Guide to AOTS Japanese Government Funded Program





-Live in Harmony Together, Grow Together-

 $\frac{1}{1000}$ The Association for Overseas Technical Corporation and Sustainable partnerships The Association for <u>Overseas</u> Technical Cooperation and <u>Sustainable Partnerships</u>(AOTS)





1. Overview of the Organization	p. 3
2. Program Outline	p. 5
3. Technical Training	p. 13
4. Management Training	p. 21
5. Overseas Training	р. 29
6. Experts Dispatch	p. 40
7. Industry-Academia collaborative programs	p. 49
8. Reference Data	p. 61



1. Overview of the Organization

Overview of the Organization

		AUIU
Established	August 10, 1959 (establishment date of the surviving merging corporation (former AOTS))	
Aims	To promote mutual economic development of Japan and other countries and friendly relationships between them by conducting activities to facilitate industrial globalization, trade, investment, and international economic cooperation.	
Endowment of the organization	JPY 700,000,000	
Main activities	Training, experts dispatch, internship, business promotion, etc.	
Scale of operations	Approximately JPY 9,400,000,000 (FY2020 budget)	
Offices	Domestic bases: Higashi-Ginza Office, Kitasenju Office, Tokyo Training Center, Kansai Training Center Overseas bases: Bangkok, Jakarta, New Delhi, Yangon	
Number of staff	158 (as of January 2021)	
Results	Training of overseas industrial human resources: 400,000 persons; Dispatch of Japanese experts: 10,000 persons Japanese internship in overseas countries: 1,000 persons	
	From the establishment in 1959, implementing training in Japan and overseas countries to engineers, administrators, etc. in the industry of developing countries (170 countries and regions, total 360,000 persons) From the establishment in 1970, dispatching Japanese experts to the industry of developing countries to implement technical guidance (60 countries and regions, total 7,100 persons)	68112
Brief history	AOTS and JODC merged on March 30, 2012, and the Overseas Human Resources and Industry Development Association HIDA (HIDA) was established and approved as a general foundation on April 1, 2013.	
	Its English name has been changed to AOTS, effective July 1, 2017. Expanding technical cooperation globally combining	



training and experts dispatch programs by utilizing public funds of the Japanese government in order to respond to diversified needs of the industry of developing countries for technical transfer, including Japanese local corporations, promptly and AOTS intensively.





2. Program Outline

Japanese Government Funded Program



Article 3-2 of the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc.

A program that is carried out by local governments such as prefectures, and local public bodies, foundations, special corporations, etc. and of which costs are partially borne by the Japanese government. With respect to the government fund, it shall be endeavored to conduct the funded program faithfully in accordance solely with the purpose of accommodation based on the Act on Regulation of Execution of Budget Pertaining to Subsidies, etc.

Japanese government funded programs adopted by AOTS in FY2021

• Technical cooperation utilization type/emerging market development program (training/experts dispatch program)

Support program for human resources development to export carbon reduction technology

Program Outline



Technical cooperation utilization type/emerging market development program (training/experts dispatch program)

[Aims]

Factors such as maturation of the domestic market and economic globalization have made it essential for Japanese companies to enter international markets to capture overseas demand to drive further growth. In doing so, development of local human resources is a pressing issue. The aims of this program are to develop local human resources of private companies, etc. in developing countries through public-private partnership in order to support the reinforcement of local bases required for overseas expansion of Japanese companies and to improve the standard of local industry technology and develop the economy.

Support program for human resources development to export carbon reduction technology

[Aims]

The aims of this program are to promote overseas expansion of energy-saving technologies of Japan, improve the efficiency of energy usage in industrial fields of Asia and contribute to the reduction of greenhouse effect gas emissions, by developing local human resources that will be responsible for overseas manufacturing bases of Japanese medium-sized enterprises and SMEs.

Tools for development of human resources (1)



Technical cooperation utilization type/emerging market development program (training/experts dispatch program)

Tools for development of human resources	Outline
①Technical Training	Training provided in Japan for trainees * Applicable to: engineers (supervisors through midlevel managers) (Partially available online)
2 Management Training	Training provided in Japan for trainees * Applicable to: midlevel through high-level managers and top management
③Overseas Training	Training provided by instructors locally or in third countries (in person or online)
<pre>④Experts Dispatch</pre>	Technical guidance by experts in the field overseas (in person or online)
Industry-Academia collaborative programs	Courses at universities and other institutions overseas (in person or online, including internships)

Tools for development of human resources 2



Support program for human resources development to export carbon reduction technology

Category	Subcategory	Tools for development of human resources	Summary		
Domestic human- resources development program	_	①Technical Training	Training provided in Japan for trainees * Applicable to: engineers (supervisors through midlevel managers) (Partially available online)		
		②Management Training	Training provided in Japan for trainees * Applicable to: midlevel through high-level managers and top management		
Overseas human- resources development program	rces Training		Training provided by instructors locally or in third countries (in person) (partially available online as well)		
	Field guidance	(4) Experts Dispatch	Technical guidance by experts in the field overseas (in person or online)		
Programs and environments for remote guidance and	Group training	③Overseas Training	Training provided by instructors locally or in third countries (in person or online)		
training	Field guidance	④Experts Dispatch	Technical guidance by experts in the field overseas (online)		

Emerging market program requirements for application



Technical cooperation utilization type/emerging market development program (training/experts dispatch program)

ltem	requirements							
Target countries/regions	Developing countries/regions *1							
Implementation purpose %2	Technology transfer that would contribute to the industrial development of a developing country/region (implementation purposes are introduction of <u>new technology that has no</u> <u>previous satisfactory results in a local corporation</u> , handling of a model change to a product/service that has higher performance than before and so on).							
	Viewpoints of problem solution according to the actual situation of a developing country/region are included.							
Japanese side company	It holds a legal personality in Japan and the capital of Japanese side accounts for more than 50%.							
Local side company	It holds a legal personality in a developing country/region. (= branch or office of Japanese side is not acceptable).							
	Investment from developed countries (excluding Japan) accounts for less than 50%.							

 *1 Based on the DAC List established by the Development Assistance Committee (DAC) of the Organization for Economic Co-operation and Development (OECD), not including China and countries and regions not authorized for cooperation under the Japanese government's ODA budget
 ※2 Necessary conditions of the purposes of implementation are not limited when not including on-site training in management training or for overseas training.

Carbon reduction program requirements for application



Support program for human resources development to export carbon reduction technology

ltem	requirements
Target countries/regions	Countries/regions in Asia and Middle East %1
Target industries %2 %3	Automobile field (automobiles, automobile parts, etc.)
	Industrial machinery field (machine tools, machinery for production and business use, etc.)
	Electric machine field (heavy electrical machinery, electronics and information communication equipment, precision equipment, home appliances, etc.)
Enery-saving effect	Energy-saving effect in the local production process (energy conservation by improvement of line and process, installation of new equipment, introduction of manufacturing and management techniques, etc.) is expected through implementation of the project, and it can be explained and presented quantitively.
Japanese side company	It is a medium-sized enterprise or SME that holds a legal personality in Japan *4 (= branch or office of Japan side is not acceptable).
Local side company	It holds a legal personality in a country/region in Asia and Middle East.

