Transparency Report for AI Governance Handbook (Version 1.0)

Foreword

The landscape surrounding AI has changed dramatically in just a few years. With the rapid spread of generative AI, we now find ourselves asking each day: “how should we use it?” and “to what extent can we rely on it?” What society needs today is not to halt technological progress, but to continue using it responsibly — this is what we call AI governance.

Yet, putting AI governance into practice is not something one person can do alone. It requires the involvement of management, the technical division, legal, communications, human resources, and frontline staff — the entire organization thinking and shaping it together, step by step.

This handbook, based on the G7/OECD Hiroshima AI Process (HAIP), provides practical guidance on how to enhance transparency through reporting. The steps and worksheets introduced here are not a manual for building a perfect system, but a starting point for reflecting on your current situation and beginning a constructive dialogue with stakeholders.

We hope this handbook helps organizations take a small but meaningful step toward embedding AI governance not as paperwork, but as a living culture within their organizations.

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SUMMARY

As the social use of AI continues to expand, risk management, accountability, and transparency have become shared global challenges. Organizations are now expected not only to decide how they use technology, but also to demonstrate how they will continue to use it responsibly.

This handbook was developed in response to this context. Through the framework of the Hiroshima AI Process (HAIP), it serves as a practical guide for advancing AI governance.

The first half, “Overview,” introduces the importance of AI governance and outlines the HAIP framework. The second half, “Practical Guide,” explains the concrete steps from preparing to reporting under HAIP.

The attached worksheet is designed to be completed based on your organization’s existing materials, making it easy to implement even for those engaging with this process for the first time.

Throughout the handbook, the focus is not on perfect compliance, but on being honest about your current situation and continuously improving. The goal is to embed the practice of AI governance and a culture of transparency across organizations.

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Handbook

Overview Edition

For executives, communications, legal, and others involved in shaping AI governance and transparency reporting. Explains the purpose, benefits, and overall structure of participating in the Hiroshima AI Process

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Worksheet

A practical tool for operational staff to circulate among departments, allowing information to be filled in, shared, and consolidated.

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Overview Edition

AI Governance and Transparency

Why Transparency Matters

As AI spreads across every sector of society, ensuring trust, accountability, and transparency has become a global challenge. Misinformation generated by AI, copyright issues in image creation, algorithmic bias leading to discrimination, and system failures or cyberattacks causing harm — such serious AI-related incidents are diversifying, and organizations are expected to show how they address them.

Many companies and institutions have already established AI governance systems and ethical or risk-management guidelines. The next challenge is how to communicate these efforts and build public understanding and trust.

Transparency reports are not just explanatory materials but tools for sharing organizational values and risk responses with society and improving through dialogue.

Beyond compliance, deciding what to prioritize and how much to disclose based on corporate values and ethics forms the foundation of trust. Publishing an AI transparency report serves both as insurance against potential issues and as a management tool that clarifies decision-making and balances risk with innovation.

The question is no longer only how to use AI, but how to continue using it responsibly — a challenge every organization now faces.

Case 1: Muneki Nemoto, NTT Corporation

NTT has established Co-Chief Artificial Intelligence Officers (Co-CAIOs) to promote proper AI use and ensure leadership in managing AI risks. At NTT, AI risk management—a key responsibility of the Co-CAIO—is defined not as a competitive area but a collaborative one. The NTT Group formulated its policies based on a precise understanding of AI-related regulations and guidelines in major countries where it operates and within international frameworks.

At the 2023 G7 Hiroshima Summit, global AI governance became a key agenda item, leading to the launch of the Hiroshima AI Process. NTT subsequently joined an OECD-led international task force to design a reporting framework based on this process.

Since then, NTT has deepened discussions on the Hiroshima AI Process and its own AI governance with government officials, parliaments, and academic experts in Japan and abroad. These efforts have been featured in the media, positioning NTT as a leading company in AI risk management. Its active role in the Hiroshima AI Process has also strengthened cohesion within the NTT Group's global initiatives.

Looking ahead, we expect broader adoption of the Hiroshima AI Process and the global spread of safe, reliable AI that respects human rights.

Seven Phases to AI Governance

This table presents seven phases for developing AI governance within an organization. Clarifying each phase's purpose and responsible departments helps assess your current progress and plan future actions.

Organizations preparing to report under the Hiroshima AI Process (HAIP) should proceed assuming Phases 4 or 5 are already in place.

Phases	Example Actions	Example Stakeholders
 **Information Gathering and Assessment**	Identify AI use cases, assess risks, and review existing rules and responses.	Technical Dept., Risk Management Dept.
 **Vision Setting**	Define the purpose and values of AI use, and establish ethical and behavioral guidelines.	Executives, Legal, Communications
 **Organizational Structure**	Clarify responsibilities and decision-making processes, and establish expert committees as needed.	Executives, HR, Compliance
 **Risk Assessment and Mitigation**	Analyze AI-specific risks such as bias, misinformation, disinformation, security, and misuse, and implement necessary countermeasures.	Technical Dept., Risk Management Dept.
 **Audit and Evaluation**	Regularly assess the organization's AI governance practices to identify issues and drive improvement. Verify the adequacy and effectiveness of measures through audits.	Executives, Audit Dept.
 **Transparency and Dialogue**	Communicate AI policies and risk responses to the public, clients, and users. Design not only what to disclose but how to explain it.	Communications, Executives, Government Relations
 **Human Resource Development and Cultural Integration**	Develop talent across ethics, technology, and management, and embed AI governance as part of the organizational culture.	All Departments, Training & Education

Chapter 2 Understanding the Hiroshima AI Process (HAIP)

The Hiroshima AI Process (HAIP) is an international framework to promote transparency and accountability in AI development and use. This chapter explains its background, purpose, structure, reporting process, key features, and benefits of participation.

Why Focus on HAIP

Global efforts to promote AI transparency and accountability are expanding across Europe, North America, and Asia. Each region has its own goals and approaches, and none is inherently superior. This handbook highlights the Hiroshima AI Process (HAIP), an international framework launched at the 2023 G7 Hiroshima Summit, as a practical example of enhancing transparency.
There are three reasons for focusing on HAIP.

