

Chiyoda Group CSR Handbook (8th Edition)



- Corporate Philosophy/
Business Vision/CSR Value/
Code of Conduct
- UN Global Compact
- Compliance Consultation
and Reporting System
- BCP
- Crisis Management

Top Message

The Chiyoda Group's Backgrounds as a Social Entity

The Chiyoda Group has contributed to society with engineering and cutting-edge technologies ever since it was founded in 1948. We are now celebrating over seventy successful years and continue to contribute to the growth of Japan's energy and chemical industries through plant engineering and construction.

In the pursuit of our goal of a sustainable society through advanced technology and human assets*¹, we also meet global environmental challenges by providing optimal industrial infrastructure and responding to regional expectations required at the time by, for example, developing commercial technologies to alleviate air pollution and facilitate more efficient wastewater treatment etc.

The Chiyoda Group's Corporate Social Responsibility (CSR)

Throughout our history, the Chiyoda Group has conducted business under the Corporate Philosophy of 'Energy and Environment in Harmony'.

We are committed to the ten principles of the UN Global Compact*² that we signed up for in 2012 and continually strive to address safety and environmental issues, correct disparities, uphold human rights, eliminate corruption and actively engage with local communities. In the course of our business, we are devoted to recognizing stakeholder requirements and use engineering as a tool to create value in working towards the sustainable development of society.

The Sustainable Development Goals (SDG)*³ adopted by the United Nations in 2015 and the Paris Agreement, represent shared global goals and corporations are being called on to take the initiative in their business dealings to resolve global issues. By fulfilling our CSR, the Chiyoda Group will continue to work towards a carbon-free society where climate change impacts are mitigated and sustainable economic growth is realized. As an engineering company, it is our mission to resolve social issues and improve corporate value for shareholders by effectively utilizing our advanced technologies and human assets.

To Achieve Our Ultimate Goal, ‘a Reliable Company’

Chiyoda recognizes that human rights come first in our increasingly global corporate activities and we are dedicated to creating an efficient worldwide working environment within which all our stakeholders, including customers, business partners, local communities and employees can actively participate regardless of gender, nationality, age or religion.

In 2018 the Chiyoda Group introduced a ‘Chief Officer’ System. By appointing a Chief Human Resources Officer (CHRO), Chief Compliance Officer (CCO) and a Chief Sustainability Officer (CSO), we will further integrate the above principles into our business and, in accordance with the 2017 medium-term management plan, ‘Mirai Engineering – A Grand Opportunity for the Future’, the Chiyoda Group, as a world leading fully integrated engineering and construction company, will act as ‘One Team’ with all stakeholders to meet the demands of an increasingly diversified energy market in realizing a sustainable society and environment globally.



October 2018

President and CEO **Masaji Santo**

- *1: In the Chiyoda Group, human resources are a valuable asset and are referred to by the term ‘human capital’.
- *2: UN Global Compact was announced by then UN Secretary-General Kofi Annan in an address to the World Economic Forum held in 1999. It is a principle-based framework for businesses, stating ten principles in the areas of human rights, labor, the environment and anti-corruption. Chiyoda has signed up in UN Global Compact in 2012.
- *3: SDGs are a set of global goals to be achieved by 2030, adopted at the UN Sustainable Development Summit in September 2015. They are common goals for the international community, consisting of 17 goals and 169 targets, for both developed and developing countries to tackle to eradicate poverty and realize a sustainable world.

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Chiyoda Group Philosophy/Vision/Value/Code of Conduct

Our Mission

Corporate Philosophy

The Aim of Chiyoda

Business Vision

Our Values

CSR Value

Basis of Our Actions

Code of Conduct
(Conduct Guidelines)

Human Rights Policy

Corporate Risk Management Policy

**CORPORATE INFORMATION
SECURITY (IS) POLICY**

Privacy Policy

Corporate SQE Policy

Tax Policy

Various Manuals Regulation

Corporate Philosophy -Our Mission-

Enhance our business in aiming for harmony between energy and the environment and contribute to the sustainable development of a society as an integrated engineering company through the use of our collective wisdom and painstakingly developed technology.

CSR Value -Our Value-

1

A Reliable Company

We strive to be a reliable company to our customers and all our stakeholders by providing world-class technologies and knowledge.

2

Environmental Initiatives

We will work to remain an invaluable company to society by utilizing refined technologies to promote harmony between the global environment and economic and social activities.

3

Social Contributions

Through our engineering business in Japan and overseas, we contribute to local communities and address global issues in ways including human resources development, technology transfer and environmental protection.

4

Respect for Human Rights

We are dedicated to respecting the human rights of all people. We will create a corporate culture where the diversity, individuality and character of employees are respected, where people are motivated to do their best, and of which employees and their families are proud.

5

Commitment to Fairness

We are dedicated to achieving even greater transparency and stability by conducting our operations fairly in accordance with the highest ethical standards.

Basis of Our Actions

Chiyoda Group Code of Conduct

Business Vision -The Aim of Chiyoda-

A Grand Opportunity for the Future

The Chiyoda Group is committed to being an 'Innovative' Engineering Company, shaping the future of energy and the global environment with passion and cutting-edge technology.

