prosecuting charges, collecting evidence, participating in defense investigations, and conducting search and seizure procedures. Mr. Kong Hyun LEE, a Honorary Managing Partner emphasized that the book provides useful guidance for the protection of rights and interests, drawing on the author's extensive knowledge and experience in criminal justice procedures.



MAJOR LEGAL ISSUES AND PRACTICES IN KOREAN REAL ESTATE AND FINANCE TRANSACTIONS

Major Legal Issues and Practices in Korean Real Estate and Finance Transactions is a book prepared by JIPYONG's Financial Advisory Group drawing on 20 years of advisory experience. It covers legal issues of interest to domestic and foreign clients, with content presented in both Korean and English, and it is organized to be easily understood by foreign financial institutions and attorneys from foreign law firms. Major highlights include the amendment to the Urban Development Act, the Act on the Protection of Financial Consumers, and issues related to foreign investment.



COMMENTARY ON THE ACT ON THE PROTECTION OF FINANCIAL CONSUMERS

JIPYONG's Corporate & Financial Disputes Group and Financial Regulation Team published the Commentary on the Act on the Protection of Financial Consumers to commemorate the second anniversary of the enforcement of the Act on the Protection of Financial Consumers. The book summarizes the Act on the Protection of Financial Consumers, relevant laws and regulations, and the guidelines and interpretations provided by financial authorities. It is designed to serve as a valuable resource for practitioners. Organized into 16 chapters, the book provides information aimed at protecting the rights and interests of financial consumers and assisting financial companies in managing regulatory risks.

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SUPPORT FOR LEGAL EDUCATION

JIPYONG operated an internship program during Summer and Winter 2022-2023.

JIPYONG'S OPERATION OF INTERNSHIP PROGRAMS IN SUMMER AND WINTER 2022-2023

(Unit : Person)

Category	Students Eligible for the Program	Number of Participants
Winter Internship 2022	1st year law school students	18
Summer Internship 2022	2nd year law school students	40
Winter Internship 2023	1st year law school students	17
Summer Internship 2023	2nd year law school students	29

SUPPORT FOR LEGAL EDUCATION

JIPYONG attorneys believe that nurturing future lawyers is one of the important responsibilities of attorneys. Therefore, JIPYONG continues to put effort into educating prospective lawyers. JIPYONG attorneys provide lectures based on their hands-on experience to judicial apprentices and law school students at law schools, the Judicial Research and Training Institute, and universities. In 2022-2023, 12 JIPYONG attorneys gave lectures at 8 different institutions, including law schools and universities.

JIPYONG ATTORNEYS WHO PROVIDED LECTURES IN 2022-2023 IN SUPPORT OF LEGAL EDUCATION

(Unit : Person)

Institution	Number of Participants
Korea University	1
Korea University School of Law	1
Seoul National University School of Law	4
Law school of Sogang University	1
University of Seoul Law School	1
Yonsei University Law School	1
Yonsei University Law School(M.A)	2
Law School of Chung-Ang University	1

JIPYONG INTERNSHIP TESTIMONIAL



MY GOAL IS TO DEVELOP INTO A COMPASSIONATE AND COMPETENT ATTORNEY AT JIPYONG.

Sun Woo NOH, Korean Attorney, a member of the Labor & Employment Group

Even after two years, I can still vividly recall the blend of excitement and nervousness I felt when I walked into JIPYONG for the first time in the summer of 2022. Over time, my trepidation and anxiety transformed into a strong desire to join this law firm. I will never forget the cheerful smiles and warm greetings from JIPYONG attorneys, their kind visits to me in between projects, their pride in the firm, and their unwavering support. These experiences during my training period led me to grow a deep affection for the JIPYONG's values.

My training at JIPYONG was a true reflection of how the firm nurtures each intern into a capable professional. The interns worked together on drafting briefs for appeals and engaged in spirited discussions late into the night. The attorneys offered specific feedback on the work of more than twenty interns. Although the training lasted less than two weeks, it was more than enough to reinforce my commitment to becoming a lawyer with a solid professional background.

I also had the opportunity to witness JIPYONG's philosophy of valuing the happiness of its executives and employees. My team was grouped with five interns and six supervising attorneys. I really enjoyed our conversations and appreciated the friendly, respectful, and trustworthy atmosphere.

As my mentors inspired me and served as role models, I hope to become an attorney who encourages incoming interns and helps them envision their future as JIPYONG attorneys. I will always cherish my time as an intern at JIPYONG and strive to be a compassionate and competent attorney.

JIPYONG SUSTAINABILITY REPORT

PART IV. COMMUNITY OF LEGAL PROFESSIONALS CONTRIBUTING TO THE SOCIETY

JIPYONG aims for a society that respects human rights, is democratic and transparent, and a just society that cares for the weak. JIPYONG has continuously carried out public interest activities in accordance with the spirit of “sharing, caring, and participation” and its members take charge of public interest activities in accordance with their expertise and interests to realize social values and contribute to solving social problems.

01

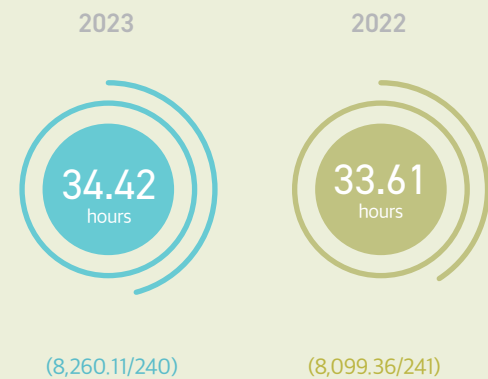
INDEX OF JIPYONG'S PUBLIC INTEREST ACTIVITIES

The total service hours for public interest activities performed by JIPYONG members in 2022 and 2023 totaled 25,117 hours. Approximately 88% of our lawyers participate in public interest activities every year, and the annual average hours of pro bono work per attorney amount to 34 hours. In addition, all JIPYONG members performed a total of 8,228 hours of non-legal public interest activities in 2022 and 2023, including briquette distribution, baking bread for the underprivileged, Braille book typing, and forest planting. The value of improving the system and promoting the rights of minorities and the socially disadvantaged through public interest activities cannot be converted into a simple figure. JIPYONG has prepared various community service programs and donation programs to ensure more JIPYONG members come together to experience and practice the spirit of sharing and compassion.

