

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

OMB APPROVAL	
OMB Number:	3235 0686
Expires:	May 31, 2024
Estimated average burden hours per response:	1.5

**FORM TCR
TIP, COMPLAINT OR REFERRAL**

A. INFORMATION ABOUT YOU						
COMPLAINANT 1:						
1. Last Name	Hurowitz	First	Glenn	M.I.		
2. Street Address	Mighty Earth, 1150 Connecticut Avenue NW		Apartment/ Unit #	Suite 800		
City	Washington	State/ Province	DC	ZIP/ Postal Code 20036		
			Country	United States		
3. Telephone	917-386-3571	Alt. Phone	E-mail Address glenn@mightyearth.org			
4. Occupation	Chief Executive Officer	Preferred method of communication	through counsel			
COMPLAINANT 2:						
1. Last Name	Vincent	First	Julien	M.I.		
2. Street Address	Market Forces, c/o Friends of the Earth Australia, PO Box 222		Apartment/ Unit #			
City	Fitzroy	State/ Province	Victoria	ZIP/ Postal Code 3065		
			Country	Australia		
3. Telephone	+61 481 343 455	Alt. Phone	E-mail Address julien@marketforces.org.au			
4. Occupation	Executive Director	Preferred method of communication	through counsel			
B. ATTORNEY'S INFORMATION (If Applicable - See Instructions)						
1. Attorney's Name	Kevin D. Galbraith					
2. Firm Name	The Galbraith Law Firm					
3. Street Address	635 West 59th Street, Suite 1005					
City	New York	State/ Province	NY	ZIP/ Postal Code 10019		
			Country	United States		
4. Telephone	212-203-1249	Fax	646-390-5935	E-mail Address kevin@galbraithlawfirm.com		

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A. INFORMATION ABOUT YOU				
COMPLAINANT 3:				
1. Last Name	Tanabe	First	Yuki	M.I.
2. Street Address	Japan Center for a Sustainable Environment and Society (JACSES), 2F Akasakamisuzu Bldg. 1-4-10, Akasaka Minato-ku		Apartment/ Unit #	
City	Tokyo	State/ Province	ZIP/ Postal Code	107-0052
Country		Japan		
3. Telephone	(+81) 3-3505-5553	Alt. Phone	E-mail Address	
tanabe@jacses.org				
4. Occupation	Program Director		Preferred method of communication	through counsel
COMPLAINANT 4:				
1. Last Name	Mitsuta	First	Kanna	M.I.
2. Street Address	Friends of the Earth Japan, 1-21-9 Komone, Itabashi-ku		Apartment/ Unit #	
City	Tokyo	State/ Province	ZIP/ Postal Code	173-0037
Country		Japan		
3. Telephone	(+81) 3-6909-5983	Alt. Phone	E-mail Address	
kanna.mitsuta@nifty.com				
4. Occupation	Executive Director		Preferred method of communication	through counsel
B. ATTORNEY'S INFORMATION (If Applicable - See Instructions)				
1. Attorney's Name	same (Kevin D. Galbraith)			
2. Firm Name				
3. Street Address				
City	State/ Province	ZIP/ Postal Code	Country	
4. Telephone	Fax	E-mail Address		

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**FORM TCR
TIP, COMPLAINT OR REFERRAL**

A. INFORMATION ABOUT YOU						
COMPLAINANT 5:						
1. Last Name	DeAngelis	First	Kate	M.I.		
2. Street Address	Friends of the Earth United States, 1101 15th St NW, 11th Floor			Apartment/ Unit #		
City	Washington	State/ Province	DC	ZIP/ Postal Code 20005		
				Country United States		
3. Telephone	(202) 222-0747	Alt. Phone	E-mail Address kdeangelis@foe.org			
4. Occupation	International Finance Manager	Preferred method of communication	through counsel			
COMPLAINANT 6:						
1. Last Name		First		M.I.		
2. Street Address				Apartment/ Unit #		
City		State/ Province		ZIP/ Postal Code		
				Country		
3. Telephone		Alt. Phone	E-mail Address			
4. Occupation		Preferred method of communication				
B. ATTORNEY'S INFORMATION (If Applicable - See Instructions)						
1. Attorney's Name	same (Kevin D. Galbraith)					
2. Firm Name						
3. Street Address						
City		State/ Province	ZIP/ Postal Code	Country		
4. Telephone		Fax	E-mail Address			