ISO 26000 Core Subjects	UN Global Compact	Action Policies
Consumer (customer) issues	—	<ul style="list-style-type: none"> ● Provide industrial plants that earn customer trust through engineering of outstanding quality ● Share our CSR principles with suppliers and other business partners
The environment	Principle7: Businesses should support a precautionary approach to environmental challenges; Principle8: undertake initiatives to promote greater environmental responsibility; and Principle9: encourage the development and diffusion of environmentally friendly technologies.	<ul style="list-style-type: none"> ● Develop and provide environmentally friendly energy and conservation technologies ● Conduct business activities that contribute to environmental conservation
Community involvement and development	—	<ul style="list-style-type: none"> ● Contribute to society through integrated engineering business activities ● Enhance social contribution activities by providing knowledge and labor
Human rights Labor practices	Principle1: Businesses should support and respect the protection of internationally proclaimed human rights; and make sure that they are not complicit in human rights abuses. Principle2: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle3: the elimination of all forms of forced and compulsory labor; Principle4: the effective abolition of child labor; and Principle5: the elimination of discrimination in respect of employment and occupation. Principle6:	<ul style="list-style-type: none"> ● Create a lively and energetic working environment and help employees develop their talents ● Instill in everyone involved that safety is a core value
Organizational governance Fair operating practices	Principle10: Businesses should work against corruption in all its forms, including extortion and bribery.	<ul style="list-style-type: none"> ● Conduct business activities based on strict compliance and a high degree of transparency ● Conduct a thorough risk management program

Chiyoda Group Conduct Guidelines

May 9, 2018 (Rev.3)
 December 6, 2017 (Rev.2)
 April 1, 2009 (Rev.1)
 April 1, 2006

Chiyoda Group Code of Conduct

Chiyoda Group acknowledges that earning the trust and understanding of clients and society forms the basis of our business activities. To ensure that our business activities conform to social standards, we fully comply with all applicable laws and regulations as well as our own rules, and conduct business activities in accordance with the following principles.

1. Commit to excel in achieving the highest standard of quality to best serve our clients and society with reliable services using cutting-edge technologies.
2. Conduct business with transparency, and fair competition, in order to earn the trust and confidence of society, clients, and third parties concerning our corporate activities.
3. Ensure timely and fair disclosure of information which stakeholders have the right to know, and promote constructive dialogues with the wider community.
4. With the understanding that helping to solve environmental issues is an essential part of Chiyoda Group's business activities, contribute to the society by cooperating with government agencies in solving environmental issues.
5. Stand strong against organized crime and never let criminal (or potentially criminal) individuals or groups benefit by their use of extortion or deceit.
6. Protect personal data and client proprietary information, and handle intellectual property with utmost care to avoid infringing on intellectual property rights.
7. Clearly distinguish private life from work, and refrain from any conflicting actions which undermine Chiyoda Group's interests.
8. Respect human rights, diversity of cultures, and individual differences as well as endeavor to ensure every employee's health and safety by providing a suitable working environment.
9. Chiyoda Group's leadership hereby commit themselves to live the spirit and intent of the Code and implement by exercising leadership and setting an example as role models. Leadership shall also be prepared to listen to stakeholders inside and outside of Chiyoda Group, and if anything contrary to the Code is detected, commit themselves to corrective action and to remediate any internal control discrepancies.

Chiyoda Group Conduct Guidelines

All executives and employees of Chiyoda Group shall fully comprehend the spirit of the Code and conduct their activities in compliance with the following:

1. Commit to excel in achieving the highest standard of quality to best serve our clients and society with reliable services using cutting-edge technologies.

- 1 Comply with all applicable laws, regulations and rules in all business activities and undertakings.
- 2 Obtain all licenses, approvals and permits required to carry out business, promptly submit notices and reports to the relevant authorities where necessary, and properly follow appropriate procedures.

2. Conduct business with transparency, and fair competition, in order to earn the trust and confidence of society, clients, and third parties concerning our corporate activities.

- 1 Never improperly restrict business transactions in terms of price, volume, division of market or other agreements with competitors and/or industry organizations.
- 2 Never collaborate with competitors or industry organizations to refuse or terminate business transactions with a new market entrant or a specific targeted company.
- 3 Never suppress subcontractors' legitimate interests and rights.
- 4 Adhere to all international trade treaties, laws and regulations within Chiyoda Group's area of operation.
- 5 Comply with all relevant security trade control laws and regulations, and ensure that the products, technologies, and services to be exported are not restricted or sanctioned.
- 6 Properly follow all necessary procedures required by government regulatory authorities in Chiyoda Group's areas of operation.
- 7 Never offer improper gifts or economic benefits to government officials, employees of de facto governmental organizations of Japan or any other country, or to any other stakeholders.
- 8 Do not offer excessive or extravagant gifts or entertainment to executives and employees of clients/business partners and adhere to internationally acceptable and sound business practices.
- 9 Never offer gifts with value exceeding the legal limitations set by local laws.
- 10 Never accept gifts or entertainment outside of socially acceptable norms.

3. Ensure timely and fair disclosure of information which stakeholders have the right to know, and promote constructive dialogues with the wider community.

- 1 Never trade stocks or securities of the company or other listed companies while possessing material non-public information or induce others to trade by disclosing such information.
 - 2 Promote better understanding with shareholders and investors through proactive and fair disclosure and constructive investor relations.
 - 3 In a timely manner produce accurate records and financial reports in regards to finance, accounting and taxes.
-

4. With the understanding that helping to solve environmental issues is an essential part of Chiyoda Group's business activities, contribute to the society by cooperating with government agencies in solving environmental issues.

- 1 Adhere to all environmental treaties, laws, regulations, and endeavor to protect the environment.
 - 2 Conduct business activities while also taking into consideration the impact they may have on climate change, the natural environment, and ecosystems.
 - 3 Strive to reduce the volume of waste materials by using energy efficient products and take steps to recycle or otherwise use materials effectively to avoid wastage.
-

5. Stand strong against organized crime and never let criminal (or potentially criminal) individuals or groups benefit by their use of extortion or deceit.

