

Today's Agenda

01 How to retain and attract employees

雇用が困難な中で、どのように従業員を惹きつけるかについて、関連するアップデートを交えてお話させていただきます。

02 Cyber security evolution in the EU - NIS2

サイバーセキュリティに関する法案改正が進められており、対象企業では準備期間を確保して対応を進める必要があります

03 CBAM

CBAMの移行期間が10月より開始しました。各社、来年1月末の初回レポートに向けて準備を進められています。

A group of diverse people in a meeting, with one man raising his hand. The background is a bright, modern office with large windows and indoor plants. A yellow diagonal banner is overlaid on the left side of the image.

How to retain and attract employees

13 October 2023

The EY logo, consisting of the letters 'EY' in a bold, white, sans-serif font. A yellow diagonal line is positioned above the 'Y'.

Building a better
working world

Agenda

- | | | |
|----|---|----------------------|
| 01 | Macroeconomic landscape | マクロ経済の状況 |
| 02 | Work from home | 在宅ワークについて |
| 03 | New taxation of benefits in kind | 各種ベネフィットに関する税制の変更 |
| 04 | New rules for contracts on work performance | DPP契約に係る所得に関する新しいルール |
| 05 | Immigration update | イミグレーションルールのアップデート |

Czech labor landscape as of September 2023

3.6%

Current unemployment rate

263,000

Total number of candidates

282,000

Total number of job openings

2.6%

Unemployment rate in South Bohemia

5.6%

Unemployment rate in Ústí nad Labem region

2023年9月時点のチェコの労働マーケット状況

3.6%

現在の失業率

263,000

求職者の総数

282,000

求人総数

2.6%

南ボヘミアの失業率

5.6%

Ústí nad Labem 地域の
失業率

1

Work from home

A man and a woman are smiling and looking at documents in an office setting. The woman is holding a tablet, and the man is pointing at a document. In the background, other office workers are visible at desks.

Current trends in working from home

Survey by EY Czech Republic

42%

Respondents enable home office on request only
 18% of respondents provide full flexibility.
 3% of respondents do not provide home office.

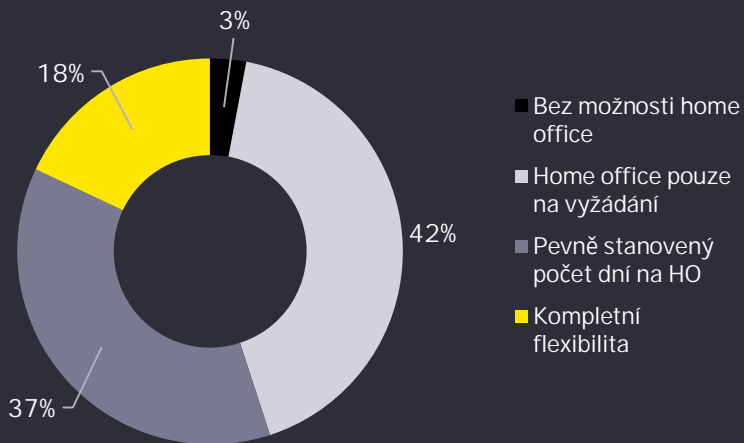
52%

Respondents claim that their employees mostly spend 2 days per week working from home

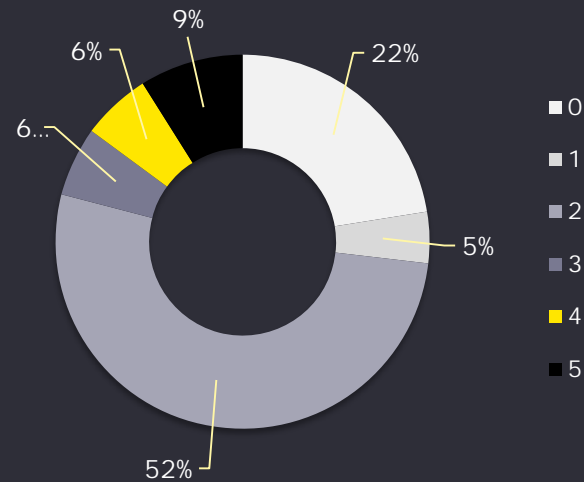
12%

Respondents assume the new rules as in favor for working from home

Home office culture



How many days per week



在宅勤務に関するトレンド

EY Czechの調査結果

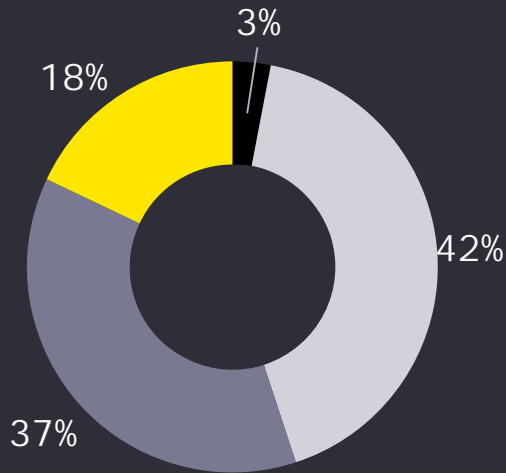
42%

回答企業は従業員のリクエストに応じてのみ在宅勤務を許可する

18%の回答企業は完全にフレキシブルな働き方を実施している。

3%の回答企業は在宅勤務制度がない

在宅勤務文化



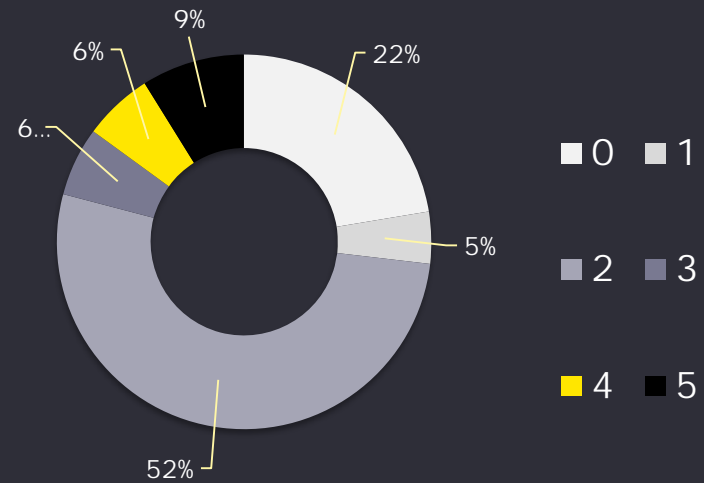
52%

回答企業は、従業員は主に週2日を在宅勤務にしていると主張している

12%

回答企業は、新しいルールが在宅勤務に有利であると想定している

週に何日間在宅勤務するのか



Current trends in working from home

EY 2023 Work Reimagined Survey (global)

