

Privacy Policy

Audit Confirmation Center GK (“ACC”), as a business operator handling personal information under the Act on the Protection of Personal Information ("APPI"), has established the basic policy regarding personal information in the operation of the Balance Gateway (“BG”) and other activities as follows. In consideration of the necessity and the importance of protecting personal information, ACC complies with this policy and thoroughly inform all officers and employees.

1. Basic Policy

- (1) ACC complies with APPI, the relevant government guidelines, and other laws and regulations related to proper handling of personal information.
- (2) ACC appropriately acquires personal information, and uses personal information within the scope of the purpose described 2.(2) below in addition to the cases stipulated by laws and regulations.
- (3) ACC implements appropriate safety management measures regarding the handling of personal information in order to prevent the loss, falsification, leakage, etc. of personal information.
- (4) Except as otherwise stipulated by laws and regulations, ACC does not provide personal information to third parties without consent of the data subject.
- (5) If ACC provides personal information to or receives personal information from a third party, ACC properly performs the obligations of confirmation and record stipulated by laws and regulations, except when they are not required by law.
- (6) If ACC entrusts the handling of personal information to a third party, ACC appropriately supervises the third party so that the personal information is safely managed.
- (7) ACC regularly reviews its management system and measures to protect personal information and makes an effort to continuously improve them.

2. Handling of Personal Information and Personal Data for BG Use

- (1) Items of Information to be Acquired, Acquisition Method
ACC acquires the following personal information registered by BG users in the operation of BG.

Personal information to be acquired is the following information of the registrant:

- a. name;
- b. address;
- c. telephone number; and
- d. e-mail address.

In order to operate BG, ACC may acquire the following personal information of the person in

charge of auditing firms, audited companies or respondents of confirmation, which is registered in BG by BG users belonging to the auditing firms, the audited company or the respondent of the confirmation, with consent based on APPI of the data subject.

Personal information to be acquired is the following information of the person in charge of the auditing firm, the audited company or the respondent of the confirmation:

- a. name;
- b. address;
- c. telephone number; and
- d. e-mail address.

(2) Purpose of Use of Personal Information

- a. Guidance and provision of various services provided by ACC such as BG.
- b. Measures against acts breaching the Terms and Conditions of Use of BG, etc..
- c. Implementation of various procedures such as reports based on a request from domestic or foreign public institutions (including their contractors).
- d. Notification of changes, etc. to the Terms and Conditions of Use, etc. regarding BG.
- e. Answer to various inquiries.

(3) Provision to a Third Party

In the operation of BG, ACC may post personal data such as the names or contact information of related persons such as the person in charge of the auditing firm, the audited company or the respondent of the confirmation on BG. To the extent necessary for the execution of certain confirmation tasks by BG users, ACC may allow the auditing firm, the audited company or the respondent of the confirmation (including those outside of Japan) in the confirmation procedure to view such personal data.

To the extent necessary for the execution of certain confirmation tasks by BG users, the auditing firm, the audited company or the respondent of the confirmation (including those outside of Japan) may view personal data related to such confirmation procedure such as the names or the contact information of the related persons such as the person in charge of the auditing firm, the audited company or the respondent of the confirmation performing such confirmation procedure on the documents necessary for the confirmation procedure such as confirmation request or confirmation letter made by the person in charge of the auditing firm and sent by ACC pursuant to the direction of him/her.

Those of outside Japan may be the third party who views personal data mentioned above.

Such view will occur at any time by the action of BG users and those who view personal data may be different from time to time. Because it is practically difficult for ACC to identify those who view personal data and let the data subject consent each time the view occurs, ACC acquires consent of provision to a third party only in the case mentioned above without identifying the third party and its/his/her resident country in this policy. Please consent to this policy with understanding of the above.

In addition, ACC may provide personal data to third parties (including those outside of

Japan), if any of the following items applies:

- a. Where consent based on APPI is obtained from the data subject;
- b. Where it is necessary for the protection of human life, body or property, and it is difficult to obtain the consent of the data subject;
- c. Where it is particularly necessary to improve public health or to promote the healthy development of children, and it is difficult to obtain the consent of the data subject;
- d. Where it is necessary to cooperate for performance pursuant to the provisions of laws and regulations by a national institution or a local public entity or their contractors, and obtaining consent of the data subject may hinder such performance; and
- e. Where based on laws and regulations.

3. Management of Personal Information

- (1) ACC makes reasonable efforts to keep personal data accurate and up-to-date to the extent necessary to achieve the purpose of use.
- (2) ACC takes safety measures, including appropriate information security measures against unauthorized access, computer viruses, etc., in order to safely manage personal information and prevent loss, destruction, falsification and leakage of personal information.
- (3) ACC appoints a person responsible for personal information management and appropriately manages personal information.
- (4) ACC provides officers and employees with training on how to protect and properly manage personal information, and thoroughly handles personal information appropriately in daily operations.

4. Process of Responding to Requests for Disclosure, Correction, etc. of Retained Personal Data

ACC responds appropriately to requests of disclosures, etc. (disclosure of retained personal data or the record of third party provision, and notification of purpose of use, correction, addition, deletion, suspension of use, erasure, and suspension of provision to third parties as to retained personal data) based on APPI in accordance with laws and regulations.

For any request of disclosure, etc., please contact the “Contact for Inquiries about Personal Information” in the following article.

In the case of disclosure, etc., ACC may charge fees specified by ACC by taking into the actual expenses required for the process.

5. Access analysis

Our website (<https://auditconfirmation.co.jp/>) uses web server access log analysis tools for purposes such as website analysis and improvement. The access logs analyzed include information such as the IP address, host name, browser name, and access date and time of the customers who accessed the website. However, these logs do not contain any information that

can identify individual customers.

6. Opinions / Inquiries

ACC appropriately responds to opinions and inquiries regarding the handling of personal information. For any comment or inquiry regarding the handling of personal information, please contact:

[Contact for Inquiries about Personal Information]

WBG Marive East 19F, 2-6-1 Nakase, Mihama-Ku,

Chiba City, Chiba Prefecture

Audit Confirmation Center GK

E-mail: privacy@auditconfirmation.co.jp

7. Process of Amendment

ACC may amend all or part of the contents of this policy as necessary. In the case of amendment of this policy, ACC officially announces it by posting the effective date and contents of the amended policy on this website in advance.