- 1 Never resort to compromises when improper demands are made by organized crime by means of extortion or deceit, and swiftly report to and seek advice from the department in charge.
- 2 Be sensitive even in usual business settings as to whether the influence of organized crime could be indirectly involved. Refuse to enter into any transactions if such organizations are involved.

6. Protect personal data and client proprietary information, and handle intellectual property with utmost care to avoid infringing on intellectual property rights.

- 1 Safeguard the proprietary information of Chiyoda Group, clients, and others obtained through business activities, prevent information leakage, and use such information solely for their intended purposes.
- 2 Prevent unauthorized disclosure of confidential information. Before disclosing any Chiyoda Group proprietary information for business purposes, ensure that a confidentiality agreement is duly signed by the other party in accordance with internal rules.
- 3 Be cautious in dealing with external requests and inquiries. Always properly coordinate with the appropriate department.
- 4 Honor and respect confidentiality agreements and never use or disclose confidential information obtained through business activities for an unauthorized purpose (e.g. personal use) even after leaving Chiyoda Group.
- 5 Respect intellectual property rights and never infringe any copyright and/or patent (e.g. do not make unauthorized copies of computer software).

7. Clearly distinguish private life from work, and refrain from any conflicting actions which undermine Chiyoda Group's interests.

- 1 Never misappropriate company resources, assets, or funds for personal use or interests.
- 2 Never use company information systems improperly or for personal purposes.

8. Respect human rights, diversity of cultures, and individual differences as well as endeavor to ensure every employee's health and safety by providing a suitable working environment.

- 1 Respect the Universal Declaration of Human Rights*¹, international labor standards*² and the Guiding Principles on Business and Human Rights*³.
- 2 Respect all human rights. Never discriminate on the basis of race, faith, religion, gender, sexual orientation and/or gender identity, nationality, age, place of birth, disabilities, medical conditions, etc.
- 3 Never engage in or allow any form of harassment, bullying or discrimination pertaining to gender, power, or maternity.
- 4 Respect cultural differences, promote harmony and balance among international communities, regional social standards and local customs.
- 5 Maintain a safe and healthy working environment.
- 6 Disseminate knowledge on safety and advocate the importance of safety.
- 7 Promote Work-Life Balance.

Chiyoda Group

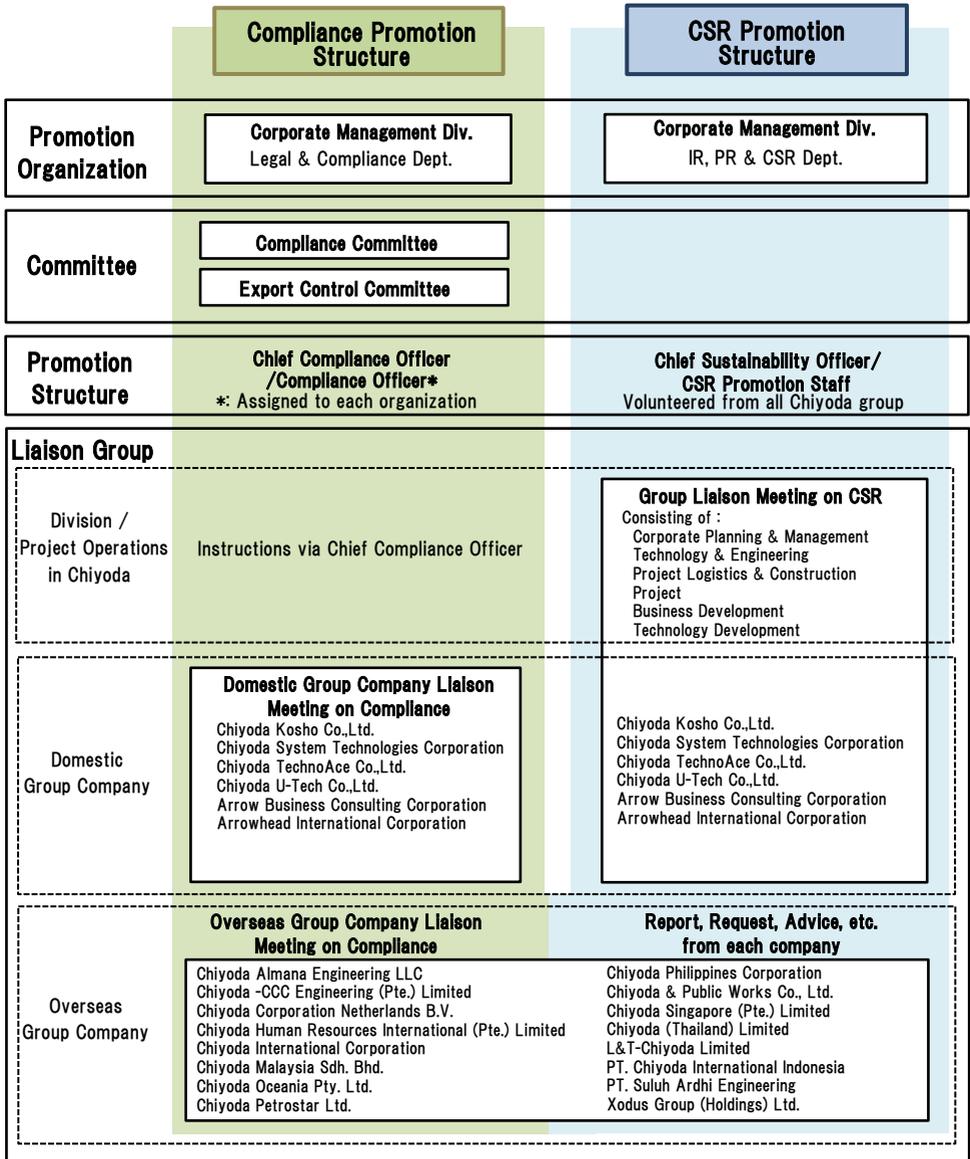
- *1: The Declaration adopted at the United Nations 3rd General Assembly on the 10th December 1948, aiming for every nation and personnel to attain the goals of basic human rights.
- *2: The International Labor Organization (ILO) adopted 188 treaties and 200 recommendations up to June 2010, covering labor social issues including labor conditions, occupational safety and health, labor management relations, employment, vocational training, social security, sailor related matters etc.
- *3: The global standard adopted by the United Nations Human Rights board of directors, for every nation and company to follow.