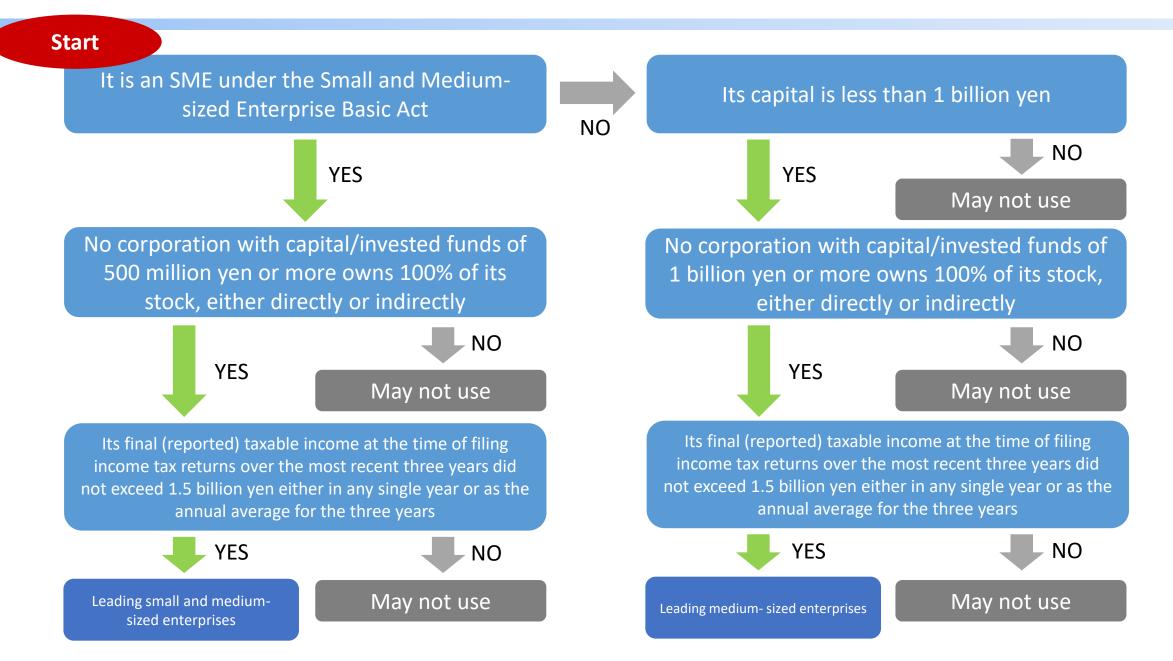
*1 Target countries and regions specified as "Asia" or "Middle East" region in the website of the Ministry of Foreign Affairs (https://www.mofa.go.jp/mofaj/area/index.html)

- *2 The target industries depend on not the principal business of an applying company but what the product subject to training/guidance is used for.
- For example, when a textile related company implements training/guidance limited to the manufacturing of textile for automobile seats (general purpose products are not acceptable), although textile is not included in the target industries, the target industry becomes automobiles because the product is used for automobiles, and therefore, requirements are fulfilled.

*3 In case where practical training is not conducted in management training, industries other than those included in essential requirements are also acceptable.

※4 Leading medium- sized and small and medium-sized enterprises in the carbon-reduction program



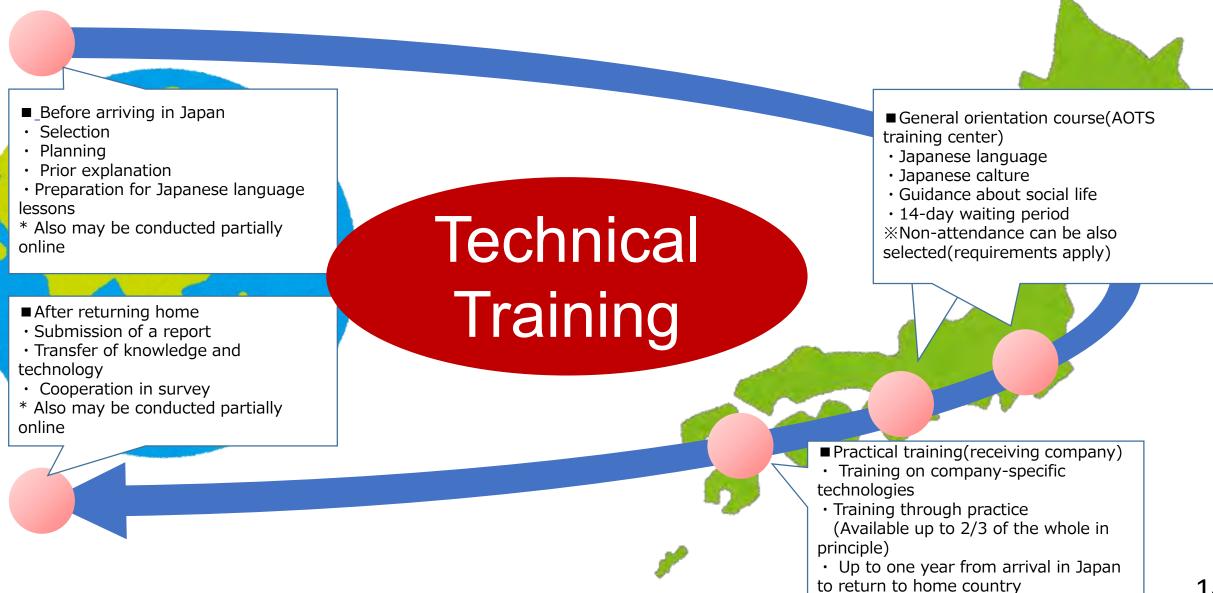




3. Technical Training

Technical Training





Benefits of Technical Training



- Enables on-the-job training (OJT) with visa status of "Trainee"
- Subsidies available for costs of reception and training
- Visa can be obtained using AOTS-issued ID
- AOTS provides introductory training on Japanese language, guidance
- for living in Japan, etc.
 - Safe residence in Japan throughout the entire training period

(overseas travel insurance coverage)

Advising on receiving trainees

Technical Training Principal Requirements for Usage



 Japanese side company (receiving company) Local side company (dispatching company, trainee) To be able to bear expenses associated with acceptance of a trainee. To have a financial and/or business relationship with a local side company. As a rule, one trainee is accepted for 20 employees at Japanese side. Instructors have five years or more operational experience of the relevant technology. There is no technical service agreement for value with Local side company (dispatching company, trainee) Employment agreement has been made with the local side. The age is between 20 and 50 years old. As a rule, university graduate or having equivalent academic ability (= vocational school/junior college graduate) or professional experience. Assuming a supervising or instructive role locally or being expected to assume such role. Not armed forces personnel. 		
 acceptance of a trainee. To have a financial and/or business relationship with a local side company. As a rule, one trainee is accepted for 20 employees at Japanese side. Instructors have five years or more operational experience of the relevant technology. There is no technical contrine parameter for unlaw with 	Japanese side company (receiving company)	Local side company (dispatching company, trainee)
the local side company.	 acceptance of a trainee. To have a financial and/or business relationship with a local side company. As a rule, one trainee is accepted for 20 employees at Japanese side. Instructors have five years or more operational experience of the relevant technology. There is no technical service agreement for value with 	 local side. The age is between 20 and 50 years old. As a rule, university graduate or having equivalent academic ability (= vocational school/junior college graduate) or professional experience. Assuming a supervising or instructive role locally or

Training implemented in Japan

• Technologies that are appropriate to be trained in Japan (= the aim is to acquire knowledge and techniques that are

unable or difficult to acquire locally).

