

April 01, 2020

Internal and External Contact Office for Whistleblowing

JCU CORPORATION

1. Purpose

JCU CORPORATION (hereinafter referred to as "Company") has established an internal and external contact office for whistleblowing for the purpose of early detection and correction of wrongful acts and thereby contributes to strengthening compliance management by establishing a mechanism for appropriate handling of whistleblowing related to organizational or personal acts of violation of laws and regulations, etc., (hereinafter referred to as "Wrongful Act") by employees, contract employees, part-timers, persons involved in side jobs of the Company and subsidiaries of the Company, persons who work or have worked at the Company and subsidiaries of the Company while being paid wages by the Company and subsidiaries of the Company, advisers to whom the Rules of Employment shall apply under advisory agreements and dispatched workers (hereinafter referred to as "Employees, etc.") and officers and employees of business partners of the Company and subsidiaries of the Company (hereinafter referred to as "Business Partner").

2. Whistleblower

Employees, etc., and Business Partner who intend to report the Wrongful Act shall be referred to as "Whistleblower."

3. Contact Office for Whistleblowing

Contact office for whistleblowing is an outside reputable law office (hereinafter referred to as "Contact Office").

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4. Method of Report

Reports by Whistleblowers shall be made by e-mail, post or fax in Japanese or English in order to clarify the contents reported.

Since further hearings, etc., by the Contact Office for whistleblowing may be necessary depending on the matter, communications shall generally be made in a manner which enables the Contact Office for whistleblowing to contact the Whistleblower (if it is impossible, the case may be closed without further investigation, etc.).

5. Investigation

The contents reported to the Contact Office for whistleblowing shall be notified to the standing auditor of the Company (hereinafter referred to as "Standing Auditor"). Standing Auditor shall investigate the matter, by establishing an investigation team (hereinafter referred to as "Investigation Team"), etc.

6. Investigation Results

Standing Auditor shall report the investigation results to the CEO of the Company or the

person deemed to be suitable.

7. Corrective Measures

If any Wrongful Act is discovered as a result of an investigation, the Company and each subsidiary of the Company shall promptly take corrective measures and measures for prevention of recurrence, etc.

8. Disciplinary Actions

If any Wrongful Act is discovered as a result of an investigation, the Company and each subsidiary of the Company may take disciplinary action against the person involved in the Wrongful Act in accordance with the Rules of Employment.

9. Protection of Whistleblowers

[1] The Company and each subsidiary of the Company shall not unfairly treat the Whistleblower, including dismissal, by reason of whistleblowing by the Whistleblower.

[2] The Company and each subsidiary of the Company shall take appropriate measures so that the environment of the workplace of the Whistleblower will not deteriorate further reason of whistleblowing by the Whistleblower.

[3] The Company and each subsidiary of the Company may take disciplinary action against the person who unfairly treats the Whistleblower or commits harassment, etc., in accordance with the Rules of Employment.

10. Protection of the Information related to Whistleblowing

Standing Auditor, members of the Investigation Team and any other persons involved in the operations related to the whistleblowing (including but not limited to investigations, corrective measures and measures for prevention of recurrence) (hereinafter referred to as "Person involved in Response") shall not disclose the contents reported and the information obtained by investigations (hereinafter referred to as "Information related to Whistleblowing") without just cause and shall not use the Information related to Whistleblowing for any purpose other than the purpose provided in the Internal and External Whistleblowing Management Regulations. The Company and each subsidiary of the Company may take disciplinary action against the Person involved in Response who disclosed the Information related to Whistleblowing without just cause in accordance with the Rules of Employment.

11. Notice

The Company shall give notice to the Whistleblower of the results of investigation and correction without delay; except for the case where it is inappropriate to give notice to the Whistleblower.

12. Consideration for the Person to be Reported

The Company and each subsidiary of the Company shall, in giving notice of the results of investigation and correction, take into consideration the privacy and honor of the person reported as the person has committed any Wrongful Act or is committing or intends to commit any Wrongful Act (hereinafter referred to as "Reported Person").

13. Reports for Unjust Purpose

Whistleblower shall not make false reports, reports defaming or slandering the Reported Person or any other persons and reports for any other unjust purpose. The Company may take reasonable action against the person who made reports for an unjust purpose, etc., in accordance with the Rules of Employment etc.