

Annex1 : Evidence Timeline and Stakeholder Map

■ 1. Identity of the Submitter

- **Name:** Shunsuke Kimura
- **Nationality / Residence:** Japan, Osaka City, Suminoe Ward
(full address omitted)
- **Contact:** Email: shukku9998@gmail.com
- **Target Company:** Infroneer Holdings Corporation
(Japan-based multinational enterprise)
 - **Affiliated Subsidiaries:**
 - Maeda Corporation (Japan – Core construction subsidiary of Infroneer Holdings)
 - MAEDA AMERICA Inc. (United States – wholly owned subsidiary of Maeda Corporation)
 - ※ Although not directly involved in the case at this stage, the U.S. subsidiary is included as a notification target, as the case concerns structural issues such as **failure of the internal whistleblowing system, retaliatory dismissal, and disregard of corrective measures.**
- **Relationship:** Former employee of Maeda Corporation and its parent company, Infroneer Holdings Corporation
- **Position:** Whistleblower who made multiple **real-name reports** to corporate, administrative, auditing, and media institutions under Japan's Whistleblower Protection Act
- **Stakeholder Interest:** Direct victim who suffered retaliation—including **non-response, false labeling, disciplinary action, and dismissal**—after reporting corporate misconduct

- **Scope of Reporting:** Official whistleblower reports submitted to major **domestic authorities and institutions**, including the Ministry of Health, Labour and Welfare (MHLW), Financial Services Agency (FSA), Ministry of Economy, Trade and Industry (METI), Ministry of Land, Infrastructure, Transport and Tourism (MLIT), Consumer Affairs Agency (CAA), the Police, NHK (public broadcaster), and MUFG (financial institution).
- **International Concern:** Domestic remedies have proven **structurally ineffective**, and international intervention is deemed essential based on the following verified facts:
 - Administrative agencies refused to act, citing **jurisdictional limitations** (responses already received from METI and MLIT).
 - NHK initiated multiple inquiries but **ultimately silenced the case and refrained from broadcasting**.
 - MUFG recognized serious misconduct by its corporate client yet **refused to investigate**.
 - The parent company, Infroneer Holdings, **falsely labeled** the real-name whistleblowing as a “20-billion-yen demand,” and subsequently **dismissed the whistleblower explicitly for the act of whistleblowing itself**.

Therefore, pursuant to the **OECD Guidelines for Multinational Enterprises**, the submitter requests **international mediation and corrective intervention**.

Furthermore, the **Specific Instance** formally submitted to the **Japanese National Contact Point (NCP)** on **September 15, 2025**, has been **completely ignored** with no response by the **October 15 deadline**, thereby confirming **institutional non-compliance** by the Japanese NCP.

■ 2. Company Being Reported

- **Official Name:** Infroneer Holdings Corporation
- **Headquarters:** 2-10-2 Fujimi, Chiyoda-ku, Tokyo, Japan
- **Corporate Registration Number:** 3010001221541 (Japan Corporate Registry Number)
- **Business Type:** Japan-based multinational enterprise group (MNE)
 - **Main Business Areas:** Construction, infrastructure development, urban planning, environmental and energy-related projects
 - **Overseas Operations:** Active multinational expansion primarily in North America and Asia
- **Stock Listing:** Tokyo Stock Exchange, Prime Market (Ticker: 5076)
- **Major Group Companies:**
 - **Maeda Corporation** – Core entity subject to this report
 - **MAEDA AMERICA Inc.** – U.S. subsidiary registered in Plano, Texas, engaged in construction and infrastructure-related business.

- **International Scope and OECD Relevance:**

This corporate group maintains multiple overseas subsidiaries in the United States and Asia, and therefore clearly falls within the scope of the **OECD Guidelines for Multinational Enterprises**.

In particular, **MAEDA AMERICA Inc.**, headquartered in the State of Texas, conducts business activities within the United States, thereby establishing **jurisdictional relevance for the U.S. National Contact Point (NCP)** under the OECD framework.

■ 3. Breached OECD Guidelines

In reference to the **OECD Guidelines for Multinational Enterprises (2023 revision)**, the corporate group concerned — **Infroneer Holdings Corporation and Maeda Corporation** — has clearly violated the following provisions.