- Technologies that are not diverted for military purposes such as arms and weapons.
- Training through practice (= practical training) is 2/3 or less of the entire training period.
- Repetition of a simple task or the same work is not permitted.

Technical Training Application to returning home





1.5 months

Technical Training Subsidy Rates



	d	ation utilization type levelopment program g/experts dispatch p	n	Support program for human resources development to export carbon reduction technology (carbon reduction technology promotion program)
Company scale	Leading medium- sized and small and medium-sized enterprises $\%1$	General companies	Priority projects ※2	Leading medium- sized and small and medium-sized enterprises
Subsidy rate from Japanese government subsidy	2/3	1/3	1/2	2/3
Corporate cost burden	1/3	2/3	1/2	1/3
Bearers	As a rule, to be b	oorne by a Japanes	se side company	As a rule, to be borne by a Japanese side company

X1 Leading medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act. However, a company in which a corporation with capital/invested funds of 1 billion yen or more owns 100% of stock, either directly or indirectly, does not qualify as a medium-sized enterprise or SME.

(When carryover budget from FY2020 applies: medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act.)

*2 Priority projects: Projects for general companies only, in which the normal government subsidy rate of 1/3 may be increased to 1/2, meeting either of the following descriptions:

- (1) to be regarded as technical transfer that would significantly contribute to the industrial development of developing countries/regions (implementation purpose is handling of launch of a new corporation or factory and advanced new products/service, etc.)
- (2) When the destination country or region of overseas advancement is in Africa.

We ask for your cooperation for expenses incurred in the operation of AOTS organization separately.

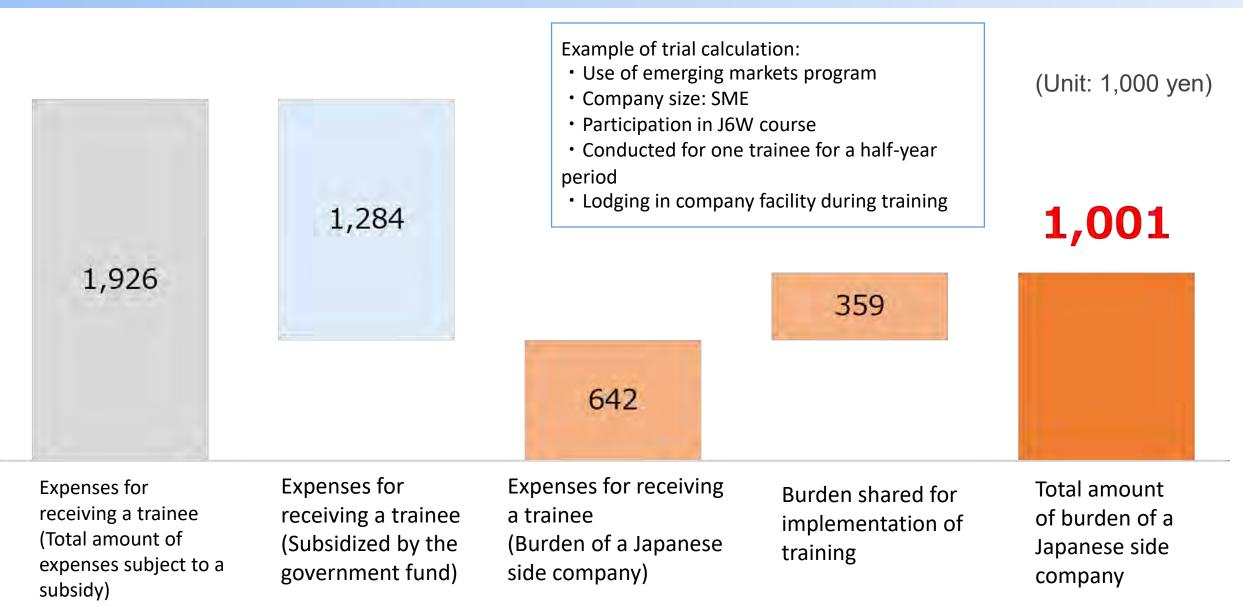
Technical Training Expenses subject to a subsidy

					<u>U</u>	•		,,,	
					Technical cooperation utilization type/emerging market development program (training/experts dispatch program)			Support program for human resources development to export carbon reduction technology	AOTS
Company scale			Leading medium- sized/small and medium-sized enterprises			Leading medium-sized/small and medium-sized enterprises			
			neral orientation (AOTS)	6,820 yen/night	(actual cost in the case of area)	a plant visit in a remote	6,820 yen/night (actual cost in the case of a plant visit in a remote area)		
		Accom-		AOTS		6,820 yen/night		6,820 yen/night	
		modation expenses	During practical	Company facility		1,570 yen/night		1,570 yen/night	
- (Expenses during the stay	training	training	External accommoda- tion facility	Actual cost	(up to 6,280 yen/night a	at the maximum)	Actual cost (up to 6,280 yen/night at the maximum)	
Expenses for receiving a trainee		Arri		al day		1,780 yen/day		1,780 yen/day	
(base amount)		expenses	After that		2,620 yen/day			2,620 yen/day	
		N	liscellaneous exper	ises	1,040 yen/day			1,040 yen/day	
		Practical tra	aining expenses		5,190 yen/day 3,360 yen/day		0 yen/day	5,190 yen/day	
		Trave	el expenses		Not covered by a subsidy			Actual cost (based on the AOTS standards)	
	D	omestic transport	tation expenses (pa	artial)	Actual cost (based on the AOTS standards) $\%1$			Actual cost (based on the AOTS standards)	
	Medica	l expenses/overse	eas travel insurance	e premium	Actua	al cost (purchased by AO	DTS)※1	Actual cost (purchased by AOTS)	
	J13W course (Japanese language lesson + lecture/inspection)			617,000 yen/person	798,000 yen/person	731,000 yen/person	617,000 yen/person		
shared for		J6W course (Japanese language lesson + lecture/inspection)			359,000 yen/person	474,000 yen/person	420,000 yen/person	359,000 yen/person	
implementatio n of training	9D o	9D course, A9D course (lecture/inspection only)			167,000 yen/person	214,000 yen/person	189,000 yen/person	167,000 yen/person	
Non-attendance						122,000 yen/perso	n	122,000 yen/person	19
×1 Subsidy	v amounts are	fixed when a	carrvover budge	et from FY2020 a	applies.				ТЭ

※1 Subsidy amounts are fixed when a carryover budget from FY2020 applies.