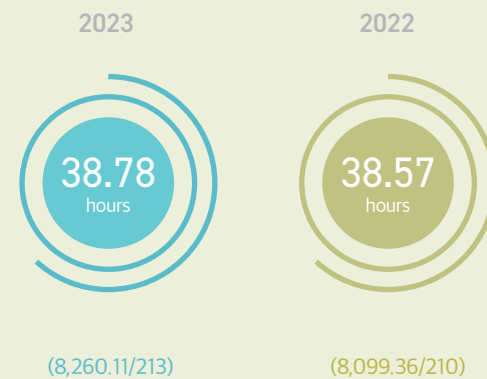
TOTAL HOURS OF PUBLIC INTEREST ACTIVITIES



AVERAGE HOURS OF PUBLIC INTEREST ACTIVITIES PER ATTORNEY



AVERAGE HOURS OF PUBLIC INTEREST ACTIVITIES PER PARTICIPATING ATTORNEY

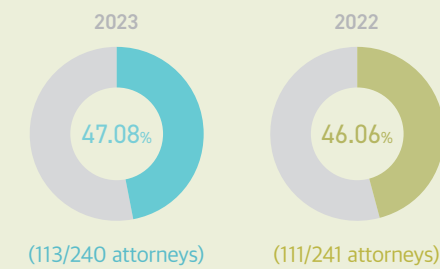


(Unit: hour/attorney)

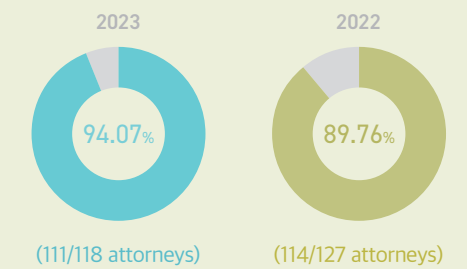
PERCENTAGE OF ATTORNEYS WHO PARTICIPATED IN PUBLIC INTEREST ACTIVITIES



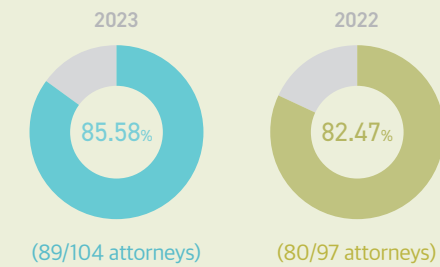
PERCENTAGE OF ATTORNEYS WHO PARTICIPATED IN PUBLIC INTEREST ACTIVITIES FOR MORE THAN 30 HOURS



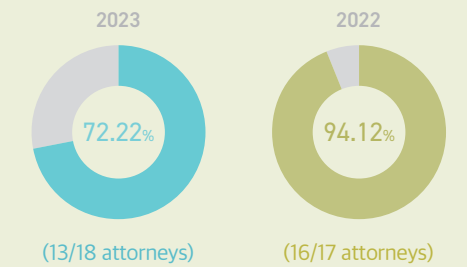
PERCENTAGE OF ASSOCIATES WHO PARTICIPATED IN PUBLIC INTEREST ACTIVITIES



PERCENTAGE OF PARTNERS WHO PARTICIPATED IN PUBLIC INTEREST ACTIVITIES



PERCENTAGE OF FOREIGN ATTORNEYS WHO PARTICIPATED IN PUBLIC INTEREST ACTIVITIES



AVERAGE HOURS OF PUBLIC INTEREST ACTIVITIES PER JIPYONG MEMBER



※ This index is calculated in accordance with the Public Interest Activities Evaluation Index of Law Firms prepared by the Korean Bar Association.
 ※ Except for the total hours of public interest activities, the remaining indicators were calculated based on the number of Korean partners, associates, and foreign attorneys in the Seoul office who are subject to the pro bono requirement.
 ※ The hours of service performed by public interest attorneys (attorneys affiliated with DUROO) are excluded.

LEGAL

PRO BONO

ACTIVITIES

In areas such as disability rights, children and youth human rights, social economy, international human rights, and environment, etc., JIPYONG, together with DUROO, strive to create a better world where we can live together without discrimination and for a sustainable future through legal representation and advice, improvement of the legal system, solidarity and support of activities with NGOs and international organizations, etc.

1. ADVOCACY FOR THE RIGHTS OF PERSONS WITH DISABILITIES

Based on our belief that a society without barriers for people with disabilities is a better society for all of us to live in, JIPYONG and DUROO provide legal representation and advisory services and engage in activities to improve related laws and institutions to advocate for the rights of people with disabilities.

* Key Activities

Represented and advised the Life with a First Floor project; represented persons with developmental disabilities for their right to vote; advised a taxi company employing drivers with hearing disabilities; provided ongoing legal advice to promote the mandatory employment of persons with disabilities in public institutions and to ensure stable employment for artists with disabilities; selected court decisions that are stepping stone/stumbling block for persons with disabilities; and advised on legal and institutional improvement to support motorized wheelchairs for persons with brain lesion disorders.

** The Life with a First Floor Case

JIPYONG and DUROO won a case against

franchise convenience stores over a claim seeking remedies against discrimination, which was filed to expand accessibility of public facilities for people with disabilities. The court confirmed that the Enforcement Decree of the Act on Convenience Promotion of Persons with Disabilities, which excessively exempted the obligation to install accommodating facilities, was unconstitutional/unlawful and therefore invalid, and made it clear that such unconstitutional enforcement decree cannot be a cause of exemption for discriminatory behavior. With this ruling, convenience stores are now required to actively improve facilities for the convenience of disabled people as it is in cafes and hotels.

2. ADVOCACY FOR THE RIGHTS OF CHILDREN AND YOUTH

JIPYONG and DUROO support children and adolescents as members of our society and work together to solve the problems they face in our society. JIPYONG and DUROO represent children and adolescents in lawsuits to advocate for their rights, organize legislative advocacy campaigns to improve the system, participate in international solidarity activities, provide legal education, and provide advice and counseling.

