

IWATA GODO
Established 1902

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IWATA GODO Website
<https://www.iwatagodo.com/english/>



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Greetings

As a pioneer among Japanese law firms specializing in corporate legal services, Iwata Godo was established in 1902 (Meiji 35) by the late IWATA Chuzo, an attorney who held numerous distinguished positions, including Minister of Justice, Member of the House of Peers, and President of the Japan Federation of Bar Associations. Since its inception, Iwata Godo has served as legal counsel to many of Japan's leading companies and other organizations, growing alongside Japan's corporate economy and enduring the turbulent prewar and postwar periods to become the firm it is today.

Our firm has continued to expand its practice areas in response to the increasingly specialized and complex nature of corporate activities. In addition to representing companies in litigation and dispute resolution, we have built a strong track record in providing legal advice across a broad range of corporate and compliance matters, as well as in the fields of finance, competition law, intellectual property and IT law, environmental law, tax, labor and employment law, and global legal affairs.

Our firm has numerous attorneys who have studied abroad and gained experience through secondments and assignments at law firms in Europe, the United States, and ASEAN countries, as well as attorneys who remain closely attuned to the latest industry trends through secondments to government agencies and major corporations.

Drawing on the knowledge and experience of these professionals, we seek to develop a deep understanding of each client and to respond accurately and promptly to the complex legal issues they face. In the field of intellectual property, in particular, we have established IGIP Iwata Godo Patent Attorneys Inc. in collaboration with our partner, Tsujimaru International Patent Office, and work closely with IGIP to provide highly specialized services.

In Japan, we have opened an office in Sapporo to provide services more closely tailored to local needs. Internationally, we have established an ASEAN Desk and an India Desk, stationed our attorneys in ASEAN countries, become a member of TerraLex, a global network of law firms, and PrivacyRules, an international organization focused on data privacy, and entered into a partnership with Jin Mao Law Firm in Shanghai.

Our firm has attorneys admitted in New York State and California, as well as attorneys qualified under Chinese and French law. Through our multilingual capabilities, we are able to provide one-stop support for clients on matters ranging from day-to-day legal issues to overseas expansion, meeting the needs of clients in Japan and around the world.

IWATA GODO
Established 1902

The members of our firm function as a team, based on a relationship of trust with each of our clients. By understanding the legal issues faced by our clients and resolving them, we contribute to their long-term and sound development.

— Five Values that Inform Our Mission —

Relationships of Trust

- 1 Appreciating that our clients seek our advice based on the relationships of trust that they have with us, we strive to further deepen these relationships through our interactions in response.

Long-term Relationships

- 2 Since we place great importance on the long-term relationships we build with our clients, we are able to provide legal services that lead to the long-term and sustainable development of our clients, based on our understanding of the social and economic conditions faced by our clients, as well as the historical and cultural climate in which our clients do business.

Problem Solving

- 3 The members of our firm, acting as professionals in each branch of law, endeavor to accurately comprehend the issues faced by our clients and to resolve them by providing clients with the best possible legal advice.

Sound Advice

- 4 Through a deep understanding of the client's unique business position and the business environment in which the client operates, our firm provides advice to ensure that the client's business activities are sound, ethical and in full compliance with all applicable laws.

Functioning as a Team

- 5 All members of our firm work together to provide the best possible legal advice, keeping in mind that each client is a client of our entire firm.



Work of Calligraphy by IWATA Chuzo

Early Years

In 1902 (Meiji 35), Dr. IWATA Chuzo, an attorney who later served as Minister of Justice, President of the Japan Federation of Bar Associations, and a member of the House of Peers, established the Iwata Chuzo Law Office in Tsukiji, Tokyo. At the time, the firm primarily handled banking matters, as well as shipping-related matters, particularly marine insurance.



Bust of Founder, Dr. IWATA Chuzo

Period of Growth

From around the end of the Taisho period to around 1941 (Showa 16), when the Pacific War broke out, the Iwata Office grew significantly alongside Dr. Iwata's rising reputation.

The Iwata Office handled numerous major cases, including many litigation matters that were later recorded as precedents of the Great Court of Cassation, Japan's highest court before World War II. During this period, many young attorneys joined the Iwata Office and received training and guidance directly from Dr. Iwata. NAKATA Masako, one of the first female attorneys in Japan, was among them.



