

Hotline

- Whistleblower Service which accept reports in Chinese, Korean, and English language -

www.tohmatsu.com/hl/en

Deloitte Tohmatsu Risk Services Co., Ltd.

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Our Services

Overview of Our Services

Outline

- We accept reports from whistleblowers, on behalf of your company in the Japanese, Chinese, Korean, and English language.
- This service has been available and actually introduced by the companies who have already set their whistleblowing system as well as the companies who had not introduced a system yet.
- Designing an whistleblowing system is very important in order to make the hotline be effective. Wrongfully designed system may lead to a mere facade of the hotline.

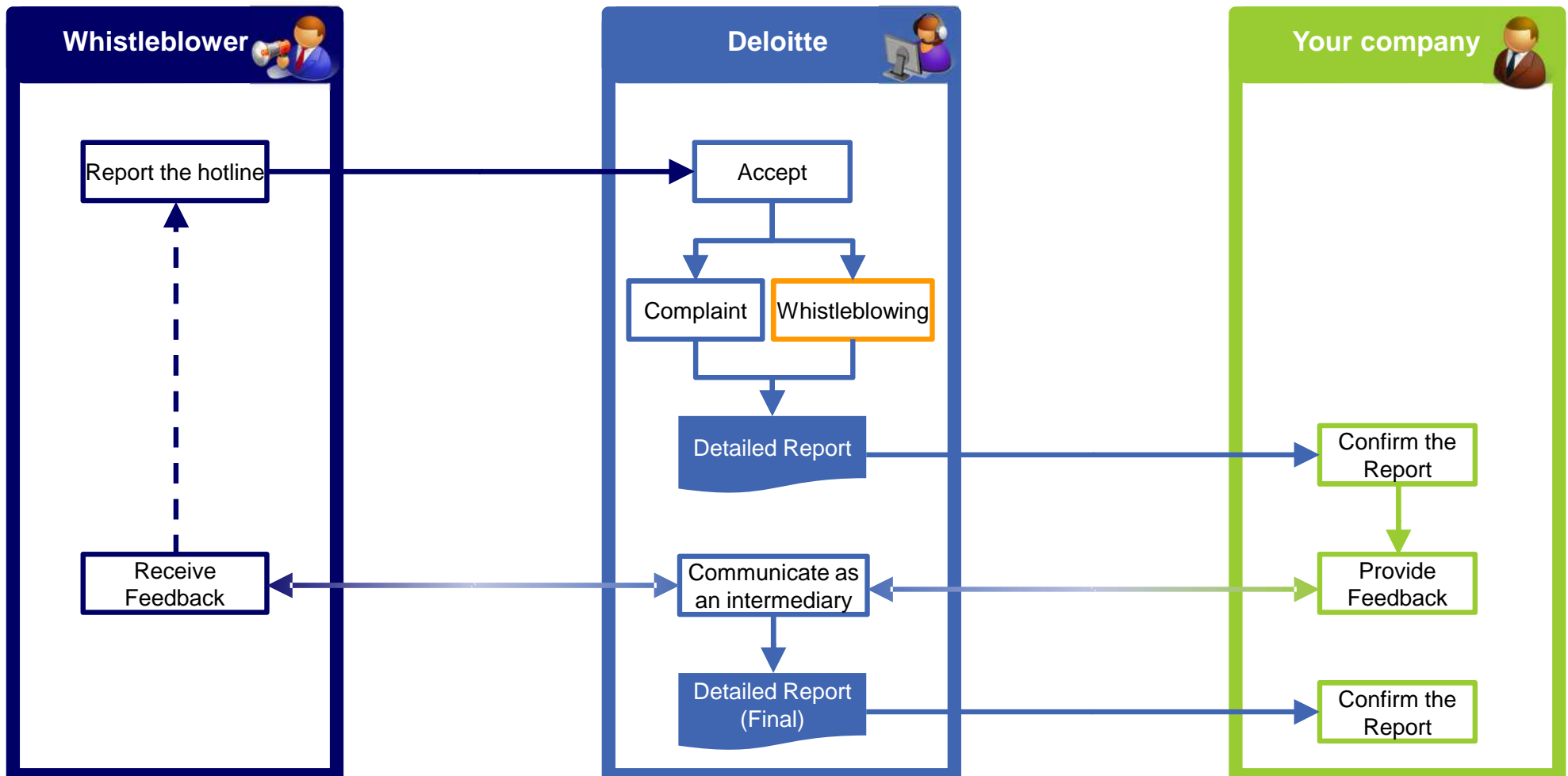
Special Features

- Chinese and Korean language: Our staff whose native language is Chinese and Korean will handle the hotline service.
 - The report to the hotline is treated under prudent quality control by permanent employees of Deloitte, a Japanese supervisor who has an experience working in China, and a Korean supervisor who has an experience working in Japan.
- English language: Our Japanese staff who has a five-year experience of reporting to a US company will handle the hotline service.
 - The report to the hotline is treated under prudent quality control by permanent employees of Deloitte, a Japanese supervisor who has an experience working in US.
- A detailed report will be created for each case, in addition to monthly and annual summary reports. *Creating annual summary report is an optional service.
 - It leads to save much of your time to create reports.
 - It is possible to micromanage records of the reports because the information is recorded in a uniform form.
 - This service can contribute stimulating business enterprise by not only preventing a neglect or delay corresponding to the report, but also communicating to the company about the opinions and requests reported from individuals.
- We will translate and convey a response or feedback from your company to the whistleblower in a timely manner.

Service Flow

We will accept complaints, inquiries, or whistleblowing from the employee of your company and record all communication between the reporter and your company. There is no upper limit on the number of communication between the reporter and your company.