9. Chiyoda Group's leadership hereby commit themselves to live the spirit and intent of the Code and implement by exercising leadership and setting an example as role models. Leadership shall also be prepared to listen to stakeholders inside and outside of Chiyoda Group, and if anything contrary to the Code is detected, commit themselves to corrective action and to remediate any internal control discrepancies.

Supplementary provisions

- 1 The Code and these Guidelines apply to executives and employees of Chiyoda Group also including executive advisers, temporary staffs, and employees seconded to group companies.
- 2 These Guidelines were prepared to primarily apply within Japan, and therefore shall be adjusted in accordance with local laws and regulations for applications outside of Japan while maintaining the original intent of the Code.
- 3 Violation of these Guidelines may lead to disciplinary action in accordance with company rules taking into account the nature and seriousness of such violation.
- 4 Head of the Legal and Compliance Department is in charge of the maintenance, revision, or abolition of the Code and these Guidelines. Material changes to or abolition of the Code or the Guidelines shall be approved by the Compliance Committee and thereafter by the Executive Committee.
- 5 The Code and these Guidelines shall come into effect on April 1, 2006.
- 6 Chiyoda Corporation signed the United Nations Global Compact (UNGC) in November 2012. All executives and employees of Chiyoda Group shall fully understand and respect the spirit of UNGC when carrying out business activities.
- 7 Dates of revision made to these Guidelines:
April 1, 2008 / April 1, 2009 / November 1, 2012/ September 1, 2016 / April 1, 2017/ July 1, 2017/ October 1, 2018

Compliance and CSR Promotion Structure



United Nations Global Compact (UNGC)

United Nations Global Compact (UNGC*1) is a global action to realize sustainable growth. Each company is required to act as a social member by showing a responsible and creative leadership. We signed UNGC in November, 2012 and continue to make an effort for the realization of the 10 principles.

We ask you to fully understand the spirit of the UNGC, put its principles into concrete form in cooperation with your co-workers, and always strive to practice them, along with the Chiyoda Group Code of Conduct and Conduct Guidelines.

*1: About the UNGC

UNGC was first proposed at the World Economic Forum (Davos Forum) in 1999 by then U.N. Secretary General Kofi Annan and António Guterres, existing U.N. Secretary General expresses a clear support. More than 10,000 organizations (approximately 7,000 of these organizations are companies.) in 145 countries worldwide have signed and are active focusing on ten principles in four areas of "Human Rights", "Labor", "Environment" "Anti-Corruption".

Ten Principles We Will Strive to Practice in the UNGC

Human Rights

1. Support and respect for the protection of human rights
2. Non-complicity in human rights abuses

The Chiyoda Group's Approach

Provision 8 of our Conduct Guidelines states that we respect the human rights of all people. This principle is the foundation of all our activities.

Provision 8.2 states that we respect the human rights and will never discriminate for the reasons whatsoever, and Provision 8.3 also states that we never tolerate any harassment including sexual harassment or abuse of power.

Labor

3. Upholding the freedom of association and recognition of the right to collective bargaining
4. Elimination of forced labor
5. Effective abolition of child labor
6. Elimination of discrimination in employment and occupation

Provision 8.5, 8.6 of our Conduct Guidelines state that we 'maintain a safe and healthy working environment' and 'conduct thorough safety education and training'.

We comply with laws, regulations and customers' requests in management of workplaces, including all construction sites worldwide.

Environment

7. Precautionary approach to environmental challenges
8. Initiatives to promote environmental responsibility
9. Development and diffusion of environmentally friendly technologies

In our corporate philosophy, we declare that we will aim for harmony between energy and the environment and contribute to the sustainable development of society. In addition, we specify relevant activities in our Corporate SQE Policy and present what we should do to realize these objectives in provision 4 of our Conduct Guidelines.

Anti-Corruption

10. Working against corruption, including extortion and bribery

Provisions 2.7, 2.8 and 2.9 of our Conduct Guidelines state that we will never offer improper benefits to any of our stakeholders, never offer excessive gifts or entertainment, and never offer gifts that exceed legal standards. In addition, provision 2.10 states that we will never accept gifts or entertainment that exceed socially acceptable standards.

For details on the UNGC, please refer to the following site:
<http://www.unglobalcompact.org/>

Sustainable Development Goals (SDGs)

The 17 Sustainable Development Goals (SDGs*2) of the 2030 Agenda for Sustainable Development were adopted by world leaders at UN Summit in 2015. Chiyoda Group makes efforts to achieve the 17 SDGs and 169 targets through our business activities to the extent possible.

