



KIT Approval Matrix

2023.9

Summary

**This document defines the approval process in KIT's internal operations and the approval authority for each matter.
Please check with the DH of your division regarding approval authority for matters not listed.**

Cautionary Note

1. Before the approval process

- Pre-coordinate with the person in charge
- Implement the process regarding items with ✓ in the "Pre-approval" column.
 - Independence Check: Implementation method → [How to check independence](#)
 - Legal Review: Contact Legal Operation OU

2. Implementation of approval process

- Obtain approval from each approver according to the definition of the approval route.
1: Primary Approver, 2: Secondary Approver, 3: Tertiary Approver, ●: Final Approver, LoB: Supervisor of your department (General expenses are handled by the superior of the budget owner department)
- If there is a description "Operation Flow" and/or "Means of appl.", each approval will be carried out according to the contents of the description.
- In case of the "Administrative Department" is not included in the approval route, it is necessary to notify the department head of the division in charge of approval information. (If the administrative department is a OU, please also notify their Division Head)
- Items related to the "General Expenses", administrative department should be the same department/budget jurisdiction to which the initiator belongs on the day of initiation (Exception for items that are supervised by Finance)

List of abbreviations

Abbreviation	Official Name
FA	Finance OU
TA	Talent Acquisition OU
GP	Growth and Perf. OU
CC	Corporate Communications OU
IP	IP Portfolio OU
BoA	BoD Admin. OU
StP	Strategy & Process OU
DH	Division Head
OUH	OU Head
GS	Guild Sponsor
SO	Strategy Office
EX	Employee Experience
CP	Corporate
BoD	Board of Directors
GSM	General Shareholders Meeting
Port.	Portfolio Meeting
Invention	Invention Committee
Comp.	Compliance Committee

01

General Expense

General Expenses – Pre-approval (Expense)

Eligibility (Currency: JPY)	Admin Div	Initiator (a)	Pre-Review		Approval Route									Detailed Information		
			Independence (d)	Legal Review	OUH	DH	Partner	Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl.	Related Regulations	
Domestic Business Trip	<100K	FA	Employee			1 GA	2 LoB	● LoB							Concur	Travel Expense Rules For Regular Employees and Contract Employees
	<1M	FA	Employee			1 GA	2 LoB	3 LoB	● CFO						Concur	
	≥1M	FA	Employee			1 GA	2 LoB	3 LoB	4 CFO	●					Concur	
Overseas Business Trip	<100K	FA	Employee			1 GA	2 LoB	● LoB						Business Trip Related	Concur	
	<1M	FA	Employee			1 GA	2 LoB	3 LoB	● CFO						Concur	
	≥1M	FA	Employee			1 GA	2 LoB	3 LoB	4 CFO	●					Concur	
Meeting and Entertainment Expenses	<100K	FA	D up	✓			1 LoB	● LoB							Concur	Regulations of Gifts and Entertainment
	<1M	FA	D up	✓			1 LoB	2 LoB	● CFO						Concur	
	≥1M	FA	D up	✓			1 LoB	2 LoB	3 CFO	●					Concur	
	≥100M	FA	D up	✓			1 LoB	2 LoB	3 CFO	4	●				Concur	
Training Expense (e)	<100K	GP	Employee	✓	✗		1 GS	2 EX	● HR						Concur	
	<1M	GP	Employee	✓	✗		1 GS	2 EX	3 HR	● CFO					Concur	
	≥1M	GP	Employee	✓	✗		1 GS	2 EX	3 HR	4 CFO	●				Concur	
Other Expenses (b)	<100K	ea Div	Employee	✓			1 LoB	● LoB							Concur	
	<1M	ea Div	Employee	✓	✗		1 LoB	2 LoB	● CFO						Concur	
	≥1M	ea Div	Employee	✓	✗		1 LoB	2 LoB	3 CFO	●					Concur	
	≥100M	ea Div	Employee	✓	✗		1 LoB	2 LoB	3 CFO	4	●				Concur	