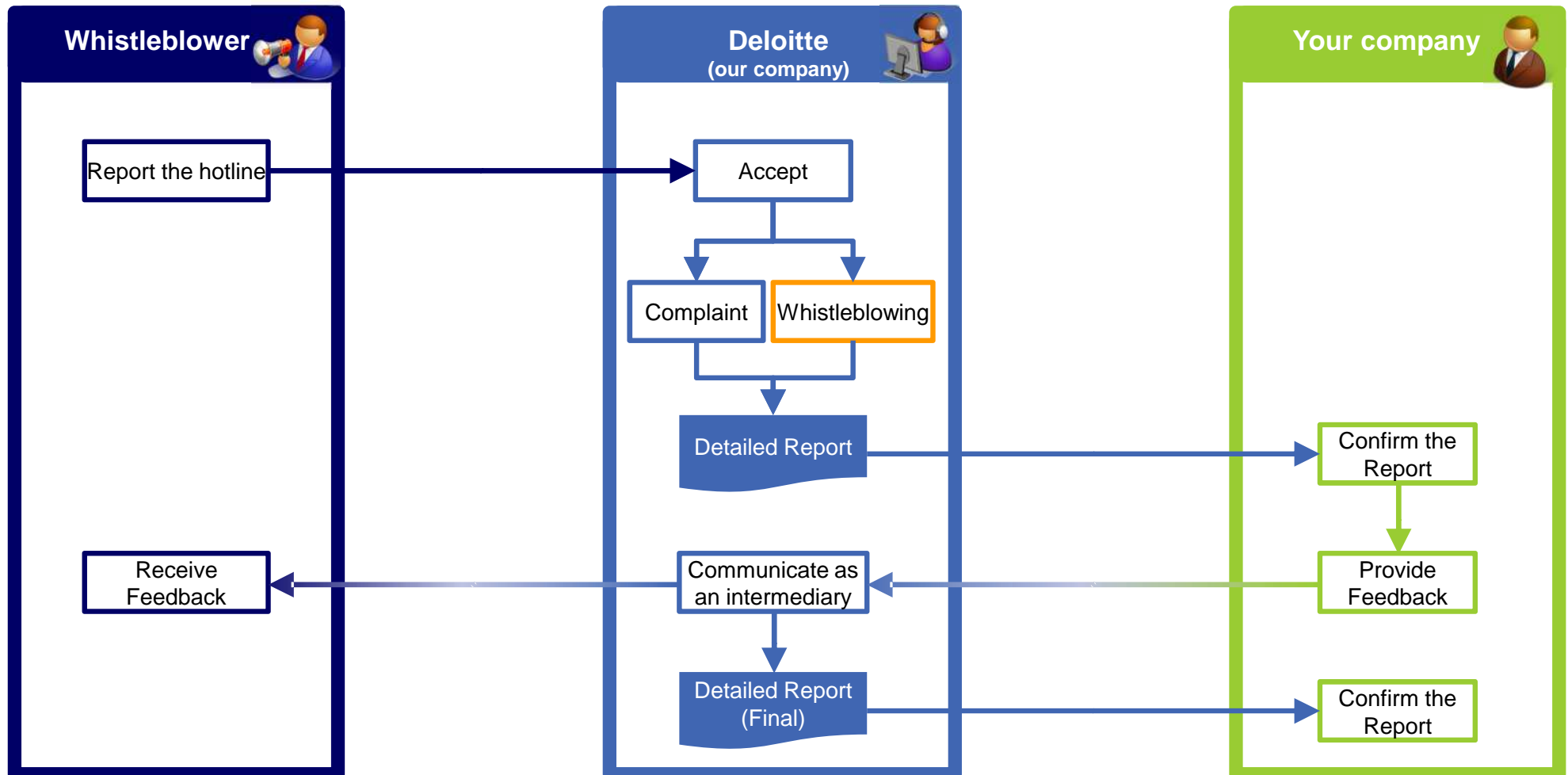
Information Flow



Service Flow (Light Package)






In this service, the number of communication between the whistleblower and your company is only once. If any report or comment from the reporter is received, the number of communication is counted as another different case.

Information Flow



Specifications (1/2)

Specifications

Description	Detailed Information
 E-mail	· E-mail address for the company's hotline only
Reporting channels  Phone	× Will be available after feature expansion in the future
 Web Form	× Will be available after feature expansion in the future
 Postal Mail	× Not available concerning about security
 Operating hours	· From 10 AM to 5 PM, Monday through Friday(Japan time) (E-mail reception: 24 hours a day, 365 days a year) · Not operating on Saturdays, Sundays, and Holidays, during Summer holidays and year-end through New Year holidays

Specifications (2/2)