Founder Dr. IWATA Chuzo

Postwar Reconstruction

Immediately after the end of the Pacific War, Dr. Iwata became fully engaged in political activities, including serving as Minister of Justice in the Higashikuni Cabinet, and suspended his legal practice. As a result, after the war, the Iwata Office was effectively managed by the attorneys who had trained under him. Later, those attorneys began hiring attorneys of their own and came to maintain their own practices, known as "rooms," within the Iwata Office, while continuing to practice jointly under the Iwata Office name.



Legal opinion by Dr. IWATA Chuzo, attorney YAMANE Atsushi, and others

Becoming IWATA GODO

When Dr. Iwata passed away in 1966, the Iwata Office changed its name to Iwata Godo Law Office. The name "Iwata Godo" reflects the meaning of a law office formed jointly by attorneys who had trained directly under Dr. Iwata and the next generation of attorneys trained by them.

Diversification of Practice Areas

From the late Showa period through the early Heisei period, roughly from the late 1980s to the early 1990s, we saw an increase in work in the field of commercial and corporate law, including responses to share accumulation and takeover-related cases, involvement in cases that contributed to the development of the so-called primary purpose rule, advice on compliance and corporate governance matters such as directors' duty of due care, the preparation of internal rules, advice on large-scale M&A transactions through mergers, share transfers and business transfers, due diligence, and contract negotiations.

In the field of finance, as financial institutions developed new financing methods and financial products, we also expanded our provision of a broad range of legal advice, including advice on financing structures, regulatory issues, and documentation.

The Firm's Centennial

Entering the 21st century, we saw growing demand for our work on complex forms of litigation, including class action-type litigation and litigation arising from residents' movements, as well as large-scale disputes between corporations. Furthermore, major laws and regulations such as the Companies Act, the Financial Instruments and Exchange Act, and the Antimonopoly Act were enacted or amended in succession. At the same time, as greater emphasis came to be placed on legal compliance and sound corporate governance, we saw increasing demand for legal advice in these areas.

As clients' business activities became increasingly global, we also had more opportunities to provide legal advice on international disputes, insolvency matters, corporate transactions, and finance matters, as well as on responses to authorities in matters involving foreign competition laws and anti-corruption laws, including the FCPA.



Trusted Partner to Companies

In the late Heisei period, roughly the 2010s, we continued to deepen our expertise and experience across practice areas and established dedicated practice teams in fields requiring particularly specialized knowledge, including employment law, tax, intellectual property, and cross-border matters. In the area of cross-border matters, Iwata Godo also joined TerraLex, a global network of law firms.

Tradition and Innovation

In 2027, Iwata Godo will celebrate the 125th anniversary of our founding. We continue to strengthen our capabilities through ongoing initiatives, including our business alliance with Tsujimaru International Patent Office, the establishment of IGIP Iwata Godo Patent Attorneys Inc. in 2022, and the opening of our Sapporo office in 2023. In 2020, we integrated our former individual practices and further expanded our team. In 2026, the number of attorneys at our firm exceeded 120.



Marunouchi in 1992

Features of Our Practice

Since its founding in 1902, Iwata Godo has acted as legal counsel to many of Japan's leading corporations and organizations, including listed companies and companies across a wide range of industries, such as government-affiliated financial institutions, city banks, regional banks, trust banks, electric power companies, large-scale retailers, heavy electrical machinery manufacturers, materials manufacturers, printing companies, paper manufacturers, real estate companies, construction companies, and food companies. In this capacity, we have handled a broad range of corporate legal matters.

For more than 120 years since its establishment, we have consistently provided corporate clients with optimal solutions in step with the changing times. Based on this extensive experience, we advise on a broad range of legal issues relating to clients' business activities. One of our distinguishing strengths is our ability to provide comprehensive support.

In addition, we have attorneys qualified under Chinese and French law, attorneys admitted in New York State, and a U.S. law consultant. Through cooperation with overseas law firms, we have developed substantial experience in international transactions, overseas expansion, and other cross-border matters, and provide one-stop legal services.

1 Corporate

Iwata Godo provides a wide range of legal services, including advice on incorporations, capital increases and decreases, amendments to articles of incorporation, distribution of surplus, the issuance of shares, share options, and corporate bonds, acquisition of treasury shares, corporate reorganizations and business transfers, dissolution, liquidation, and related matters, as well as the preparation of legal opinions regarding directors' business judgment and advice on implementing measures to prevent and respond to shareholder derivative litigation (general corporate). In addition to handling corporate litigation and non-contentious commercial proceedings, we regularly advise on the drafting and interpretation of contracts necessary for corporate activities, capital and business alliances between companies, the establishment of joint ventures, and officer and employee share ownership plans. Based on our extensive experience and track record, we have contributed articles, including case law summaries, to "Commercial Law Review (Junkan Shoji Homu)," the most authoritative journal in the field of corporate law, since its inception.