46%

Employees prefer to work from home for 2 – 3 days per week

44%

Employees believe that they can work from home fully.

10%

Employees willing to fully return to the office.

37%

Employers prefer that employees working from home for 2 – 3 days per week.

20%

Employers enable full working from home.

在宅勤務に関するトレンド

EY 2023 アンケート(global)

46%

従業員は週に 2～3 日の在宅勤務を希望している

44%

従業員は完全に在宅勤務できると信じている

10%

従業員は完全に職場に復帰することを望んでいる

37%

雇用主は従業員が週に 2～3 日在宅勤務することを望んでいる

20%

雇用主は完全な在宅勤務を許可する

New legal rules for working from home 在宅勤務に関する新しい法規制

- ▶ Mandatory written agreements need to be concluded by 31 October 2023
2023年10月31日までに書面による同意が必須
- ▶ No binding wording
拘束力のある文言はなし
- ▶ Main areas to include 主に網羅すべき内容:
 - ▶ Place of work 勤務場所
 - ▶ Costs reimbursement 立替費用の精算
 - ▶ Working hours 勤務時間
 - ▶ Work safety, employer place inspection, data privacy 勤務の安全性、雇用主の職場検査、データプライバシー
 - ▶ Working from abroad 海外での勤務について

A woman with long dark hair and glasses, wearing a light blue button-down shirt, is smiling and looking at a tablet. A man with short dark hair and a beard, wearing a dark blue button-down shirt, is smiling and looking at a document he is holding. They are in a meeting room with other people in the background. A large, semi-transparent number '2' is overlaid on the left side of the image.

Proposed changes

New tax treatment of benefits in kind

- ▶ Currently in the Czech Parliament before final approval
現在最終承認前にチェコ議会で議論中
- ▶ Significant changes of taxation of benefits in kind (e.g. Culture, sport, health)
現物給付（文化、スポーツ、健康など）に対する課税の大幅な変更
 - ▶ Until now, rather generous exemption from both, personal and social tax
これまでは、個人所得税及び社会保険の両方でかなり大幅な控除を受けていた
 - ▶ If approved, benefits in kind will be only exempted until approx. CZK20,000 p.a.
承認された場合、現物給付は2万チェコ・コルナまでしか控除を受けられなくなる
 - ▶ Exemption for private pension insurance, life insurance remains
私的年金保険及び生命保険に関する控除はそのまま維持する
- ▶ Action: Employers to review their cafeterias and benefits in kind schemes to assess the impact
対応策: 雇用主は自社のカフェテリア・プランと現物給付制度を見直し、その影響を評価する
- ▶ Potential increase of employer costs
雇用主のコストが増加する可能性

Tightend rules for DPP

2023

- ▶ Income from various employers do not add up
- ▶ Monthly income up to CZK10,000
 - ▶ 15% withholding tax
 - ▶ No social security or health insurance
- ▶ Monthly income above CZK10,000
 - ▶ 15/23% payroll tax
 - ▶ Full social security and health insurance
- ▶ No paid days-off
- ▶ No other administration

Proposal for 2024

- ▶ Income from various employers do add up
- ▶ Thresholds
 - ▶ 25% of average salary at 1 employer (~10 000 Kč)
 - ▶ 40% of average salary at more employers (~16 000 Kč)
- ▶ Payment of social security and health insurance if income above any of the limits
- ▶ Employees will be obliged to inform their employers about all contracts
- ▶ Paid days-off to be provided
- ▶ Additional administration (e.g. work schedule)

DPPルールの厳格化

2023

- ▶ 複数雇用主からの収入は合算されない
- ▶ 月収 CZK10,000 まで
 - ▶ 15% の源泉徴収税
 - ▶ 社会保険や健康保険は計算されない
- ▶ 月収 CZK10,000 以上
 - ▶ 15/23% 個人所得税
 - ▶ 全額に対して社会保険及び健康保険を計算
- ▶ 有給休暇なし
- ▶ その他管理業務なし

2024年以降への草案

- ▶ 複数雇用主からの収入は合算される
- ▶ 基準
 - ▶ 1つの雇用主からの平均給与の 25% (~10 000 Kč)
 - ▶ 複数の雇用主からの平均給与の 40% (~16 000 Kč)
- ▶ 収入が上記いずれの制限を超えた場合、社会保障および健康保険を支払わなければならない
- ▶ 従業員はすべての契約について雇用主に通知する義務がある
- ▶ 有給休暇が付与される
- ▶ その他管理業務(e.g. 仕事のスケジュール)

A woman with long dark hair and glasses, wearing a light blue button-down shirt, is smiling and looking at a tablet. A man with short dark hair and a beard, wearing a dark blue button-down shirt, is smiling and looking at a document he is holding. They are in a meeting room with other people in the background. A large, semi-transparent number '3' is overlaid on the left side of the image.