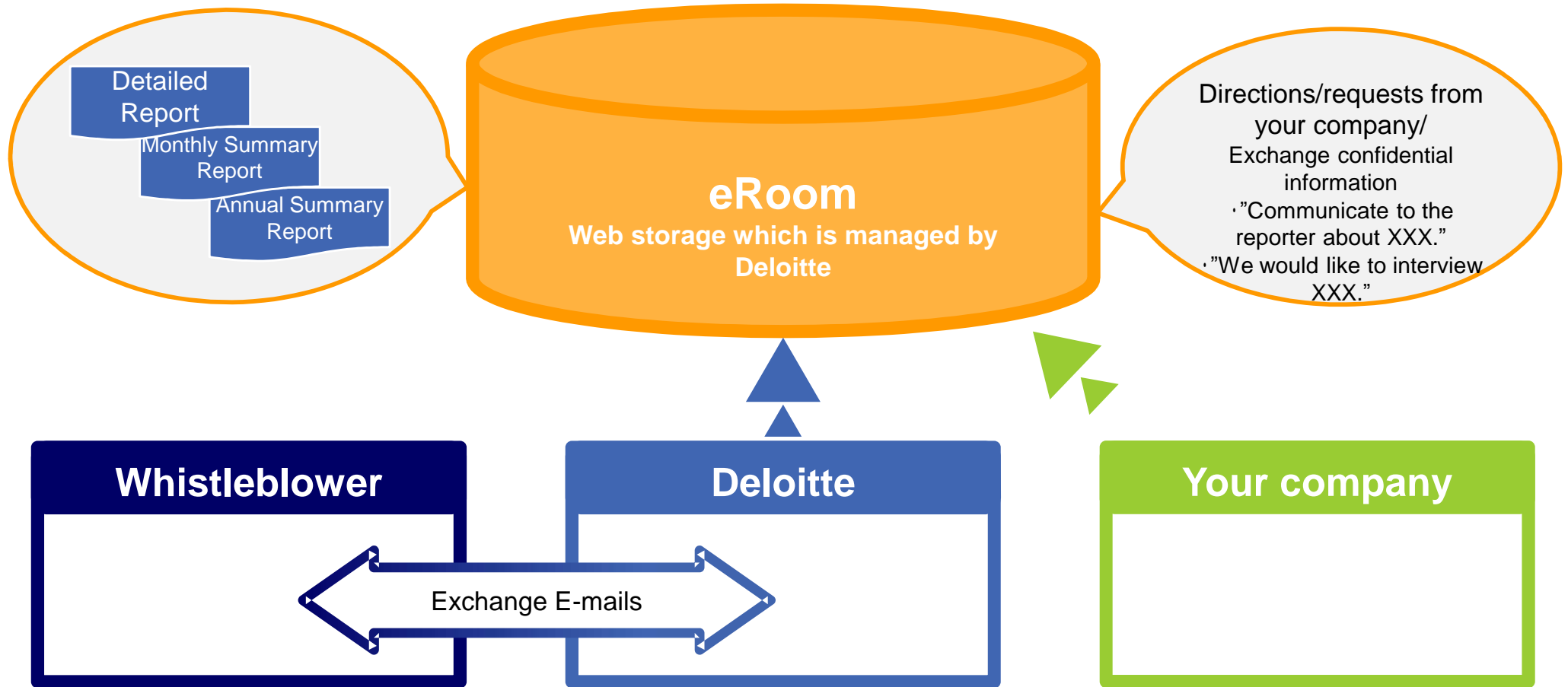
Specifications

Description	Detailed Information
Intended users	<p>Who can use the hotline will be determined through consultation.</p> <ul style="list-style-type: none"> · The board members/ Permanent employees/ Contract employees/ Temporary workers/ Part-time workers <p>Non-applicable are;</p> <ul style="list-style-type: none"> · Retired employees/ Business partner/ Customers of your company/ Outsourcing company/ Persons outside of the company such as family members of employee
Staffing	<p>The report is received and handled by the third party who is independent from the organization (your company) and have specialized knowledge. It leads to gain high trust of the reporter and gather more beneficial information regarding potential risk, that will lighten the burden of the person in charge in your company.</p> <ul style="list-style-type: none"> · The operator is female as a general rule.
Feedback to the reporter	Feedback to the reporter is provided at the reporter's or your company's request.
Detailed report for each case	A detailed report to your company will be created for each case. The report is provided to the person in charge of the hotline in your company on the same day as received as a general rule. If the report is received after operating hours, it will be provided on the following business day.
Report Translation	The basic fee includes the fee for 12 cases a year. When 13 and more cases are received in 12 months, the additional fee will be calculated based on a pay-as-you-go plan (refer to page 13). The quality of translation is not guaranteed. If the operator is on sick leave, the report will be provided without translation in advance.
Monthly summary report	Monthly summary report will be created and provided.
Annual summary report (optional)	Annual summary report will be created and provided, including recommendation for improvement.