1. International Openness
Based on the G7 agreement, HAIP is operated by the OECD as a platform where participating countries' reports are published, allowing for comparison and reference across nations.

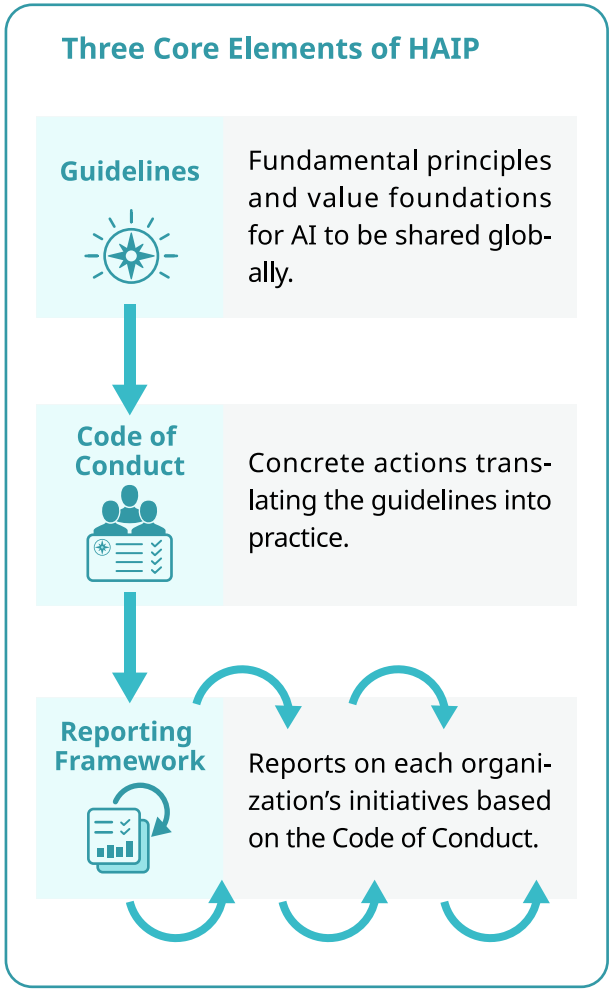
2. Flexible Framework
Non-binding and open to voluntary participation across countries and industries.

3. Practical Approach
Values honest disclosure of current efforts over perfection.

The purpose of addressing HAIP in this handbook is not to recommend a specific system, but to learn from it as **a practical model for strengthening AI governance through transparency.**

Structure of HAIP

HAIP is **a voluntary governance framework** aimed at improving AI trustworthiness and promoting international collaboration. It consists of three core elements, designed to enable participation across countries and systems and to serve as a platform for cooperation and shared learning in AI governance.



Structure and Features of the Reporting Framework

HAIP reports are published on the OECD's online platform. Originally intended for advanced AI system developers, participation now includes both AI developers and providers. Developers focus on model design and risk assessment, while providers report on service operations and user support.

B2B companies tend to use technical language, whereas B2C companies emphasize clarity and accessibility. HAIP does not impose a fixed format, allowing flexible disclosure suited to each organization's context and audience.

The priority is not perfection but honesty and timely updates. By sharing even challenges, HAIP encourages mutual learning, continuous improvement, and the development of a culture of transparency.

List of Participating Organizations

As of November 2025, 24 organizations have joined the reporting framework. They are listed below by country and region, in the order of submission to the OECD.
Several companies are currently preparing new submissions.

Japan

1. KDDI Corporation
2. SoftBank Corp.
3. Preferred Networks
4. NEC Corporation
5. Fujitsu
6. Rakuten Group, Inc.
7. NTT (update submitted Sept 2025)
8. Hitachi, Ltd.
9. ABEJA, Inc.

United States

1. West Lake research & education service, a division of Palo Alto Research
2. Microsoft
3. Salesforce
4. Anthropic
5. OpenAI
6. Google
7. Amazon

Other Countries

1. Data Privacy and AI (Germany)
2. KYP.ai GmbH (Germany)
3. TELUS (Canada)
4. Fayston Preparatory School (Korea)
5. AI21 (Israel)
6. MGOIT (Romania)
7. TELUS Digital (Canada)
8. Milestone (Denmark)

Benefits of Reporting under HAIP

The following are examples of benefits identified through interviews with companies that have actually submitted reports to HAIP.

(1) Impact on Global Trust, Procurement, and Investment

Participation in HAIP is gaining attention as a way to strengthen credibility in procurement and investment. By publicly sharing their AI governance initiatives, companies can earn greater trust from international partners and investors. In recent years, growing interest in AI governance from an ESG investment perspective has made transparency a key factor directly influencing investment decisions.

(2) Practical Impact for SMEs and Startups

As a voluntary, non-binding framework, HAIP is accessible even to companies with limited resources. It requires no ISO-style audits and allows concise reporting of essential information. This enables smaller organizations to demonstrate international credibility and expand access to new markets and investment opportunities.

(3) Strengthening Internal Governance and Risk Management

HAIP reporting benefits not only external disclosure but also internal structure: it reveals gaps between policy and practice, aiding internal governance and process improvement. It clarifies policies and responsibilities, visualizes AI-specific risks, and drives improvement. Through annual updates, it helps embed a culture of accountability and ethical awareness across the organization.