* Key Activities

Created a manual for support of juvenile protection cases; provided legal advice and education at Aeranwon; conducting legislative advocacy activities to prohibit corporal punishment; improving regulation system for offender juveniles; and legal education services

** DUROO's "Law for the Entire Village" Project

DUROO launched the "Law for the Entire Village" project to create a sustainable structure that can fundamentally solve social problems within the area of children and youth rights. The "Law for the Entire Village" project is expected to last a total of three years and include (1) offering capacity-building training for and supporting public service activities of attorneys working in the field of children and youth rights, (2) holding symposiums for fundamental change of the

system, (3) research on ways to improve the system, and (4) trying to create a platform advocating for children and youth rights for a sustainable ecosystem. DUROO is committed to ensure that the Public Interest Law Fund, established as a collaborative effort among civil society, corporations, lawyers, academia, communities, and governments to expand public interest law activities, is stabilized and spread to other areas of public interest law with diverse variations.

3. ADVOCACY FOR INTERNATIONAL HUMAN RIGHTS

JIPYONG and DUROO provide legal assistance to international organizations and NGOs operating in Korea, as well as to migrants and refugees residing in Korea. Through our overseas offices, we also provide overseas volunteer activities and public interest law activities for attorneys.

* Key Activities

Supported refugee status applicants to apply for refugee status approval, represented refugees in their opposition against the decision rejecting their refugee status and in appeals seeking to revoke the lower court's decision, supported foreigners to be released from confinement through filing of a petition to the Constitutional Court requesting to rule on the constitutionality of the Immigration Act, represented a refugee status applicant confined in the airport in a lawsuit seeking to revoke the decision refusing refugee status, filing a criminal complaint for human rights violations in foreigners' shelters, supporting the Refugee Human Rights Center, filing a lawsuit requesting disclosure of information regarding the "Guidelines for Screening, Treating, and Granting Stay Permit to Refugees", selected court decisions that are stepping stones/stumbling blocks for immigration rights.

** Disclosure regarding "Guidelines for Screening, Treating, and Granting Stay Permit to Refugees"

JIPYONG and DUROO won in a case seeking for the disclosure of information regarding the "Guidelines for Screening, Treating, and Granting Stay Permits to Refugees". Following the court decision in this case, the Ministry of

Justice disclosed its "Guidelines on Refugee-related Works", which had been kept undisclosed since the enactment of the Refugee Act. JIPYONG and DUROO plan to monitor the terms and conditions of the guidelines to ensure that the refugee administration is fairly, transparently, and legally managed and to widely distribute the guidelines to ensure that refugees have access to basic information and are guaranteed their rights.

4. SOCIAL ECONOMY & CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

JIPYONG and DUROO provide legal advice related to the establishment and operation of social economy organizations such as social enterprises and cooperative associations, etc. and pursue activities to improve legislative efforts in the area of social economy as well as support legislative reforms. We also provide legal support to Corporate Social Responsibility activities carried out by companies.

* Key Activities

Providing legal advice to social enterprises and social ventures in collaboration with Root Impact, Crevisse Partners, and SOPOONG, etc.; providing a one-to-one matching service between JIPYONG attorneys and social ventures; providing legal representation in a case seeking to revoke a consumer co-op's refusal to amend its Articles of Incorporation.

5. OTHER PRO BONO ACTIVITIES

JIPYONG and DUROO actively support various areas involving public interest laws such as the freedom of election, freedom of assembly and demonstration, unification, women's rights, military human rights, etc.

* The State Public Officials Act Determined as Unconstitutional

JIPYONG and DUROO received a court decision holding that Article 69(1) of the State Public Officials Act, which provides that a public official who have become an adult guardian must retire ipso facto, unconstitutional. This decision is significant in that it upholds the basic rights of individuals

who use the system of adult guardianship, such as those with developmental disabilities, the elderly, and people with mental disabilities, ensuring that such people are not excluded from society.

6. JIPYONG AND DUROO HONORED WITH KOREA LEGAL AWARDS - PUBLIC INTEREST

JIPYONG and DUROO were honored with three public interest awards at the 5th Korea Legal Awards in 2022 and then with the "Public Interest Award" at the 6th Korea Legal Awards in 2023.

A State Compensation Claim in the Junggok-dong Murder Case (2022)

JIPYONG and DUROO represented the bereaved family of the victim of the Junggok-dong electric anklet murder case, claiming for state compensation, and obtained the Supreme Court's decision overturning the lower court's decision and acknowledging the state's responsibility. This case is significant in that it confirmed the state's duty of care to ensure the safety of its citizens from criminals who have significant likelihood of reoffending.

Penalty Provisions for Assembly during the Election Campaign Determined as Unconstitutional (2022)

JIPYONG and DUROO secured a decision that found Article 103(3) of the Public Official Election Act, which punishes gatherings and rallies during election campaigns, unconstitutional. The claimants in this case were prosecuted for holding a talk concert with political content during the campaign period for the 19th National Assembly election. Article 103(3) of the Public Official Election Act stipulates that no one shall hold a native folks society, relatives' society, alumni association, unity or picnic, or other assemblies and meetings during the election period, with the aim of influencing an election. JIPYONG and DUROO filed a constitutional petition claiming that the aforesaid provision excessively violated the freedom of political expression. The Constitutional Court held that the provision is unconstitutional, stating that a blanket ban on gatherings or meetings during the election period was an excessive

restriction on freedom of assembly and freedom of expression.

Establishment of Recognition Criteria for Refugees in Transit at Airports (2022)

Refugee 'A' had lived on a couch in front of Gate 43 at Incheon International Airport for one year and two months after being refused immigration screening on the basis that his plane ticket was not destined for South Korea and that he was not eligible for immigration as a transit passenger. JIPYONG and DUROO filed a lawsuit against the Incheon Airport Immigration Service and the Immigration Service of the Ministry of Justice to revoke the authorities' decision refusing to accept his application for refugee status. JIPYONG and DUROO argued that the Ministry's legal interpretation and usual practice is unlawful with respect to Article 5 of the Refugee Act, which stipulates that foreigners situated within Korea can apply for refugee status with the Ministry of Justice. The Seoul High Court acknowledged the argument, ruling that "Korea's sovereignty extends to foreigners in Korean airports and their transit zones, and a foreigner who enters the transit zones of Korean airports should be considered as a 'foreigner within Korea,'" and overturned the refusal to accept the application for refugee status.