Immigration update

Immigration update

- ▶ EU nationals
 - ▶ Labour Office registration (employer's obligation – on the first day of work at the latest)
 - ▶ Foreigners' Police Office registration (individual within 30 days if not staying at a hotel)
- ▶ Non-EU nationals
 - ▶ Complex and lengthy process – 5-6 months
 - ▶ Poor appointments availability at Embassies abroad & quotas for applications filing
 - ▶ Special governmental programmes (certain criteria to be met) may expedite the process
 - ▶ EU Blue cards (since July 2023) valid for up to 3 years vs. local Blue cards valid for 2 years only
- ▶ Other:
 - ▶ Ban on new visas/residence permits for Russian & Belarusian nationals coming from abroad
 - ▶ Temporary protection (Ukrainian refugees) – TP visas likely to be extended for another year till March 2025 (free access to the Czech Labour Market)

イミグレーション・ルールのアップデート

▶ EU 国籍

- ▶ 労働局登録（雇用主の義務であり、遅くとも勤務初日までにすべき）
- ▶ 外国人警察署登録（個人の義務であり、ホテルに宿泊しない場合は30日以内にすべき）

▶ Non-EU 国籍

- ▶ 複雑で長いプロセス-5-6ヶ月
- ▶ 海外大使館の予約の空き状況と申請書の提出枠が限られている
- ▶ 政府の特別プログラム(特定の基準を満たす場合)によりプロセスが迅速化される可能性がある
- ▶ EU ブルーカード (2023年7月以降) は最長3年間有効だが、現地のブルーカードは2年間のみ有効

▶ その他:

- ▶ 海外から来るロシア人とベラルーシ人の新規ビザ/滞在許可の禁止
- ▶ 一時保護（ウクライナ難民） - TPビザは2025年3月までさらに1年間延長される可能性が高い（チェコの労働市場に自由に参加できる）