(a) If the initiator is an OUH or D up, an OU member designated by the initiator can apply on initiator's behalf. However, the responsibility for the initiation lies with the original initiator

(b) Please consult with Procurement OUH for details

(c) Currently, Concur cannot set up proxy applications, so the proxy applicants must add the original initiator to be represented as an approver

(d) Independence check is not required if there is no contract in the name of the corporation or if the name of the corporation is not given

(e) This includes Guild-related expenses (e.g. books)



General Expenses – Reimbursement (Expense)

Eligibility (Currency: JPY)	Admin Div	Initiator (a)	Pre-Review		Approval Route									Detailed Information		
			Independence	Legal Review	OUH	DH	Partner		Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl.	Related Regulations
Cases subject to pre-approval (b)		ea OUH					● LoB								Concur	
Cases not subject to pre-approval (commuting expenses or local travel expenses within 100km one-way) (Commuting expenses, etc.)		Employee					● LoB								Concur	

- (a) If the initiator is an OUH or D up, an OU member designated by the initiator can apply on initiator's behalf. However, the responsibility for the initiation lies with the original initiator
- (b) All external procurement for projects will be applied by Procurement OUH on each OUH's behalf
- (c) Currently, Concur cannot set up proxy applications, so the proxy applicants must add the original initiator to be represented as an approver



General Expenses – Pre-approval (Invoice)

Eligibility (Currency: JPY)	Admin Div	Initiator (a)	Pre-Review		Approval Route								Detailed Information		
			Independence	Legal Review	OUH	DH	Partner	Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl. (g)	Related Regulations
Meeting and Entertainment Expenses	<100K	FA	D up	✓		1 LoB	● LoB							Concur	Regulations of Gifts and Entertainment
	<1M	FA	D up	✓		1 LoB	2 LoB ● CFO							Concur	
	≥1M	FA	D up	✓		1 LoB	2 LoB 3 CFO		●					Concur	
	≥100M	FA	D up	✓		1 LoB	2 LoB 3 CFO		4		●			Concur	
Advertising Expenses	<100K	CC	CC OUH	✓		1 LoB	● LoB							Concur	
	<1M	CC	CC OUH	✓	✓	1 LoB	2 LoB ● CFO							Concur	
	≥1M	CC	CC OUH	✓	✓	1 LoB	2 LoB 3 CFO		●					Concur	
	≥100M	CC	CC OUH	✓	✓	1 LoB	2 LoB 3 CFO		4		●			Concur	
Recruitment Expenses (New graduate, mid-career)	<100K	TA	TA OUH			1 LoB	● LoB							Concur	
	<1M	TA	TA OUH			1 LoB	2 LoB ● CFO							Concur	
	≥1M	TA	TA OUH			1 LoB	2 LoB 3 CFO		●					Concur	
	≥100M	TA	TA OUH			1 LoB	2 LoB 3 CFO		4		●			Concur	
Equipment and Consumables	<100K	ea Div	ea OUH	✓		1 LoB	● LoB							Concur	
	<1M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB ● CFO							Concur	
	≥1M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB 3 CFO		●					Concur	
	≥100M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB 3 CFO		4		●			Concur	
Direct Manufacturing Costs (b)	<100K	ea Div	ea OUH	✓		1 LoB	● LoB							Concur	
	<1M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB ● CFO							Concur	
	≥1M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB 3 CFO		●					Concur	
	≥100M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB 3 CFO		4		●			Concur	
Recruitment Expenses (New graduate, mid-career) (d)		TA	ea DH	✓			1 LoB ● HR							Email	
Payment for temporary staff (e)		TA	ea OUH			1 LoB	● LoB ● HR (f)							Email	
Other Expenses	<100K	ea Div	ea OUH	✓		1 LoB	● LoB							Concur	
	<1M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB ● CFO							Concur	
	≥1M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB 3 CFO		●					Concur	
	≥100M	ea Div	ea OUH	✓	✓	1 LoB	2 LoB 3 CFO		4		●			Concur	

