

Annex5: Whistleblowing Model Structure and the Evolution of International Frameworks

– An Analysis of Institutional Advancement and Model Value Demonstrated by This Case –

■ 1. Uniqueness and Significance of the Whistleblowing Model Structure

This whistleblowing case does not merely seek individual remedy but constitutes a structural whistleblowing report that provides a blueprint for systemic reconstruction and serves as a potential international model. It holds exceptionally high public value and institutional significance due to the following components:

Item	Content
Whistleblower Profile	Real-name, former employee, legally protected whistleblower
Structural Features	Evidence-based systematic documentation / Statutory and actor-specific analysis / OECD chapter-based structure / Functional mapping of institutional failure
Scope of Reporting	Goes beyond internal corporate failure to cover structural dysfunction across regulatory authorities, media, and finance
International Alignment	Fully aligned with OECD Guidelines (Ch. I, II, IV, V, VIII), UNCAC (Art. 33), and the UNGP (Principles 29 & 31)
Suggested Institutional Evolution	Emphasizes the need for globally shared recognition of “responsibility for reconstruction,” “responsibility for redress,” and “responsibility for transparency”

✦ Note: This constitutes a “structural institutional whistleblowing model” integrating system design, structural diagnosis, and proposed remedies. It may serve as a foundational template for future OECD-endorsed reporting formats.

■ 2. Alignment with International Frameworks

While demonstrating institutional advancement, this whistleblowing case remains fully consistent with current international frameworks. It reflects structural evolution in practice.

Framework	Key Provisions	Alignment with This Case
OECD Guidelines (2023 revision)	Ch. II.A.10–11: Obligation to ensure functional internal whistleblowing systems Ch. VIII.1: Transparency of grievance mechanisms	Evidence establishes failure to comply and resulting harm. A model for system reconstruction is also presented.
UNCAC Article 33	Obligation to protect whistleblowers (prevent retaliation and provide redress)	Dismissal and systemic rejection constitute core violations under this article.
OECD Council Recommendations (2021)	¶16, ¶20: Effective design of whistleblower systems and strengthening of NCP remedial functions	Structural assessment of the NCP framework’s actual performance and compliance.
UNGP (UN Guiding Principles on Business and Human Rights)	Principle 29: Core requirements for grievance mechanisms Principle 31: Eight effectiveness criteria (e.g., accessibility, legitimacy, transparency, predictability)	This case meets all the criteria and can be evaluated as a UNGP-compliant institutional model.

✓ This whistleblowing case represents a **“forward-compatible institutional model”** that fully aligns with current and future evaluation criteria of the OECD, UN, and UNCAC frameworks.

■ 3. Institutional Positioning as a Best Practice Case

This case can be internationally recognized as a **Best Practice Case** for the following reasons:

- **Comprehensiveness:** Structurally organized collection and presentation of original documentation across administrative, corporate, media, and financial domains.
 - **Diagnostic Power:** Illuminates not only corporate misconduct but also deficiencies in the Japanese NCP and state institutions from an international standards perspective.
 - **Warning Function:** Proactively highlights the risks of mediation refusal or denial of redress, including ESG downgrades, breaches of shareholder accountability, and erosion of investor confidence.
 - **Preventive Proposals:** Recognizes institutional neglect and retaliation as structural risks, and presents comprehensive proposals for third-party oversight, compensation frameworks, and audit system reforms.
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■ 4. Conclusion: Criteria for International Model Recognition

This is not a one-off anomaly but a “**system-evolution-consistent international model**” of whistleblowing.

Accordingly, the U.S. NCP and other OECD-related bodies are encouraged to evaluate this case with the following considerations:

- **Non-engagement or silence** on this case could be perceived internationally as an indication of institutional inaction, potentially diminishing confidence in the OECD/NCP framework.
 - **Acceptance and advancement to mediation** would represent a constructive implementation of the principles embodied in the **OECD Guidelines**, **UNCAC**, and the **UNGP**, and would allow this case to be shared internationally as a model of institutional compliance and transparency.
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Related Annex References

- Annex3_ESGDowngradeRisk_NCP
- Annex4_MediationRefusalImpact_NCP
- Annex6_StructuralViolationsByCompany_NCP

This Annex positions the present whistleblowing case as a “model structure for safeguarding the credibility of international institutions” and provides a clear basis for responsible action by the OECD and its NCP bodies **in advancing institutional transparency and global whistleblower protection.**