Thank you for
your attention

Ondřej Polívka
Partner



Cyber security evolution in the EU - NIS2

Jan Pich

13th October



Cyber security evolution in the EU... NIS2

Japan Chamber of Commerce and Industry

Overview - NIS2
概要 - NIS2



目次 Table of contents

Cybersecurity Resilience & Automation



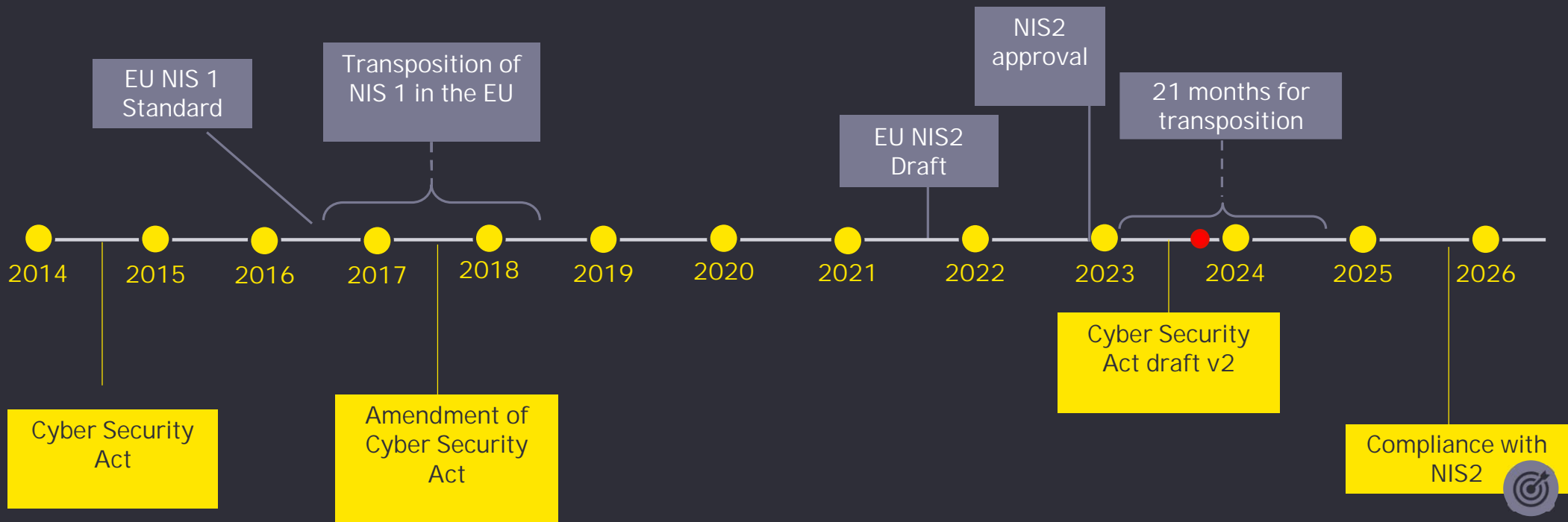
Cybersecurity 復元力 & 自動化

NIS Directive in Time

Directive can be guidance or instruction

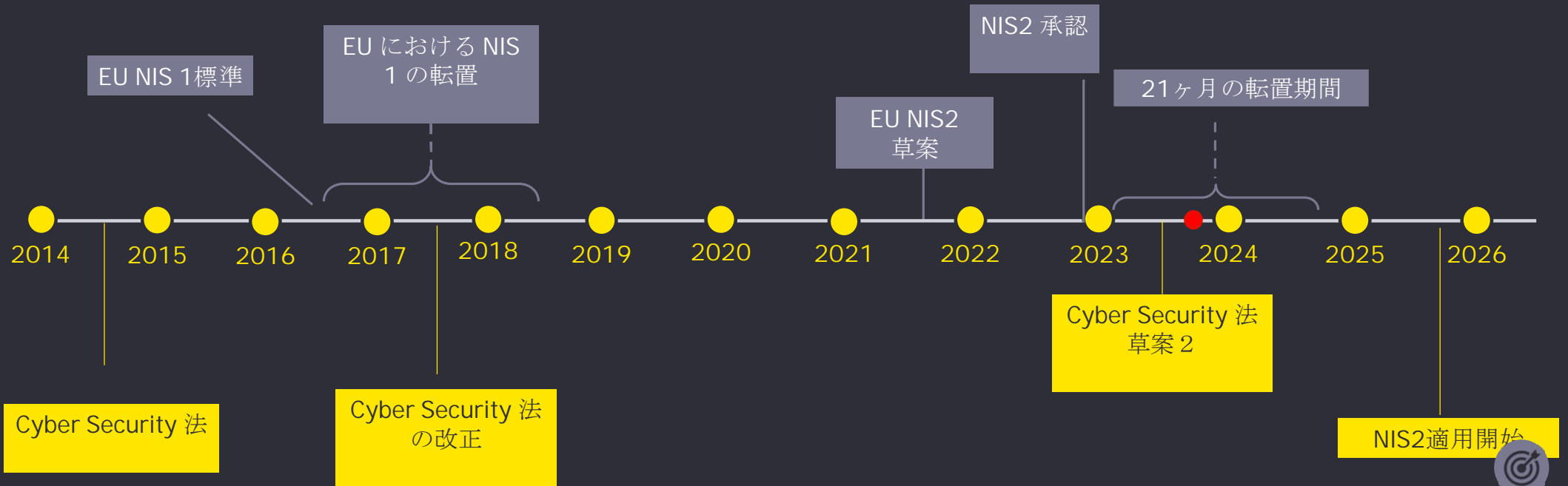
VS

Regulation is a law or administrative rules



NIS指令のタイムライン

Directive はガイドラインまたはインストラクションのことです VS Regulation は法律や行政規則のことです



Key Facts – What is NIS2 Directive and what are the objectives?

The NIS aims to raise levels of the overall security and resilience of network and information systems across the EU.

Management of cybersecurity risks

Advance protection and response against cyber attacks

Comparison of internal market levels

€ 10mil / 2 %

Fines and penalties of up to €10 million or 2% of total worldwide annual turnover.



Extension of regulated services



Measuring cyber resilience



Transfer of responsibility & sanctions



Joint crisis response capability through a network of European organizations (EU-CyCLONe)

Key Facts – What is NIS2 Directive and what are the objectives?

NIS は、EU 全体のネットワークと情報システムの全体的なセキュリティと防衛能力のレベルアップを目指しています

cybersecurity リスク管理

サイバー攻撃に対する高度な保護と対応

EU域内における同水準のレベルの担保

€ 10mil / 2%

最大1,000万ユーロまたは全世界年間総売上高の2%の罰金を課される可能性がある。



規制対象サービスの拡大



サイバー攻撃に対する
防衛能力の測定



責任の移転と制裁



欧州組織のネットワーク（EU-CyCLONe）を通じた共同危機対応能力

Does NIS2 apply to your company?



Essential



Health



Energy



Transport



Financial markets
infrastructures & banks



Digital infrastructure &
ICT services



Drinking & waste water



Public administration

Important



Postal & Courier Services



Waste Management



Chemical Industry



Food Industry



Manufacturing



Digital Providers

Example of possibilities for
Member States to make
exceptions

Energy - electricity, oil etc.



Chemical Industry

Health

Impact in the Czech Republic & EU

6.000 entities in CZE

150.000 entities in EU

NIS2 適用対象となる企業

会社規模



セクター



NIS2の規制対象を判断する

EU加盟国が例外を設ける可能性があるセクターの例：

エネルギー - 電力, 原油 等.