(4) Positive Impact on Recruitment, Customers, and Public Trust

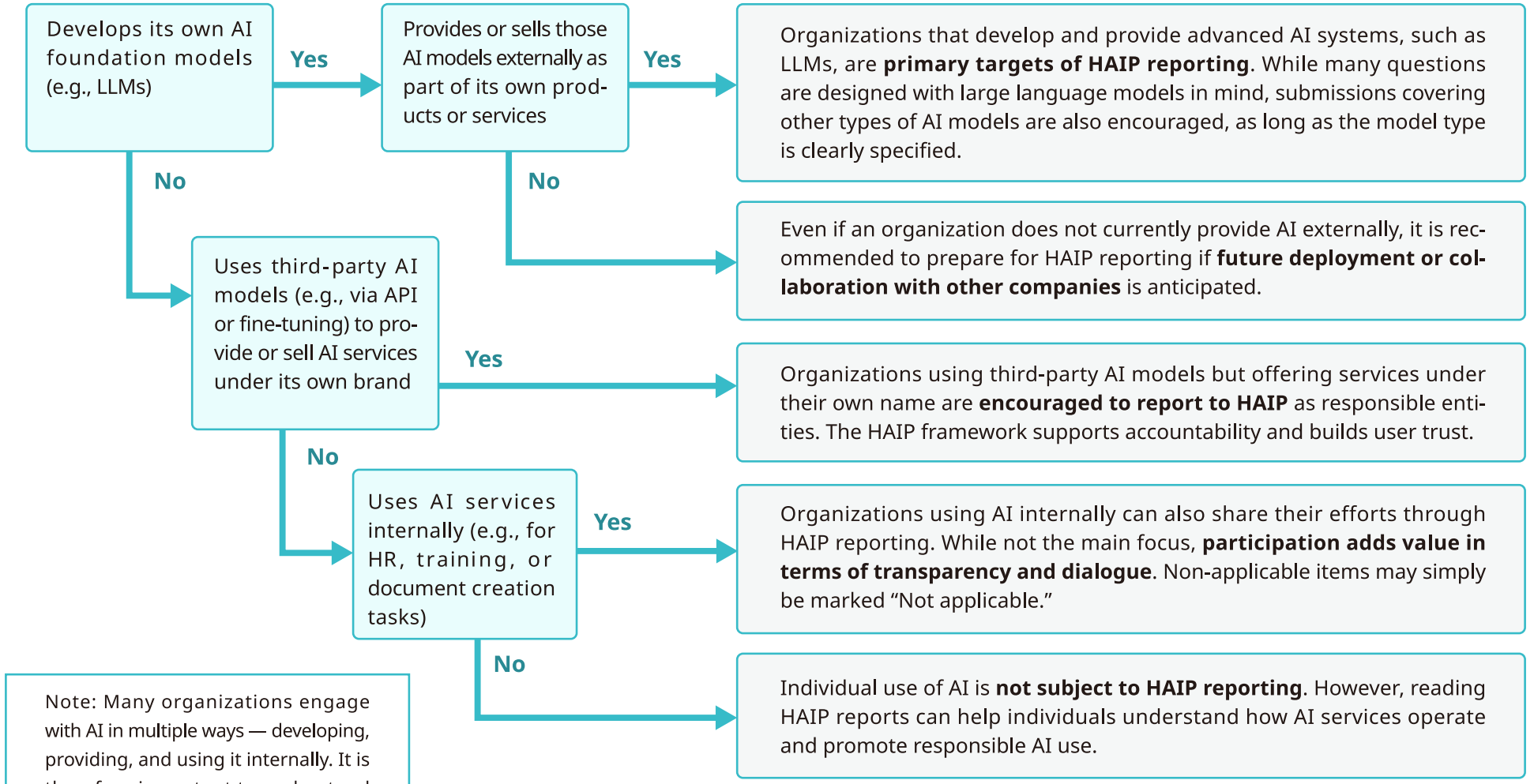
Efforts in AI governance directly strengthen trust with employees, customers, and society. Growing numbers of students and young engineers value ethical and responsible corporate behavior. Through HAIP reporting, clearly communicating a company's values and responsible AI principles supports talent attraction and builds stronger trust with customers and business partners.

(5) Alignment and Practical Significance in Japan

Japan's AI Promotion Act, enacted in 2025, assigns businesses responsibility for ensuring AI transparency and accountability under Article 13 and related provisions. The government plans to align national guidelines with the international HAIP framework. Participation in HAIP therefore enhances both domestic and global credibility and practical effectiveness for companies.

Engagement with AI under HAIP and Participant Categories

The following flowchart helps determine which participant category under HAIP your organization falls into.



International Guiding Principles for All AI Actors

The “International Guiding Principles for All AI Actors” consists of eleven principles for AI developers and a twelfth principle encouraging information sharing with AI users.

1. Take appropriate measures throughout the development of advanced AI systems, including prior to and throughout their deployment and placement on the market, to identify, evaluate, and mitigate risks across the AI lifecycle.
2. Identify and mitigate vulnerabilities, and, where appropriate, incidents and patterns of misuse, after deployment including placement on the market.
3. Publicly report advanced AI systems’ capabilities, limitations and domains of appropriate and inappropriate use, to support ensuring sufficient transparency, thereby contributing to increase accountability.
4. Work towards responsible information sharing and reporting of incidents among organizations developing advanced AI systems including with industry, governments, civil society, and academia.
5. Develop, implement and disclose AI governance and risk management policies, grounded in a risk-based approach – including privacy policies, and mitigation measures, in particular for organizations developing advanced AI systems.
6. Invest in and implement robust security controls, including physical security, cybersecurity and insider threat safeguards across the AI lifecycle.
7. Develop and deploy reliable content authentication and provenance mechanisms, where technically feasible, such as watermarking or other techniques to enable users to identify AI-generated content.
8. Prioritize research to mitigate societal, safety and security risks and prioritize investment in effective mitigation measures.
9. Prioritize the development of advanced AI systems to address the world’s greatest challenges, notably but not limited to the climate crisis, global health and education.
10. Advance the development of and, where appropriate, adoption of international technical standards.
11. Implement appropriate data input measures and protections for personal data and intellectual property.
12. Promote and contribute to trustworthy and responsible use of advanced AI systems.

https://www.soumu.go.jp/hiroshimaaiprocess/pdf/document03_en.pdf

International Code of Conduct for Organizations Developing Advanced AI Systems

The Code of Conduct consists of the following eleven principles.

1. Take appropriate measures throughout the development of advanced AI systems, including prior to and throughout their deployment and placement on the market, to identify, evaluate, and mitigate risks across the AI lifecycle.
2. Identify and mitigate vulnerabilities, and, where appropriate, incidents and patterns of misuse, after deployment including placement on the market.
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https://www.soumu.go.jp/hiroshimaaiprocess/pdf/document05_en.pdf

Reporting Framework

The HAIP reporting framework consists of 7 sections and 39 items.