Furthermore, in light of recent legal amendments, revisions to the Corporate Governance Code, and the formulation of various guidelines, in addition to advising on the development and implementation of various internal regulations, we provide comprehensive and strategic advice from both proactive and defensive perspectives in areas such as the development of governance frameworks, the establishment and operation of internal control systems, the enhancement of information disclosure, board evaluation, and support for the operation of boards of directors.

We also provide comprehensive support for general meetings of shareholders, ranging from advice on convening procedures and the review of related documents to guidance on meeting management and attendance on the day of the meeting. For listed companies in particular, we handle high-profile cases that attract significant public attention, ranging from dealing with demands from corporate racketeers in the past to, more recently, approaches by activists, shareholder proposals, proxy fights, and advice on takeover defense strategies. Taking into account the latest developments, we also focus on constructive shareholder dialogue and the facilitation of virtual shareholder meetings, providing comprehensive advice on improving corporate disclosure and governance.

■ Main Practice Areas

General Corporate / Corporate Governance / Shareholders' Meetings

2 M&A

Iwata Godo provides comprehensive support for corporate acquisitions and integrations, group reorganizations, acquisitions of listed companies through tender offers, and going-private transactions such as MBOs (management buyouts). We support the entire process, from strategic planning of transaction structures, due diligence, the drafting of various agreements, and contract negotiations to notifications and reports to relevant authorities. Furthermore, in addition to addressing issues related to industry-specific laws and regulations arising during the M&A process, as well as PMI (post-merger integration, the business integration process after completion of an M&A transaction), we handle a wide range of disputes, including disputes involving share purchase demands and share price determination proceedings. We also provide coordinated support in collaboration with audit firms, tax accountants, and other professionals, taking tax considerations into account.

We provide strategic advice on engagement with activists and external communications, based on a thorough understanding not only of our clients' business operations and financial condition, but also of their corporate culture and organizational climate. With respect to hostile takeovers, we have a proven track record not only in responding to hostile situations but also in implementing advance preparedness measures, including the adoption of advance-warning takeover defense measures. In addition, to ensure the independence and objectivity of takeover defense measures, our attorneys support their operation by serving as members of independent committees, as well as by acting as legal advisors to independent committees.

In addition, we provide business succession services to owner-managers and founding family shareholders of privately held companies. Working closely with tax accountants and other professionals, we propose and support optimal solutions from both legal and tax perspectives, ranging from succession plan structuring, inheritance and gift tax planning, and will drafting to the implementation of these plans and the execution of wills.

■ Main Practice Areas

M&A and Corporate Reorganizations / Hostile Takeover Bids and Shareholder Activism / Business Successions



3 Finance

Since its founding, Iwata Godo has served as legal counsel to a diverse range of financial institutions, including the central bank, megabanks, regional banks, trust banks, online-only banks, shinkin banks and other cooperative financial institutions, securities firms, leasing companies, non-life insurance companies, life insurance companies, and investment managers.

Our finance practice includes attorneys with secondment experience at financial institutions and the Financial Services Agency, as well as attorneys with extensive knowledge of financial laws, regulations, and business practices. We provide highly specialized advice to financial institutions on matters ranging from day-to-day legal issues at branch offices to large-scale matters such as integrations and reorganizations among financial institutions and the establishment of financial holding companies.

We provide comprehensive legal services in financial regulation, covering a wide range of matters, including the Banking Act, the Financial Instruments and Exchange Act, other industry-specific laws, and anti-money laundering measures. Drawing on our sound understanding of financial regulatory laws and financial group regulations, we support financial institutions in pursuing new business areas and utilizing technology, while keeping abreast of the latest developments. In particular, in recent years, we have actively advised on FinTech-related businesses, providing end-to-end support from structuring business schemes, preparing legal opinions, and regulatory engagement and applications for licenses and approvals, to drafting terms of use and contracts.

With respect to a wide variety of financing transactions, we provide end-to-end legal advice for a range of stakeholders, including lenders, covering legal and practical advice, documentation, and post-transaction dispute resolution. In the capital markets area, we provide comprehensive legal services on a broad range of matters relating to capital raising in domestic and international capital markets. As a pioneer in the field of non-life insurance law, we handle a wide range of matters, including providing legal advice on regulations under the Insurance Business Act, handling litigation and other disputes concerning insurance claims and insurance solicitation, and preparing legal opinions on insurers' liability in connection with large-scale accidents.