化学工業

ヘルス分野

必須セクター



ヘルス分野



エネルギー分野



輸送業



金融市場インフラと銀行業



デジタルインフラとICTサービス業



飲料水と廃水



行政

重要セクター



郵便および宅配便サービス



廃棄物管理業



化学工業



食品業



製造業



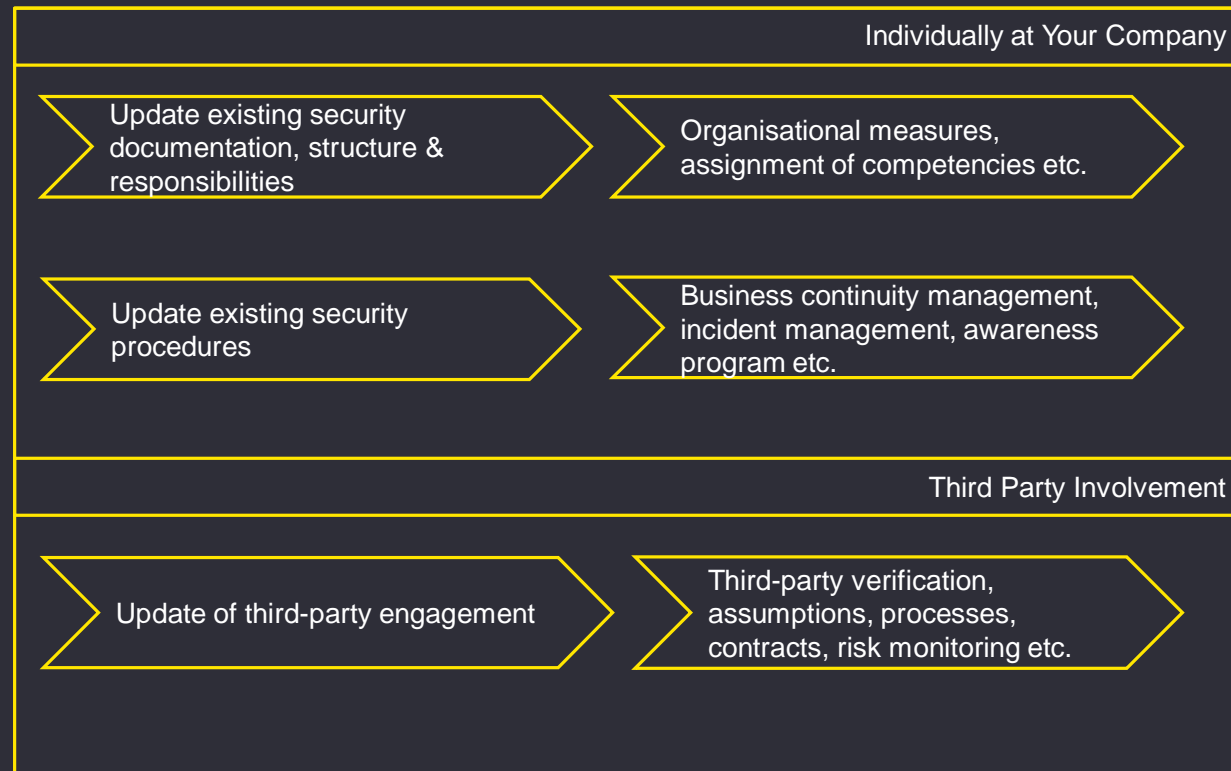
デジタルプロバイダー

チェコ & EUにおける影響

チェコ：およそ6,000社

EU：およそ150,000社

Next steps to be complied with NIS2



NIS2遵守に向けて次は何をすべきか？

 ガバナンス

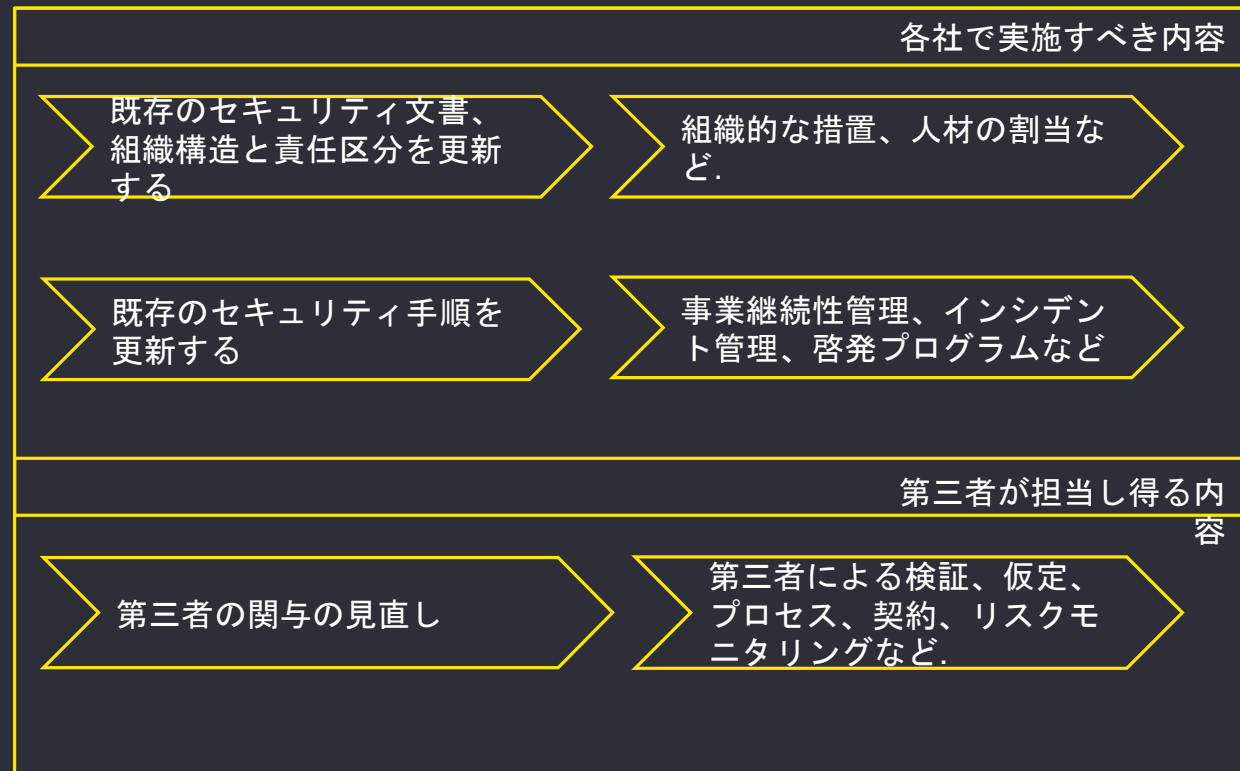
 テスト

 リスク管理

 インシデント報告

 第三者への外注

 情報共有



Risk Evolution Requires Innovative Ways of Protection

Technology independent knowledge base on attackers' behavior linked to a database of defense techniques and designs

Tactics

Motivation / Goal
Escalation of rights

Technique / Procedure

Technical design
Token Impersonation

Defense

Responses, monitoring,
recommendations,
token creation rights restrictions

Ability to measure, plan and report on
cybersecurity

Threat intelligence-based detection

Automated pipeline for deployment and
testing of detection rules

リスクの進化には革新的な対応策が必要

防御技術及び設計のデータベースに関連付けられた「攻撃者の行動」に関する独立した知見

戦術

動機/目標
例：操作権限の変更

テクニック / 手順

テクニックのデザイン
例：トークンのなりすまし

防御

対応、モニタリング、推奨事項、
例：トークン作成権限の制限

サイバーセキュリティを測定、
計画、報告する能力

脅威情報に基づく検出

検出ルールの設定とテストのため
の自動パイプライン

Model Example I

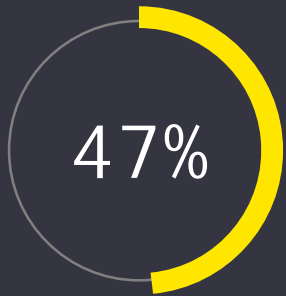
Measuring detection capability against a market standard

Where should we focus our defenses?

Database of attack groups, their tactics and techniques [Attackers' groups | MITRE ATT&CK](#)

► 8 relevant groups (by industry and location)

ID	Name	Associated Groups	Description
G0018	admin@338		admin@338 is a China-based cyber threat group. It has previously used newsworthy events as lures to deliver malware and has primarily targeted organizations involved in financial, economic, and trade policy, typically using publicly available RATs such as PoisonIvy, as well as some non-public backdoors.