*2: About the SDGs (Sustainable Development Goals)

Sustainable Development Goals (SDGs) were adopted by more than 150 world leaders at UN Summit in 2015. This shows the 17 SDGs and 169 targets to be achieved for sustainable development by solving the global issues such as poverty, hunger, energy and climate change to create prosperous and peaceful society from 2015 to 2030.

SUSTAINABLE DEVELOPMENT GOALS

17 GOALS TO TRANSFORM OUR WORLD



HUMAN RIGHTS POLICY

The Chiyoda Group, as a global organization and recognizing that respect for human rights is the basis of its global operations, provides its Human Rights Policy as follows:

1. Respect the human rights of all people
2. Respect the Universal Declaration of Human Rights*¹, international labor standards*² and the Guiding Principles on Business and Human Rights*³
3. Never discriminate for any reason including race, creed, religion, gender, nationality, age, origin etc.
4. Never do, or allow, any harassment in whatever form
5. Eliminate forced labor and abolish child labor
6. Respect the diversity, individuality and character of employees and endeavor to ensure employees' health and safety by providing a suitable working environment
7. Respect the cultures, customs, languages and other characteristics of countries or regions where the Group operates. Furthermore, take due care to behave in harmony with international or regional societies and respect the human rights of all local stakeholders.

All personnel in the Chiyoda Group, including directors and employees, shall follow this 'Human Rights Policy.'

- *1: The Declaration adopted at the United Nations 3rd General Assembly on the 10th December 1948, aiming for every nation and personnel to attain the goals of basic human rights.
- *2: The International Labor Organization (ILO) adopted 188 treaties and 200 recommendations up to June 2010, covering labor social issues including labor conditions, occupational safety and health, labor management relations, employment, vocational training, social security, sailor related matters etc.
- *3: The global standard adopted by the United Nations Human Rights board of directors, for every nation and company to follow.

CORPORATE RISK MANAGEMENT POLICY

The world energy business field, where Chiyoda plays its major roles, is in the midst of drastic structural changes. Not only ourselves, the members of Chiyoda Corporation including its group companies (hereinafter collectively called “Chiyoda Group”) but also regions we do business in, and partners we deal with, have been more and more diversified than ever before. According to such changes in the business circumstances, risks Chiyoda Group faces have also grown diversified, complicated and extensive.

Chiyoda Group promotes the risk management activities and planning/ implementing Corporate Strategy as the robust wheels to support and drive maintaining/creating Corporate Value. Chiyoda Group ensures to properly disclose its business risk information to the stakeholders so as to increase transparency, to mitigate those risks by taking proactive countermeasures, then to achieve the business target. That is exactly the aim of CORPORATE RISK MANAGEMENT POLICY. The purposes and action guidelines are defined as follows.

1. Purposes

- To maximize corporate value
- To maintain corporate assets
- To secure business continuity
- To gain confidence of all the stakeholders including shareholders, clients, employees
- To promote a preventive Safety and Health Culture, in which safety comes first

2. Action guidelines

- To report risk information immediately and share the information among the parties concerned.
- To ensure that all the directors and employees must well understand the importance of risk management and to make their best efforts in managing risks.
- To believe that every accident is preventable and conduct daily activities with this consciousness.
- To remember that the risks are defined as uncertainties which might affect the company’s interests and that we must manage risks in a rational and an optimal method from an overall perspective so as to maximize corporate value.

Every personnel in Chiyoda Group, regardless of where the one works, is required to follow the above.

CORPORATE SQE POLICY

Chiyoda fully recognizes that all corporate activities must be performed in a responsible manner leading to “sustainable development” by balancing the advancement of humankind and conservation of global environment.

Chiyoda shall through cooperation with our customers as well as other concerned companies, governmental authorities and communities endeavor to satisfy the requirements and needs of customers and society in general by means of the following Safety, Quality and Environmental (“SQE”) policy.

1. Recognize the each individual person has duty and responsibility to promote SQE activities and enhance SQE awareness, knowledge and competence through continual education and training.
2. Provide high quality products and services which meet the requirements of customers and society related to Health, Safety and Environment (HSE) by utilizing Chiyoda’s technology and engineering capabilities for facilities and equipment for customers or to Chiyoda.
3. Minimize SQE risks, including injuries and occupational disease during the planning, design, procurement and construction and through the lifetime of a project, to a level As Low As Reasonably Practicable (ALARP) by identifying every potential hazard and implementing proper controls.
4. Optimize the usage of natural resources and energy, reduce effluent and waste produced and recover usable material to achieve a low-carbon society through carbon management, including research and development of technologies to prevent or to resolve environmental problems; and transfer and spread such technologies globally.
5. Comply with relevant SQE legislation and regulations, and with such other requirements to which Chiyoda subscribes.
6. Ensure the continual improvements of SQE management systems.

Each individual staff member shall follow the directives set forth in this policy.

EVERY INCIDENT IS PREVENTABLE

We will be the most reliable Project Company in the world through SQE activities.

CORPORATE INFORMATION SECURITY (IS) POLICY

The Chiyoda Corporation, including its group companies (“Chiyoda Group”) securely maintain and manage all information assets. We fully recognize that information assets offered by customers and business partners are treated as a top priority as per this policy by all personnel engaged in the duties of our group to promote information security management activities.

1. Observe information security laws, regulations and contract conditions with customers and business partners;
2. Implement an information security management system and corporate regulations to maintain and manage all information assets;
3. Take effective control measures to mitigate the risks associated with any information security incident such as theft, leakage, loss, falsification or misuse;
4. Prevent re-occurrence of an information security incident by review of management systems and corporate regulations as appropriate;
5. Continually increase awareness of the importance of information security to all Chiyoda Group personnel through the implementation of appropriate instructions and edifications.