Technical Training Example of Trial Calculation of Expenses





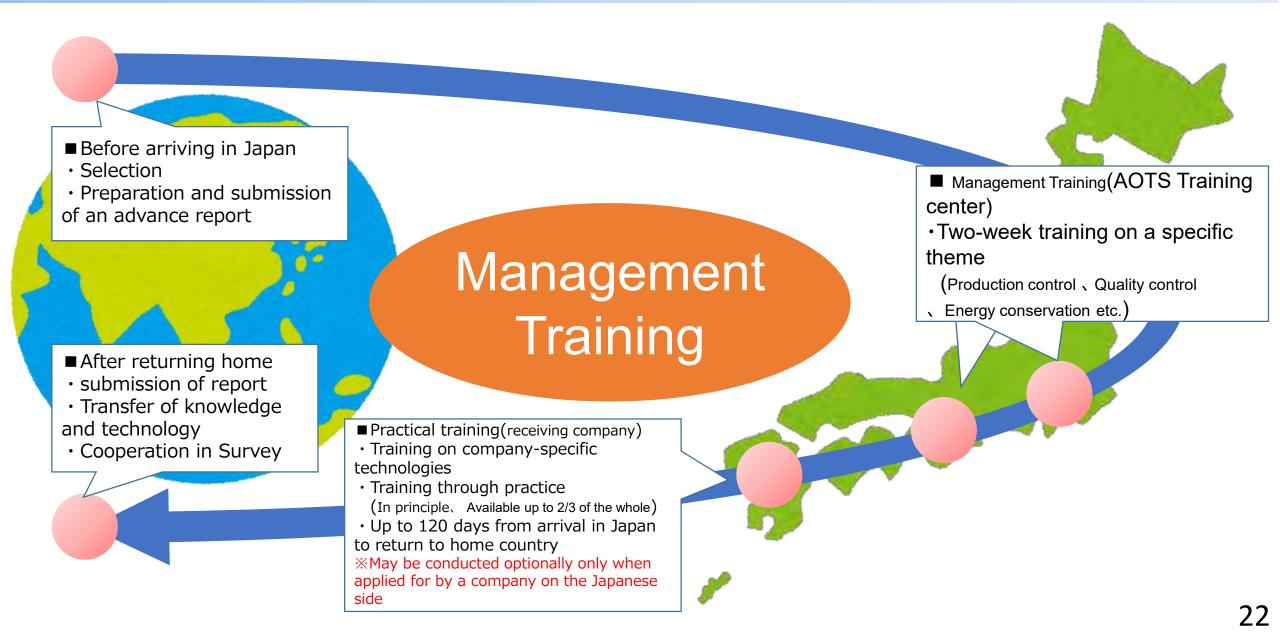
We ask for your cooperation for expenses incurred in the operation of AOTS organization separately.



4. Management Training

Management Training





Benefits of Management Training



- Lectures on specific themes by instructors including renowned experts in their fields
- Localization of management of overseas subsidiaries
- Encouraging understanding of Japanese ways of thinking about work
- Japanese government subsidies apply to costs of trainees' stays in Japan etc.
 - Visa can be obtained using AOTS-issued ID

Management Training Principal Requirements for Usage



Japanese side company (receiving company)

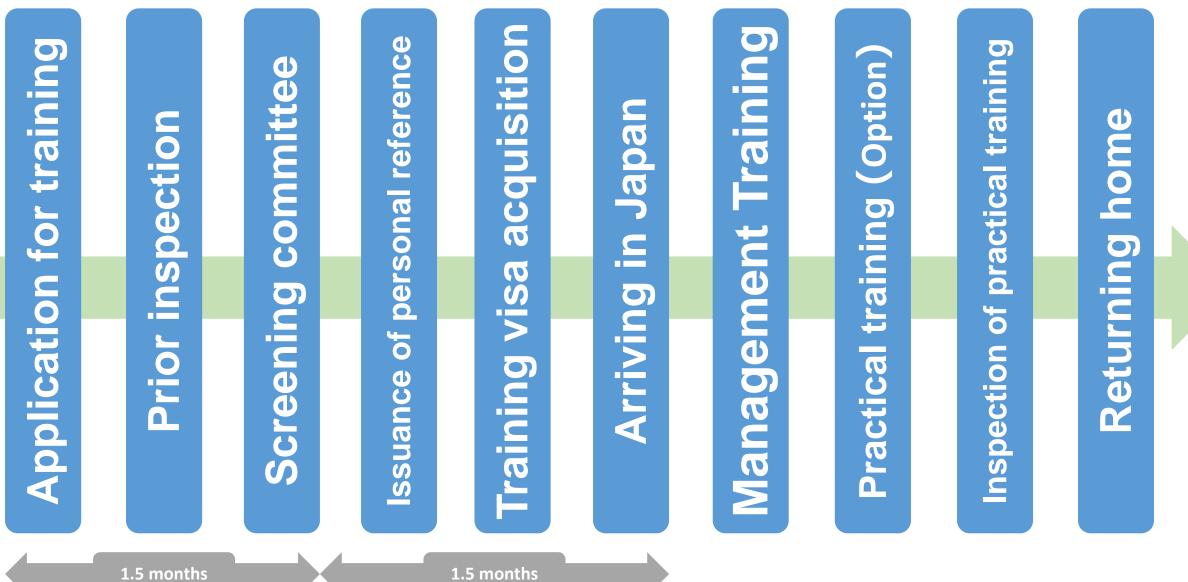
Local side company (dispatching company, trainee)

- To be able to bear expenses associated with acceptance of a trainee.
- To have a financial and/or business relationship with a local side company.
- (Practical training) As a rule, one trainee is accepted for 20 employees at Japanese side.
- (Practical training) Instructors have five years or more operational experience of the relevant technology.
- There is no technical service agreement for value with a local side company.

- To be capable of listing lectures, discussing, presenting and preparing a report in the training implementation language.
- To satisfy separate eligibility requirements by course (years of experience, basic knowledge, etc. *1)
- Not a student.
- Not armed forces personnel.

- *1 Principal examples of separate eligibility requirements by course
 - •Managers and executives at companies
 - •The age is 20 years or older.
 - •University graduates or having equivalent academic ability
 - •In case where a participant has been in Japan in the past for AOTS training in Japan (technical training or management training), six months or more have elapsed after he/she returned home.