1. Risk Identification & Evaluation

- Methods for identifying AI-related risks and vulnerabilities
- Procedures for handling incidents and emerging risks
- Status of red-teaming and external assessments

2. Risk Management & Information Security

- Efforts to ensure data quality and reduce bias
- Privacy protection and handling of intellectual property
- Cyber and physical security measures
- Systems for managing vulnerabilities and insider threats

3. Transparency Reporting

- Disclosure of system capabilities, limitations, and appropriate/inappropriate uses
- Publication of training data sources, evaluation methods, and model updates
- Provision of privacy policies and user information

4. Organizational Governance

- Integration of AI governance into corporate management
- Staff education and training systems
- Procedures for incident logging and information sharing

5. Content Authentication & Provenance

- Methods to identify AI-generated content (e.g., labeling, watermarking)
- Attribution of provenance information based on international standards

6. Research & Investment

- Investment in research on safety, reliability, and fairness
- Collaborative initiatives for content authenticity and provenance management

7.Advancing Human & Global Interests

- Maximize social and environmental benefits through AI
- Promote user education and digital literacy
- Collaborate with civil society to address social challenges

https://transparency.oecd.ai/instructions

Chapter 3 Intended Readers and Their Perspectives

HAIP reports may be read by a wide range of audiences. This chapter outlines the possible perspectives from which each group may approach the report.

Policy Makers

Policy makers use transparency reports to understand the current state of AI governance and risk management.
Insights gained from these reports help shape new regulations and guidelines.
By identifying the focus areas and challenges of each organization, they can determine where policy support should be directed.
The reports are not for ranking companies, but for finding ways to complement public policy.

Users

For users, transparency reports provide insight into how the services they use are designed and managed.
By understanding what the AI can do—and what risks it may involve—they can make more informed usage decisions.
Such reports also serve as a way to verify corporate accountability and as an entry point for feedback and dialogue.

Investors

Investors use transparency reports to assess a company's AI governance framework.
They value honesty over perfection—whether the company discloses its challenges openly.
Transparency itself becomes a measure of trust and an important factor in ESG evaluations and investment decisions.
Tracking regular updates helps investors gauge a company's capacity for improvement and risk management.

Client Companies

For client companies, transparency reports are the initial materials for vendor due diligence and third-party risk management; deeper engagements require more detailed sharing
By disclosing AI risk mitigation and operational frameworks, vendors allow clients to objectively assess their reliability.
Ongoing updates also help clients monitor partners' progress and risk response capabilities—informing decisions for long-term collaboration.

Other Stakeholders

Transparency reports are also used by a wide range of stakeholders:

Industry peers: To benchmark and identify areas for collective improvement.
Researchers & experts: For analyzing AI governance practices and developing policy recommendations.
NGOs & civil groups: To assess social impact efforts, and to support dialogue and advocacy.
International organizations: To compare national reports and promote policy alignment and cooperation.
Media: As a primary source to convey corporate initiatives and challenges to the public.

Transparency reports serve as a starting point for dialogue and improvement across society.
For reporting organizations, keeping this diversity of readers in mind fosters sincerity and clarity in communication.

Key Focus Points for Readers and Tips for Report Preparation

Readers of transparency reports value different aspects depending on their roles. This section summarizes what each group is likely to focus on—and offers practical tips for preparing reports that address those expectations effectively.

Focus on Trust, Not Ranking

Transparency reports are not meant to score or rank companies.
Readers look for the context and attitude behind how an organization approaches AI governance.
Acknowledging areas that are "not yet implemented" or "still under development" is valued as a sign of honesty and responsible disclosure.

Understanding Through Context

Readers interpret each section of a transparency report in context-looking at where a company places its emphasis, such as which risks it prioritizes, how mature its security measures are, or how clearly it communicates with users.
They also note year-to-year changes to understand the organization's progress and direction.
Keeping these perspectives in mind helps create reports that are easier to understand and more likely to build trust.

Disclosure as a Message in Itself

More than the details, what matters is the attitude toward disclosure—how openly and to what extent an organization explains its approach.
The maturity of AI governance is not defined by formal perfection, but by a willingness to engage in dialogue and communicate with society.
In this sense, a transparency report serves as a tool for building trust through genuine communication.

Case 2: Koichi Takagi, KDDI Corporation

KDDI joined the HAIP reporting framework because we believe that delivering trustworthy AI is essential to achieving our vision of "a society where everyone can realize their aspirations." Participation in HAIP plays a key role in making this vision a reality.
Externally, it enhances the transparency of our AI governance initiatives and strengthens trust with stakeholders and society. Internally, it provides an opportunity to review and organize our progress objectively. We believe these outcomes have significantly contributed to our efforts.
As described in the Practical Guide section, we consulted internal stakeholders and obtained executive approval before submission. Notably, we utilized generative AI in drafting our responses. Following HAIP's principle of relying on publicly available information, we prompted a generative AI model with the questionnaire items to produce initial drafts grounded in public sources within seconds. Of course, final validation and judgment were made manually, but this approach proved highly effective for creating base drafts while avoiding confidentiality concerns.
For more details, please visit:
https://tech-note.kddi.com/n/ne47aa01787a0

Practical Guide

Chapter 4

Overview of the Hiroshima AI Process (HAIP) Reporting

This section provides practical steps and key points for those responsible for preparing and submitting HAIP reports.
The HAIP reporting process is not a highly technical task—it is designed to be approachable for any organization with proper preparation and thoughtful planning.
What matters most is not perfect compliance, but honest and transparent disclosure of your current status.

Role and Skills of the Coordinator

The success of HAIP reporting relies on a coordinator or team that bridges management and operations while organizing information across departments.
Key skills include:
Analytical ability to integrate ethical, legal, and technical perspectives
Coordination skills to engage relevant departments, consolidate perspectives, and facilitate consensus-building
Communication skills to express expertise with clarity
Language literacy to review and ensure the accuracy of English translations
Integrity and consistency to ensure honest disclosure and continuous improvement
The coordinator serves as **a facilitator of dialogue and trust**, helping to embed AI governance within the organization.