■ Main Practice Areas

Services for Financial Institutions / Financial Regulation / Financial Transactions
/ Fintech / Capital Markets / Insurance

4 Global Practice

To meet the diverse needs of our domestic and international clients, Iwata Godo has established a comprehensive global practice platform. We have established dedicated ASEAN and India desks, and as of July 2026, our attorneys are stationed in Singapore, Indonesia, Thailand, and Malaysia. We also maintain a regular on-the-ground presence in India through frequent visits by our attorneys, enabling us to deliver practical, locally grounded support to Japanese companies operating overseas. In China, Hong Kong, and Taiwan, we provide legal services through our partnership with Jin Mao Law Firm in Shanghai, as well as through close cooperation with other local law firms. In addition, we are a member of TerraLex, a global network of law firms in more than 130 countries with over 23,000 lawyers, and a founding member of PrivacyRules, a global platform specializing in data privacy. Through these networks, we provide high-quality, efficient legal services across a wide range of cross-border matters.

We have attorneys admitted in New York State and California, as well as attorneys qualified under French and Chinese law, enabling us to handle multi-jurisdictional matters in multiple languages. We also meet clients' needs for translations of contracts, litigation materials, and other documents through a professional translation team working in collaboration with Japanese attorneys and foreign-law attorneys.

We offer seamless, one-stop legal services for Japanese companies operating globally, covering a broad spectrum of matters, including day-to-day issues relating to contracts, corporate structures, and employment, M&A and investments, including business combination notifications, dispute resolution, including litigation, arbitration, and mediation, regulatory filings to authorities in the event of data breaches, crisis management and internal investigations, international cartel investigations, cross-border insolvency, overseas real estate development projects, and international project finance transactions.

We also advise on a wide range of inbound projects, including the establishment of companies in Japan by foreign entities, M&A and investments, licensing and regulatory filings under the Foreign Exchange and Foreign Trade Act, the Antimonopoly Act, the Telecommunications Business Act, and financial regulations, real estate transactions, and employment law matters.



5 | IPO / Startup Support

With extensive experience and expertise in IPOs and startup support, Iwata Godo provides optimal legal services tailored to clients' legal needs. To support the growth of startups, we closely monitor policy and regulatory developments at the Japanese government, the Financial Services Agency, and stock exchanges, as well as the latest laws and regulations, and provide clients with timely and practical information and legal advice. For IPOs, we offer comprehensive services covering a full range of matters, from establishing internal governance and other systems to supporting clients in responding to the listing reviews process and the offering at listing. In addition, drawing on our experience in supporting numerous listed companies, we provide seamless post-listing assistance, aiming to build long-term relationships and support clients' continued success.

6 | Dispute Resolution

Iwata Godo handles a wide range of dispute resolution matters, including litigation, conciliation, arbitration, and mediation, and brings broad experience and deep expertise to civil disputes and litigation. These include environmental litigation, large-scale damages claims, actions seeking to halt the construction or operation of nuclear power plants, civil litigation involving financial institutions and non-life insurance companies, product liability litigation, administrative litigation and administrative appeal proceedings, antitrust litigation, and intellectual property disputes. We also have significant experience in various types of Companies Act-related disputes, including shareholder derivative litigation. We provide one-stop legal services for dispute resolution, covering not only litigation proceedings, but also settlement negotiations, provisional remedy proceedings, and enforcement procedures.

In international dispute resolution, we have extensive experience not only in international commercial arbitration seated in Japan but also in handling litigation and arbitration proceedings initiated overseas, in collaboration with foreign law firms.

7 | Crisis Management

Iwata Godo has extensive experience advising on compliance systems, including disclosures by listed companies, insider trading regulations, and cartel regulations under the Antimonopoly Act, as well as drafting internal rules and helping clients establish internal compliance systems. We provide timely and practical guidance in cases of corporate misconduct by conducting fact-finding investigations, working closely with relevant authorities, and advising on media responses, the need for public disclosure, and measures to prevent recurrence.

In addition, we advise on the establishment and operation of third-party committees, including investigations conducted by our attorneys acting as members of third-party investigation committees, thereby supporting clients' crisis management capabilities.