Management Training Application to returning home



25

Management Training Subsidy Rates



	d	ation utilization type/ levelopment program g/experts dispatch p	n	Support program for human resources development to export carbon reduction technology (carbon reduction technology promotion program)
Company scale	Leading medium- sized and small and medium-sized enterprises $\%1$	General companies	Priority projects ※2	Leading medium- sized and small and medium-sized enterprises
Subsidy rate from Japanese government subsidy	2/3	1/3	1/2	2/3
Corporate cost burden	1/3	2/3	1/2	1/3
Bearers	As a rule, to be l	oorne by a Japanes	se side company	As a rule, to be borne by a Japanese side company

X1 Leading medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act. However, a company in which a corporation with capital/invested funds of 1 billion yen or more owns 100% of stock, either directly or indirectly, does not qualify as a medium-sized enterprise or SME.

(When carryover budget from FY2020 applies: medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act.)

- (1) to be regarded as technical transfer that would significantly contribute to the industrial development of developing countries/regions (implementation purpose is handling of launch of a new corporation or factory and advanced new products/service, etc.)
- (2) When the destination country or region of overseas advancement is in Africa.

3% Applications for the carbon-reduction program are accepted by companies on the Japan side only. (Companies on the overseas side may not apply directly.)

We ask for your cooperation for expenses incurred in the operation of AOTS organization separately.

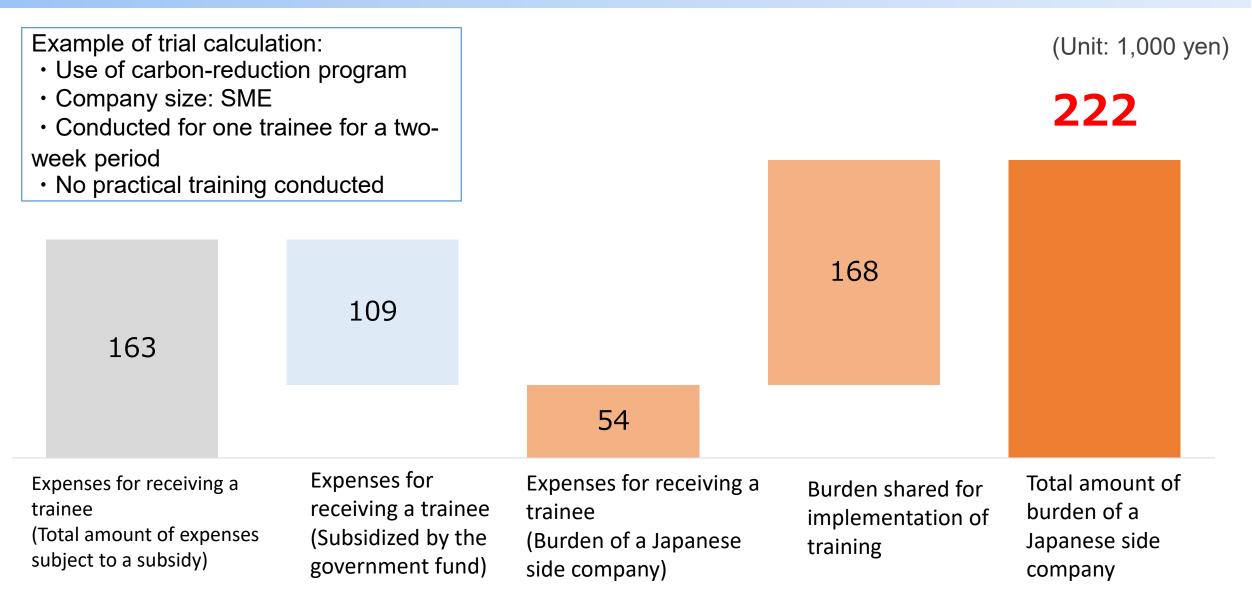
Management Training Expenses subject to a subsidy AOTS

								Acre										
					Technical cooperation utilization type/emerging market development program (training/experts dispatch program)			Support program for human resources development to export carbon reduction technology										
Company scale			Leading medium- sized/small and medium-sized enterprises	General companies	Priority projects	Leading medium-sized/small and medium-sized enterprises												
	During the general orientation course (AOTS)		6,820 yen/night	: (actual cost in the case of a pla	ant visit in a remote area)	6,820 yen/night (actual cost in the case of a plant visit in a remote area)												
		Accom-		AOTS		6,820 yen/night		6,820 yen/night										
	_	modation expenses	modation	modation	modation	modation	modation	modation	modation	modation	modation	modation	n During	Company facility	1,570 yen/night			1,570 yen/night
Expenses	Expenses during the stay								training	External accommoda- tion facility	Actual cost (up to 6,280 yen/night at the maximum)		the maximum)	Actual cost (up to 6,280 yen/night at the maximum)				
for receiving		Meal	Meal Arriv		1,780 yen/day			1,780 yen/day										
a trainee (base		expenses	After that		2,620 yen/day			2,620 yen/day										
amount)		Mis	cellaneous exp	benses	1,040 yen/day			1,040 yen/day										
	Practical training expenses		5,190 yen/day	3,36	O yen/day	5,190 yen/day												
	Travel expenses				Not covered by a subsidy			Actual cost (based on the AOTS standards)										
	Domestic transportation expenses (partial)			Actual cost (based on the AOTS standards) $\%1$			Actual cost (based on the AOTS standards)											
	Medical expenses/overseas travel insurance premium			Actual cost (purchased by AOTS) $\%1$			Actual cost (purchased by AOTS)											
Burden shared for implementati on of training				168,000 yen/person	214,000 yen/person	198,000 yen/person	168,000 yen/person 27											

X1 Subsidy amounts are fixed when a carryover budget from FY2020 applies.

Management Example of Trial Calculation of Expenses





XWe ask for your cooperation for expenses incurred in the operation of AOTS organization separately.



5. Overseas Training

About Overseas Training



Before dispatch • Appointment of a lecturer • Planning of a training program Preparation for Overseas implementation of training Training ■ After returning home • Submission of a report Overseas Training(Local side company) • settlement • Lectures and practical exercises based on Cooperation in Survey the training plan, practical training • In principle、 the period between 2 and 30 days XAlso may be conducted online



Benefits of Overseas Training

- Japanese government subsidies apply to costs of instructors' stays overseas etc.
- Short-term intensive training can be conducted overseas
- Lectures may include practical exercises and practical training
- Subsidies are relatively high for online training
- Makes it possible to develop large numbers of human resources at

once

Overseas Training Principal Requirements for Usage



Local side company (overseas cooperating company, trainee)
 To have citizenship, a domicile and a workplace in the target country/region.
 To be belonging to a company, an organization, etc. As a rule, between 18 and 60 years of age. To have enough language ability and experience so as to be able to understand the program content. Not armed forces personnel.