Steps Toward Reporting

Review the OECD website's questionnaire or the worksheets in this handbook to understand what information is required.
You can also read reports already submitted by other organizations on the OECD website.
This handbook outlines an example of the step-by-step process leading up to report submission—let's go through it in detail on the following pages.

You can submit reports and view all published submissions on the OECD website.
As of November 2025, a total of 24 organizations from eight countries have submitted their reports, all publicly available for review.

HAIP Reporting Framework (OECD.AI) : https://transparency.oecd.ai/

STEP 1 **Establish the responsible team and structure**

STEP 2 **Identify and collect existing materials; define the reporting scope**

STEP 3 **Plan cross-departmental meetings and approval processes**

STEP 4 **Facilitate internal consensus (through meetings, etc.) and obtain approval**

STEP 5 **Submission to OECD**

STEP 6 **Continue improvements and update annually**

STEP 1: Establish the Responsible Team and Structure

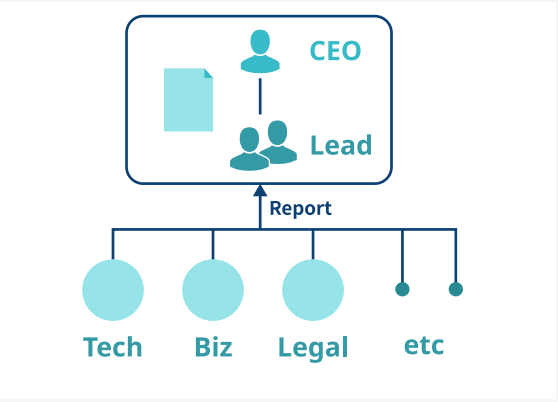
The structure and members involved in HAIP reporting depend on the organization's size and governance maturity.
Even a small start is valuable — continuous HAIP reporting helps gradually strengthen and institutionalize governance over time.

Dedicated Lead Officer Model (Small-Scale Structure)

The CEO and one or two direct team members draft the report.

They cover technical, business, and legal aspects concurrently, often in overlapping roles.

A compact, speed-focused structure suited for agility.

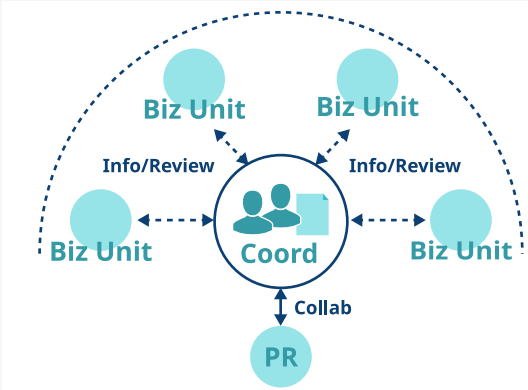


Coordinator-Led Model (Project-Based)

A single coordinator or a small team collects information across departments — often from public affairs or governance divisions acting as the liaison.

A small core group drafts the report, with each department participating in review and coordination with communications.

This model enables comprehensive coverage and stronger company-wide awareness, though it requires significant coordination effort.

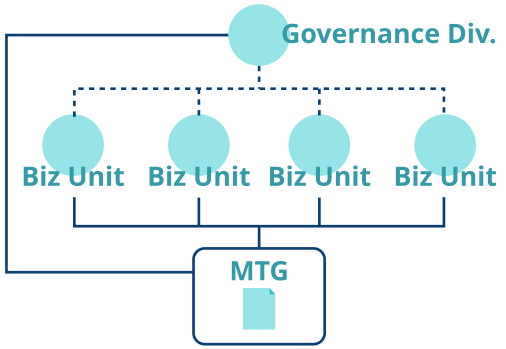


Cross-Functional Model (Governance Division–Led)

An existing governance division acts as the coordinator, working jointly with relevant departments

Progress is made through cross-departmental meetings or committees.

While this model can be resource-intensive, it enables sustained, organization-wide implementation.



STEP 2: Identify and collect existing materials; define the reporting scope

Collecting Materials

Collect existing internal documents (AI usage guidelines, risk management policies, transparency reports, CSR/ESG or integrated reports).
Review external publications as well (websites, press releases, technical blogs). Publicly available materials can be attached rather than created from scratch.
Identify which departments to contact for any missing information.

Defining the Scope

HAIP is a flexible framework open to a wide range of organizations—from AI developers and providers to large enterprises, SMEs, and research institutions.
This flexibility is one of HAIP's key strengths, but it also requires each organization to clearly define:

(1) In what capacity it participates,
(2) Who its intended audience is, and
(3) What it aims to report.

(1) Defining Your Role

HAIP was originally designed for developers of **highly advanced AI systems**. In practice, however, a wide range of organizations—such as service providers and public institutions—also participate.
Some companies act as both developers and providers, so it's important to clarify the standpoint of the report.
Because many questions target AI system developers, providers (e.g., app developers) or research institutions may find certain items less applicable. In such cases, it is acceptable to state "Not applicable to this system" or "For app development, we have implemented the following measures."
As participation broadens, the questionnaire is expected to evolve and become more inclusive.

(2) Identifying the Intended Audience

HAIP reports can have a wide range of readers. Interviews with participating companies show that audiences may include international organizations, government officials, business partners, and the general public.
Because reports can reach readers beyond those originally intended, it is advisable to write as clearly and accessibly as possible.
That said, B2B companies may naturally produce reports written for professional audiences using technical terminology drawn from existing materials.
To support reader understanding, it is helpful to state explicitly at the beginning who the intended audience of the report is.

(3) Defining What to Report

It is also important to clarify the scope or unit of reporting. For example, you may choose one of the following levels:

Model Level:
Describe a specific AI model or system (e.g., large language model, image generation model).

Service Level:
Explain how a product or service is operated, including user engagement and management.

Organizational Level:
Present company-wide policies, governance structures, and risk management frameworks.