■ Main Practice Areas

Quality Fraud / Accounting Fraud / Employee Fraud / Illegal Securities Transactions / Whistleblowing

8 | Competition / Antitrust Law

Iwata Godo represents clients in responding to on-site inspections and other investigations by the Japan Fair Trade Commission (JFTC), and handles leniency applications for immunity from or reduction of administrative surcharges and applications for commitment procedures. We also assist clients in matters arising from suspected violations, including related litigation, response to shareholders, business partners, the media, and other stakeholders, and disciplinary actions against relevant employees.

With respect to business combinations, we handle filings with the JFTC and advise on various competition law issues. Where the JFTC conducts an in-depth review, we also prepare written submissions and propose remedial measures. Where international cartels or foreign merger control regulations are involved, we work closely with foreign law firms to handle filings and coordinate communications with relevant authorities.

In addition, we advise on a broad range of competition law matters and issues under the SME (Small and Medium-sized Enterprises) Transactions Act that arise in the course of business activities, such as business alliances with competitors and the setting of transaction terms. We also provide support for the development of competition law compliance programs and conduct seminars for officers and employees.



9 Intellectual Property

Iwata Godo represents clients in litigation and preliminary injunction and other provisional remedy proceedings relating to patents and other intellectual property rights, as well as in cases involving employee inventions, and also handles foreign patent infringement disputes. In addition to handling trademark applications, we place particular emphasis on the strategic protection and use of marks and designs. Through analysis of trademarks and designated goods and services, as well as preliminary searches, we seek to minimize the risk of refusal. Where foreign filings are required, we can handle centralized international applications under the Madrid Protocol and provide seamless support through our network of foreign law firms.

We support clients in deciding whether research results generated through R&D should be protected as patentable inventions or as trade secrets. We also advise on confidentiality management measures necessary to satisfy applicable protection requirements, and provide advice and representation based on extensive experience in warning letters, negotiations, and litigation involving the unauthorized disclosure, use, or misappropriation of trade secrets. In the field of media, entertainment, and copyright, we advise and represent advertising agencies, record companies, anime and video game production companies, television broadcasters, and individual artists and authors, providing comprehensive legal services ranging from the drafting and review of content-related contracts to handling unauthorized use of content and related disputes. In addition, we focus not only on core intellectual property matters, but also on matters involving other areas of law, business judgment, and technical knowledge.

To provide comprehensive services across these areas, IGIP Iwata Godo Patent Attorneys Inc. was established in collaboration with Tsujimaru International Patent Office, which has specialized expertise in technology and intellectual property management. Depending on the nature of each matter, we assemble a tailored team of attorneys-at-law and patent attorneys to provide one-stop services.

■ Main Practice Areas

Patents, Utility Models, Designs / Trademarks / Trade Secrets and Unfair Competition / Media, Entertainment, and Copyright



10 Information Technology

Iwata Godo has extensive experience advising clients across a wide range of sectors on compliance with data protection regulations and legal issues related to business use of data. We provide prompt and effective support on a broad spectrum of matters, including guidance on data handling, developing compliance frameworks, and responding to data breaches. In the field of global data protection, we are a member of PrivacyRules, an international organization, and works with our partner network to provide legal advice on compliance with foreign regulations, such as the EU GDPR, UK GDPR, U.S. CCPA/CPRA, and China's PIPL, while coordinating those requirements with Japanese law.

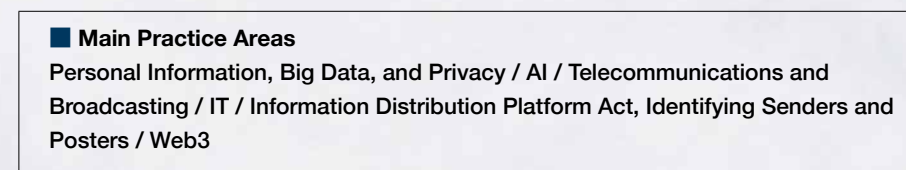
In the information and communications sector, we advise domestic and international clients across a broad range of sectors, including IT, telecommunications, media, satellite communications, and broadcasting. We provide regulatory advice principally concerning the Telecommunications Business Act and the Radio Act, as well as support for contract negotiations, M&A transactions, and disputes.

In addition, we place a strong emphasis on the rapidly evolving fields of AI and data use, offering practical, up-to-date support that reflects the latest developments, including assessing legal risks associated with the use of generative AI, analyzing issues concerning training data from the perspectives of copyright and personal data protection, developing AI governance systems, and establishing internal guidelines for AI use. We provide multifaceted analysis covering the Civil Code, intellectual property laws, the Act on the Protection of Personal Information, and cybersecurity-related soft law, together with seamless end-to-end support through our specialist team, from contract negotiations to dispute resolution and litigation, as well as responses to system failures.