- (a) If the initiator is an OUH or D up, an OU member designated by the initiator can apply on initiator's behalf. However, the responsibility for the initiation lies with the original initiator
- (b) All external procurement for projects will be applied by Procurement OUH on each OUH's behalf
- (c) Currently, Concur cannot set up proxy applications, so the proxy applicants must add the original initiator to be represented as an approver
- (d) Get approval at the same time as the case of "Decision to hire new full-time employees hiring, promote to full-time employees"
- (e) Get approval at the same time as the case of "Decision on new hiring of temporary, part-time workers (treatment change, contract renewal)"
- (f) New Roles require HR partner approval
- (g) Pre-approval should be done by e-mail if payment is done by corporate credit card



General Expenses – Payment Approval

Eligibility (Currency: JPY)	Admin Div	Initiator (a)	Pre-Review		Approval Route									Detailed Information		
			Independence	Legal Review	OUH	DH		Partner		Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl.
All Cases (b)		ea OUH						● LoB							Concur	

- (a) If the initiator is an OUH or D up, an OU member designated by the initiator can apply on initiator's behalf. However, the responsibility for the initiation lies with the original initiator
- (b) All external procurement for projects will be applied by Procurement OUH on each OUH's behalf
- (c) Currently, Concur cannot set up proxy applications, so the proxy applicants must add the original initiator to be represented as an approver



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Other Items

Organization, HR 1

Eligibility	Admin Div	Initiator	Pre-Review		Approval Route									Detailed Information			
			Indepe ndence	Legal Review	OUH	DH		Partner		Partner Meeting (All P)	CEO	Chairm an	BoD	GSM	Operation Flow	Means of appl.	Related Regulations
Establishment of an office	StP	SO DH							1			●				Article of Board of Directors / Partner Meeting Regulation	
Create, change, or retire an organization (Division)	StP	SO DH							●								Partner Meeting Regulation
Create, change, or retire an organization (Sub Division, OU, etc.)	StP	ea DH							●								
Create, change, or retire a Guild	GP	GP OUH				1 EX		● HR							Email		
Determination or change of resource plan for full- time employees	ea Div / TA	ea DH						1 LoB	2 HR	3		●					
Determination or change of resource plan for temporary, part-time workers	ea Div / TA	ea DH						1 LoB	2 HR	●							
Start recruiting new full-time employees (within resource plan)	ea Div / TA	ea DH						1 LoB	2 HR	●							
Start recruiting new temporary, part-time workers (within resource plan)	ea Div / TA	ea DH						1 LoB	2 HR	●							
Salary structure and working conditions / determination of welfare system, etc	HR	HR OUH				1 CP		2 HR		3	4	●				Personnel Related Regulations	
Approval / change of company-wide training plan	GP	GP OUH				1 EX		2 HR							Email		
Decision to hire new full-time employees hiring, promote to full-time employees	TA	ea DH	✓ (a)					1 LOB							Email		
Decision on new hiring of temporary, part-time workers (treatment change, contract renewal)	TA	ea OUH				1 LOB		● LoB							Email		
Decision on awards, disciplinary measures, etc.	HR	LineP		✓					1 Comp.	●						Work rules / Compliance Committee Regulations	
Personnel appraisal and promotion, demotion decisions	GP	ea OUH				1 LOB		2 LOB	3 HR	●				Performance Evaluation	Email		Wage and Compensation Rules
Determination of salary increase, decrease	HR	HR OUH						1 HR		●					Email		
Determination of bonuses	HR	HR OUH						1 HR		●					Email		
Appointment and dismissal of DH	HR	P in Charge						1 HR		●					Email		
Appointment and dismissal of Sub DH, and OUH	HR	ea DH						1 LoB	2 HR	●					Email		
Appointment and dismissal of Guild sponsor	GP	EX DH						1 HR		●					Email		
Appointment and dismissal of Guild lead	GP	ea Guild Sponsor				1 EX		● HR							Email		