Classification of report	Each case is categorized and managed in the detailed classification.

Basic Operation of Detailed Report

Detailed report includes highly confidential information. We do not exchange E-mails including such information because E-mails can be misdirected or eavesdropped.

————— All communication with your company will be managed within Deloitte’s secure web storage —————



Specification (Deloitte Online eRoom)

Description	Deloitte Online eRoom
Usage fee	No additional fee is needed, it is including basic fees for the service.
Capacity	4GB
Language	English
ID	E-mail address
Password	Automatically expire every 90 days if not formally renewed by user
ID control	Managed by Deloitte, no outsourcing

Information described on Detailed Report

The report includes the following information

Items	Description
Basic information	Receipt number, company name, reporter information, received date and time, reporting channel, and operator name
Description in the report	Description of the report from the whistleblower. Describe factual as far as possible in both original description and translation*1.
Risk level at the time of report	Risk level determined based on the information from the reporter
Information about the reporter	Information about the reporter if information disclosure is possible, any other special instructions
Countermeasures	Measures by your company in response to a report from the whistleblower in both original and translated*1 languages*2
Feedback	Feedback to the whistleblower on measures taken by your company*2
Risk level at the close of the case	Future risk level of the case determined by the hotline at the close of the case

*1: The quality of translation is not guaranteed. Regarding Chinese, only simplified Chinese characters are acceptable.