All of these breaches are directly supported by publicly available evidence (Evidence No.00–60) and linked to the structural analysis pages (structural analysis references).

👉 Note: Some items also include **evidence relating to administrative agencies, financial institutions, and media organizations (Nos.14–60)**. These are not mere third-party records, but serve as **essential components proving the companies’ confirmed non-compliance**, as they document the companies’ consistent refusal to respond to or act upon official correction notices and whistleblower reports.

◆ Chapter I – Concepts and Principles

- **Paragraph 4:** Violation of the obligation to protect whistleblowers. The company failed to conduct a proper investigation into a real-name whistleblowing report and carried out a retaliatory dismissal.
 - Primary Evidence: No.10, No.12, No.13.
 - Supporting Evidence: No.43, No.45, No.56–57.

◆ Chapter II – General Policies

- **Paragraphs A10, A11:** Failure to establish and operate an internal whistleblowing system, and absence of proper record management for internal reports. Real-name reports were formally acknowledged but then ignored, revealing a structural defect.
 - Primary Evidence: No.01–03, No.06–07.
 - Supporting Evidence: No.23, No.40, No.46, No.53–54, No.58–59.

- **Paragraphs A6, A7:** Absence of effective internal controls and grievance-handling mechanisms. Reports submitted to the auditing firm and MUFG hotline were inappropriately blocked or disregarded, demonstrating abdication of accountability
 - Primary Evidence: No.03, No.05.
 - Supporting Evidence: No.48–52, No.54, No.57.
- **Paragraphs A2, A5:** Failure to perform risk assessment and due diligence obligations, resulting in the concealment of 52 industrial accidents and three consecutive years of accounting falsification—conduct contrary to corporate ethics.
 - Primary Evidence: No.00, No.04, No.05.
 - Supporting Evidence: No.33, No.35.

◆ Chapter IV – Human Rights

- **Paragraph 2:** Violation of the duty to address adverse human rights impacts. The concealment of 52 industrial accidents and the retaliatory dismissal of the whistleblower constitute clear infringements of workers’ fundamental human rights.
 - Primary Evidence: No.04, No.10, No.12–13.
 - Supporting Evidence: No.33, No.35, No.41.

◆ Chapter V – Employment and Industrial Relations

- **Paragraph 1:** Breach of the obligation to protect workers’ safety and health. The concealment and non-reporting of labor accidents, coupled with retaliatory personnel measures, severely compromised workplace safety.
 - Primary Evidence: No.00, No.04, No.06.
 - Supporting Evidence: No.17, No.38–39.

◆ Chapter VII – Combating Bribery, Bribe Solicitation and Extortion

- **Paragraph 1:** Failure to establish a functioning grievance mechanism. The company consistently rejected investigative requests made by whistleblowers, demonstrating that the internal system was non-functional.
 - Primary Evidence: No.06, No.07.
 - Supporting Evidence: No.09, No.32–33, No.47.

◆ Chapter VIII – Stakeholder Engagement

- **Paragraph 1:** The company failed to fulfill its duty of explanation regarding whistleblowing reports, corrective notices, and administrative actions, maintaining complete silence.
 - The formal submission to the **Japanese NCP (submitted on 15 September 2025)** was also **ignored until 15 October 2025**, confirming institutional non-compliance.
 - Primary Evidence (initial reports): No.01–02, No.08.
 - Supporting Evidence (non-response / confirmed non-compliance): No.23, No.38–39, No.41–44, No.53–54, No.58–60.
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■ 4. Summary of Alleged Breaches

◆ Continuous Concealment of 52 Industrial Accidents (Serious Violation of Occupational Safety and Health)

- **Overview:** Despite at least 52 labor accidents occurring between 2022 and 2024, the company systematically concealed them through obstruction of reporting, falsified records, and refusal to file official claims.
- **Primary Evidence:** No.00 (Initial whistleblowing report), No.04 (Detailed report on labor-accident concealment).
- **Supporting Evidence:** No.33 (MLIT non-compliance), No.35 (NHK interview record).

◆ Accounting Misrepresentation for Three Consecutive Fiscal Years (Falsified Financial Reporting)

- **Overview:** The company deliberately excluded labor-accident compensation costs and whistleblowing-related expenses from its financial statements, maintaining de facto falsification from FY2022 to FY2024. False corporate performance was presented to investors, auditors, and regulators.
- **Primary Evidence:** No.03 (Audit failure), No.05 (False financial reporting).
- **Supporting Evidence:** No.30 (Report to the Financial Services Agency), No.48–52 (Reports to and rejection by MUFG).