C. TELL US ABOUT THE INDIVIDUAL OR ENTITY YOU HAVE A COMPLAINT AGAINST**INDIVIDUAL/ENTITY 1:**1. Type: ☐ Individual ☒ Entity

If an individual, specify profession:

If an entity, specify type: Agency of the Government of Japan

2. Name Japan International Cooperation Agency

3. Street Address 1776 I St NW

Apartment/
Unit #

City Washington

State/
Province DCZIP/
Postal Code 20006

Country United States

4. Phone 202-293-2334

E-mail Address us_oso_rep@jica.go.jp

[https://www.jica.go.jp/english/index.html?](https://www.jica.go.jp/english/index.html?Internet)
Internet Address**INDIVIDUAL/ENTITY 2:**1. Type: ☐ Individual ☐ Entity

If an individual, specify profession:

If an entity, specify type:

2. Name

3. Street Address

Apartment/
Unit #

City

State/
ProvinceZIP/
Postal Code

Country

4. Phone

E-mail Address

Internet Address

D. TELL US ABOUT YOUR COMPLAINT

1. Occurrence Date (mm/dd/yyyy): 4 / 28 / 2021

2. Nature of complaint: Materially false and misleading offering materials for
bonds sold to U.S. investors

3a. Has the complainant or counsel had any prior communication(s) with the SEC concerning this matter?

YES ☐NO ☒

3b. If the answer to 3a is "Yes," name of SEC staff member with whom the complainant or counsel communicated

4a. Has the complainant or counsel provided the information to any other agency or organization, or has any other agency or organization requested the information or related information from you?

YES ☐NO ☒

4b. If the answer to 4a is "Yes," please provide details. Use additional sheets if necessary.

4c. Name and contact information for point of contact at agency or organization, if known

5a. Does this complaint relate to an entity of which the complainant is or was an officer, director, counsel, employee, consultant or contractor?
YES ☐ NO ☒

5b. If the answer to question 5a is "Yes," has the complainant reported this violation to his or her supervisor, compliance office, whistleblower hotline, ombudsman, or any other available mechanism at the entity for reporting violations? YES ☐ NO ☐

5c. If the answer to question 5b is "Yes," please provide details. Use additional sheets if necessary.

5d. Date on which the complainant took the action(s) described in question 5b (mm/dd/yyyy): / /

6a. Has the complainant taken any other action regarding your complaint? YES ☐ NO ☒

6b. If the answer to question 6a is "Yes," please provide details. Use additional sheets if necessary.

7a. Does your complaint relate to a residential mortgage-backed security? YES ☐ NO ☒

7b. Type of security or investment, if relevant

Bonds

7c. Name of issuer or security, if relevant

Japan International Cooperation Agency

7d. Security/Ticker Symbol or CUSIP no.

47109LAE4

8. State in detail all facts pertinent to the alleged violation. Explain why the complainant believes the acts described constitute a violation of the federal securities laws. Use additional sheets if necessary.

Japan International Cooperation Agency ("JICA") issued \$580,000,000 in bonds to investors, including U.S. investors, accompanied by materially false and misleading offering materials. Specifically, the prospectus supplement (Exhibit A) stated, "We will not knowingly allocate any proceeds from the sale of the bonds to activities related to coal-fired power generation." But in truth, media reports indicate that JICA is using at least a portion of the bond proceeds to finance multiple coal-fired power plants in Bangladesh and Indonesia. Additional details are contained in the attached narrative summary.