As legal counsel to major internet service providers, we advise and represent clients in connection with defamatory or privacy-infringing content posted on online forums, social media, and similar platforms. Our services cover both litigation and non-contentious proceedings, such as requests for disclosure of sender identification information, as well as guidance on matters outside of formal legal processes. Furthermore, in the Web3 space, building on our longstanding experience in the finance sector and led by attorneys with experience at Web3-focused companies, we provide client-tailored support for complex and wide-ranging legal issues, including preparing legal opinions, regulatory engagement, and drafting terms of use.

■ Main Practice Areas

Personal Information, Big Data, and Privacy / AI / Telecommunications and Broadcasting / IT / Information Distribution Platform Act, Identifying Senders and Posters / Web3



11 | Bankruptcy and Corporate Reorganization / Rehabilitation

As specialists in formal liquidation and rehabilitation proceedings, Iwata Godo provides comprehensive support from the perspective of debtor companies, creditors, sponsors, investors, and other stakeholders. Our services encompass statutory proceedings, including bankruptcy, special liquidation, civil rehabilitation, and corporate reorganization, as well as a wide range of out-of-court restructuring procedures. For companies in need of business turnaround, we provide strategic advice, develop restructuring schemes, and handle negotiations. Where formal rehabilitation is not viable, we also act as counsel in filing the necessary petitions.

Leveraging our extensive expertise in M&A and finance, we also have significant experience in business rehabilitation and pre-packaged business rehabilitation matters. In addition, we advise and represent financial institutions, delivering timely and flexible legal services at every stage of claim preservation and recovery.

12 | Employment Law

Iwata Godo believes that human resources are among the most important management issues. Based on this approach, we build long-term relationships of trust with our clients, understand each client's personnel philosophy and values, and support clients in putting those values into practice.

In addition to providing day-to-day advice on labor and employment law matters, we respond promptly to a wide range of labor and employment issues faced by companies, including dealings with administrative authorities, labor unions, and courts. Our team, including attorneys with professional expertise and experience, such as those with backgrounds in labor administration, works to ensure that HR matters do not become a bottleneck to management. Furthermore, we offer comprehensive, one-stop services not only in labor and employment matters but also in corporate law, tax, intellectual property and competition law, in collaboration with attorneys who possess specialized knowledge in each of these fields.

■ Main Practice Areas

General Labor and Employment Advice / Inbound Support for Foreign-Owned Companies / Organizational Reorganizations and Human Capital Utilization / Internal Investigations (Employee Misconduct, Harassment) / Labor and Employment Due Diligence / Responding to Labor Authorities / Responding to Labor Unions / Labor Litigation, Labor Tribunal Proceedings / Director and Officer Matters / HR and Labor Training for Directors, Officers, and Employees

13 | Environment and Global Warming

Iwata Godo has long advised clients on environmental legal issues, helping them pursue business objectives while addressing environmental considerations. In dispute resolution, our experience dates back to pollution litigation during Japan's period of rapid economic growth, and more recently, has included lawsuits seeking injunctions against power plant operations, in matters requiring highly specialized technical and legal expertise. In the ordinary course of business, we investigate and advise on environmental laws and regulations, conduct fact-finding investigations in cases of environmental law violations, and respond to regulatory authorities.

In response to global trends, we also advise on renewable energy projects, transactions involving carbon credits, including non-fossil certificates, emission allowances, and similar instruments, and the structuring of business operation schemes relating to CCUS and hydrogen use. We also support shareholder meetings and advise boards and management on ESG and SDG-related priorities, thereby contributing to the realization of a decarbonized and sustainable society.

14 | Real Estate

Iwata Godo handles a wide range of real estate transactions, including not only standard real estate sales and leases, but also the negotiation and drafting of contracts involving complex rights arrangements, such as unit ownership, co-ownership, and trusts. In addition, we provide legal advice on administrative laws and regulations, including the Real Estate Brokerage Business Act, the City Planning Act, and the Building Standards Act. In large-scale real estate development projects, we provide comprehensive support, from analyzing rights and other legal interests to handling negotiations and legal procedures.

In real estate disputes, we have extensive experience in a wide range of disputes, including those involving large-scale development projects and real estate sale and purchase agreements, nonpayment of rent, breach of permitted use, unauthorized renovations, claim for rent increases or decreases, claim for surrender of premises, insolvency-related matters, and lease-related disputes, including claims by prospective tenants based on pre-contractual liability, as well as the coordination of complex rights and interests in real estate development.