Clearly stating which level(s) the report covers helps readers understand its scope and purpose, enhancing transparency.
For instance, addressing both “service level” and “organizational level” aspects in relevant sections can make the disclosure clearer and more comprehensive.
Because HAIP intentionally avoids rigid formatting requirements, defining your own scope is a crucial first step toward meaningful reporting.

Case 3: Amanda Craig Deckard, Kate Purchase, Hector de Rivoire, and Haruki Kojima, Microsoft

Our participation in the Hiroshima AI Process Reporting Framework (HAIP RF) was guided by a clear objective: to advance shared international norms for responsible AI and demonstrate what operational transparency can look like in practice. This effort aligns with Microsoft’s broader commitment to strengthening global governance frameworks and industry collaboration.
Preparation followed a structured approach. We leveraged key internal resources such as our Frontier Governance Framework (FGF), Responsible AI Transparency report, Responsible AI Standard, alongside our ongoing research priorities. Together, these artefacts provided a strong foundation to structure our contribution. Close coordination across legal, technical, and policy teams ensured coherence and clarity for diverse audiences. Balancing technical depth with accessibility required iterative drafting and rigorous cross-team review.
Externally, the HAIP RF process provided a platform to engage with peers and policymakers on practical mechanisms for transparency and accountability. It allowed us to contribute an operational perspective showing how principles can be embedded in governance systems and product cycles. Internally, participation strengthened collaboration across disciplines within Microsoft and established reusable processes for future transparency reporting. Looking ahead, the HAIP RF could have greater impact if its scope expanded beyond model developers to include deployers and application providers, advancing transparency across the full AI lifecycle. We suggest introducing a modular reporting structure tailored to distinct roles—model developers, application developers, and application deployers—while maintaining pathways for hybrid roles. This would expand participation, strengthen comparability, and reinforce accountability throughout the ecosystem.

STEP 3 Plan Cross-Departmental Meetings and Approval Processes

For each reporting item, identify missing information, departments that need to be consulted, and the approval process. Then schedule the necessary meetings accordingly.
The table below indicates which departments typically take the lead in drafting and organizing content for each section of the HAIP report.
For example, initial drafts may be prepared and approved within each department, followed by cross-departmental review meetings.
Below are examples of internal functions typically involved in each of the seven HAIP reporting sessions.

HAIP Reporting Item	Main Department(s) Involved	Key Roles / Related Tasks
1. Risk Identification & Evaluation	Corporate Planning, Legal, IT, Quality Management, R&D, Internal Audit, Service Design / Product, and Model Development Divisions	Company-wide risk control, legal risk assessment, vulnerability identification, output quality assurance, technical risk evaluation, and audit checks
2. Risk Management & Information Security	Information Security, Quality Management, Data Governance, Legal, Service Design / Product, and Model Development Divisions	Operational and cybersecurity management, data quality control, intellectual property and personal data protection
3. Transparency	Corporate Planning, R&D, Public Relations / IR / Government Affairs, Service Planning, Service Design / Product, and Model Development Divisions	Policy oversight, disclosure of training data, and external communication with users, investors, and policymakers
4. Organizational Governance & Incident Response	Corporate Planning, HR / Training, Risk Management, Internal Audit, Service Design / Product, and Model Development Divisions	Training design, incident response framework, reporting procedures, and audit verification
5. Content Authentication & Provenance	R&D, Information Systems, Legal, Service Design / Product, and Model Development Divisions	Watermark development, provenance management system implementation, and regulatory compliance verification
6. Research & Investment	Corporate Planning, R&D, Sustainability, External Partnerships, Service Design / Product, and Model Development Divisions	Safety research, social risk mitigation, and promotion of collaborative research
7. Advancing Public Good	Corporate Planning, Sustainability, Service Planning, Human Resources, Service Design / Product, and Model Development Divisions	Creating social value, collaborating with civil society, and employee education

STEP 4 Facilitate internal consensus (through meetings, etc.) and obtain approval

The process of reaching internal consensus varies by organization, but gathering representatives from relevant departments and sharing the purpose of the report helps strengthen communication and governance within the company.
Below is an example of how meetings can be structured to guide progress.
The number of meetings, agendas, and drafting periods are provided as general references.

Meeting	Agenda
1st Meeting (Kickoff)	1. Share the background and objectives of the HAIP report 2. Confirm the reporting scope (service / model / organization-wide) 3. Identify responsible writers for each section 4. Assign unclaimed sections to relevant departments and coordinate accordingly
Over a period of about 2–3 weeks, each person in charge reviews materials and drafts content based on publicly available documents.	
2nd Meeting (Information Review)	1. Review drafted content for each reporting item 2. Discuss any issues encountered during drafting Example 1: Assess whether there are additional non-confidential items that can be disclosed Example 2: Discuss how to avoid the impression of “no action taken” when certain information cannot be disclosed due to confidentiality
Over the next 2–3 weeks, each person in charge reviews materials and refines their drafts.	
3rd Meeting (Draft Review)	1. Share and review first drafts of each section 2. Check overall clarity, readability, and scope of disclosure
Over 1–2 weeks, revise and complete the final draft in both Japanese and English.	
4th Meeting (Final Approval Preparation)	1. Review the final drafts in both Japanese and English 2. Confirm submission procedures and disclosure plans for internal and external audiences

STEP 5 Submission to OECD

All reports are submitted online through the OECD.AI Transparency Platform.
The general process is as follows.

1. Obtain final internal approval (recommended: management, legal, communications, and security divisions).
2. Log in to OECD.AI and enter organizational information (name, business type, contact person, etc.).
3. Complete the online form according to the 7 sections and 39 items.
4. Attach any supplementary materials (PDFs or public links) as needed.
5. Review all entries carefully and submit.

STEP 6 Continuous Improvement and Annual Updates

Once published on the OECD.AI website, reports are expected to be updated annually, ideally following the same month as the previous submission.
If a report remains unchanged for over a year, the contact person will be notified, and continued inaction may result in removal from the site.
Clearly indicating “what has been improved since last year” helps demonstrate progress and accountability externally.
Aligning the update cycle with internal year-end reviews or audits enables more efficient management.

Case 4: Kenta Oono, Preferred Networks, Inc.