- (a) Confirm if the candidate's incumbent company is a client
 (b) New Roles require HR partner approval

Organization, HR 2

Eligibility	Admin Div	Initiator	Pre-Review		Approval Route								Detailed Information		
			Independence	Legal Review	OUH	DH	Partner	Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl.	Related Regulations
Change of department affiliation (Div to Div) - Full-time employees	HR	Transfer from DH				1 Transfer dest.		2 Transfer dest.	● HR				Role Change	Email	Work rules
Change of department affiliation (within Div) - Full-time employees	HR	Transfer from OUH			1 Transfer dest.	2 LOB	● LoB						Role Change	Email	Work rules
Change of department affiliation (Div to Div) – Temporary, part-time workers	TA / HR	Transfer from DH				1 Transfer dest.							Role Change	Email	
Change of department affiliation (within Div) – Temporary, part-time workers	TA / HR	Transfer from OUH			1 Transfer dest.	2 LOB							Role Change	Email	
Decision on secondment/transfer	HR	ea DH	✓		1 HR		2 LOB	● HR						Email	Work rules
Member's guild change	GP	Transfer from Guild Sponsor				1 Transfer dest.	● EX								
Change in Division Counselor (Div to Div)	GP	Transfer from DH				1 Transfer dest.		2 Transfer dest.	● HR				Role Change	Email	Work rules
Change in Division Counselor (within Div)	GP	Transfer from OUH			1 Transfer dest.	2 LOB	● LoB						Role Change	Email	Work rules
Change in Guild Counselor (Div to Div)	GP	Transfer from DH				1 Transfer dest.		2 Transfer dest.	● HR				Role Change	Email	Work rules
Change in Guild Counselor (within Div)	GP	Transfer from OUH			1 Transfer dest.	2 LOB	● LoB						Role Change	Email	Work rules
Change in Job Title	HR	Employees			2 HR	1 LOB	● LoB						Role Change	Email	
Approval of side jobs	RM/HR	Employees	✓		2 HR	1 LOB	3 LoB, RMP	● HR					Dual Work Approval	Email	Work rules
Time-related approvals	HR	Employees			● LoB								Attendance Management Lysithea	Lysithea (a)	Work rules
Leave of Absence (Maternity leave, Childcare leave, Family care leave)	HR	Employees			2 HR	1 LOB	3 LOB	● HR					Leave of Absence and Reinstatement	Email	Work rules
Approval of short-term remote work (domestic)	HR	Employees			2 HR	1 LOB	● LoB							Email	
Approval of short-term remote work (overseas)	HR	Employees			2 HR	1 LOB	3 LOB	● HR						Email	
Approval of VISA type change (Change to Highly skilled professional VISA)	HR	Employees			1 HR		● HR (b)						VISA related	Email	
Approval of VISA type change (Other)	HR	Employees			● HR								VISA related	Email	
Decision to retire	HR	Employees			2 HR	1 LOB	3 LOB	● HR						Email	Work rules

(a) For leave request, Teams OOO request is also required.

(b) If the applicant's personnel evaluation is below the standard, HR Partner needs to approve

