

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 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 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 consuler/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 consuler/reporter's name.
*Even if the lawyer knows the consuler/reporter's name, the name will not be disclosed to Chiyoda Group without the consuler/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, 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 consuler/reporter's name.
*Voice mail service is available.

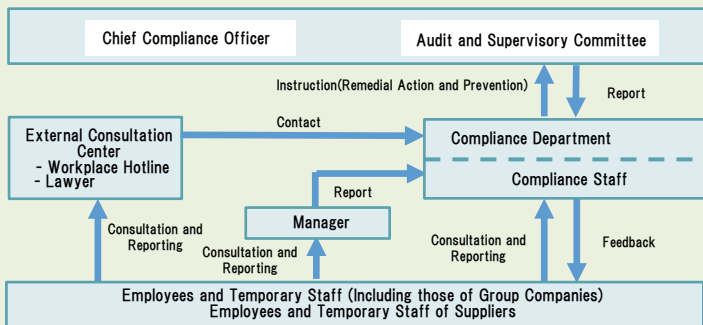
Chiyoda Group

General Inquiries:

For general inquiries about the Compliance Consultation and Reporting System, please email the 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 -