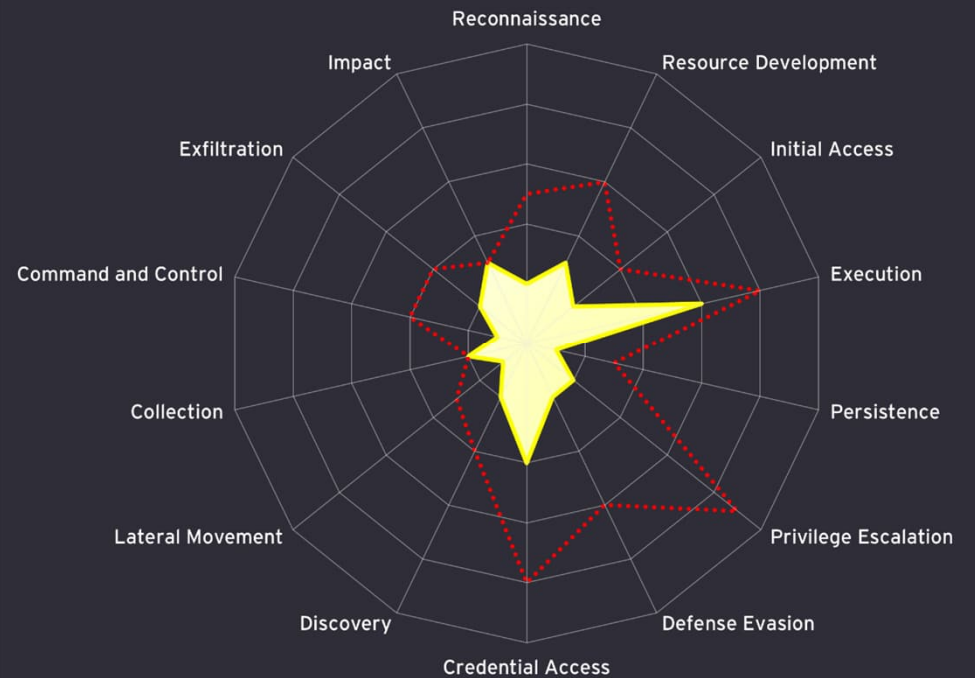
47%

What percentage of the techniques used are we able to detect?

57/122

57 advanced techniques monitored.

65 additional techniques must be covered by monitoring rules.



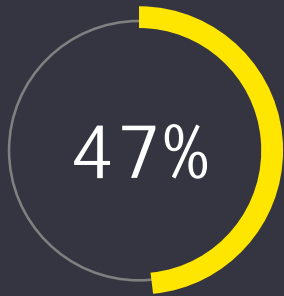
Model Example I

マーケット標準に基づく検出能力の測定

どこに重点を置いて防御すべきか？
 攻撃グループ、その戦術及びテクニックの
 データベース [Attackers' groups | MITRE ATT&CK](#)

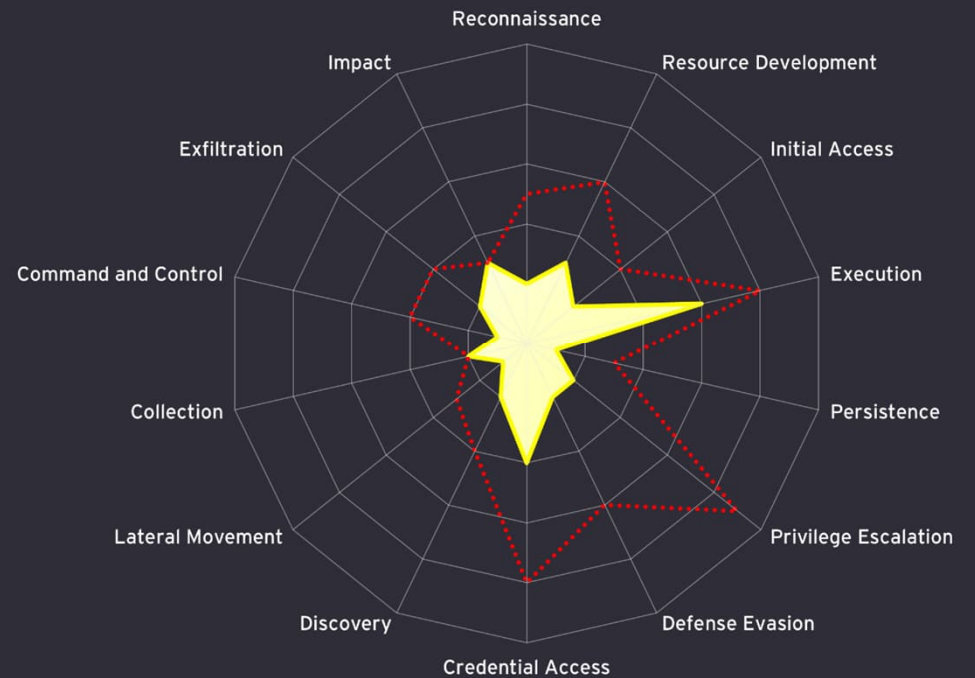
▶ 関連する8グループ (業界と場所ごとに)

ID	Name	Associated Groups	Description
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57/122

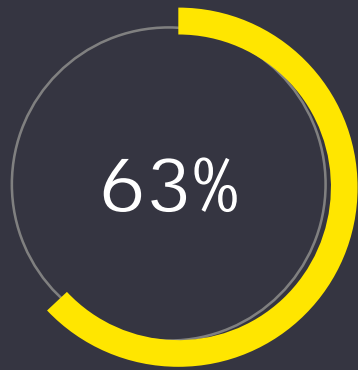
57の高度なテクニックを監視。
 追加の 65 のテクニックを監視
 使用されているテクニックの何パーセントを検出できるか？
 ルールでカバーする必要がある。



Model Example II – Measuring Detection Capability Against Specific Threats

2021 – Sidewalk malware cyberattack carried out by a spy group known as Grayfly APT41

What is the level of protection?



What percentage of the techniques used are we able to detect?

36/57

36 advanced techniques monitored.
21 other techniques must be covered by monitoring rules.

Experts Link Sidewalk Malware Attacks to Grayfly Chinese Hacker Group

September 10, 2021 Ravie Lakshmanan



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Stop seeing this ad
Why this ad?

