

Guide to Compliance Consultation and Reporting System

Preface:

If you foresee any possibility of a problem taking place or if you actually find a problem, please report such problem to your manager or relevant department(s) for resolution. If you think that such problem cannot be resolved by doing the above for whatever reasons, please refer such problem for resolution in accordance with this Compliance Consultation and Reporting System (“System”).

Purpose:

The purpose of this System is to discover any illegal or unethical act (misconduct), whether actual or suspected, by an individual or organization at an early stage and to prepare and implement appropriate actions, as required, to correct or prevent such misconduct. The ultimate aim is to achieve a system of self-correction.

Consultation and Reporting Definitions:

This system covers misconduct concerning Chiyoda Corporation and Chiyoda Group Companies.

“Consultation” shall mean establishing whether or not a problem falls into the category of a misconduct. “Reporting” shall mean the reporting or disclosing of misconduct (possible, probable or imminent).

Those who can Consult and Report:

All staff (employees, agency personnel, etc.) working for Chiyoda Corporation and Chiyoda Group Companies, their family, retired employees and members in companies having business with Chiyoda Corporation and Chiyoda Group Companies.

Integrity of Reporting:

- (1) Reporting should be carried out objectively and rationally. Reporting to further individual interests, act on grudges, or behave in a slanderous nature is unacceptable. Reporting that may damage the interests of the public or external parties is also unacceptable.
- (2) When reporting, any speculation relating to misconduct must be separated from the facts objectively and rationally. The assertion of speculation and rumors as facts or the use of expressions which might mislead others and/or cause them to misunderstand situations is prohibited.

Protection:

- (1) All consultation and reporting will be kept confidential and individual privacy will be maintained.
- (2) Subject to compliance with the above mentioned “Integrity of Reporting”, anyone experiencing unfavorable treatment as a result of consultation or reporting is requested to report such treatment to the Legal & Compliance Department for investigation.