9. Describe all supporting materials in the complainant's possession and the availability and location of any additional supporting materials not in complainant's possession. Use additional sheets, if necessary.

Exhibit A (Prospectus Supplement dated 4-28-21); Exhibit B (JICA Press Release dated 7-1-19); Exhibit C (Business Standard Article dated 10-9-21); Exhibit D (Market Forces Press Release dated 9-20); Exhibit E (FoE Japan Article dated 3-29-18); Exhibit F (Climate Home News Article dated 11-11-20); Exhibit G (Joint Statement by Environmental NGOs dated 6-28-21); Exhibit H (Reuters Article dated 6-18-21); Exhibit I (Article 32 of JICA Act); Exhibit J (JICA Statement of Cash Flows FY 2019, JICA 2020 Annual Report Data

Book); Exhibit K (Commission Guidance Regarding Disclosure Related to Climate Change); Exhibit L (SEC Sample Letter to Companies Regarding Climate Change Disclosures); Exhibit M (About Task Force on Climate-Related Financial Disclosures); Exhibit N (TCFD Recommendations Report); Exhibit O (Report by Institute for Energy Economics and Financial Analysis); Exhibit P (JACSES Press Release Dated 6-24-21); Exhibit Q (Letter to JICA Bondholders and Underwriters dated 3-24-21)

10. Describe how and from whom the complainant obtained the information that supports this claim. If any information was obtained from an attorney or in a communication where an attorney was present, identify such information with as much particularity as possible. In addition, if any information was obtained from a public source, identify the source with as much particularity as possible. Attach additional sheets if necessary.

The information was obtained from publicly available sources, which are reflected in the exhibits submitted along with this TCR.

11. Identify with particularity any documents or other information in your submission that you believe could reasonably be expected to reveal your identity and explain the basis for your belief that your identity would be revealed if the documents were disclosed to a third party.

Exhibit D is a press release issued by Complainant Market Forces. Complainants are signatories to the letter found at Exhibit Q. Please note Complainants do not intend to keep confidential their identity as whistleblowers.

12. Provide any additional information you think may be relevant.

E. ELIGIBILITY REQUIREMENTS AND OTHER INFORMATION

1. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer or employee of the Department of Justice, the Securities and Exchange Commission, the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Office of Thrift Supervision; the Public Company Accounting Oversight Board; any law enforcement organization; or any national securities exchange, registered securities association, registered clearing agency, or the Municipal Securities Rulemaking Board?

YES ☐ NO ☒

2. Are you, or were you at the time you acquired the original information you are submitting to us, a member, officer or employee of a foreign government, any political subdivision, department, agency, or instrumentality of a foreign government, or any other foreign financial regulatory authority as that term is defined in Section 3(a)(52) of the Securities Exchange Act of 1934 (15 U.S.C. §78c(a)(52))?

YES ☐ NO ☒

3. Did you acquire the information being provided to us through the performance of an engagement required under the federal securities laws by an independent public accountant?

YES ☐ NO ☒

4. Are you providing this information pursuant to a cooperation agreement with the SEC or another agency or organization?

YES ☐ NO ☒

5. Are you a spouse, parent, child, or sibling of a member or employee of the SEC, or do you reside in the same household as a member or employee of the SEC?

YES ☐ NO ☒

6. Did you acquire the information being provided to us from any person described in questions 1 through 5?

YES ☐ NO ☒

7. Have you or anyone representing you received any request, inquiry or demand that relates to the subject matter of your submission (i) from the SEC, (ii) in connection with an investigation, inspection or examination by the Public Company Accounting Oversight Board, or any self-regulatory organization; or (iii) in connection with an investigation by the Congress, any other authority of the federal government, or a state Attorney General or securities regulatory authority?

YES ☐ NO ☒

8. Are you currently a subject or target of a criminal investigation, or have you been convicted of a criminal violation, in connection with the information you are submitting to the SEC?