Our company develops large language models (LLMs) and provides products—such as AI-based interviews—where AI governance is particularly important. Participating in the HAIP reporting framework has brought significant benefits, both externally in building trust and internally in strengthening governance.
First, it has helped us earn greater trust from clients. For customers who value robust AI risk management and governance structures, being able to report our initiatives through HAIP—a globally recognized framework—serves as a major advantage.
Second, it has given us the opportunity to reflect the perspectives of LLM developers. While many LLM developers are large corporations with extensive resources, HAIP allowed smaller developers like us to share our experiences and contribute meaningfully to governance discussions.
Internally, we’ve also seen two major benefits. One is that our business teams now have clear, structured materials for explaining our governance efforts to clients, which has improved communication and mutual understanding. The other is that sharing information about our HAIP participation across the company has helped foster a broader awareness that “governance is everyone’s responsibility.”
Overall, participating in HAIP has been a valuable way to demonstrate our governance framework objectively and promote constructive dialogue with stakeholders.

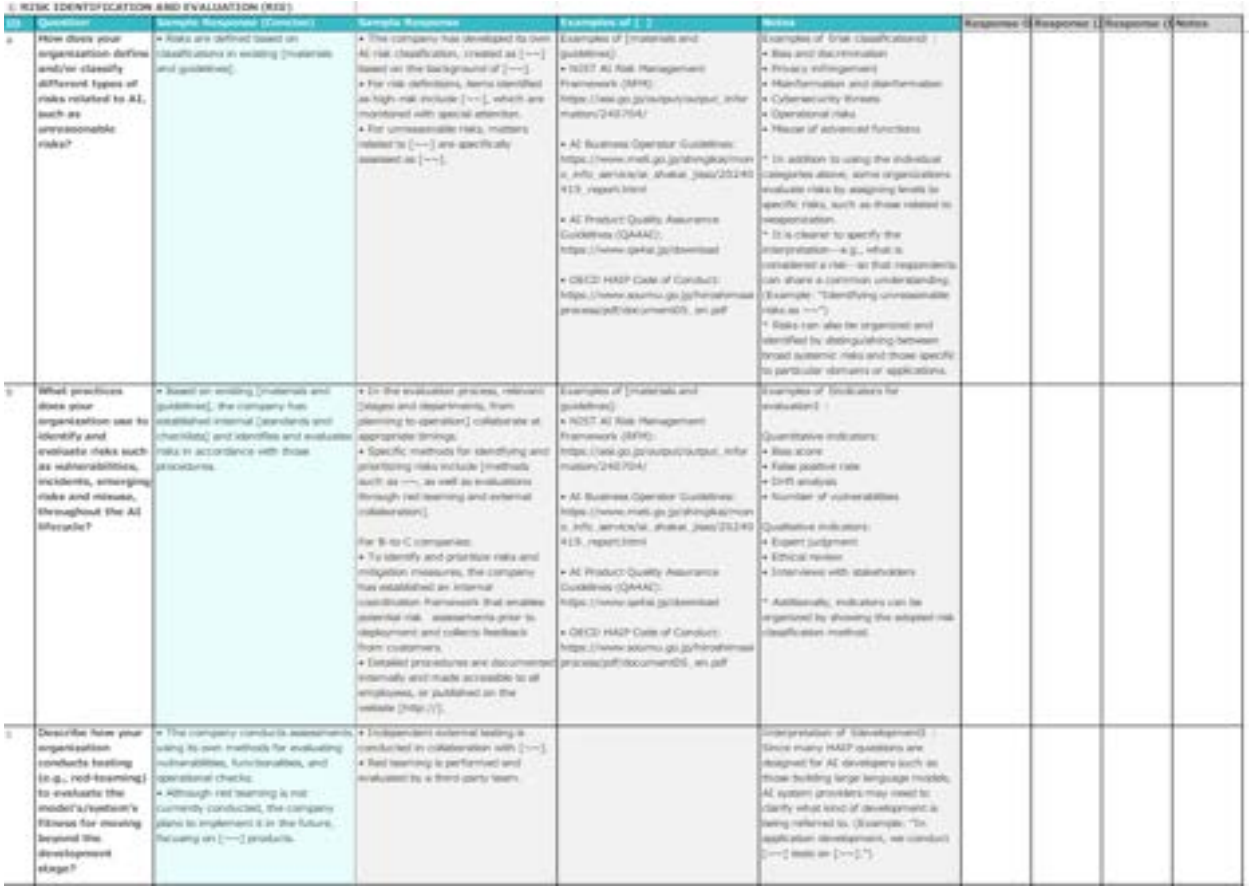
Chapter 5 HAIP Reporting Worksheet

This handbook includes a practical worksheet designed to help organizations understand the overall structure of HAIP reporting and carry out the reporting process as smoothly as possible.

How to Use the Worksheet

- The worksheet is designed for organizations of all types and sizes.
- For each question, it provides both a common example that could apply to many companies and a more detailed example for reference. Use these examples to consider what information your organization should disclose based on its current initiatives.
- The examples are summarized and generalized from actual HAIP reports submitted by companies in April 2025. Therefore, they do not represent definitive answers. The worksheet will continue to be updated to reflect feedback from participating organizations and related stakeholders.
- When preparing your own responses, use these examples as guidance and adapt them to accurately reflect your organization's current situation.

Worksheet Overview



How to Write Your Responses: Key Principles and Tips

1. Write Clearly and Accessibly

When drafting responses, define your intended audience (e.g., general users, business partners, regulators) and tailor the language to their level of understanding.

Example: In sections such as 4.C or 5, specify who the “users” are and describe the relevant measures taken for that audience.

Depending on your business model (B2B or B2C), provide brief explanations for technical terms in parentheses and summarize key points directly in the text rather than relying solely on links.

Example: Include links to major public documents, but also summarize the most important highlights within the main text.

2.Unimplemented Items

Do not leave unanswered sections blank. Clearly state phrases such as “Not yet implemented” or “Under consideration,” and briefly describe the background, challenges, or timeline for review.

Example: “This measure has not yet been implemented. A response policy will be developed within the next fiscal year.”

