

GRI INDEX

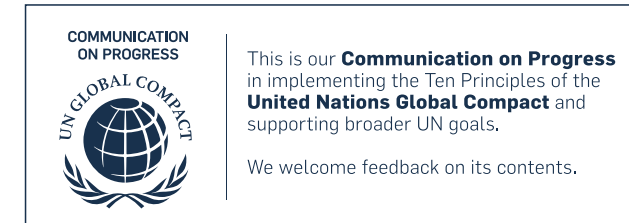
GRI STANDARD	DISCLOSURE	LOCATION	
Organization Profile	2-1	Organizational details	6
	2-2	Entities included in the organization's sustainability reporting	6, 8
	2-3	Reporting period, frequency and contact point	66
	2-4	Restatements of information	
	2-5	External assurance	
Business Activities and Executives/Employees	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	