Contracts, Transactions / New Businesses / Other Operations

Eligibility	Admin Div	Initiator	Pre-Review		Approval Route									Detailed Information		
			Indepen- dence	Legal Review	OUH	DH		Partner		Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl.
Important management contracts (Conclusion, Termination, Changes) (Capital and business alliances, etc.)	ea Div	DH	✓	✓						1			●			Article of Board of Directors / Partner Meeting Regulation
Conclusion of confidentiality agreement	ea Div	ea OUH	✓	✓		1 LoB		● LoB								
Conclusion of other contracts (Termination, Changes)	ea Div	ea OUH	✓	✓		1 LoB		2 LoB			●					
Opening an account for a new business partner	ea Div	ea OUH	✓			1 LoB		2 LoB			●					
Starting a new business deal (Pause, Abolition)	ea Div, OU	ea OUH	✓			1 LoB		2 LoB		3 Port.	●					
Establishment, revision or abolition of important regulations	ea OU in Charge	DH						1		2			●	(a)		Regulations Management Rules
Establishment, revision or abolition of other regulations	ea OU in Charge	DH						1		●						Regulations Management Rules
Creation, revision and abolition of company seals	GA	GA OUH				1 CP		● CP								
Imprint application (Seal and Corner seal)	GA	ea DH				1 CP										
Imprint application (Bank seal)	GA	ea DH				1 CP		2 CP			●					
Imprint application (Officially registered seal)	GA	ea DH				1 CP		2 CP			●					
Transfer of intellectual property rights/license from or to others	IP	IP OUH	✓	✓		1 CP		2 CP		3 Invention			●		Email	NA
Application and disposal of patents	IP	IP OUH	✓			1 CP		2 CP		3 Invention					Email	Rules on Handling Employee Inventions
New insurance and cancellation	GA	GA OUH	✓			1 CP		2 CP		●						
Filing of lawsuits, etc.	Legal	Legal OUH						1 RMP		2			●			
Dissemination of external-facing documents	CC	ea DH				1 LoB	2 EX				●				Email	
Dissemination of important internal documents	CC, ea OU in Charge	ea DH				1 LoB	2 EX				●				Email	
Dissemination of other internal documents	CC, ea OU in Charge	ea OUH				1 LoB	● EX								Email	

(a) Some regulations are subject to GSM approval. See "Regulations Management Rules" for details



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Strategy, Budget, Settlement, Funds / Finance, Assets

Eligibility	Admin Div	Initiator	Pre-Review		Approval Route								Detailed Information		
			Independence	Legal Review	OUH	DH	Partner	Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl.	Related Regulations
Formulation and revision of management policies and business plans	StP	SO DH						1			●				Article of Board of Directors / Partner Meeting Regulation
Determination and change of accounting policies, expense processing standards, etc.	FA	CFO						1			●				
Annual Budget	StP,FA	CFO						1			●				
Approval of financial statements, etc.	FA	CFO						1			2	●			
Annual Settlement	StP,FA	CFO						1			●				Article of Board of Directors
Statutory disclosure materials (Financial Instruments and Exchange Act)	FA	CFO						1			●				
Capital increase and issuance of new shares	FA	CFO						1			●				
Corporate bonds, convertible bonds, and preemptive rights	FA	CFO						1			●				
Capital provision of reserves	FA	CFO						1			●				
Decision to pay dividends	FA	CFO						1			●				
Acquisition and disposal of software assets	FA	ea DH	✓	✓			1 CFO		●						

Shareholders, Executives

Eligibility	Admin Div	Initiator	Pre-Review		Approval Route								Detailed Information		
			Independence	Legal Review	OUH	DH	Partner	Partner Meeting (All P)	CEO	Chairman	BoD	GSM	Operation Flow	Means of appl.	Related Regulations
Convening the General Meeting of Shareholders and Deciding on Agenda Items	BoA	CEO									●				Article of Board of Directors
Election and dismissal of directors	BoA	CEO									1	●			Articles of incorporation
Determination of remuneration for directors	BoA	CEO										●			
Appointment of Audit & Supervisory Board Members	BoA	CEO										●			
Determination of remuneration for Audit & Supervisory Board Members	BoA	CEO										●			
Determination of the order of acting duties of directors	BoD Admin	CEO									●				Article of Board of Directors
Appointment and dismissal of directors with titles and representative directors	BoD Admin	Director									●				
Approval of transactions between the company and directors	BoD Admin	CEO									●				
Concurrently serving as directors and officers of other companies	BoD Admin	CEO									●				
Partner's promotion and dismissal	HR	HR P						1			●				Article of Board of Directors /
Partner's Recruitment	TA	HR P	✓					1			●				Partner Regulation / Partner Meeting Regulation / Partner Discipline Regulation

