

Hotline Handbook

What is the purpose of this Hotline Handbook?

The purpose of this Hotline Handbook is to promote the early discovery and correction of any violation of laws or corrupt practices and to strengthen our compliance management. This is to be achieved by prescribing an appropriate framework for handling whistleblowing, or by consultation concerning the violation of laws or corrupt practices by directors, officers or employees of Septeni Holdings Co., Ltd. ("Septeni Holdings") and its subsidiaries (collectively, "Septeni Group") (the whistleblower system; hereinafter the "Hotline").

Application of Hotline Handbook

This Hotline Handbook applies to directors, officers and employees of the Septeni Group; however, it does not apply to the following companies:

SEPTENI TECHNOLOGY CO., LTD

七域廣告（北京）有限公司 (Septeni China Limited)

Final renewal date: February 1, 2020

Group Risk Management Committee Executive Office
8-17-1, Nishi-Shinjuku, Shinjuku-ku, Tokyo, Japan

1. Persons Who Can Use the Hotline

- 1.1** Any person who belongs to a Septeni Group company and who engages in its operations (directors, officers, employees, fixed-term employees or part-time worker; hereinafter "Employee" or "Employees") may use the Hotline for whistleblowing and consultation purposes.
- 1.2** A dispatched worker who comes under the scope of the Worker Dispatching Act of Japan / the Act for Securing the Proper Operation of Worker Dispatching Undertakings and Improved Working Conditions for Dispatched Workers ("Dispatched Workers") is also included within the scope of Employees.
- 1.3** Any Employee who engages in whistleblowing or seeks consultation regarding his or her whistleblowing ("Whistleblower") will be protected by this Hotline Handbook.

2. Matters for Whistleblowing and Consultation via the Hotline

- 2.1** Matters that may be the subject of whistleblowing and consultation using the Hotline are any of the following conducted by Employees who belong to the Septeni Group:
 - conduct that violates a law;
 - conduct that violates an internal rule of a company; or
 - conduct that violates corporate ethics, or any other corrupt practice.

3. Contact and Methods for Whistleblowing and Consultation

- 3.1** The contact point for whistleblowing and consultation via the Hotline ("Hotline Contact") is Nishimura & Asahi Law Office (Tokyo Office).
- 3.2** To notify the Hotline Contact about whistleblowing and to request a consultation with the Hotline Contact, please send an e-mail in Japanese, English, Chinese or Korean to the following Hotline Contact dedicated e-mail address:

Email: septeni-hotline@jurists.co.jp

4. Real Name or Anonymity of Whistleblower

- 4.1** In principle, please conduct whistleblowing or participate in consulting using your real name.
- 4.2** Anonymous whistleblowing and consultation will be accepted. Please understand that in this case, however, it may not be possible to fully investigate the matter, or to protect the Whistleblower, or to notify the Whistleblower of the results of the investigation or corrective actions.

5. Prohibition of Whistleblowing and Consultation for a Wrongful Purpose

- 5.1** Please do not use the Hotline to make allegations you know to be untrue, engage in whistleblowing or consultation that slanders another person, or otherwise engage in whistleblowing or consultation for a wrongful purpose.
- 5.2** The company to which a person who engages in whistleblowing or consultation for a wrongful purpose belongs may punish such person in accordance with the company's Work Rules.

6. Investigation

- 6.1** A factual investigation relating to matters brought to the Hotline Contact for whistleblowing and consultation will be conducted by the Septeni Holdings Group Risk Management Committee Executive Office based on the advice of Nishimura & Asahi Law Office (Tokyo Office).
- 6.2** Depending on the content of the factual investigation, the Group Risk Management Committee Executive Office may establish an investigative team formed from a few members from related departments.
- 6.3** Depending on the content of the factual investigation, the Group Risk Management Committee Executive Office may entrust an outside law office with the factual investigation.
- 6.4** In carrying out the factual investigation, the Group Risk Management Committee Executive Office may request the cooperation of related departments at each Septeni Group company as necessary; and the department so requested shall cooperate with the Group Risk Management Committee Executive Office in the investigation.
- 6.5** In order to protect the confidentiality of the Whistleblower, in carrying out the factual investigation, the Group Risk Management Committee Executive Office shall sufficiently consider investigative methods to ensure that the Whistleblower is not identified.
- 6.6** Persons who have an interest in the matter that is the subject of whistleblowing or consultation shall be excluded from the members for the factual investigation.