■ Main Practice Areas

Real Estate Transactions and Development / Real Estate Disputes

15 | Tax

Iwata Godo advises on corporate tax matters across a broad spectrum, ranging from complex transactions, such as M&A, corporate reorganizations, and cross-border transactions, to day-to-day tax issues. We provide proactive advice from the planning stage, including submitting inquiries to the national tax authorities regarding uncertain tax treatments in new business initiatives. We provide seamless support from the tax audit stage, including audits conducted by the national tax authorities with future litigation in mind, through to administrative appeals and tax litigation, where we act as counsel. In particular, in recent years, the involvement of attorneys as legal professionals has become increasingly necessary, even at the tax audit stage. We have handled many cases in which the national tax authorities withdrew the positions they had asserted following the submission of legal opinions.

16 | Pharmaceuticals and Healthcare

Iwata Godo has a proven track record of advising pharmaceutical companies, medical device manufacturers, wholesalers of pharmaceuticals and medical devices, and food and beverage manufacturers on a wide range of regulations, including the Act on Securing Quality, Efficacy and Safety of Products Including Pharmaceuticals and Medical Devices, the Clinical Research Act, Fair Competition Codes, the Food Labeling Act, the Health Promotion Act, and the Medical Care Act. In addition to this sector-specific regulatory advice, we also address the broader needs of companies in the pharmaceutical and healthcare sectors, providing comprehensive legal support through advice on intellectual property, competition/antitrust law, data protection and information law, employment law, and other areas.

17 | Consumer Law

Iwata Godo provides legal advice to a diverse range of clients on drafting and revising terms of use, as well as on matters relating to the Consumer Contract Act. We also have extensive experience in handling consumer litigation and provide support to our clients both inside and outside the courtroom, including advice on appropriate public relations and media responses. In addition, with respect to the Act on Specified Commercial Transactions and the Act against Unjustifiable Premiums and Misleading Representations, we offer comprehensive legal advice ranging from day-to-day compliance efforts to responses to incidents involving improper conduct, including reporting to and consulting with regulatory authorities.

18 | Non-Profit and Public Corporations

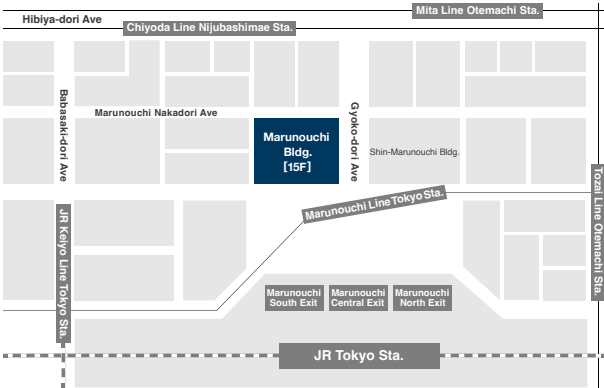
Iwata Godo provides comprehensive legal services for local governments, led by attorneys with practical experience at government agencies. Our services include legislative support for the enactment of ordinances and other regulations, as well as preventive legal advice on policy and governance matters. We have extensive experience in supporting and resolving disputes faced by local governments, including representation in resident litigation and administrative litigation, as well as defending local governments in resident audit requests and administrative appeal proceedings. In addition, we provide tailored legal services to a wide range of public and nonprofit entities, including government agencies, school corporations, medical corporations, and industry associations. Our experience includes support for the establishment and operation of general incorporated associations (*ippan shadan houjin*) and general incorporated foundations (*ippan zaidan houjin*), advising on M&A and reorganizations involving school corporations and medical corporations, and assisting nonprofit entities with new business initiatives, such as medical institutions' use of telemedicine support services.

19 | Pro Bono

Iwata Godo actively contributes to bar association activities. Our founder, IWATA Chuzo, served as President of the Japan Federation of Bar Associations in 1953, and other attorneys of our firm have served as President of the Dai-Ichi Tokyo Bar Association and Chair of the Kanto Federation of Bar Associations. We also contribute actively through various bar association committee activities and other initiatives. In addition, we actively encourage our attorneys to engage in a wide range of public interest activities in order to contribute to society and the public interest, including serving as bar examiners and instructors at the Legal Training and Research Institute, serving as members of advisory councils of government agencies, and serving as officers of public interest corporations and school corporations.