The Provision of Indefinite Detention of Foreigners Under the Immigration Act Determined as Unconstitutional (2023)

In a petition seeking for adjudication on the constitutionality of statutes, JIPYONG and DUROO secured a decision that found Article 63(1) of the Immigration Act unconstitutional with a 6-to-3 majority opinion from the judges. In 2019, JIPYONG and DUROO filed a petition seeking for adjudication on the constitutionality of statutes when they filed a claim seeking for the revocation of a deportation order and protection order. The Suwon District Court decided to allow the petition to be filed to the Constitutional Court on the grounds that the provision violated the principle of excessive prohibition and due process, etc., and the Constitutional Court ruled that the current provision of the Immigration Act, which was the basis for indefinite detention of foreigners who have been ordered to be deported, was unconstitutional.

NON-LEGAL ACTIVITIES



BAKING FOR THE UNDERPRIVILEGED

JIPYONG volunteers to bake bread for the underprivileged every first Saturday of the month held by the 'People Who Bake' group located at Yeonhui-dong, Seodaemun-gu.

TRANSCRIBING BOOKS INTO BRAILLE MANUSCRIPTS

JIPYONG volunteered to transcribe books into braille manuscripts together with the Seongbuk Welfare Center for the Blind. As there were many restrictions on external volunteering activities due to the COVID-19 pandemic and social distancing, interest in volunteering through production of braille books continued to increase.

VOLUNTEER WORK TRANSCRIBING BOOKS INTO BRAILLE MANUSCRIPTS

2022 74 Volunteers / 69 Books

2023 42 Volunteers / 42 Books



PLANTING TREES AT NOEUL PARK

JIPYONG has been participating in the "Planting Trees at Noeul Park" event, held at Noeul Park in Sangam-dong, Mapo-gu, every first and second half of the year. The Planting Trees activity is a project to cultivate a more ecologically stable forest by inducing the transition of the Nanjido slope formed naturally during a landfill process to an oak forest. Every spring and fall, JIPYONG members participate in activities such as planting seeds, arranging seedlings, planting trees, and removing fallen leaves.



PRO BONO ACTIVITY, 'BEAUTIFUL SATURDAY WITH JIPYONG'

On May 20, 2023, JIPYONG held an event called 'Beautiful Saturday with JIPYONG' at the Beautiful Store in Anguk. 'Beautiful Saturday' is a social contribution program that aims to promote sharing and circulation of goods by donating and selling unused items of members of companies and organizations. JIPYONG has been holding the event bi-annually since 2005. In the event held in 2023, a total of 2,002 items were donated by JIPYONG members, and the 5,687,000 Korean won proceeds from the sale was used to support projects for the underprivileged.



THE BRIQUETTE SHARING CAMPAIGN

JIPYONG held a briquette sharing event on November 26, 2022 and November 25, 2023. JIPYONG has been participating in the Briquette Sharing Campaign every winter since its establishment to support the underprivileged who use briquettes to heat their homes.



MAKING OF LOVE ECO BAGS & T-SHIRTS

In February 2023, JIPYONG held the "Love Eco Bags & T-Shirts Campaign" for ten days as a campaign to support the underprivileged. 'Love Eco Bags' mean that the volunteers' care and love are added to create a bag that can hold their dream, and 'Love T-Shirts' mean that the volunteers' care and love are added to create and deliver a one and only cloth in the world. Designed with hotfix (cubic), 60 eco-bags and 60 T-shirts made by 60 JIPYONG members were delivered to underprivileged children overseas.



VOLUNTEER ACTIVITY TO SERVE FREE MEALS

On the first Monday evening of every month, JIPYONG participates in a free meal volunteer program organized by the Seoul Metropolitan Dasisugi Center. Participating members serve dinner to homeless people and help with the final cleanup, including washing dishes and cleaning.

FINANCIAL DONATIONS

MATCHING GRANT

Since 2010, JIPYONG has implemented the one-to-one matching grant policy in which JIPYONG donates to an organization the same amount that its members donate. This is to support and encourage its members to participate in donation activities.

DONATIONS BY JIPYONG OTHER THAN MATCHING GRANT

- Supported the 'People Who Bake' group
- Supported Gyeongju Eol School, an alternative school for children of North Korean defectors
- Supported the I-Eum Center for Independent Living of People with Disabilities
- Supported the Korea Refugee Film Festival
- Supported the Refugee Rights Center
- Supported the Public Human Rights Law Foundation "Gonggam" human rights law camp
- Engaged in the Love Sharing Campaign
- Supported summer camp of human rights law societies in law schools
- Supported the Events for People with Disabilities and Human Rights Campaign
- Supported the Solidarity for the Prevention of Discrimination against Persons with Disabilities
- Supported the "Warm Briquette Sharing Campaign for Love on the Korean Peninsula"

02

MEASUREMENT OR EVALUATION OF PUBLIC INTEREST ACTIVITIES

GOALS: CLASSIFIED BY SDGs

The Sustainable Development Goals (SDGs), the agenda that the 70th UN General Assembly decided to achieve by 2030 at the 70th UN General Assembly in 2015, are 17 common goals of mankind to realize development of sustainability. The public interest activities of JIPYONG can be classified as follows according to the SDGs.



SDGs	Activities	Pages
Goals 1	End poverty in all forms everywhere. <ul style="list-style-type: none"> • The Briquette Sharing • Serving free meals at the Dasisugi Center • Baking bread for underprivileged • Making eco-bags and T-shirts • Matching Grant 	54-55
Goals 2	End hunger, achieve food security and improved nutrition, and promote sustainable agriculture. <ul style="list-style-type: none"> • Serving free meals at the Dasisugi Center • Baking bread for the underprivileged 	54-55
Goals 3	Ensure healthy lives and promote well-being for all at all ages. <ul style="list-style-type: none"> • Filing of a claim seeking for adjudication on the constitutionality of the provision under the State Public Officials Act which provides that a public official who became an adult guardian must retire ipso facto • Publishing a Guide Manual for Prevention of Child Abuse and On-site Response • Publishing a Manual for Minors Who Received Protection Orders • Obtaining a court decision declaring the indefinite detention provision under the Immigration Act unconstitutional (with respect to the 17-year-old female refugee from Egypt) 	52-53
Goals 4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. <ul style="list-style-type: none"> • Legal education and legal advice to Aeranwon • Transcribing Books into Braille Manuscripts • Supporting Gyeong Eol School 	52 54 55
Goals 5	Achieve gender equality and empower all women and girls. <ul style="list-style-type: none"> • 'Law for the Entire Village' project • Publishing a Guide Manual for Prevention of Child Abuse and On-site Response • Publishing a Manual for Minors Who Received Protection Orders • Legal education and legal advice to Aeranwon • Legislative advocacy activity to prohibit corporal punishment • Improvement of policies and regulations related to pre-delinquent juvenile 	52