*2: In the basic plan, there can be multiple communication exchanges between the reporter and your company.

Price List

Basic Plan

The monthly fee depends on the number of persons to whom the service will be provided* and the number of languages you choose.
Year-round contract.

Description (tax excluded)		Price: One language	Price: One additional language	Price: Two additional language
Introduction Cost	Initial	¥200,000	¥250,000	¥300,000
	Addition of language(s)	-	¥50,000	¥100,000
Annual Summary Report (Optional Service)		¥300,000 per year	¥350,000 per year	¥400,000 per year
Monthly Operation Cost (per number of intended person*)	Less than 1,000	¥200,000	¥210,000	¥220,000
	Less than 2,000	¥220,000	¥230,000	¥240,000
	Less than 3,000	¥240,000	¥250,000	¥260,000
	Less than 4,000	¥260,000	¥270,000	¥280,000
	Less than 5,000	¥300,000	¥320,000	¥340,000
	Less than 10,000	¥400,000	¥430,000	¥460,000
	Less than 20,000	¥500,000	¥550,000	¥600,000
	Over 20,000	Quote required	Quote required	Quote required

* "Intended person" includes all persons to whom the hotline is available.

Light Package Plan

Reasonable plan -The number of communication between the reporter and your company which will be recorded is only once.
Year-round contract.

Description (tax excluded)		Price: One language	Price: One additional language	Price: Two additional language
Introduction Cost	Initial	¥200,000	¥250,000	¥300,000
	Addition of language(s)	-	¥50,000	¥100,000
Annual Summary Report (Optional Service)		¥300,000 per year	¥350,000 per year	¥400,000 per year
Monthly Operation Cost (per number of intended person*)	Less than 1,000	¥100,000	¥105,000	¥110,000
	Less than 2,000	¥110,000	¥115,000	¥120,000
	Less than 3,000	¥120,000	¥125,000	¥130,000
	Less than 4,000	¥130,000	¥135,000	¥140,000
	Less than 5,000	¥150,000	¥160,000	¥170,000
	Less than 10,000	¥200,000	¥215,000	¥230,000
	Less than 20,000	¥250,000	¥275,000	¥300,000
	Over 20,000	Quote required	Quote required	Quote required

* "Intended person" includes all persons to whom the hotline is available.

Prices for Optional Services

Optional services in addition to basic plan. Please ask us for further information.

Optional Services	Price (tax excluded)
Lecture/ Training (for about 30 min.)	From ¥100,000 per training*
Preparing a presentation material for in-house lecture in your company	
Supporting to design whistleblowing system	Please contact us for the quote.
Supporting to inspect the fact in the report	
Supporting to develop preventive measures	
Translation of detailed reports (If 13 and more cases are received in 12 months)	Refer to next page

* This price is for reference only. It depends on the location and the number of destinations to visit. Expenses such as travel expense will be added to the price. Please contact us for further information.

Optional Translation

If 13 and more cases are received in 12 months, optional fee for translation as below will be charged.

Language	Type		How to count/ calculate	A4 size paper (just for reference)	Price (tax excluded)	Additional fee	
Chinese*	A	Japanese →Chinese	The number of Chinese character	400 characters	¥9,000	¥30	Per character
	B	Chinese →Japanese	The number of Japanese character	400 characters	¥18,000	¥50	Per character
Korean	A	Japanese →Korean	The number of Korean character	400 characters	¥9,000	¥30	Per character
	B	Korean →Japanese	The number of Japanese character	400 characters	¥18,000	¥50	Per character
English	A	Japanese →English	The number of English word	230 words	¥14,400	¥60	Per word
	B	English →Japanese	The number of Japanese character	400 characters	¥7,200	¥20	Per character

Only simplified Chinese characters are acceptable.

This price list is applied to both Basic Plan and Light Package Plan.