YES ☐ NO ☒

9. If you answered "yes" to any of the questions 1 through 8, use this space to provide additional details relating to your responses. Use additional sheets if necessary.

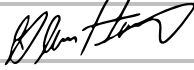
F. WHISTLEBLOWER'S DECLARATION

I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.

Print name Glenn Hurowitz

Julien Vincent

Signature



Date October 27, 2021

G. COUNSEL CERTIFICATION (If Applicable—See Instructions)

I certify that I have reviewed this form for completeness and accuracy and that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I further certify that I have verified the identity of the whistleblower on whose behalf this form is being submitted by viewing the whistleblower's valid, unexpired government issued identification (e.g., driver's license, passport) and will retain an original, signed copy of this form, with Section F signed by the whistleblower, in my records. I further certify that I have obtained the whistleblower's non-waivable consent to provide the Commission with his or her original signed Form TCR upon request in the event that the Commission requests it due to concerns that the whistleblower may have knowingly and willfully made false, fictitious, or fraudulent statements or representations, or used any false writing or document knowing that the writing or document contains any false fictitious or fraudulent statement or entry; and that I consent to be legally obligated to do so within 7 calendar days of receiving such a request from the Commission.

Signature



Date October 26, 2021

F. WHISTLEBLOWER'S DECLARATION

I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.

Print name Yuki Tanabe

Kanna Mitsuta

Signature

田辺 有輝

満田 夏花

Date October 27, 2021

G. COUNSEL CERTIFICATION (If Applicable—See Instructions)

I certify that I have reviewed this form for completeness and accuracy and that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I further certify that I have verified the identity of the whistleblower on whose behalf this form is being submitted by viewing the whistleblower's valid, unexpired government issued identification (e.g., driver's license, passport) and will retain an original, signed copy of this form, with Section F signed by the whistleblower, in my records. I further certify that I have obtained the whistleblower's non-waivable consent to provide the Commission with his or her original signed Form TCR upon request in the event that the Commission requests it due to concerns that the whistleblower may have knowingly and willfully made false, fictitious, or fraudulent statements or representations, or used any false writing or document knowing that the writing or document contains any false fictitious or fraudulent statement or entry; and that I consent to be legally obligated to do so within 7 calendar days of receiving such a request from the Commission.

Signature

Hem D J

Date October 26, 2021

F. WHISTLEBLOWER'S DECLARATION

I declare under penalty of perjury under the laws of the United States that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I fully understand that I may be subject to prosecution and ineligible for a whistleblower award if, in my submission of information, my other dealings with the SEC, or my dealings with another authority in connection with a related action, I knowingly and willfully make any false, fictitious, or fraudulent statements or representations, or use any false writing or document knowing that the writing or document contains any false, fictitious, or fraudulent statement or entry.

Print name Kate DeAngelis

Signature *Kate DeAngelis*

Date 27 October 2021

G. COUNSEL CERTIFICATION (If Applicable—See Instructions)

I certify that I have reviewed this form for completeness and accuracy and that the information contained herein is true, correct and complete to the best of my knowledge, information and belief. I further certify that I have verified the identity of the whistleblower on whose behalf this form is being submitted by viewing the whistleblower's valid, unexpired government issued identification (e.g., driver's license, passport) and will retain an original, signed copy of this form, with Section F signed by the whistleblower, in my records. I further certify that I have obtained the whistleblower's non-waivable consent to provide the Commission with his or her original signed Form TCR upon request in the event that the Commission requests it due to concerns that the whistleblower may have knowingly and willfully made false, fictitious, or fraudulent statements or representations, or used any false writing or document knowing that the writing or document contains any false fictitious or fraudulent statement or entry; and that I consent to be legally obligated to do so within 7 calendar days of receiving such a request from the Commission.

Signature *Heidi D. G.*

Date October 26, 2021