◆ Formalistic and Suppressed Internal Whistleblowing System

- **Overview:** Multiple real-name reports were neither investigated nor corrected; they were formally acknowledged and then disregarded as “outside scope.” This reveals a structural absence of good faith, transparency, and responsiveness required under the OECD Guidelines.
- **Primary Evidence:** No.01 (Parent company’s non-response), No.02 (System dysfunction), No.06 (Disciplinary consideration), No.07 (Structural compensation proposal).

- **Supporting Evidence:** No.09 (Rejection of report), No.23 (Final notice from CAA), No.40, No.46 (NHK/CAA institutional review).

◆ **Rejection and False Labeling of the Whistleblower’s Institutional Reconstruction Proposal (Approx. 9 Billion JPY)**

- **Overview:** The whistleblower’s proposal for structural reform of the internal reporting system was falsely labeled as a “personal financial demand,” and all discussion or corrective engagement was refused.
- **Primary Evidence:** No.07 (System reconstruction cost proposal).
- **Supporting Evidence:** No.09 (Record of false “system abuse” labeling).

◆ **Institutionalized Rule Criminalizing Whistleblowing (Violation of International Obligations)**

- **Overview:** The company’s employment regulations explicitly classify whistleblowing to administrative authorities as an act “harming the company’s honor or reputation,” which constitutes a disciplinary offense.
This provision was directly applied to justify the dismissal of a real-name whistleblower who lawfully reported misconduct to multiple government agencies.
Such internal rules criminalizing whistleblowing represent a **structural and deliberate breach** of **OECD Guidelines (Ch. II.A.10–11; Ch. IV.2)** and **UNCAC Article 33**, demonstrating that the Infroneer Group’s compliance framework itself is incompatible with international norms.
This institutional flaw has spread across the Group, including **Maeda Corporation, Maeda Road Co., Ltd.**, and the U.S. subsidiary **MAEDA AMERICA Inc.**, creating a **cross-border governance failure**.
- **Primary Evidence:** No.12 (Dismissal Reason Notice citing “defamation against the company”), No.10 (Dismissal Pre-notice).
- **Supporting Evidence:** Internal regulations excerpts (Employment Code §22(3), §61(1)).

◆ Retaliatory Disciplinary Dismissal for Whistleblowing

- **Overview:** The company classified the act of reporting to administrative authorities as “defamation” and issued a dismissal notice. This constitutes a retaliatory act prohibited under the OECD Guidelines and **Article 33 of the United Nations Convention against Corruption (UNCAC)**.
- **Primary Evidence:** No.10 (Dismissal pre-notice), No.12 (Dismissal reason notice), No.13 (Objection to separation certificate).
- **Supporting Evidence:** No.43, No.45 (NHK confirmation and justification of dismissal), No.56–57 (Forced dismissal following MUFG and CAA notifications).

◆ Ignoring the Corrective Notice Issued by the Consumer Affairs Agency (CAA)

- **Overview:** Despite receiving an official request under **Article 11 of Japan’s Whistleblower Protection Act** to ensure effective system operation, the company ignored the notice entirely. The abandonment of statutory compliance remains recorded in public administrative files.
- **Primary Evidence:** No.23 (Final CAA notice).
- **Supporting Evidence:** No.24–25 (Ignored corrective notice / CAA’s limited authority), No.53–55 (Continued non-response even after CAA and MUFG notifications).

◆ Structural Breakdown and Denial of International Obligations

- **Overview:** The company rejected corrective pressure from all external stakeholders—including administrative, media, financial, and audit bodies—thereby dismantling the core framework of its internal whistleblowing system.
- **Primary Evidence:** No.06 (Disciplinary consideration), No.07 (Silenced reform proposal).
- **Supporting Evidence:** No.32 (METI referral and abdication), No.33 (MLIT silence), No.47 (NHK refusal to report).