This policy is applicable to all Chiyoda Group personnel to prevent an information security incident and to maintain and raise the Chiyoda brand status.

Every person in Chiyoda Group is required to follow the policy.

PRIVACY POLICY

In view of the importance of protecting the privacy of individuals and personally identifiable information (“personal information”), the Chiyoda Group takes appropriate measures when handling this information in compliance with the Chiyoda Information Security Management System and all applicable laws and guidelines.

All Chiyoda Group personnel, in cooperation with vendors, subcontractors and other business partners, are dedicated to preserving privacy and protecting personal information in accordance with the following guidelines.

1. The acquisition and use of personal information shall be conducted fairly and in compliance with applicable laws, and personal information shall be used only for a definitive and legitimate need.
2. Personal information shall not be used or disclosed for other than the originally intended purpose, and shall not be used or disclosed for a reason outside the intent and need of the original purpose.
3. Personal information shall be correctly and accurately maintained.
4. Personal information shall not be retained beyond the period required for the original purpose.
5. Personal information shall not be provided or disclosed to a third party without consent from the person concerned, except in cases where the Chiyoda Group is required to supply such information by order of a court, legal authority or other official body. In cases where personal information is made available to a third party, except a court, legal authority or other official body, it is mandatory to conclude binding confidentiality contracts with third parties concerning personal information.
6. The Chiyoda Group shall quickly and sincerely respond to inquiries and requests for modifications, amendments or deletions from an individual regarding his/her personal information.
7. Appropriate security measures should be taken to protect personal information from unauthorized access, revisions, disclosure and/or losses due to an accident.
8. The Chiyoda Group compliance program, including this privacy policy, shall be reviewed from time to time, and shall be revised as necessary.

All personnel at the Chiyoda Group, regardless of where they work, shall adhere to the directives set forth in this policy.

TAX POLICY

The Chiyoda Group, in recognizing its legal obligations to comply with the tax regulations within its countries of operation, provides its Tax Policy as follows:

1. Compliance with Tax Laws and Regulations

Observe all applicable tax laws and regulations, with the highest integrity and ethics, in countries where it conducts business and submit correct and timely tax declarations.

Duly observe international rules, including the OECD*¹ and the BEPS*² Project, when conducting operations and fulfill its global tax responsibilities.

Never conduct business attempting to avoid paying tax or deviate from the purpose intended by applicable laws and regulations.

2. Monitoring / Review

Periodically review the Group's taxation activities, including compliance with relevant country tax laws and international legislation.

Appoint external accounting or tax advisors for advice, when required, to achieve the highest Group tax compliance record and avoid infringing tax laws and regulations.

3. Relation with Tax Authorities

Strive to build and maintain trust with tax authorities in countries of operation by ensuring accountability and transparency in tax issues according to relevant laws and regulations.

*1: OECD (Organization for Economic Co-operation and Development): an international institution of 35 developed countries to discuss international business, develop the global economy, promote free trade and aid developing countries to freely exchange opinions and information.

*2: Established by the OECD in June 2012 to counter multinational enterprises attempting to avoid paying taxes globally through Base Erosion and Profit Shifting (BEPS). The Project consists of the three pillars of 'Certainty, Transparency and Predictability'.

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.

Consulting/Reporting Contact Information (for English)

Chiyoda Corporation

Tel : +81-45-225-7743 (Extension No. 211430)

Email : compliance@chiyodacorp.com

Mail : Chiyoda Corporation Legal & Compliance Department, Minatomirai Grand Central Tower, 4-6-2, Minatomirai, Nishi-ku, Yokohama, 220-8765, Japan

Compliance Post Box: Refresh Room (19th Floor) at Chiyoda Global Headquarters or near the staff canteen at Koyasu Office

External Consultation/Reporting

1) Workplace Hotline

Company: Cuorec3 Co., LTD

Tel : 0120-965-722 (Wed/Sat 18:30~20:30)

(Unavailable on and during National Holidays, Year End and New Year Holidays (12/30-1/3), Summer Holidays (8/13-8/15))

Remarks : *Consultation/reporting only available by employees (incl. temporary employees) of Chiyoda Corporation and domestic Chiyoda Group companies.
*Anonymous contact is available, however Company name will be confirmed.
*Consulter/reporter can choose whether the issues need to be reported to Chiyoda Corporation or not.
*The reporting to Chiyoda Corporation above can be made anonymously. However Chiyoda Corporation may not be able to resolve the issue without knowing the consulter/reporter's name.

2) Tokyo Fuji Law Office Kugisawa Lawyer (Japan qualified lawyer)

Tel : +81-3-3265-0691

Email : chiyoda-gaibusodan@law.email.ne.jp

Mail : KDX Koji-machi Building 4th Floor, 3-3, Koji-machi, Chiyoda-ku, Tokyo 102-0083, Japan

Remarks : *Anonymous contact is available. However the lawyer may not be able to resolve the issue without knowing the consulter/reporter's name.
*Even if the lawyer knows the consulter/reporter's name, the name will not be disclosed to Chiyoda Group without the consulter/reporter's consent.

3) Seamless Global Hotline (Law firm in Japan)

Tel : +81-3-5193-2763

Email : externalhotline@chiyodacorp.com

Remarks : *This hotline will only receive your consultation/reporting and transfer it to Chiyoda Corporation. Upon receipt of the consultation/reporting, Legal & Compliance Department will follow up and take action.
*Anonymous contact is available.
*The reporting to Chiyoda Corporation above can be made anonymously. However Chiyoda Corporation may not be able to resolve the issue without knowing the consulter/reporter's name.
*Voice mail service is available.