Training implemented in overseas *2

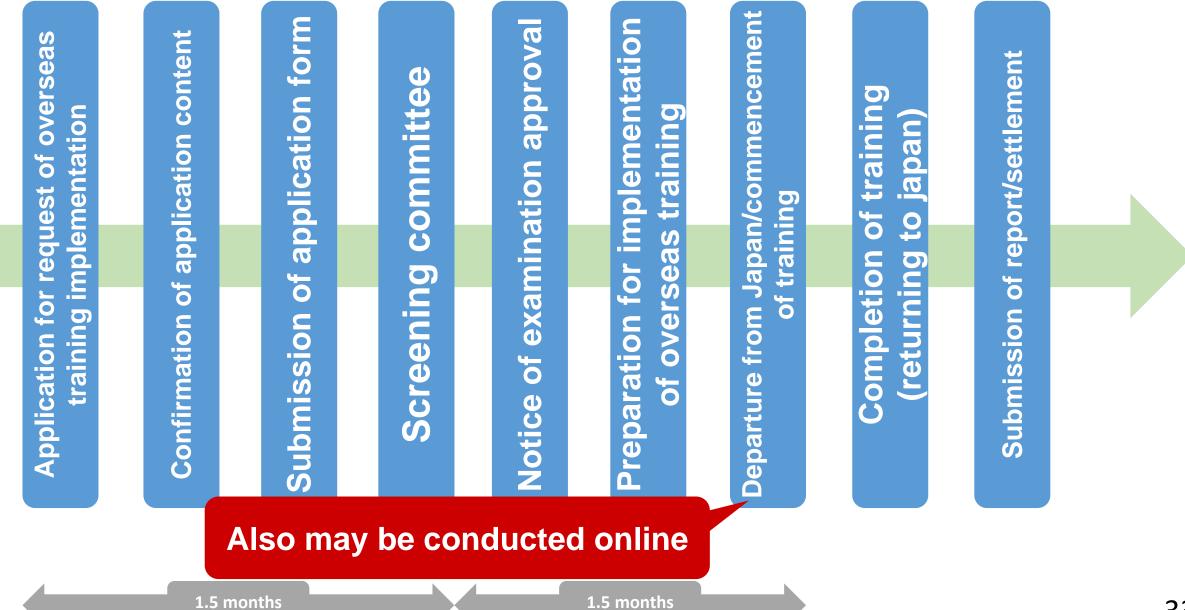
- Training periods in principle shall be no fewer than two days but no more than 30 days in length.
- As a rule, the number of trainees is between 10 and 50 persons.
- Technologies that are not diverted for military purposes such as arms and weapons.
- Up to two lecturers respectively from the lecturers of the training implementation country and those who are dispatched from Japan and courtiers other than the training implementation country are subject to a subsidy.
- Lecturers are 69 years of age or younger at the time of commencement of training (not required for online training), with five-year or more operational experience in

the guidance field.

- · As necessary, training may be conducted in third countries or online.
- *1 Operations to be assumed by a local side company for preparation and implementation of training are as follows:
 - (1) Cooperation on recruiting and selection of trainees.
 - (2) Preparation and arrangement of textbooks and teaching materials.
 - (3) Management and operation of the overall implementation of training as a local secretariat.
 - (4) Other operations generating in the training implementation country/region in order to prepare and implement the training program.
- *2 In the case of emerging country program, it is not absolutely necessary to be a training program for new technology that has no previous successful results in a local corporation.

Overseas Training Application to returning home





33

Overseas Training Subsidy Rates



	Technical cooperation ut market development pro dispatch p	gram (training/experts	Support program for human resources development to export carbon reduction technology (carbon reduction technology promotion program)	
Company scale	Leading medium- sized/small and medium- sized enterprises *1	General companies	Leading medium-sized/small and medium-sized enterprises *1	
Subsidy rate from Japanese government subsidy	2/3		2/3	
Corporate cost burden	1/3		1/3	
Bearers	Japanese side company (cooperating company)		Japanese side company (cooperating company)	

※1 Leading medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized enterprises: based on the definition of the Small and Medium-sized Enterprise Basic Act. However, <u>a company in which a corporation with capital/invested funds of 1 billion yen</u> or more owns 100% of stock, either directly or indirectly, does not qualify as a medium-sized enterprise or SME.

(When carryover budget from FY2020 applies: medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act.)

 In addition to the above burdens, the cooperating institution (on the Japan side) bears separately 13% (emerging-market program) or 11% (carbon-reduction program) of the total amount of expenses eligible for the subsidy, as the overseas training program administrative burden.

Overseas Training principal expenses subject to a s

subsidy	AOT	S
n		
•		

		Technical cooperation utilization type/emerging market development program (training/experts dispatch program) Support program for human resources development to export carbon reduction technology (carbon reduction technology promotion program)				
Lecturer rating		Grade 1	Grade 2	Grade 3	Grade 4	
Career	University		Professor	Associate professor	Assistant professor	Assistant
Career	Company		20 years or more	15 to 20 years	10 to 15 years	5 to 10 years
Lecturer	Honorariu m	With local interpreter *1	13,200 yen/h	10,800 yen/h	9,200 yen/h	7,900 yen/h
		Without local interpreter	16,800 yen/h	14,400 yen/h	12,000 yen/h	10,600 yen/h
	Daily allowance *2		5,000 yen/day			4,200 yen/day
	Accommodation expenses *2		15,100 yen/night			12,900 yen/night
	Travel expenses		Actual cost (discounted business class)		Actual cost (discounted economy class)	
	Program teaching material expenses	Manuscript fee *3	4,000 yen/piece	3,500 yen/piece	3,000 yen/piece	2,000 yen/piece

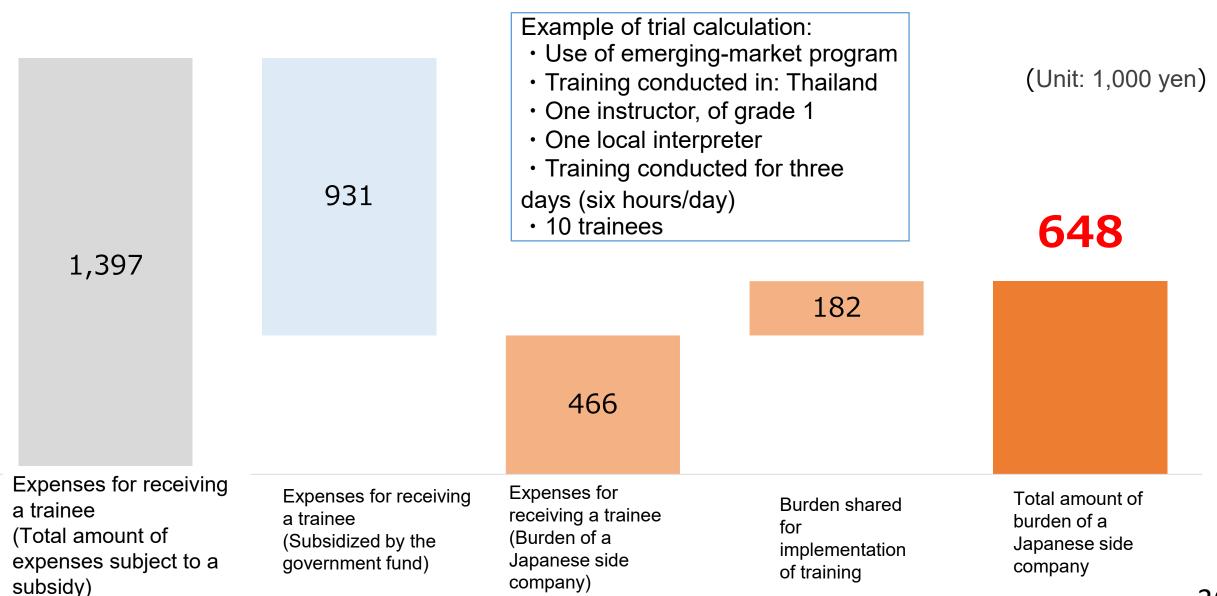
*1 Although the honorarium for a local interpreter is included in the subject of a subsidy, the amount shall be in accordance with local rules.