Case 5:
Kenji Urano, SoftBank Corp.

Guided by the corporate philosophy “Information Revolution — Happiness for Everyone,” SoftBank aims to advance both the social implementation and ethical use of AI.

SoftBank joined the Hiroshima AI Process Friends Group Partners Community in FY2024, supporting HAIP’s mission to advance international cooperation for trustworthy and ethical AI. Recognizing the rapid evolution of generative AI, the company emphasizes transparency, fairness, and accountability as essential to building public trust.

Led by the AI Governance Promotion Office, relevant departments collaborated to prepare and review the company’s HAIP submission, aligning its AI Code of Conduct with internal ethical principles and clarifying its corporate responsibilities. The process deepened understanding of AI ethics and fostered greater awareness across the organization.

Through participation in HAIP, SoftBank has strengthened its reputation as a “responsible AI company,” enhanced public–private collaboration, and achieved tangible outcomes such as improved AI ethics education and refined operational rules for generative AI.

3. Practical Considerations

Clearly distinguish between “Implemented,” “In Progress,” and “Not Yet Implemented,” and include a brief roadmap for future actions to enhance transparency.

Review confidential or commercially sensitive information in advance, and explain within the range that can be disclosed.

At the beginning of the report, clearly state the reporting scope (model level / service level / organization-wide).

For SMEs and startups with limited resources, it is sufficient to cover the essential worksheet items thoroughly and add supplementary information where relevant.

Chapter 6 Future Outlook for HAIP and Proposals to the OECD

As the framework has been put into practice, several operational challenges and areas for improvement have emerged.
This chapter outlines potential directions for future revisions, drawing on practical experiences and evolving technological trends.

(1) Streamlining Report Structure and Reducing Overlap

The current HAIP questionnaire contains some overlapping or repetitive items that request similar information across different sections.
Consolidating and reorganizing these items would make the reporting format more efficient and easier to understand.
In particular, merging redundant sections and refining question structures would help reduce the burden on practitioners while improving overall consistency in responses.

(2) Flexible Design for Developers and Service Providers

In the current HAIP format, both developers of large language models (LLMs) and companies that provide services using such models are asked to respond to the same set of questions.However, their roles and responsibilities differ significantly.
Future iterations should adopt a more flexible design—such as separate templates for developers and providers, or a structure distinguishing between common and optional sections—to better reflect the realities of each organization's position and accountability.

Case 6: Kenji Zaitsu, Rakuten Group, Inc.

Rakuten Group has participated in the operational framework based on the G7 Hiroshima AI Process and prepared a transparency report to help society adapt to the rapidly evolving AI landscape.
Throughout the reporting process, stakeholders across all key areas of AI governance deepened their mutual understanding, building a shared vocabulary and shared perspectives that can be used both internally and externally.
Going forward, we remain committed to sincere and ongoing disclosure through continuous updates to this report.

(3) Enhancing Accessibility, Comparability, and Update Tracking of Reports

Currently, HAIP reports are published as PDF files on the OECD platform, making it difficult to search, compare, or track changes over time.
Additionally, once a report is updated, previous versions are no longer viewable. To address these challenges, several improvements could be introduced:

- Add **item-level list and search functionality**
- Preserve **version history** to visualize changes from previous reports
- Introduce **"delta reporting" fields** to specify what has been updated

These enhancements would allow users to easily trace each organization's progress, fostering an ecosystem of collective learning and continuous improvement across society.

This handbook was developed through a task force led by Arisa Ema (The University of Tokyo, Ph.D.), Fumiko Kudo (The University of Osaka, J.D.), and Toshiya Jitsuzumi (Chuo University, D.Sc.), following extensive discussions and collaboration.
The Ema Laboratory at The University of Tokyo served as the coordinating office for drafting and compiling the document.
The handbook was created with support and contributions from domestic and international researchers, international organizations such as the OECD, companies that have already submitted HAIP reports, relevant government ministries including the Ministry of Internal Affairs and Communications, as well as institutions such as AI Safety Institute (AISI), GPAI Tokyo Expert Support Center, and Japan Deep Learning Association (JDLA).
To make the most of this handbook, users are expected to have literacy equivalent to the **JDLA's G-Certification** level.

G-Certification–equivalent literacy includes:
Understanding of basic AI concepts (machine learning, deep learning, generative AI)
Foundational knowledge of AI's societal impacts and ethical issues
Awareness of risks and key considerations when applying AI to business or social challenges
With this level of understanding, users will be able to grasp the intent and terminology of each question in the worksheet and complete it effectively in practice.

Examples of Learning Resources
Official JDLA materials (AI For Everyone, Japanese reference books)
Educational content available on the OECD.AI portal
AI governance guidance and reference materials published by national governments and research institutions

Feedback on HAIP Content

We would also like to thank those who provided valuable feedback on the HAIP content, including contributors whose names could not be listed.

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As AI technologies evolve and their applications diversify, it is essential to continuously revisit both the scope of reporting and the evaluation criteria.
In particular, the emergence of generative and multimodal AI—together with the deepening of international discussions on ethics, safety, and social impact—has rapidly transformed the environment surrounding AI governance.
In light of these developments, HAIP is expected to establish an annual update cycle and a stakeholder-driven revision process that incorporates the perspectives of those directly involved in AI use and reporting—including companies, research institutions, policymakers, and civil society.
HAIP continues to make significant progress as an international initiative aimed at building trust through transparency.
As this handbook highlights, its value lies not in perfect compliance but in a framework that continues to evolve.
Looking ahead, HAIP is expected to advance coordinated updates across reporting practices, technological foundations, and disclosure methods—moving toward a more open and sustainable model of AI governance, one that continues to evolve through shared effort and dialogue.
This handbook itself will also be periodically updated based on community feedback and revisions to the HAIP framework.
A public event discussing transparency reports in light of this handbook will be held on November 27, 2025, with session recordings and reports to be made available online.
For related information and updates, please visit the following website:
https://sites.google.com/g.ecc.u-tokyo.ac.jp/ema/projects/ai-governance

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Arisa Ema, Fumiko Kudo, and Toshiya Jitsuzumi (2025)
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