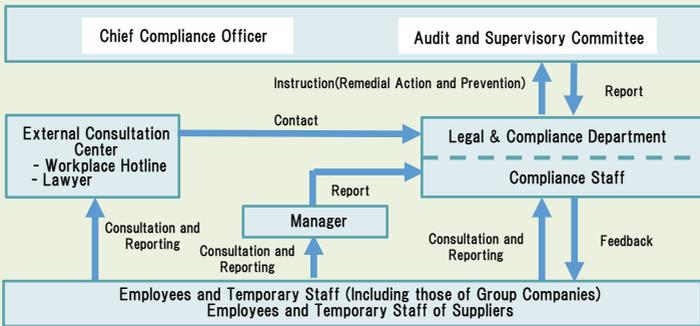
Chiyoda Group

General Inquiries:

For general inquiries about the Compliance Consultation and Reporting System, please email the Legal & Compliance Department: compliance@chiyodacorp.com.

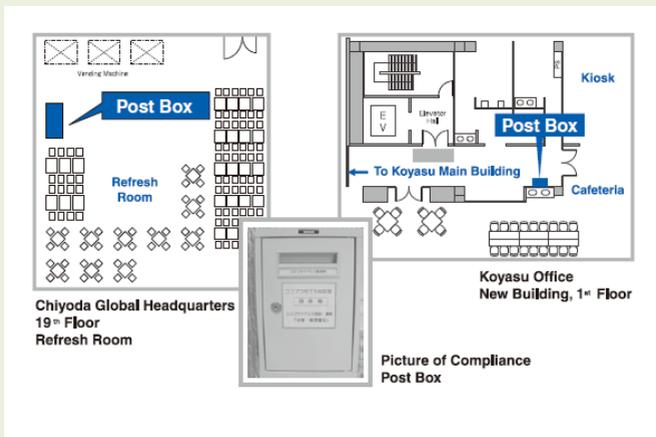
Organization

- Chiyoda Corporation -



Each domestic/overseas Group Companies has its own organization. Please check before making contact.

- MAP of Compliance Post Box -



(MEMO)

Specific actions to be taken by Chiyoda employees in the event of a large earthquake or other disaster

Basics

Life comes first

Ensure your and your family's safety.

Report your status (to Chiyoda)

Report your and your family's status and the status of damage to your residence to Chiyoda using the 'SECOM Safety Confirmation Service'.

Specific actions in the event of a large earthquake

General actions

What should we do?
Ensure your safety.
Confirm the safety of your family and the status of damage to your residence.
Report the above to Chiyoda using the 'SECOM Safety Confirmation Service'.

Actions by location

What should we do?
1. When in the Minato Mirai Grand Central Tower :MMGCT,
Stay in the MMGCT
Follow the instructions of the Crisis Control Center.
2. When at home,
Stay at home.
Watch the Employee Website 'Security & Crisis Guide' –password:chiyoda–
3. When out,
Evacuate to a safe place such as an 'Emergency Evacuation Area'.

In the event of a Fire

Follow the instruction of the building - administration center you stay and evacuate to the designated Emergency Evacuation Area.

You are requested to always keep the "Major Disaster Response Manual" issued by Corporate Service Department in Apr. 2014, at hand and be prepared for contingencies. This manual can also be accessed via EIP.

Index/Outline		Apr. 2014
Major Disaster Response Manual		
CONTENTS		
1. Basic Action in Event of Major Disaster	2	
(1) Evacuation Route / 1st Escape Point		
(2) Safety Reports to the Company		
2. Responding to Major Disaster	3	
(1) Office Work Hours		
(2) Communicating to or from Work		
(3) When Away from the Workplace or on Business Trips		
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3. Emergency Contact Information	7	
(1) General Contact Information		
(2) Local Information		
4. Safety Confirmation	9	
(1) All Personnel		
(2) Staff of Personnel Managers		
5. Area Evacuation Site	10	
(1) All Staff		
(2) Covered Office & Research Park		
(3) Technical Office		
6. Confirmation of safety	13	
(1) Safety Confirmation Service		
(2) NFD Disaster Emergency Message Dial Service		
(3) Disaster Message Broadcast Service from Mobile Phone Operations		
Chiyoda Corporation		
Corporate Services Unit		

BCP (Business Continuity Plan)

Business Continuity Plan (hereinafter referred to as BCP) identifies the risks of business interruption and provides policies and procedures for avoiding those risks and for, in case of interruption, promptly resuming the operations.

Fundamental principle

Life comes first.

Basic policies

- In case of emergency, the top priority action is to confirm or ensure the safety of the employees of Chiyoda Corporation, their families and employees of companies we are working with.
- Also a high priority action is to ensure the safety of our and our affiliates' facilities and construction sites and the facilities we and our affiliates use and their surrounding areas. It includes the efforts to minimize damage and prevent secondary disaster affecting the neighborhoods, for instance, by the collapse of a building under construction.
- We will continue with the operations to fulfil our social responsibility.
- Promptly identify the damage to the facilities we are constructing. Take emergency action to help our customers continue with their operations. Propose the best possible restoration plan and cooperate in the implementation of the plan.
- Help the affected areas with restoration and reconstruction to help the communities.
- To increase the resilience to a disaster and other crises, conduct periodic exams and training sessions on crisis response and BCP and review the plan for improvement.
- Try to provide the right information at the right time inside and outside the company.