Details about Optional Service Requiring Our Support

Suggestions of supportive optional services.

Service	Description	Advantages for your company	Details	Price for reference only
Supporting to design whistleblowing system	For companies who plan to operate whistleblowing system for the first time, we will support companies to design the system.	It helps companies to reduce the time necessary for introduction of the system as well as establishes the system with a balance between complying with laws and regulations such as the Whistleblower Protection Act and operating the hotline efficiently.	<ul style="list-style-type: none"> · Designing basic rules and regulations · Designing operational workflow · Designing operational manual · Creating internal announcement and notification · Creating a guidance for the whistleblower, etc. · Man-hour estimates <ul style="list-style-type: none"> · (one senior staff member + one staff) · x 7 days 	Approximately ¥2,000,000*
Supporting to inspect the fact in the report	If an internal inspection is needed to confirm the reported case, we will support companies to perform the inspection.	We, Deloitte, engage in various types of inspection including audit. Therefore it is more difficult for the whistleblower to detect it as an inspection based on the report if the inspection is performed with support by us.	<ul style="list-style-type: none"> · Designing plans for inspection including the Department concerned on the report · Conducting an inspection · Conducting a document inspection and interviewing with the person concerned · Creating a report of the inspection, etc. · Man-hour estimates <ul style="list-style-type: none"> · (one senior staff member + one staff) · x 10 days 	Approximately ¥3,000,000*
Supporting to develop preventive measures	If the report from the whistleblower is based on the truth, we will support companies to develop preventive measures.	We will support companies to develop objective preventive measures from an outside point of view, which includes consulting aimed for improvement of procedures, rules, or service of the company. It will help you to convince various stakeholders.	<ul style="list-style-type: none"> · Consideration of preventive measures · Supporting to develop preventive measures · Verifying operation status of the preventive measures · Man-hour estimates <ul style="list-style-type: none"> · (one senior staff member + one staff) · x 10 days 	Approximately ¥3,000,000*

*It depends on the location and the number of destinations to visit. Please contact us for further information.

Reference

Case Examples from Whistleblowers' Viewpoint

Case examples of whistleblowers' distress and its solution

- “The report can be barked by a person in charge in the overseas office of the company.”
 - ▶ Because the information will be reported to head office in Japan as well, there will be **no need to be anxious about cover-ups.**

- “I am worried if the hotline operator would understand my true intentions because the operator would be Japanese and the only available channel is E-mail.”
 - ▶ **Reports are treated by the operator whose native language is Chinese and Korean.**
If there is anything unclear in the reported case, the operator will work on to communicate with the reporter until it is dissolved.
 - ▶ **Reports are treated by a Japanese supervisor who has an experience working in US.**
If there is anything unclear in the reported case, the supervisor will direct the operator to communicate with the reporter as needed.

- “I had reported once, but my report had not been taken seriously and treated sufficiently.”
 - ▶ **There is a specialized person in charge of hotline at our office. The staff will temp down the reporter's transient emotions and make multiple exchanges with the reporter in order to find out the essence of the report.**

Case Examples from Companies' Viewpoint

Case examples of companies' distress and its solution

- No need to know human relations in the organization.
 - ▶ **Anonymous report is acceptable** if the reporter requests non-disclosure.

- It will cost a lot for the company if the hotline is managed by staff in the office.
 - ▶ This service will **allow your company to reduce the burden** such as time spent on processing complaints, strain of worry, or labor for recording details of the report.

- No whistleblowing is reported.
 - ▶ **Any reports, including trivial requests, are acceptable.**
By setting no restriction on what can be reported, our hotline is open to any intended users who feels like to report of any kind.

- A service provider of hotline only forwards reports from whistleblowers to us, and does not provide any records or summaries of reports received.
 - ▶ **A detailed report will be created for each report,** in addition to monthly and annual summary reports.