◆ Institutional Neglect and Non-Compliance by the Japanese NCP

- **Overview:** The formal **Specific Instance submission (filed on 15 September 2025)** received **no acknowledgment, response, or action by 15 October 2025**, confirming non-performance. This constitutes a state-level refusal of duty in breach of **OECD Guidelines Chapters I-4 and VIII-1**, as well as the **2021 OECD Council Recommendations, paragraphs 16 and 20**.
- **Primary Evidence:** No.58–59 (Submission to Japanese NCP).
- **Supporting Evidence:** No.60 (Integrated proof of silence and confirmed non-performance).

Note:

This systemic violation within the Infroneer Group has not only deprived domestic employees of protection but also undermined confidence in Japan's commitment to international whistleblower protection obligations, thereby affecting cross-border stakeholders and markets.

■ 5. Supporting Evidence

- **Systematically published on the dedicated website:**
 - ▶ <https://www.whistleblower-protection.org/>
- **Complete list of evidence (Evidence No.00–60):**
 - ▶ <https://www.whistleblower-protection.org/evidence-timeline>
- **Contents included (all items fully translated into English with original Japanese PDFs attached):**
 - Official correspondence with administrative authorities
(Ministry of Health, Labour and Welfare; Financial Services Agency; Ministry of Economy, Trade and Industry; Ministry of Land, Infrastructure, Transport and Tourism; Consumer Affairs Agency; Police).
 - Corporate responses and rejection notices
(Formal denials and dismissal notices issued by Maeda Corporation and Infroneer Holdings Corporation).
 - Media correspondence record
(Formal whistleblowing submission to NHK Osaka Broadcasting Station and subsequent institutional silence).
 - Financial institution correspondence
(Report to MUFG Accounting Audit Hotline and subsequent notification of communication blockage).
 - Internal whistleblowing records, official notices, and real-name email communications.
 - Dismissal notice and explanation of dismissal reasons (documents explicitly classifying whistleblowing as “defamation”).

- Formal submission to the **Japanese National Contact Point (Ministry of Foreign Affairs)** (Evidence No.58–60).

- Officially submitted on **September 15, 2025**.

- No response received by **October 15, 2025**.

- **Institutional non-performance confirmed.**

- ※ This constitutes the most critical evidence of systemic non-performance at the national authority level.

- **Additional Notes:**

- Audio recordings are not included in this file set.
 - All records are **official documents based on real-name whistleblowing** and securely archived.
 - All evidence pages are **available in English**, with original Japanese documents attached as PDFs.
 - Full disclosure can be made, upon request, to the **NCP, OECD Secretariat, or international mediation bodies.**
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■ 6. Requested Outcome / Remedy Sought

This submission concerns **multiple breaches of the OECD Guidelines for Multinational Enterprises**, including institutional non-response, retaliation, and refusal to remedy.

It also reflects the fact that the **formal Specific Instance submitted to the Japanese NCP on 15 September 2025** received **no acknowledgment, response, or action by 15 October 2025**, thereby confirming **institutional non-performance**.

Accordingly, as this case demonstrates the complete failure of domestic remedial mechanisms, the submitter respectfully requests the following **international corrective measures**:

- **Formal acceptance** of this case as a Specific Instance by the **U.S. National Contact Point (NCP)**.
- **Inquiry, investigation, and hearing** addressed to the reported enterprise, **Infroneer Holdings Corporation**.
- **Implementation of formal mediation** through a **Competent Body for Mediation (CBI)**, as deemed necessary.
- **Corrective recommendations and preventive measures** issued under the **OECD Guidelines and Article 33 of the United Nations Convention against Corruption (UNCAC)**.
- Issuance of a **Final Statement** addressing the company's **violations of international governance standards**.
- **Compliance assessment** of the U.S.-based subsidiary **MAEDA AMERICA Inc.**
- **Official recording of the Japanese NCP's non-performance**, and **notification to the OECD Secretariat and other NCPs**, in accordance with the **2021 OECD Council Recommendations (paragraphs 16 and 20)**, as a documented breach of the duty of good faith.

※ The institutional compensation and mediation proposals described below (**●6-1 to 6-3**) are **not financial negotiations**, but comprehensive frameworks designed to ensure **system reconstruction and restoration of international trust**.

※ The mediation process shall, **in principle, be concluded within one (1) month**. Extensions may be granted **only if the company demonstrates genuine commitment and unavoidable circumstances**, and may not exceed **two additional one-month periods** (maximum mediation duration: **three months in total**).