A previously undocumented backdoor that was recently found targeting an unnamed computer retail company based in the U.S. has been linked to a longstanding Chinese espionage operation dubbed Grayfly.

In late August, Slovakian cybersecurity firm ESET disclosed details of an implant called SideWalk, which is designed to load arbitrary plugins sent from an attacker-controlled server, gather information about running processes in the compromised systems, and transmit the results back to the remote server.

The cybersecurity firm attributed the intrusion to a group it tracks as SparklingGoblin, an adversary believed to be connected to the Winnti (aka APT41) malware family.

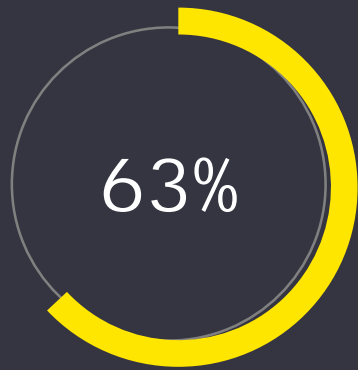
Popular This Week

- New 0-Day Attack Targeting Windows Users With Microsoft Office Documents
- Hackers Leak VPN Account Passwords From 87,000

Model Example II – 特定の脅威に対する検出能力の測定

2021年、Grayfly APT41 と知られるスパイグループによって、Sidewalk malware というサイバー攻撃が行われた。

保護のレベルはどのくらいなのか？



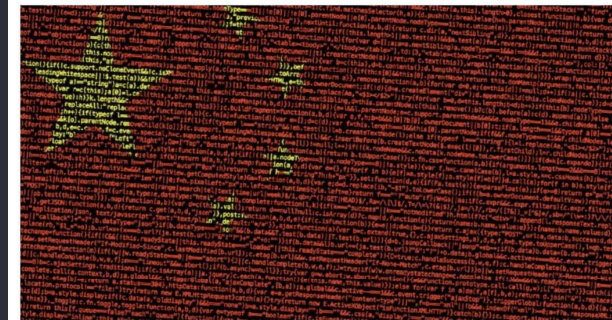
使用されているテクニックの何パーセントを検出できるか？

36/57

36の高度なテクニックを監視。
追加の 21 のテクニックを監視
ルールでカバーする必要がある。

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- #### Popular This Week
- New 0-Day Attack Targeting Windows Users With Microsoft Office Documents
 - Hackers Leak VPN Account Passwords From 87,000

Carbon Border Adjustment Mechanism (CBAM)

Jakub Kašuba

13 October 2023



Program

1. What is CBAM?

2. Timeline & reporting

3. Required action

What is CBAM?



CBAM

Carbon Border Adjustment Mechanism (CBAM)
is a new mechanism that targets imports of products with a high
carbon footprint

二酸化炭素排出量の高い製品の輸入を対象とする新しい仕組みです

What is CBAM?

Product categories

Cement	Fertilisers	Iron and Steel
Aluminium	Electricity	Hydrogen

+ Additional products from 2026?
(polymers, chemicals, paper)

Imports from except for

-  Switzerland
-  Norway
-  Iceland
-  Liechtenstein



When does the obligation arise?

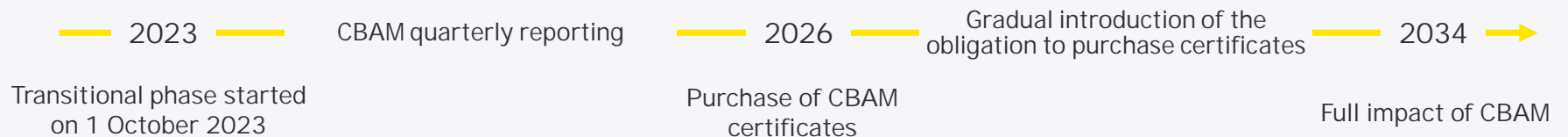
- ▶ Release of goods for free circulation
- ▶ Inward processing arrangements – special rules

Emissions

- ▶ Direct and indirect emissions from production



Timeline







What is CBAM?

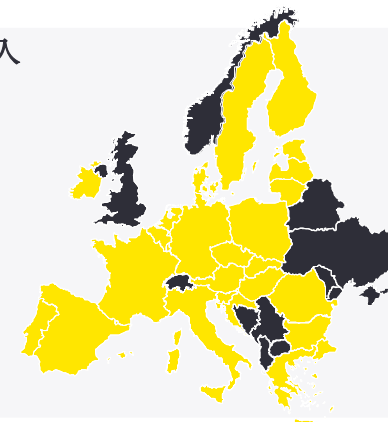
製品カテゴリー

セメント	肥料	鉄鋼
アルミニウム	電気	水素

- + 2026年より追加される製品カテゴリー
(ポリマー、化学薬品、紙?)

以下を除くEU域外からの輸入

-  スイス
-  ノルウェイ
-  アイスランド
-  リヒテンシュタイン



いつ義務が発生するのか?