Goals 6	Ensure availability and sustainable management of water and sanitation for all. <ul style="list-style-type: none"> • Claim for remedy against discrimination on behalf of people with movement issues ("Life with a First Floor" project) 	52
Goals 7	Ensure access to affordable, reliable, sustainable and modern energy for all.	
Goals 8	Promote inclusive and sustainable economic growth and employment, full and productive employment and quality work for all. <ul style="list-style-type: none"> • Seminar on "Global Human Rights Due Diligence Legislation Trends and Response of Asian Companies" • Legal advice to a taxi company employing hearing-impaired drivers • Legal Advice for promoting mandatory employment of people with disabilities in public institutions and ensuring stable jobs for artists with disabilities • Selecting court decisions that are steppingstones/stumbling blocks for people with disabilities • Contributing to creating employment in social enterprises 	9 52 52 52 58
Goals 9	Build resilient social infrastructure, promote sustainable industrialization, and foster innovation. <ul style="list-style-type: none"> • Providing a one-to-one matching service between JIPYONG attorneys and social ventures • Legal representation in a case to revoke the refusal to amend the Articles of Incorporation of a social enterprise • Acting as legal counsel for committees of the government and public institutions 	53 53 45
Goals 10	Reduce inequality within and among countries. <ul style="list-style-type: none"> • Claim for remedy against discrimination on behalf of people with movement issues ("Life with a First Floor" project) • Counsel for voting rights of people with developmental disabilities • Legal advice on legal and institutional improvement to support motorized wheelchairs for persons with brain lesions • Representation in raising objections against the decision not to approve their refugee status and an appeal to seek revocation of the lower court's decision • Support foreigners to release them from detention, such as filing a petition to challenge the unconstitutionality of the Immigration Act • Support to refugee status applicants confined in the airport in a lawsuit to revoke the decision refusing refugee status • Filing a criminal complaint for human rights violations in foreigners' shelters • Support the Refugee Rights Center • Filing a lawsuit to request disclosure of information on the "Guidelines for Screening, Treating, and Granting Stay Permit to Refugees" • Select court decisions that are steppingstones/stumbling blocks for immigration rights 	52-53
Goals 11	Make cities and residential communities inclusive, safe, resilient, and sustainable. <ul style="list-style-type: none"> • Claim for remedy against discrimination on behalf of people with movement issues ("Life with a First Floor" project) 	52
Goals 12	Establish sustainable consumption and establish mode of production <ul style="list-style-type: none"> • The Beautiful Saturday with JIPYONG 	54
Goals 13	Take urgent actions to combat climate change and its impact <ul style="list-style-type: none"> • Research on climate-related shareholder proposal legislation • Implementation of Eco-friendly vehicle policy 	45 59
Goals 14	Preservation and sustainable use of the oceans, seas and marine resources	
Goals 15	Sustainable management of forests, combating desertification, halting and preservation of land degradation and halting the loss of biodiversity. <ul style="list-style-type: none"> • Planting Trees at Noeul Park • Beautiful Saturday with JIPYONG • Enforcement of Paperless Office 	54 54 58
Goals 16	Promote justice and a peaceful and inclusive society <ul style="list-style-type: none"> • Filing of a claim for state compensation related to the Junggok-dong housewife murder case • Obtaining a decision that held the provision that punishes gatherings and rallies during election campaigns unconstitutional • Filing of a claim seeking for adjudication on the constitutionality of the provision under the State Public Officials Act which provides that a public official who became an adult guardian must retire ipso facto 	53
Goals 17	Revitalization of global partnerships for sustainable development. <ul style="list-style-type: none"> • Joining the World Benchmarking Alliance (WBA) • Joining the UN Global Compact 	8, 37 45, 63

03

ENVIRONMENTAL POLICY

JIPYONG is committed to the development of a healthy and sustainable society through providing legal support and research services for social ventures in the environmental field. Since 2019, JIPYONG has been implementing a company-wide 'Eco-Friendly Green Office Policy'.

SHAREHOLDER VALUE FROM AN ENVIRONMENTAL AND SOCIAL PERSPECTIVE

In recent years, shareholder engagement on climate change has been spreading with the introduction of stewardship codes. The Principles for Responsible Investment (PRI), supported by the UN, recommends submitting or voting on shareholder resolutions that consider ESG from a long-term perspective as part of an active exercise of shareholder rights, and legislations are being introduced in many countries to support the active exercising of shareholder rights. These trends are prompting global companies to examine the climate-related risks and opportunities that their organizations face and develop robust transition strategies. In collaboration with the Asia Investor Group on Climate Change (AIGCC), JIPYONG hosted a webinar on "Trends of Shareholder Climate Change Engagements and Effective Communication Strategy".

In November 2022, JIPYONG also participated in the "Net zero engagement in Asia: A guide to shareholder climate resolutions" published by AIGCC and ClientEarth with leading law firms in Asia.

* The webinar, "Trends of Shareholder Climate Change Engagements and Effective Communication Strategy," can be viewed on JIPYONG's YouTube channel (Law Firm (LLC) JIPYONG - YouTube).

PAPERLESS OFFICE & CONTRIBUTION TO EMPLOYMENT IN SOCIAL ENTERPRISES

JIPYONG is also committed to reducing carbon emissions through the Paperless Office policy while maintaining the security of data through the use of electronic documents. JIPYONG is sourcing FSC-certified eco-friendly papers made by a social enterprise employing people with severe disabilities. In addition to our social efforts to become carbon neutral, we contribute to creating employment for vulnerable and disabled people.

Unit	Paper Usage in 2022		Paper Usage in 2023	
	Total	Per person	Total	Per person
1BOX of A4 Paper (2,500 sheets)	830	1.73	720	1.46

POLICY ON ECO-FRIENDLY VEHICLES

While JIPYONG is continuously in the process of replacing company vehicles with eco-friendly ones, we are taking the lead in reducing greenhouse gas and carbon emissions by additionally operating multi-seater vehicles.