Initial response

- Setting of Crisis Control Center, Launch of BCP
- Confirmation of the situation
People, Buildings, IT, Social infrastructure, etc.
- Response to primary disaster, Prevention of secondary disaster
Take care of the affected people, the employees unable to return home,
Help the affected customers, etc.
- Provision of information
To our employees, customers, vendors, subcontractors,
outside the company & the media

Prioritized operations

- Refer to “BCP(Business Continuity Plan)Manual” in EIP

Crisis Management

- The Employee Website of Chiyoda Corporation -

<https://www.employee.chiyodacorp.com/english/>

- Providing/sharing the latest information
- Messages from Crisis Control Center



The site is available in Internet environments.

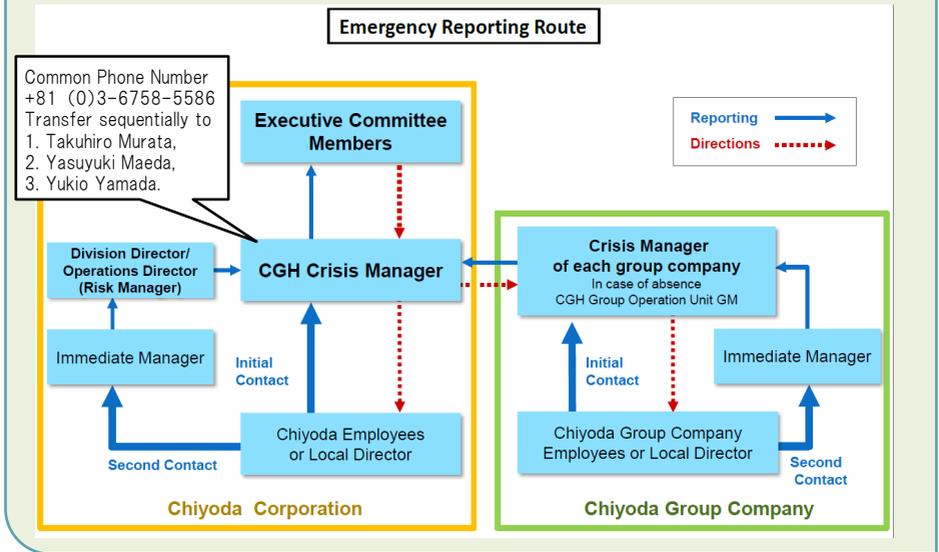
During normal times

The site provides regional / country-based security information for personnel travelling or staying abroad.

In the event of a crisis

Should a crisis such as earthquake, fire, epidemic, etc. occur in and around Yokohama area and may disrupt our business at CGH, the site will switch to a message board from the Crisis Control Center which is to be set up in the event of a crisis

- Emergency Reporting Route -



- Emergency Call Card -

- Download from 'Crisis Management Unit' in EIP or Employee Website of Chiyoda Corporation.
- Fill in the necessary contact information on the form and make sure you carry it at all times.
http://eipspapl.srv.chiyoda.local/EN/CYO_CRMU_EN/Pages/emergency_call_card.aspx

Chiyoda Corp. (CP/AP)	Emergency Call Card
<p>1 Initial Contact CGH Crisis (3) Managers</p> <p>Phone (common): +81(0)3-6758-5586</p> <p>Next Report to ↓</p> <p>E-mail (common): chiyoda.crisis@icloud.com</p>	<p>2 Second Contact Your Immediate Manager (SL, GM etc. / Rep. of Site Office)</p> <p>I. Name: _____ Mobile: Phone Number _____ E-mail: Email Address _____</p> <p>↓ OR</p> <p>II. Name: _____ Mobile: Phone Number _____ E-mail: Email Address _____</p> <p>I. Rep. of Site Office (*For employees at project site)</p> <p>Name: _____ Mobile: Phone Number _____ E-mail: Email Address _____</p>
<p>*Please fill in all the necessary contact information and carry this card with you at all times in case of emergency.</p>	

You have to contact the Crisis Manager when you face the following situation;

- Life-threatening accidents
- Accidents of serious damage to our company operation

About the eighth edition revision

The first issue of the Chiyoda Group CSR Handbook, which contains the basic policies and philosophies for every Group member to refer to as the guide to judge how to behave in her or his daily duties, such as “Corporate Philosophy”, “CSR Value”, “Code of Conduct” and “Privacy Policy”, was edited in October 2007.

The later revision content is as follows.

Second edition (October 2009)	Considering the social requirements, Feedback from the in-house questionnaire
Third edition (November 2012)	Relocation of our main office to Chiyoda Global Headquarters in the Minatomirai area of Yokohama Participation in the United Nations Global Compact (UNGC) which is one of the global guidance on CSR Streamlining of domestic group companies
Fourth edition (August 2014)	Top Message Compliance Promotion Structure New group companies A change of a person in charge of Compliance Consultation and Reporting System
Fifth edition (April 2017)	New Top Message A change of Conduct Guidelines A change of Compliance CSR Promotion Structure A change and new basic policy BCP/Crisis management
Sixth edition (February 2018)	New Top Message A change of CSR Vision Workplace Hotline
Seventh edition (May 2018)	An integration of Business Vision and CSR Vision with update of text A change of name from CSR vision to CSR value
Eighth edition (October 2018)	New Top Message A change of Conduct Guidelines New Human Rights Policy and Tax Policy Addition of law office as external consultation

(MEMO)



**Chiyoda Group
CSR Handbook**
8th Edition, Oct 2018

(Translation of the 8th Edition of October 2018 Japanese Version)

Publisher :
Corporate Management Division
of Chiyoda Corporation
Printed in Japan

Dept./Section	Name

The photo of the cover : the Chiyoda Global Headquarters

Please always carry this handbook, and do actions being aware of “Code of Conduct.”