*2 It varies depending on the region. (The above chart shows the standards in Thailand, Vietnam, Indonesia, Philippines, etc.)

*3 Japanese, Chinese and Korean: 400 words/piece; Other than those: 200 words/piece; PPT: 3 slides/piece

Overseas Training Example of trial calculation





Overseas Training(Online)





Overseas training(Online) Example of trial calculation



		 [Example of trial calculation] Use of emerging-market program Training conducted in: Vietnam 		
460	307	 One instructor, of grade 2 One local interpreter Training conducted for four days (three hours/day, on nonconsecutive days) Conducted for 31 trainees gathered in a meeting room at the local company Lectures streamed from Japan and shown using projectors locally 	(Unit: 1,000	yen)
		60		
		153		
Overseas training expenses (Expenses subject to a subsidy)	Overseas training expenses (Subsidized by the government fund)	Overseas training expenses (Burden of a Japanese side company) Share of overseas training program management costs	Burden of a apanese side company	20

Overseas training(Online) Rough Breakdown of Calculation Example

Expenses eligible for subsidy	Implementation amount (standards apply)	Subsidy(2/3)	Company burden (1/3) ※ Not included	Calculated amount (Implementation amount – company burden
Lecturer Honorarium	142,000 yen	95,000 yen	47,000 yen	95,000 yen
Interpreter honorarium	40,000 yen	27,000 yen	13,000 yen	27,000 yen
Lecturer, Interpreter and others' travel expenses	_	_	_	_
Plant tour costs	-	_	_	-
Training facility rent Projector rental	90,000 yen	60,000 yen	30,000 yen	60,000 yen
Program teaching material expenses	-	-	-	-
Trainee-related expenses	—	—	—	—
Transport costs for materials and equipment		—	-	—
	of using ncing system	124,000 yen	62,000 yen	124,000 yen
Costs of development of teaching materials and environmental costs for telecommunications etc.	2,000 yen	1,000 yen	1,000 yen	1,000 yen
Miscellaneous expenses	_	_	_	_
Overseas training program managen	nent burden * 13% of the amo	unt eligible for subsidy	60,000 yen	▲ 60,000 yen
				247,000 yen

39



6. Experts Dispatch

Experts Dispatchとは

Experts

Dispatch



Before dispatch

- Appointment of an expert
- Planning of guidance
- Pre-dispatch orientation
- Conclusion of a contract
- Enrollment in industrial accident insurance
- · Acquisition of a working visa
- After returning home
- Debriefing session after returning home
- Cooperation in Survey

- Experts Dispatch(Local side company)
- Technical guidance based on the guidance plan
- (In the case of emerging country program) additional guidance
- one month at the minimum and 12 months at the maximum
- XAlso may be conducted online



Benefits of Experts Dispatch

- Subsidies apply to travel costs, costs of stay overseas etc.
- AOTS provides a risk-management structure for experts
- Pre-dispatch orientation includes lectures on risk management, health management, etc.
- Mutual confirmation of the guidance content and clarification of issues and goals can be conducted during the related procedures
- Through management of achievement of goals using monthly reports

Experts Dispatch Principal Requirements for Usage



43

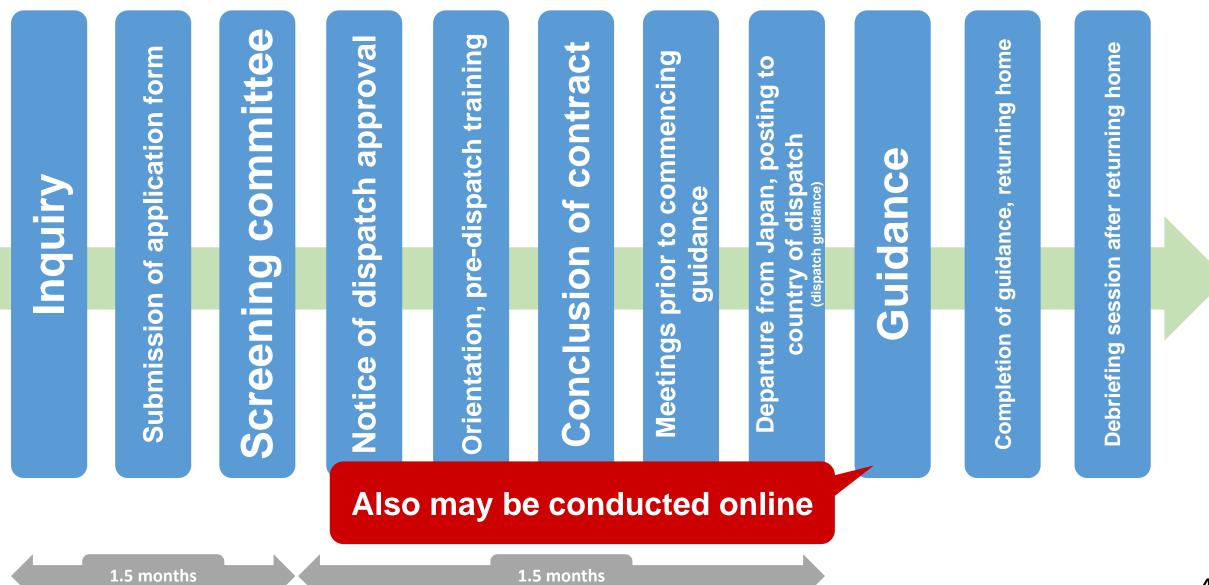
Japanese side company (dispatching company, experts)	Local side company (guidance receiving company)					
 Experts shall satisfy the following requirements: ①Between 25 and 69 years of age(not required for online dispatch) ②To have a domicile in Japan and experience of living in Japan for 10 years or more ③To have five-year or more operational experience of the guidance field in Japan ④To be directly employed by the Japanese side company (advisory agreements, subcontracting agreements, etc. are not acceptable) ⑤To possess the foreign-language abilities (in the local language or English etc.) needed for technical guidance(although guidance may be provided through interpreters, it is eligible for the subsidy only if conducted online) Capital or trade-transaction relations with the local side company 	 To be able to bear the costs associated with dispatch of experts To have sites, machinery and equipment, etc. for conducting technical instruction To employ employees eligible for instruction 					
Guidance in overseas countries						
 When there is a technical service contract for value with a local side company, duplication with the guidance content is not permitted. To be dedicated to technical guidance in overseas countries (= any service other than the technical guidance is not permitted). The dispatch period per expert is between 1 and 12 months. 						