Classification of Report

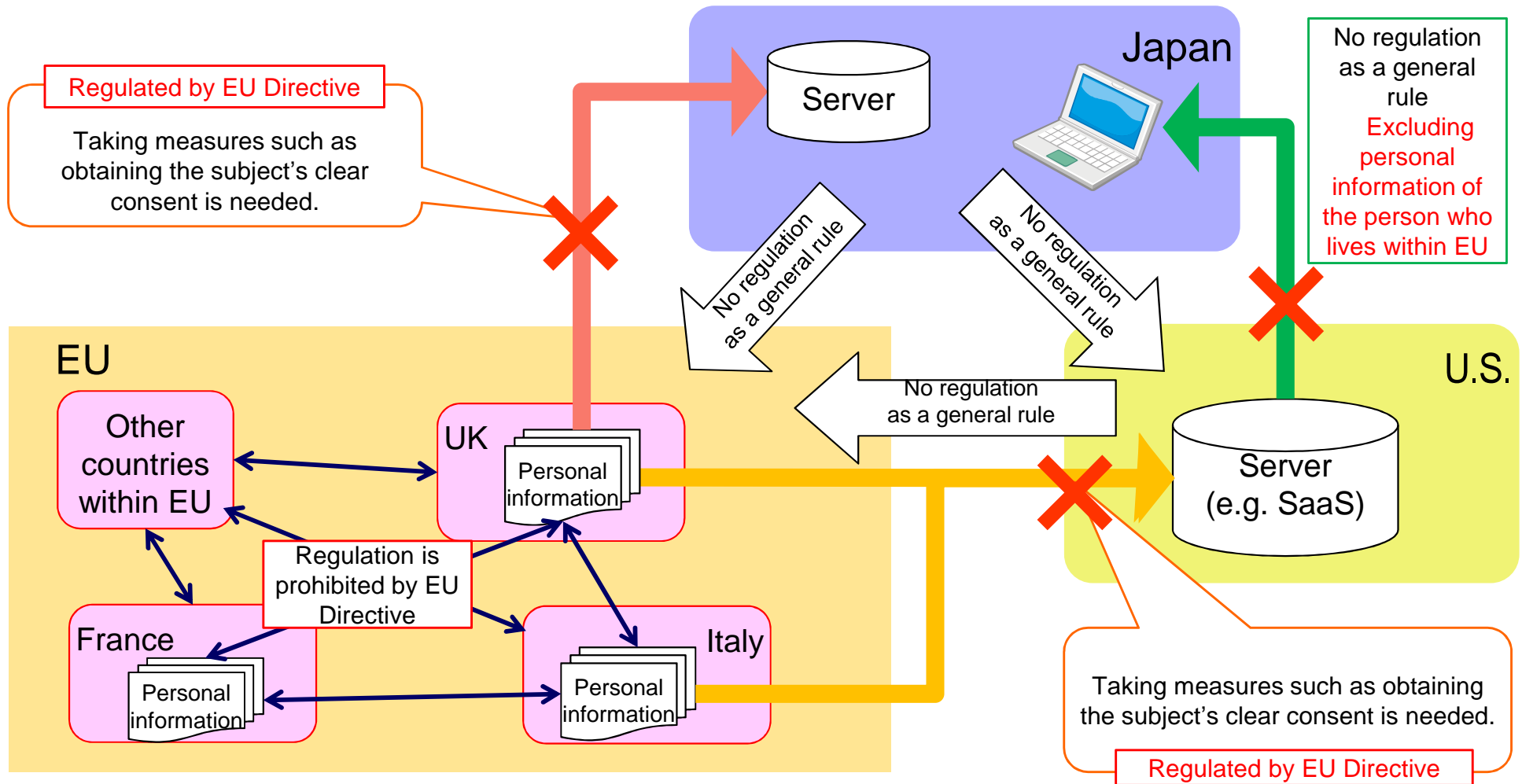
Details of classification

Classification	Examples of report
Violation of law (including suspicion)	Violation of business law, injury cases, drunk driving, etc.
Overtime work issues	Arrears of pay for overtime, mandatory overtime, etc.
Paid holiday	Difficulty of taking a paid holiday, unfair treatment, etc.
Salary	No salary raise, unfair setting of hourly wage, etc.
Employee assessment	Complaints including questions on employee assessment system, etc.
Contractual issues	Reduced work hours in a unilateral way, changed holidays, etc.
Discharging issues	Unfair dismissal, coerced retirement, etc.
Company rules	Complaints and suspicion for company rules or customs, etc.
Smoking/non-smoking issue	Request for setting aside completely closed-off smoking rooms or prohibiting smoking at workplace, etc.
Fraud or dishonesty (including suspicion)	Submitting false expense reports including claiming hours of overtime, etc.

