



2022/4/1

Basic Policy regarding appropriate handling of Specific Personal Information

**KPMG Tax Corporation
KPMG Social Insurance and Labor Advisors Corporation**

As part of efforts to ensure appropriate use of Individual Numbers and Specific Personal Information as defined under related Japanese law (hereinafter "Specific Personal Information") of its clients, business partners and employees, KPMG Tax Corporation and its group entities (hereinafter, "Group") hereby announce their "Basic Policy regarding appropriate handling of Specific Personal Information" as follows.

This Policy will be made available to all Group employees and strict compliance shall be enforced.

1. Appropriate handling of Specific Personal Information

Procurement, storage, use, disclosure and disposal of the Specific Personal Information of the Group's clients, business partners and employees will be conducted in an appropriate manner in accordance with guidance and procedural manuals that the Group issues.

2. Purpose of use

The Group will only use Specific Personal Information for the following purposes:

- A. As required to conduct appropriate withholdings for and administration of taxes and social welfare insurance for the Group's employees and contractors
- B. As required to carry out client services related to year-end tax adjustments and preparation of related documentation
- C. Tax agent duties as required for performance of client services
- D. Preparation of tax forms as required for performance of client services
- E. Operations related to items C and D above, where required by law

3. Security measures

- A. The Group has established guidelines and procedures designed to prevent leakage, loss or damage to Specific Personal Information. Employees who handle Specific Personal Information are appropriately monitored for compliance with security



procedures related to Specific Personal Information.

- B. If operations involving the use of Specific Personal Information of the Group's clients, employees or business partners are outsourced to a third party, such outsourcing shall only take place upon acknowledgement from the affected person(s). The selection of such third parties will be subject to their ability to maintain appropriate security measures, which they will be contractually obligated to uphold, as well as the Group maintaining the right to monitor such activities as appropriate.

4. Adherence to related legislation and guidelines

The Group will abide by all legislation issued regarding Personal Information and Specific Personal Information, as well as any related guidelines or regulations issued by the Personal Information Protection Commission or Certified Public Tax Accountants' Associations. Its employees will understand the importance of safeguarding Specific Personal Information, and will execute related operations in a correspondingly careful manner.

5. Ongoing improvements

In order to ensure appropriate safeguarding of Specific Personal Information, the Group will make ongoing improvements to this Policy and related procedural manuals as necessary.

6. Inquiries

The Group will endeavor to respond as appropriate to all inquiries related to its handling of Specific Personal Information.