7. Investigation Reports and Corrective Measures

- 7.1** The Group Risk Management Committee Executive Office shall report the results of the factual investigation to the Hotline Contact immediately after it has been completed.
- 7.2** If any violation of laws or any corrupt practice is discovered through the factual investigation, the Group Risk Management Committee Executive Office shall promptly notify the company to which the Employee who engaged in the relevant conduct belongs.
- 7.3** The company that receives the notification from the Group Risk Management Committee Executive Office and to which the Employee who violated the law or engaged in corrupt practice

belongs shall work with the Human Resources Department of Septeni Holdings to take corrective measures and measures to prevent any recurrence.

8. Punishment

8.1 If any violation of laws or any corrupt practice is discovered through the factual investigation, the company to whom the person who was involved in the conduct belongs shall take the following action against the person:

- (1) If the person is a director or officer, appropriate measures prescribed by the board of directors will be taken.
- (2) If the person is an employee other than a director or officer (except a Dispatched Worker), procedures for disciplinary action as prescribed in the Work Rules will be taken.
- (3) If the person is a Dispatched Worker, appropriate measures under the dispatch agreement will be taken.

8.2 In addition to the punishment, etc. referred to in provision 8.1 above, the company to which the person who was involved in the conduct belongs may file a criminal complaint or claim damages.

8.3 If the Whistleblower was involved in any violation of laws or any corrupt practice, the fact that the Whistleblower blew the whistle or consulted about the matter shall be considered when the company to which the Whistleblower belongs decides its punishment of the Whistleblower; and the punishment for the Whistleblower may be reduced.

9. Protection of Whistleblower

9.1 The company shall not dismiss a Whistleblower or otherwise treat a Whistleblower adversely because of him or her having engaged in whistleblowing or having requested a consultation.

9.2 A Whistleblower who was treated adversely despite provision 9.1 above may make a statement with the Hotline Contact.

9.3 The factual investigation relating to the receipt of the statement prescribed in provision 9.2 above will be conducted by the Group Risk Management Committee Executive Office. Provisions 6.1 and 6.2 above shall apply to such factual investigation.

9.4 If any adverse treatment against the Whistleblower is verified via the factual investigation prescribed in provision 9.3 above, the Group Risk Management Committee Executive Office shall (a) have the Human Resources Department of Septeni Holdings and the department head of the company to which the Whistleblower belongs stop such adverse treatment and (b) request a review of the punishment under the Work Rules, among other measures, against the person who engaged in such adverse treatment, the head of that person's department, and the like.

9.5 If the adverse treatment of the Whistleblower is verified via the factual investigation prescribed in

provision 9.3 above, and the Whistleblower wishes to be transferred to another function or place, the Human Resources Department of Septeni Holdings and the company to which the Whistleblower belongs will discuss the matter and respond appropriately.

9.6 Each provision from 9.1 to 9.5 above with respect to the Whistleblower will also apply to the persons who cooperate in the factual investigation.

10. Duty of Confidentiality

10.1 Except as necessary for the investigation or corrective actions, the Group Risk Management Committee Executive Office, persons engaged in operations prescribed in this Hotline Handbook, and persons who cooperate in the factual investigation shall not divulge (i) information that could identify an individual, such as the name of the Whistleblower or a person whose conduct was the subject of whistleblowing and consultation by the Whistleblower (“Subject of the Whistleblowing”), (ii) the contents of whistleblowing and consultation, and (iii) any other information that is obtained in the course of the factual investigation.

10.2 The company to which a person who divulges information without justifiable reason in violation of provision 10.1 above belongs shall punish the person in accordance with the Work Rules and other relevant policies or procedures.

11. Notification

11.1 The Hotline Contact shall notify the Whistleblower without delay regarding the results of the factual investigation and corrective actions, while considering the privacy of the Subject of the Whistleblowing.

11.2 Notwithstanding the preceding paragraph, if the Whistleblower states in advance that he or she does not wish to be notified regarding the results of the factual investigation and corrective actions, the Hotline Contact will not notify the Whistleblower of such results.

Institution, Revision, Repeal, and Taking Effect

The Group Risk Management Committee Executive Office will prepare a draft regarding the institution, revision, and repeal of this Hotline Handbook. The institution, revision, and repeal of this Hotline Handbook will take effect upon approval by the Group Risk Management Committee and provision of notification to the subject companies.

Instituted: May 1, 2016