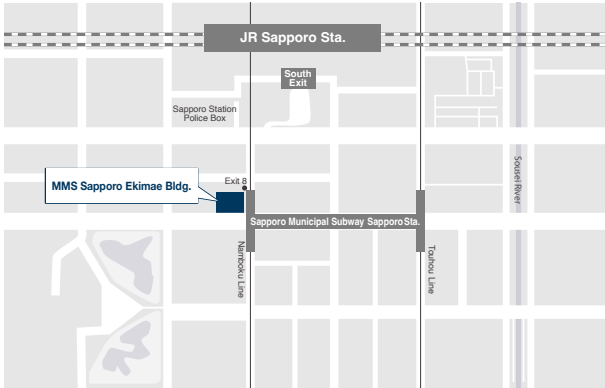


Access



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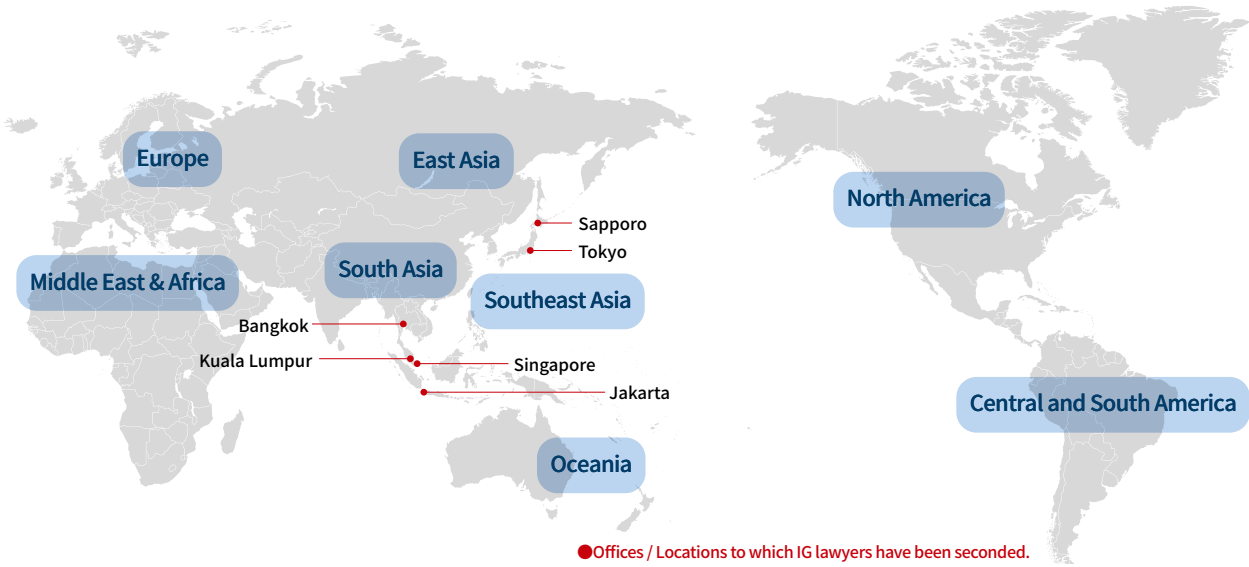
- 2 min. walk from Tokyo Station (JR or Marunouchi Line)
- 3 min. walk from Nijubashimae Station (Chiyoda Line)



IWATA GODO Sapporo Office
(IWATA GODO LPC Branch Office)
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- 5 min. walk from Sapporo Station (JR Line)
- 1 min. walk from Sapporo Station (Namboku Line)

Global Practice Available Areas



In addition to maintaining relationships with partner and cooperating law firms in key jurisdictions, Iwata Godo is a member of international networks of lawyers across jurisdictions, enabling us to meet clients’ legal needs across a broad range of countries and jurisdictions.



TerraLex is a global network of leading law firms in more than 130 countries, comprising over 23,000 lawyers.

Iwata Godo is a member of TerraLex. We leverage this network to advise Japanese clients on matters requiring overseas legal advice and multinational projects (outbound matters), and overseas clients on Japanese law (inbound matters).



PrivacyRules is an international organization whose members include lawyers and law firms specializing in data privacy, as well as cybersecurity firms and incident response firms.

As a founding member of PrivacyRules, Iwata Godo has collaborated extensively with member law firms and other organizations within the network. Through this network, we efficiently provide high-quality support on cross-border matters involving data privacy, IoT and technology, internal training programs, and data breach response mechanisms.