This timeline management is essential to guarantee the **effectiveness of mediation and credibility of the NCP mechanism**.

※ Furthermore, the company's **formal response and statement of intent to comply** with the proposed remedies **must be submitted within 30 days** from receipt of this notice.

Failure to respond within this period shall be deemed a **refusal to engage in good-faith negotiation**, and may result in **formal registration of non-compliance and sanction-level evaluation** under OECD procedures.

◆ 6-1. Official Recognition of the Legitimacy of Whistleblowing and Institutional Breakdown

- The company shall **formally recognize all whistleblowing reports submitted by Mr. Shunsuke Kimura (Reports No.00–07) as legitimate public-interest disclosures** made under the **Whistleblower Protection Act of Japan**, the **OECD Guidelines for Multinational Enterprises** (Ch. I-4, Ch. II-A10–11), and **Article 33 of the United Nations Convention against Corruption (UNCAC)**.
- The company shall **formally acknowledge its responses to these disclosures—including non-response, false labeling as a “20-billion-yen demand,” and issuance of disciplinary notices—as acts of institutional retaliation and unlawful conduct**.

- In addition, the **fact that the formal Specific Instance submitted to the Japanese NCP on 15 September 2025 was ignored shall be recognized and recorded internationally as evidence of systemic institutional failure.**

◆ 6-2. Formal Apology and Measures for Restoration of Reputation (Structural remedy not premised on reinstatement)

- The company shall **formally acknowledge that the act of whistleblowing constituted a legitimate and lawful action intended to promote organizational improvement.**
- The following **reputation restoration measures** shall be implemented sequentially, both domestically and internationally:
 1. **Internal:** Publication of an official apology statement on the company's official website for a defined period.
 2. **Shareholders:** Formal report and apology at the general shareholders' meeting.
 3. **Public / Media:** Issuance of a public apology press release to domestic and international media outlets.
 4. **International:** Submission of an official report to the **U.S. NCP, OECD Secretariat, and other relevant NCPs.**
 5. **Investors:** Where appropriate, supplementary disclosure in **Investor Relations (IR) materials and securities reports.**
- This apology constitutes an **international and public measure for restoration of reputation, not contingent upon reinstatement**, intended to remedy the moral and reputational harm suffered by the whistleblower as a result of **institutional exclusion and non-performance by the Japanese NCP.**

◆ 6-3. Implementation of Financial Remedial Measures

- The company shall fulfill in full, within the agreed deadline and upon execution of a settlement agreement, the total amount of **JPY 38.75 billion** (= Structural Redesign Fund JPY 29.81 billion + Personal Redress JPY 8.94 billion).

- The **structural-level compensation** shall be administered through a **third-party managed trust fund** under the supervision of the **OECD Secretariat, U.S. NCP-designated body, or an internationally recognized independent audit institution**. The **personal compensation** shall be paid **directly and tax-exempt** to Mr. Shunsuke Kimura.
- This remedial framework constitutes an **international obligation for system reconstruction and anti-retaliation redress** pursuant to the **OECD Guidelines (Ch. II A10–11, Ch. VIII 1) and Article 33 of the UNCAC**.
- The obligation extends not only to the company’s Japan headquarters but also to its U.S. subsidiary (**MAEDA AMERICA Inc.**), ensuring direct application of whistleblower-protection system reforms to employees, investors, and business partners in the United States. This will reduce compliance risks and restore confidence in U.S. markets.

● **Payment Conditions**

-  **Structural Redesign Fund:** Installment payment allowed. The fund must remain under third-party management and be subject to external audit for a minimum of five years, with quarterly progress reports.
-  **Personal Redress:** No installments permitted – must be paid in a single lump sum. Immediate relief for the whistleblower is essential; installments would impair livelihood and social recovery. Failure or delay in payment shall be recorded in the **OECD NCP Final Statement** as “confirmed non-performance” and subject to sanction-level evaluation.

This compensation framework is **not a mere financial settlement**, but a **symbolic and international model case** intended to restore trust in whistleblower-protection systems.

Primary uses of the fund: Independent investigation expenses; redesign and outsourcing of internal reporting channels; implementation of anonymous reporting platforms; occupational safety and health improvement programs; and company-wide training (including Japan and U.S. operations).