- ▶ EU域内の自由流通が確保される時点
- ▶ 再輸入加工制度 - 特別ルール

排出量

- ▶ 生産からの直接的および間接的な排出



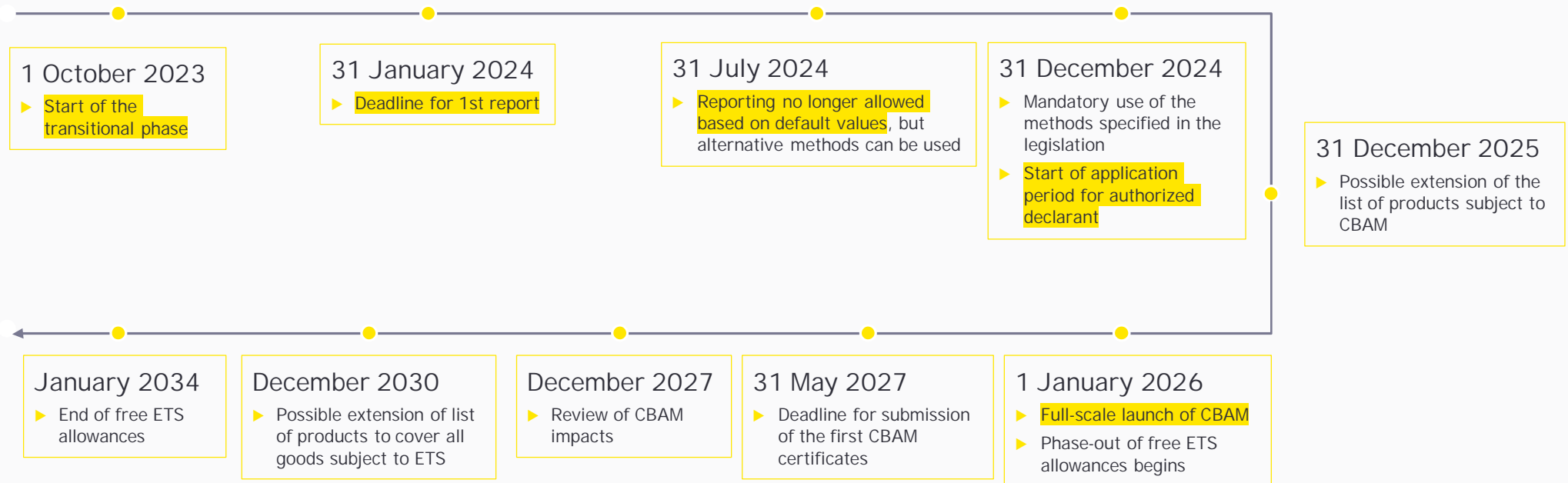
Timeline



Timeline



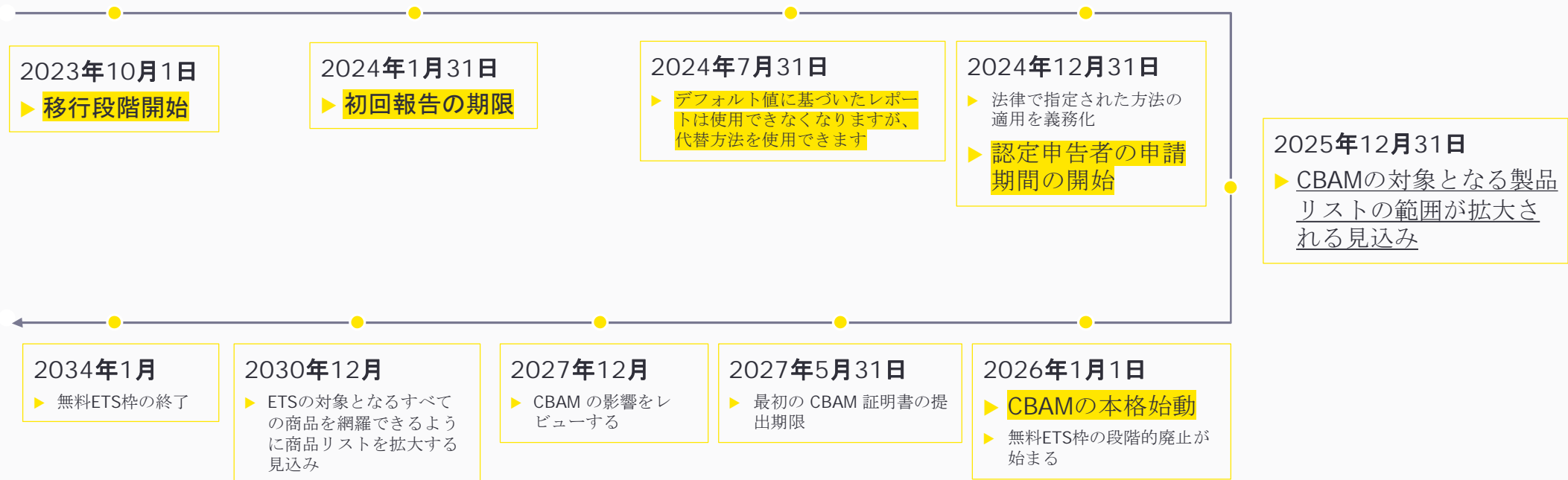
First phase (from October 2023): reporting
Second phase (from January 2026): purchase of certificates



Timeline



第一段階 (2023年10月より): 報告
第二段階 (2026年1月より): 証明書入手



What is being reported?

- ▶ Quantity of imported goods
- ▶ 輸入品の数量

- ▶ Direct emissions (including heat and cold)
- ▶ 直接排出
(加熱・冷却のために使用される熱風/蒸気/ガス等を含む)

- ▶ Indirect emissions (electricity)
- ▶ 間接排出 (電力消費)

- ▶ Emissions of certain precursors (material from which the product is made)
- ▶ 特定の前駆体 (製品を製造する材料) の排出

- ▶ Carbon price paid in the country of origin
- ▶ 原産国で支払われた炭素排出費用

- ▶ Additional data - depends on the imported goods
- ▶ 追加データ - 輸入品による

Action required – now (今やるべきこと)

- 1** **ASSESS** the impact of CBAM (both administrative and financial)
CBAM の影響を評価する (管理面と財務面の両方)
- 2** **IMPLEMENT** capability for CBAM reporting (define roles and gather data from suppliers)
CBAM 報告を担うチームを作る (役割を定義し、サプライヤーからデータを収集)
- 3** **APPLY** for authorization (as of 31 December 2024)
認定申告者となる申請 (2024 年 12 月 31 日から)
- 4** **VALIDATE** customs data (tariff number and country of origin)
税関データ (関税番号と原産国) を検証する
- 5** **CONSIDER** wider implications (supply chain effectiveness, ESG topics)
より広範な影響を考慮する (サプライチェーンの有効性、ESG トピック)



Questions

Cloudové služby – jste připraveni?

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Uhlíkové clo je tady – jste připravení?

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