Category	2022		2023	
	Number	Percentage	Number	Percentage
Total Corporate Vehicles	63	100%	71	100%
Eco-friendly vehicles	15	24%	13	18%

ENERGY CONSUMPTION REDUCTION PROJECT

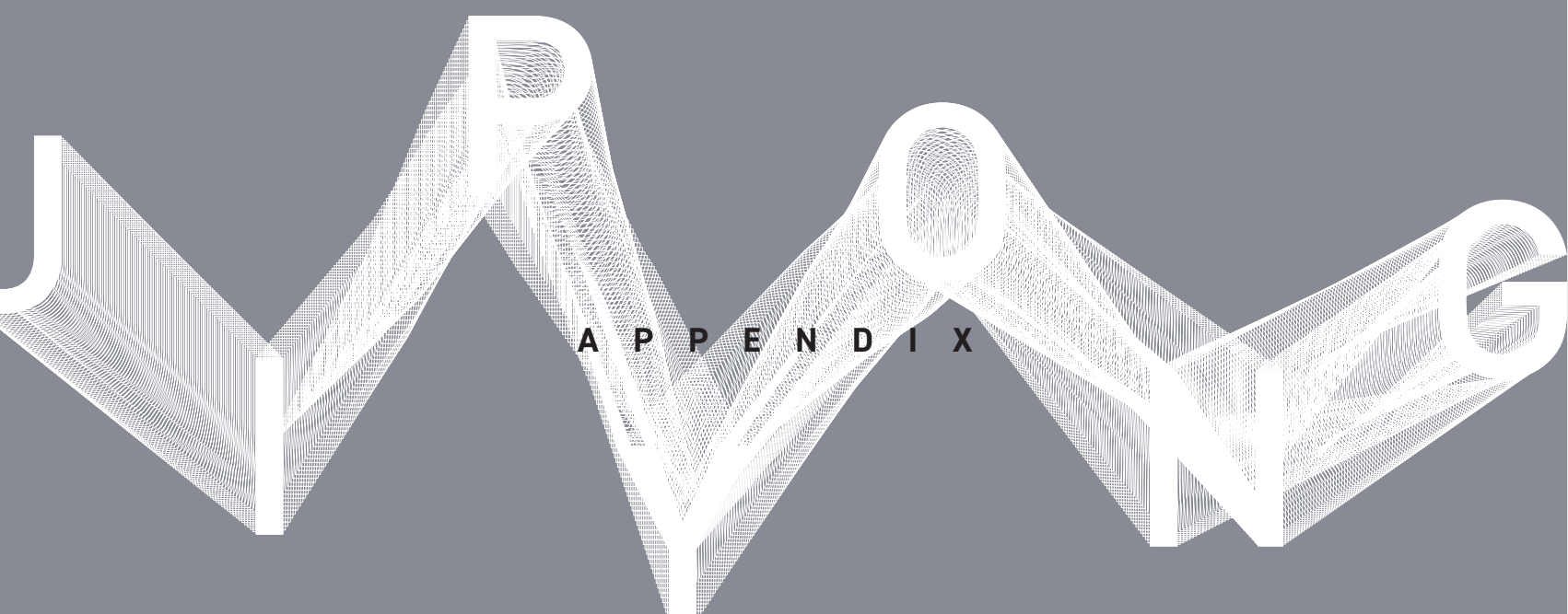
Although the total electricity and water consumption and carbon dioxide emission increased at JIPYONG's Seoul office from 2022 to 2023 due to the continuous increase in the number of employees and office expansion, the consumption per capita has continuously decreased. JIPYONG has established long-term eco-friendly policies and is making efforts to reduce carbon emissions through concrete implementation measures.

Category (Unit)	Consumption in 2022		Consumption in 2023	
	Total	Per Person	Total	Per Person
Electricity (kWh)	583,877.1	1,221.5	570,548.0	1,155
Water (t)	430.5	0.90	441.4	0.90
CO2 Emission (kg)	279,253.5	584.21	272,883.6	552.4

(Reference: Converted per person of JIPYONG Seoul Office members in 2022 and 2023)

A BEAUTIFUL AND SPECIAL EXHIBITION WITH JIPYONG

On May 20, 2023, JIPYONG held 'A Beautiful and Special Exhibition with JIPYONG' at the Beautiful Store in Anguk. JIPYONG members donated a total of 2,002 items during this event. JIPYONG has established a relationship with the Beautiful Store and regularly holds donation events. We protect the environment through recycling of resources while practicing a philanthropic management at the same time.



GRI INDEX

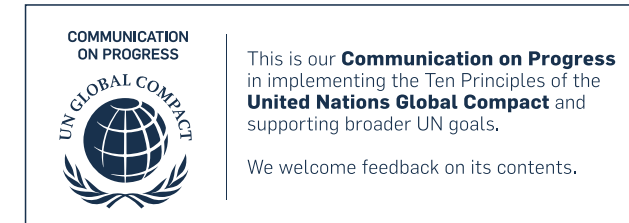
GRI STANDARD	DISCLOSURE	LOCATION	
Organization Profile	2-1	Organizational details	6
	2-2	Entities included in the organization's sustainability reporting	6, 8
	2-3	Reporting period, frequency and contact point	66
	2-4	Restatements of information	
	2-5	External assurance	
Business Activities and Executives/Employees	2-6	Activities, supply chain and other business relationships	10-11, 30-31, 33-37
	2-7	Executive and Employees	6, 14-17
	2-8	Workers who are not employees	
	2-9	Governance structure and composition	6
	2-10	Nomination and selection of the highest governance body	6
Governance	2-11	Chair of the highest governance body	6
	2-12	Role of the highest governance body in overseeing the management of impacts	6, 8
	2-13	Delegation of responsibility for managing impacts	6, 8
	2-14	Role of the highest governance body in sustainability reporting	8
	2-15	Conflicts of interest	40-41
	2-16	Communication of critical concerns	6, 24-25
	2-17	Collective knowledge of the highest governance body	6
	2-18	Evaluation of the performance of the highest governance body	6
	2-19	Remuneration policies	
	2-20	Process to determine remuneration	
Strategy	2-21	Annual total compensation ratio	32
	2-22	Statement on sustainable development strategy	2-3
	2-23	Policy commitments	3
	2-24	Implementing policy commitments	3
	2-25	Processes to remediate negative impacts	
	2-26	Mechanisms for seeking advice and raising concerns	22
	2-27	Compliance with laws and regulations	38-41
	2-28	Membership associations	8, 37, 45, 63
	2-29	Methods of stakeholder engagement	10-11
		Collective bargaining agreements	11, 22, 24
Material Topics	3-1	Process to determine material topics	6, 8
	3-2	List of material topics	6, 22-26, 18-20, 32, 40
	3-3	Management of material topics	6, 8
Anti-corruption	205-1	Operations assessed for risks related to corruption	40
	205-2	Communication and training about anti-corruption policies and procedures	40
	205-3	Confirmed incidents of corruption and actions taken	40
Reporting Practice	207-1	Approach to tax	
Energy	302-1	Energy consumption within the organization	59
	302-2	Energy consumption outside of the organization	59
	302-3	Energy intensity	59
	302-4	Reduction of energy consumption	59
	302-5	Reductions in energy requirements of products and services	59