■ **A. Structural Redesign Fund**

■ **B. Personal Redress**

See separate document:

Annex2_StructuralRedesignFund_NCP.pdf

● **Total Amount (Company Liability in Mediation)**

Item	Amount (billion JPY)	Management Method	Payment Condition
■ A. Structural Redesign Fund	29.81	Third-party management (fund / external administration)	Installments allowed (≥ 5 years with external audit & quarterly reports)
■ B. Personal Redress	8.94	Direct non-taxable payment to claimant (damages compensation)	Lump-sum only
Total	38.75	—	—

● **International Benchmarking**

The proposed **JPY 38.75 billion (Structural 29.81 + Personal 8.94)** is reasonable and consistent with global precedents for settlement and remediation.

● **U.S. Examples**

- SEC whistleblower awards often reach tens of millions of USD.
- Civil settlements for retaliation and systemic failure commonly range from hundreds of millions to several billion JPY.
- Cases involving institutional breakdown have reached tens of billions of JPY

● **OECD Member State Reconstruction Costs**

- In the EU, Canada, and Australia, comprehensive re-designs (including third-party operation and external audit) typically range from JPY 10 to 30 billion.

- In “model case” situations, a **symbolic add-on (~ JPY 5 billion)** is conceptually recognized.
→ **Conclusion of Consistency**
- Structural Redesign Fund (JPY 29.81 billion): Within international range for systemic reform costs.
- Personal Redress (JPY 8.94 billion): Aligned with global precedents for severe retaliation, career damage, and institutional failure contribution.
→ Therefore, **JPY 38.75 billion is not excessive** but a reasonable amount consistent with international standards.

- **Scope Statement (Clarification of Liability Coverage)**

This proposal is limited to the portion of responsibility directly attributable to **Infroneer Holdings Corporation** for its non-response, retaliation, and defective whistleblowing system.

Administrative and Japanese NCP failures are presented solely as background facts demonstrating the absence of domestic remedial function and are **not included in the monetary calculation**.

- **Considerations for Mediation and Respect for NCP Mandate**

- This proposal presupposes **voluntary agreement by the parties** and does **not seek coercive payment authority** from the NCP.
- A **verification and adjustment clause** is included to allow for modification of figures based on independent third-party (accounting / compliance) review, ensuring practicality and transparency.
- Currency conversion and valuation assumptions are based on conditions as of the submission date; a separate annex will provide conversion basis if required.

● **Policy Statement on Mediation Proposal (Supplement to Mediation Request)**

This mediation proposal is submitted by **Mr. Shunsuke Kimura**, the whistleblower, to seek sincere rectification and remedy. It is intended to offer the company an opportunity to acknowledge its institutional non-performance and restore international credibility.

Unless the company acts in bad faith or continues institutional silence, the whistleblower will not unilaterally withdraw this proposal.

However, if the company rejects this mediation proposal and thereby chooses international reputational and ethical decline, any subsequent request by the company for re-mediation or settlement shall be regarded as a self-serving attempt at recovery.

“The compensation amount proposed herein is not personal damages, but a reasonable offer based on institutional loss and structural remediation obligations.”

This proposal constitutes a **one-time, formal remedy submission**, requiring the company’s good-faith engagement and understanding of international principles. If the company refuses without justified cause, the submitter shall not accept any future company-initiated mediation or settlement offers.

Nevertheless, if a request for reconsideration or settlement proposal is made by an **NCP, administrative authority, major shareholder, or independent third-party body**, the whistleblower may re-evaluate it in light of the good faith and necessity of the request.

● **Supplementary Clause on Mediation Schedule and Response Deadline**

Mediation related to this proposal shall be conducted under the following schedule and conditions:

- **Mediation period:** In principle, within **one (1) month**. An extension of up to **two additional one-month periods (maximum three months)** may be granted only if the company demonstrates genuine commitment and provides reasonable proof of necessity.
- **Formal response deadline:** The company must submit a written response (acceptance, modification, or rejection) within **30 days** of receiving this proposal.

