Annex0: Executive Guide for NCP Reviewers

(Guidance for Interpretation, Structural Nature, and U.S. Subsidiary Risk)

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1. Quick Navigation Guide

This guide summarizes key materials to help reviewers navigate the submission efficiently.
Each annex or page includes structural analysis, supporting evidence, and relevant legal references.

Section	Focus	Key Annex	Page
Overview of Case	Summary of systemic failure	Main Page	Top Page
Timeline & Actors	Chronology of evidence & stakeholders	Annex1_EvidenceTimeline	pp. 1–27
Structural Redesign Proposal	Institutional remedy & cost	Annex2_StructuralRedesignFund	pp. 1–39
ESG Downgrade Risk	Structural ESG failure & rating agency exposure	Annex3_ESGDowngradeRisk	pp. 1–4
Mediation Rejection Consequence	ESG decline & OECD procedural breach	Annex4_MediationRefusalImpact	pp. 1–3
Whistleblower Model Value	International framework alignment & model criteria	Annex5_WhistleblowerModelCase	pp. 1–4
Self-Proving Evidence	Company-issued structural violations	Annex6_StructuralViolationsByCompany	pp. 1–4
Q&A for Hearing	Clarifies symbolic intent & good faith	Annex7_WrittenHearingQA	pp. 1–7

📝 Each section includes cross-links to the original Japanese evidence (with Exhibit No.00–60 references) for validation.

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2. This is not merely an individual conflict, but a structural system collapse that affects corporate, media, financial, and state institutions.

While the whistleblower is an individual, the core submission targets the systemic collapse of Japan’s whistleblower protection infrastructure, affecting corporate governance, media responsibility, financial oversight, and the state's duty under OECD/UNCAC.

Core Structural Failures:

- Group-wide employment code criminalizes whistleblowing (violation of OECD Ch. II, IV; UNCAC Art. 33)
- The parent company and its core subsidiaries collectively treated lawful whistleblowing as a financial demand, system abuse, and reputational harm, thereby rejecting all reports without investigation — a unified group-level denial of remedy in violation of OECD Guidelines (Ch. II.A.10–11; Ch. IV.2) and UNCAC Article 33.
- All four institutional safeguards failed: the government, corporations, the media, and financial regulators.

📌 The same flawed framework applies to U.S. employees by design — not by coincidence, thereby placing Maeda America Inc. within the jurisdictional scope of the U.S. NCP under the OECD Guidelines.

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3. Concrete Risk to U.S. Subsidiary (MAEDA AMERICA Inc.)

Though the current retaliation occurred in Japan, the group’s structure and policies directly endanger U.S.-based employees due to:

- Shared employment regulations allow dismissal for "damaging reputation" (applies Group-wide)
- Parent company rejected real-name whistleblower using that regulation
- Given that the whistleblower was employed by Maeda Corporation (a core subsidiary within the Infroneer Group) and his lawful disclosures were rejected by the parent company under a shared group regulation, the same defective framework applies de facto to all subsidiaries — including Maeda America Inc. — constituting a **group-level denial of remedy** under OECD Guidelines Ch. II and IV.

📌 The same flawed framework applies to U.S. employees by design — not by coincidence.

📘 Common Grounds for Rejection by OECD NCPs — and Why This Case Is Fully Eligible

(Referenced in Annex 0 – Section: Executive Guide for NCP Reviewers)

This case does **not fall under any formal, substantive, or procedural grounds for rejection** as commonly applied by OECD National Contact Points (NCPs).
On the contrary, rejecting this case would constitute a structural breach of the OECD Guidelines and Council Recommendation §16/§20, and may trigger international scrutiny.

🟥 A. Jurisdictional & Formal Grounds

- **A-1｜Out of Scope of the Guidelines**
  - Applied to purely contractual, civil, or political disputes unrelated to responsible business conduct
  - ✅ Not applicable: This case is centered on whistleblowing, human rights, and labor safety — all core OECD issues
- **A-2｜No Clear Link with the Enterprise**
  - Raised by individuals without direct connection or harm from the enterprise
  - ✅ Not applicable: The whistleblower is a former employee and directly affected party
- **A-3｜Entity Outside NCP Jurisdiction**
  - Concerned company has no entity or operations in the NCP's country
  - ✅ Not applicable: Maeda America Inc. (100% U.S. subsidiary) is under U.S. NCP jurisdiction
- **A-4｜Parallel Legal or Administrative Proceedings**
  - Identical issue is under court, arbitration, or administrative review
  - ✅ Not applicable: All domestic remedies failed; no court or administrative procedures were accepted due to systemic exclusion under Japanese law

- **A-5｜Insufficient Documentation**
  - Complaint lacks factual detail, dates, or supporting evidence
  - ✅ Not applicable: Full primary documentation (Evidence No.00–60), Annexes, and legal references are submitted

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🟧 B. Substantive Grounds

- **B-1｜No Apparent Breach of the Guidelines**
  - Case is purely emotional, individual dispute without guideline relevance
  - ✅ Not applicable: Specific breaches under Ch. II, III, IV, V, VIII are explicitly cited and structured
- **B-2｜Low Credibility or Reliability**
  - Based on rumors, anonymous tips, or unverifiable sources
  - ✅ Not applicable: Real-name whistleblower; documents signed, dated, and issued by the company
- **B-3｜Lack of Materiality**
  - Trivial or minor workplace issues
  - ✅ Not applicable: 52 concealed industrial accidents, financial fraud, and collapse of whistleblower protection system
- **B-4｜Already Resolved**
  - Company has responded or implemented corrective action
  - ✅ Not applicable: No investigation, no redress — complete refusal persists
- **B-5｜Lack of Good Faith**
  - Submissions made for threat, extortion, or political motives
  - ✅ Not applicable: Good faith is established via public-interest framing, mediation request, and structural reform proposals

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🟧 C. Procedural & Practical Grounds

- **C-1｜Disconnected from the OECD Guidelines' Purpose**
  - Focuses only on development aid, foreign policy, or political causes
  - ✅ Not applicable: Case directly concerns OECD's mandate on responsible business conduct and whistleblower systems
- **C-2｜No Useful Purpose in Further Examination**
  - Company is dissolved or situation has changed significantly
  - ✅ Not applicable: The group, its subsidiaries, and misconduct remain active and ongoing
- **C-3｜Risk of Parallel Proceedings with Other NCPs**
  - Same matter under review by another NCP
  - ✅ Not applicable: Japanese NCP has entirely failed to respond; U.S. NCP acts as supplemental jurisdiction
- **C-4｜Privacy or Confidentiality Conflicts**
  - Relies on confidential or sensitive personal data
  - ✅ Not applicable: All materials are publicly disclosable, submitted for the public interest
- **C-5｜Outdated or Expired Case**
  - Concerns events over 10 years ago
  - ✅ Not applicable: This case spans 2022–2025 — a current, time-relevant matter

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✅ Final Conclusion:

This submission satisfies **all formal, substantive, and procedural eligibility criteria**. It is structurally complete, legally substantiated, and presented in good faith.

🔺 Therefore, rejection of this case would itself constitute **a material breach of OECD Guidelines and Council Recommendations (§16, §20)** — and could be cited internationally as evidence of NCP non-performance.

Summary Statement:

This Executive Guide ensures that all relevant procedural, jurisdictional, and structural criteria are pre-validated in line with the OECD Procedural Guidance (I.C.2; II.C.3–4). Reviewers may proceed directly to Annex 1–7 for detailed substantiation and quantitative evidence.

This Annex functions as a pre-assessment framework to facilitate efficient and consistent review in line with OECD procedural integrity standards.