THE UN GLOBAL COMPACT'S 10 CORE PRINCIPLES

GRI STANDARD	DISCLOSURE	LOCATION	
Water and Effluents	303-1	Utilization and exchange of water as a shared resource	
	303-2	Management of water discharge-related impacts	
	303-3	Water intake	
	303-4	Water discharge	
	303-5	Water consumption	59
Greenhouse gas (GHG) Emissions	305-1	Direct (Scope 1) GHG emissions	
	305-2	Energy indirect (Scope 2) GHG emissions	59
	305-3	Other indirect (Scope 3) GHG emissions	
	305-4	GHG emissions intensity	59
	305-5	Reduction of GHG emissions	59
	305-6	Emissions of ozone-depleting substances (ODS)	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	
Waste	306-3	Waste generated	
	306-4	Waste recycling	
	306-5	Waste directed to disposal	
Employment	401-1	Newly hired executives and employees	17
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	24-26
	401-3	Percentage of return and continuous employment after parental leave based on gender	24-26
Occupational Health and Safety	403-1	Occupational health and safety management system	22
	403-2	Hazard identification, risk assessment, and incident investigation	22
	403-3	Occupational health services	22-23
	403-4	Worker participation, consultation, and communication on occupational health and safety	19, 22-23
	403-5	Worker training on occupational health and safety	19, 22-23
	403-6	Communication on the program to promote worker's health	19, 22-23
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	19, 22-23
	403-8	Workers covered by an occupational health and safety management system	14-17
	403-9	Work-related injuries Work-related ill health	
Training and Education	404-1	Average hours of training per year per employee	18-20
	404-2	Programs for upgrading employee skills and transition assistance programs	18-19
	404-3	Percentage of employees receiving regular performance and career development reviews	20
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and executives and employees	6, 14-17
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	
Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	10-11, 52-53
	413-2	Operations with significant actual and potential negative impacts on local communities	
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	
	414-2	Negative social impacts in the supply chain and actions taken	

The UN Global Compact is the world's largest voluntary corporate citizen initiative.¹ It strives to improve sustainability and the ideal of corporate citizenship by recommending corporations internalize in their operations and management strategies the UN Global Compact's 10 core principles related to human rights, labor, environment and anti-corruption, and by suggesting realistic solutions for the achievement of such principles. JIPYONG became the first Korean law firm to sign up to the UN Global Compact by signing up on 17 October 2019. JIPYONG strongly supports the UN Global Compact's ideologies and its 10 core principles.

1. UN Global Compact, 'Introduction to UN Global Compact', <http://unglobalcompact.kr/about-us/intro/>



Category	Principles	Activities
Human Rights	Principle 1 Businesses should support and respect the protection of internationally proclaimed human rights.	JIPYONG considers social justice and human rights as important missions, and established DUROO to professionally reflect those values in its legal practice. JIPYONG supports and complies with the ten principles of the UN Global Compact and Sustainable Development Goals and responds to the UN's deliberation on Korea in connection with its human rights rules as a member of Korea's civic society.
	Principle 2 Business should make sure that they are not complicit in human rights abuses.	Through various pro bono activities and public interest activities, JIPYONG contributes to advancements of human rights in Korea.
Labor	Principle 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	JIPYONG facilitates and ensures the activities of the Labor-Management Council and the Associates' Council and value communication and consultation with our members.
	Principle 4 Business should uphold the elimination of all forms of forced and compulsory labor	JIPYONG recruits diverse employees without discrimination based on gender, age, disability, region and country of origin, create a work environment that supports work-family balance, and implement policies against minority discrimination.
	Principle 5 Business should uphold the effective abolition of child labor	
Environment	Principle 6 Business should uphold the elimination of discrimination in respect of employment and occupation.	
	Principle 7 Businesses should support a precautionary approach to environmental challenges.	JIPYONG takes an institutional approach to environmental issues by establishing the ESG Center, the environmental team, and the environmental subcommittee.
	Principle 8 Business should undertake initiatives to promote greater environmental responsibility.	JIPYONG reduces resource and energy consumption in offices, purchase eco-friendly vehicles for business use, and encourage various environmental practices in our daily lives.
Anti-corruption	Principle 9 Business should encourage the development and diffusion of environmentally friendly technologies.	
	Principle 10 Businesses should work against corruption in all its forms, including extortion and bribery.	JIPYONG enacted the ethics charter and operates the Ethics Committee to make sure that all JIPYONG members comply with their work ethics and prevent and control any forms of misconduct and corruption.