- **Treatment of non-response or delay:** If no formal response is submitted within 30 days, the company shall be deemed to have abandoned good-faith engagement. The case will then be recorded by the **U.S. NCP and OECD Secretariat** as an **institutional non-compliance case**, in accordance with the OECD Guidelines and the 2021 Council Recommendations (paragraphs 16 and 20).
- **One-time nature of the proposal:** This is the **sole and formal systemic remedy proposal** from the whistleblower. If the company unjustifiably refuses, the whistleblower has no obligation to re-enter negotiations. However, if a re-engagement request is made by an **NCP, government body, shareholder, or international monitoring entity**, it may be reconsidered depending on the good-faith and necessity of the request.

◆ 6-4. Institutional Reconstruction and Introduction of an Independent Third-Party Operational System

- The company shall entrust **all functions of whistleblowing intake, investigation, and protection** to a **fully independent external professional body**—comprising attorneys, occupational-safety specialists, and international compliance auditors—and rebuild its preventive framework.
- The company shall make **annual external audits and verification** of its internal whistleblowing system **mandatory** to ensure transparency.
- All whistleblowing records and investigation logs shall be **stored in tamper-proof formats** (including technologies such as blockchain) and made accessible to independent third-party reviewers.
- In view of the Japanese NCP's confirmed non-performance, these reforms must be implemented **under an international framework**, rather than relying on domestic institutional mechanisms.

◆ 6-5. Re-Investigation and Compensation for Past Cases (Labor Accidents, Disciplinary Actions, Defamation)

- The company shall establish an **Independent Third-Party Investigation Committee** to re-examine all **52 concealed labor-accident cases** and all instances of **retaliation through disciplinary action, dismissal, or defamation**.
 - The committee shall include **labor-law scholars, international occupational-safety experts, independent auditors, attorneys, and whistleblower-protection specialists**.
- Based on the committee's findings, the company shall issue **formal apologies and appropriate compensation** to each victim.
- The company's past refusal to permit investigation and evasion of evidentiary responsibility shall be **formally recognized as institutional negligence**.
- This measure constitutes an **essential international remedy** supplementing the **non-performance of the Japanese NCP**.

◆ 6-6. Reconstruction of International Governance and Reporting Obligations

- The company shall establish a new governance structure **in accordance with the OECD Guidelines, UNCAC Article 33, and the UN Guiding Principles on Business and Human Rights (UNGPs)**.
- The company shall bear an **annual reporting obligation** to the **U.S. NCP, OECD Secretariat, and other relevant NCPs** concerning progress and corrective actions.
- As the Japanese NCP has been confirmed to be non-functional, it shall be **excluded from the reporting framework**.
- This international reporting obligation shall be positioned as a **governance-restoration measure** grounded in the **JPY 26 billion structural-compensation commitment**.

◆ 6-7. Implementation of Education and Training for Prevention of Recurrence

- The company shall mandate **annual training programs for all group employees**, including those in overseas and multinational offices.
- Training content shall cover: **legitimacy of whistleblowing, prohibition of retaliation, and institutional duties under international standards**.
- Education shall be conducted **in at least Japanese and English**, ensuring applicability to global employees including those at the U.S. subsidiary.
- Past cases of discrimination, concealment, and disciplinary retaliation against whistleblowers shall be **used as teaching materials** and publicly shared to influence corporate culture.
- Training shall be **compulsory at all business sites**, including **MAEDA AMERICA Inc.**, to guarantee compliance with human-rights and safety standards within the U.S. labor market.

◆ 6-8. Signing of the Mediation Agreement and Commitment to OECD and Society

- The company shall **acknowledge that this mediation framework serves to restore international credibility and establish a model system**, and shall formalize its acceptance through **signature and corporate seal**.
- The signed agreement shall be **disclosed** to the **U.S. NCP, OECD Secretariat, other NCPs, major shareholders, and the international community** as a future reference model.
- Publication channels shall include the **OECD official website, the company's IR page, official shareholder distribution, and international media releases**.
- **Refusal to sign** shall be formally recorded as a **“rejection of system rectification under international standards,”** resulting in **permanent loss of international credibility**.

◆ Supplement – Structural Significance of This Mediation Proposal

- This mediation extends beyond individual compensation; it embodies the **restoration of international trust in institutional integrity** and a **redefinition of corporate social responsibility**.
 - Given the Japanese NCP's proven non-performance, **international mediation remains the only available remedy**.
 - This case shall be positioned as an **OECD model case**, and the **JPY 26 billion compensation** represents a **minimum amount consistent with global benchmarks**.
 - Should the company reject this proposal, such refusal itself will be **formally recorded by the OECD and other NCPs** as a “**rejection of international standards for corrective action**,” leaving the case as a **global symbol of governance non-compliance**.
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■ 7. Systemic Non-Performance of Japanese Institutions and Divergence from International Standards

◆ Overview

This case demonstrates not only corporate violations but also **institutional non-performance by Japanese administrative bodies and the Japanese National Contact Point (NCP, Ministry of Foreign Affairs)**.