Classification	Examples of report
Information Leakage (including suspicion)	Suspicion for leakage of confidential personal or company information, etc.
Complaint to the boss or power harassment	Complaints about lack of qualification or ability of a superior, etc.
Sexual harassment	Any acts related to sexual harassment
Discrimination issues	Discrimination at work, bullying, etc.
Work behavior of staff including colleagues	Delinquency of staff or colleagues, harassing behavior, etc.
Staff shortage	Pressure of excessive work or tiredness due to staff shortage, etc.
Personnel changes	Complaints about job transfer or switch in personnel, etc.
Improvement suggestion or opinion	Suggestions on improvement of business operation, facility, or environment, etc.
Others	Suspicious phone call, frequent complainer, etc.

Regulation of The Data Protection Directive (EU)

Advance preparation is needed in order to send personal information of the whistleblower or the person concerned in the report who lives within EU to head office in Japan.



Cited from and added supplementation to the diagram created by Prof. Fumio Shimpo, Keio University.

Preparation Workflow for Introduction (approximate time required)

Model Schedule

Timing	Four months earlier	Three months earlier	Two months earlier	One and a half months earlier	A month earlier	Three weeks earlier	Two weeks earlier	A week earlier
Preparation	Your Company	Starting investigation of the laws and regulations in the country where the intended office is located. · whistleblower protection · personal information protection, etc.	Designing the system (revision of the company policy and regulation and establishment of the operational organization) · Revision of the whistleblowing policy or working regulations, etc. · Revision of personal information protection regulations · Setting up a department handling hotline and a department in charge of conducting inspection · Definition of management system of handling information reported thorough the hotline, etc.			Advance announcement · Group training/ E-learning · Confirming the status of training, obtaining cross-border approval of personal information, etc.		
	Deloitte	Optional service: Providing advice to support your company to design the system is available					Providing specialized information we professionally possess and templates as needed	
Contract	Your Company		Reviewing the contract template from Deloitte and examining it for changes		Completing the order sheet			
	Deloitte		Providing the contract template: · contract clause · specification sheet (draft) · order sheet		Confirming the specification sheet (draft) if changed by your company	Progressing the in-house procedures (approximately two weeks are needed)		
Service	Your Company				· Providing information about intended companies · Determining an E-mail address · Determining the main and assistant staff in charge of the hotline		Confirmation of operational flow and greeting the person in charge	Implementing a test for sending and receiving the report
	Deloitte				· Perceiving attribute information about intended companies · Setting up an E-mail address · Setting up eRoom, etc.			

Contact

Contact

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Website	www.tohmatu.com/hl

Provider of the service

Company Name	Deloitte Tohmatsu Risk Services Co., Ltd.
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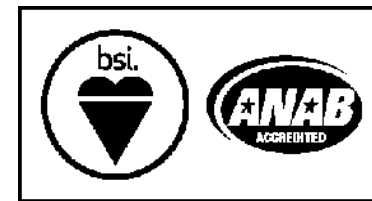
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Deloitte Touche Tohmatsu LLC Enterprise Risk Services, Tokyo Office became the first audit firm in Japan to obtain ISO/IEC27001 certification, an international standard for information security management, on February 8, 2006. The scope of certification was extended to include Deloitte Tohmatsu Risk Services Co., Ltd on April 1, 2009.



IS 501214 / ISO (JIS Q) 27001

The department within Deloitte Touche Tohmatsu LLC, Tokyo Office providing BCP/BCM services and Deloitte Tohmatsu Risk Services Co., Ltd obtained BS25999-2:2007 certification on March 11, 2011 and ISO22301:2012 certification on February 19, 2013, which are both international standards for a business continuity management system.



BCMS 568132 / ISO 22301

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