PUBLIC INTEREST ACTIVITIES ASSESSMENT CRITERIA

LEGAL PRO BONO ACTIVITIES

Category	Assessment Criteria	2023	2022		
Structure	Whether JIPYONG has the Committee on Public Interest Activities	0	0		
		JIPYONG Public Interest Committee	JIPYONG Public Interest Committee		
	Whether JIPYONG enacted public interest activity regulations	0	0		
	Whether JIPYONG has public interest activity objectives and provides public interest activity programs	0	0		
	Whether JIPYONG has hired an attorney responsible for public interest activities	0	0		
		Ratio: 12:240(14:240, if foreign attorneys are included) ¹⁾	Ratio: 11:241(12:241, if foreign attorneys are included)		
	Whether JIPYONG has hired a public interest activities coordinator	0	0		
	Whether JIPYONG provides administrative support on public interest activities	0	0		
		Provides administrative assistance such as public interest activities coordination through DUROO attorneys, staff, and members of the Public Interest Committee			
	Whether JIPYONG provides education related to public interest activities	0	0		
	Education hours per year: 4.5 hours	Education hours per year: 4.5 hours			
Total hours of pro bono activities	8,260.11 hours	8,099.36 hours			
Ratio of pro bono activity hours to work hours	2.21% (8,260.11 hours / 373,876.29 hours)	2.25% (8,099.36 hours / 359,499.02 hours)			
Average pro bono activity hours per attorney	34.42 hours (8,260.11 hours:240 attorneys)	33.61 hours (8,099.36 hours:241 attorneys)			
Average pro bono activity hours per attorney who participated in pro bono activities	38.78 hours (8,260.11:213 attorneys)	38.57 hours (8,099.36:210 attorneys)			
Percentage of JIPYONG attorneys who participated in pro bono activities	88.75% (213/240 attorneys)	87.14% (210/241 attorneys)			
Attorneys who participated in pro bono activities for more than 30 hours	47.08% (113/240 attorneys)	46.06% (111/241 attorneys)			
Activity	Percentage of partners and attorneys who participated in pro bono activities and average hours per attorney	Associates 118 attorneys ²⁾	94.07% (111/118 attorneys) 30.67 hours (3,619.26 hours/118 attorneys)	Associates 127 attorneys	89.76% (114/127 attorneys) 32.05 hours (4,070.93 hours/127 attorneys)
		Partners 104 attorneys ³⁾	85.58% (89/104 attorneys) 41.29 hours (4,293.65 hours/104 attorneys)	Partners 97 attorneys	82.47% (80/97 attorneys) 37.71hours (3,657.63 hours/97 attorneys)
		Foreign Attorneys (Seoul Office) 18 attorneys	72.22% (13/18 attorneys) 19.29 hours (347.2 hours/18 attorneys)	Foreign Attorneys (Seoul Office) 17 attorneys	94.12% (16/17 attorneys) 21.81 hours (370.8 hours/17 attorneys)

1) Ratio of dedicated public interest attorneys to non-public interest attorneys

2) The number of partners among the number of Korean attorneys who are required to participate in public interest activities

3) The number of associates among the number of Korean attorneys who are required to participate in public interest activities

Category	Assessment Criteria	2023	2022
Activity	Budget for Pro Bono Activities	Support for pro bono activities KRW 8,920,370	Support for pro bono activities KRW 6,762,780
		Support for education of pro bono activities KRW 1,644,690	Support for education of pro bono activities KRW 1,714,750
		Support for external public interest organizations KRW 572,976,000	Support for external public interest organizations KRW 588,630,000
		Total KRW 583,541,060	Total KRW 597,107,530
	Pro Bono Activities	Litigation 30 cases	Litigation 20 cases
		Advice/ Counselling 116/106 cases	Advice/ Counselling 94/114 cases
		Public interest research 2 cases	Public interest research 6 cases
		Beneficiaries 252 persons	Beneficiaries 228 persons
		Details of Pro Bono Activities by Sector See p. 50	
		Method to accept and assign pro bono cases (1) JIPYONG either receives a request for representation or legal advice in litigation or matters related to public interest by government institutions or partner NGOs, etc. or cooperates with NGOs based on its subcommittees and attorneys to find issues related to the human rights/public interest sectors. (2) JIPYONG Public Interest Committee reviews the case and grant approval. (3) The case is assigned to attorneys in the related subcommittee or attorneys having expertise in the case or attorneys voluntarily apply for such case.	
	Support for Pro Bono Activities	See p. 50	
	JIPYONG's direction of public interest and human rights through its pro bono activities	See p. 50	
Evaluation/Rewards	Whether the pro bono activities are reflected in performance review, promotion, and rewards	(1) JIPYONG established a regulation requiring its Korean and foreign attorneys, CPAs (and experts) and staff to engage in public interest activities for at least 30 hours per year (2) JIPYONG reflects the public interest activities in performance review of its attorneys and staff	

PUBLIC INTEREST ACTIVITIES NOT RELATED TO LAW

Category	Assessment Criteria	2023	2022
Donation	Total Amount of Donation	KRW 753,076,000	KRW 811,570,000
	Amount of Donation per JIPYONG Member	KRW 1,572,183 (479 persons)	KRW 1,752,850 (463 persons)
	Percentage of Donation related to Public Interest/ Human Rights	84.05%	83.11%
		KRW 632,976,000/ KRW 753,076,000	KRW 674,470,000/ KRW 811,570,000
		Details of Donation See p. 53	
Community Service	Total Hours of Community Service	4,222.5 hours	4,005.9 hours
	Hours of Community Service per JIPYONG member	8.82 hours (4,222.5 hours / 479 persons)	8.65 hours (4,005.9 hours / 463 persons)
		Details of Community Service See pp. 52-53	

PUBLISHER

JIPYONG LLC

REPORT INFORMATION

JIPYONG publishes this Sustainability Report 2022-2023 to clearly disclose its efforts to implement JIPYONG's 'Announcement to Carry Out Management to Realize Social Values' to realize social values in the legal sector and its achievements to JIPYONG's stakeholders and listen to various opinions from the stakeholders based on this report.

JIPYONG will continue to listen to the opinions of our stakeholders and proactively reflect them in our management.

REPORT PERIOD

This report is prepared for the period of 2022-2023 (from Jan. 1, 2022 to Dec. 31, 2023).

(Publication date of the previous report: Sep. 20, 2022)

This report was prepared based on JIPYONG LLC's Seoul Office.

However, the number of JIPYONG members reflect all JIPYONG members in all JIPYONG offices.

REPORT CRITERIA

This report was prepared in accordance with the Standards suggested by Professor Sung Soo HONG from Sookmyung Univ. in his publication 'Law Firm's Social Responsibility and Public Interest Activities', the Law Firm's Public Interest Activities Evaluation Index issued by the Korean Bar Association, and the Standards in the 'Global Reporting Initiative of Sustainable Management'. In addition, this report refers to the UN Global Compact and the UN Sustainable Development Goals.

CONTACT INFORMATION

Office of the Social Responsibility Committee

Young Soo KIM, Partner

JIPYONG SUSTAINABILITY REPORT

2022-2023