The entire domestic whistleblowing framework has fallen into dysfunction.

After the whistleblower's disclosure, **institutional neglect** and **retaliatory dismissal** were effectively condoned through government inaction and avoidance of responsibility, resulting in the loss of the system's intended protective function.

◆ Japanese NCP (Ministry of Foreign Affairs)

- A formal **Specific Instance** was submitted on **15 September 2025** (Evidence No. 58–60).
- By **15 October 2025**, the NCP had issued **no acknowledgment, initial review, or mediation preparation**, amounting to complete silence.
- Violations: **OECD Guidelines Ch. I–4, Ch. II–2, Ch. VIII–1, and OECD Council Recommendations (2021) Paragraphs 16 and 20.**

◆ Non-Performance by Administrative Authorities

Consumer Affairs Agency (CAA) – responsible under Article 11 of the Whistleblower Protection Act

- Limited its role to confirming the *existence* of an internal system; refrained from investigating retaliation or providing relief.
- Allowed the company's **non-response to the corrective notice (29 May 2025, Evidence No. 23)** to stand unchallenged.

Ministry of Health, Labour and Welfare (MHLW) – responsible for industrial-accident reporting

- Deflected responsibility for **52 unreported accidents (Evidence No. 04, No. 33)** to the CAA.
- Abandoned investigation and corrective measures despite awareness of Labour Standards Act and Industrial Safety and Health Act violations.

Financial Services Agency, METI, and MLIT

- Treated reports of accounting falsification (Evidence No. 03, No. 05, No. 30–33) as “outside jurisdiction.”
- Issued no investigation orders or corrective measures; inter-agency coordination was entirely absent

Osaka Prefectural Police (Osaka Higashi Station)

- Formally received the evidence and confirmed the conduct was **not a criminal threat or extortion**.
- However, maintained **no linkage** with the whistleblowing system, leaving institutional accountability undefined.

▲ Structural Issues within the System

Problem	Description	Related Evidence	Violated International Standards
Lack of Effectiveness	No institutional means to mandate correction or compensation after retaliatory dismissal	No. 10–13, No. 23	OECD Ch. II A10–11 / UNCAC Art. 33
Jurisdictional Evasion	Ministries shift responsibility among themselves, creating a “no-action loop”	No. 26–33	OECD Ch. II-A6–7 / UNGP Principle 29
Abandonment of State Responsibility	Government fails to fulfill statutory obligation to maintain an effective system	All records	OECD Ch. II-Art.1–2 / ILO Convention No. 155
Neglect and Silence toward Whistleblowing	Authorities tolerate corporate non-response to whistleblower reports	No. 00–09, No. 14–25	OECD Ch. VIII-Art.1

◆ Divergence from International Norms

- **OECD Guidelines**
 - **Chapter I, Article 4:** Failure to ensure effectiveness of the system.
 - **Chapter II, Article 2:** Failure to take corrective action against corporate misconduct.
 - **Chapter II, Articles A10–A11:** Absence of anonymity and whistleblower-protection mechanisms.
 - **Chapter VIII, Article 1:** Non-fulfillment of the duty to ensure effective implementation.
- **UNCAC Article 33:** Failure to implement whistleblower-protection obligations.
- **UNGP Principles 29 & 31:** Failure to ensure access to remedy and transparency.
- **ILO Convention No. 155:** Failure to protect occupational safety and health.

◆ Conclusion – Necessity of International Intervention

- This case constitutes a **precedent of systemic failure of state responsibility** at the national level.
 - Given that both the **Japanese NCP and administrative authorities have abandoned their institutional functions, no domestic remedy exists.**
 - Therefore, **international mediation** by the **U.S. NCP, OECD Secretariat, and other NCPs** is the **only viable avenue of redress.**
 - The case should be formally recorded within the OECD framework as a **“model case of institutional non-performance.”**
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