- The usage period is 20 man-months/year per company in the case of emerging country program or 25 man-months/year per company in the case of carbon reduction program.
- In the case of emerging country program, additional guidance is also implemented.
 - ① in case where the investment from Japanese side is 50% or more but less than 100%:

Technical instruction, acceptance of interns, etc. at local companies with less than 50% investment from Japan, such as local suppliers and customers, or at vocational schools or technical schools: <u>1/8</u> of the total number of days.

In case where the investment from Japanese side is 100%:
 Additional instruction similar to the above: <u>1/4</u> of the total number of days.

Experts Dispatch: From Application through Returning Home



44

Experts Dispatch Subsiary Rates



	·	ation utilization type development program g/experts dispatch p		Support program for human resources development to export carbon reduction technology (carbon reduction technology promotion program)
Company scale	Leading medium- sized/small and medium-sized enterprises ※1	General companies	Priority projects %3	Leading medium-sized/small and medium-sized enterprises
Subsidy rate from Japanese government subsidy	2/3	1/3	1/2	2/3
Corporate cost burden	1/3	2/3	1/2	1/3
Bearers %2	Local side company	Equally shared between local and Japanese side companies		Local side company

X1 Leading medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized enterprises: based on the definition of the Small and Medium-sized Enterprise Basic Act However, a company in which a corporation with capital/invested funds of 1 billion yen or more owns 100% of stock, either directly or indirectly, does not qualify as a medium-sized enterprise or SME.

(When carryover budget from FY2020 applies: medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act.)

%2 Priority projects … Projects for general companies only, in which the normal government subsidy rate of 1/3 may be increased to 1/2, meeting either of the following descriptions:
① to be regarded as technical transfer that would significantly contribute to the industrial improvement of developing countries/regions (e.g., handling startup of a new corporation or a

new plant, or launching of an advanced new product or service [including cases contributing greatly to supply-chain diversification or resilience]) ②When the destination country or region of overseas advancement is in Africa.

• In addition to the above burdens, the company on the Japan side (dispatching company) bears separately 13% (emerging-market program) or 11% (carbonreduction program) of the total amount of expenses eligible for the subsidy, as the dispatch administrative burden.

Experts Dispatch expenses subject to a subsidy

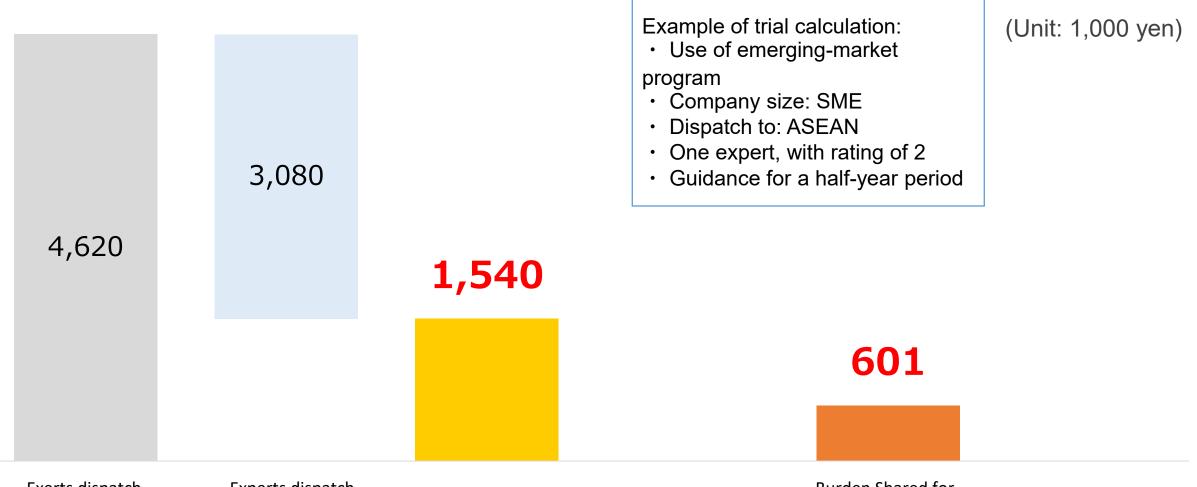


			Technical cooperation utilization type/emerging market development program (training/experts dispatch program) Support program for human resources development to export carbon reduction technology (carbon reduction technology promotion program)										
Expert ra	ting	No. 1			No. 2		No. 3-1		No. 3-2				
Academi	c career	University graduate	Junior college graduate	High school graduate	University graduate	Junior college graduate	High school graduate	University graduate	Junior college graduate	High school graduate	University graduate	Junior college graduate	High school graduate
Work histo	ory for teaching	30 years or more	34 years or more	38 years or more	18 years or more	22 years or more	30 years or more	10 years or more	14 years or more	22 years or more	<10年	<14年	<22年
Airfare		Actual cost (discounted business class; payment in kind)		Actual cost (as a principle, discounted economy class; payment in kind)		Actual cost (as a principle, discounted economy class; payment in kind)		Actual cost (as a principle, discounted economy class; payment in kind)					
Visa fees	i		t (the minimum g to the dispatch	•	Actual cost (the minimum required visa according to the dispatch period)		Actual cost (the minimum required visa according to the dispatch period)		Actual cost (the minimum required visa according to the dispatch period)				
Vaccinati	on fees	Actual cos	st (up to 100,00 maximum)	0 yen at the	e Actual cost (up to 100,000 yen at the maximum)		0 yen at the	Actual cost (up to 100,000 yen at the maximum)		Actual cost (up to 100,000 yen at the maximum)			
Expense s during	Daily allowance	5,000 yen/day		5,000 yen/day		4,200 yen/day		4,200 yen/day					
the stay ※1	Accommodati on expenses	15,100 yen/night		ght	15,100 yen/night		12,900 yen/night		12,900 yen/night				
Outfit	1 to 3 months	94,910 yen/time		me	85,090 yen/time		80,180 yen/time		80,180 yen/time				
allowance	3 to 10 months	111,650 yen/time		100,100 yen/time		94,330 yen/time		94,330 yen/time					
Overseas insurance		Actual cost (purchased by AOTS; payment in kind)		Actual cost (purchased by AOTS; payment in kind)		Actual cost (purchased by AOTS; payment in kind)		Actual cost (purchased by AOTS; payment in kind)					
Technical expenses	cooperation ※2	6	,000 yen/da	У	6,000 yen/day		6,000 yen/day		6,000 yen/day				

※1 It varies depending on the region (the above chart shows standards in Thailand, Vietnam, Indonesia, Philippines, etc.); The base amount gradually decreases according to the dispatch period (31 to 60 days: 90%, 61 days or more: 80%).

×2 To be paid to a dispatching company as considerations to technologies and expertise held by the dispatching company as well as cooperation for the expert dispatch program.

Experts Dispatch Example of trial calculation(Small and Medium-sized Enterprise)

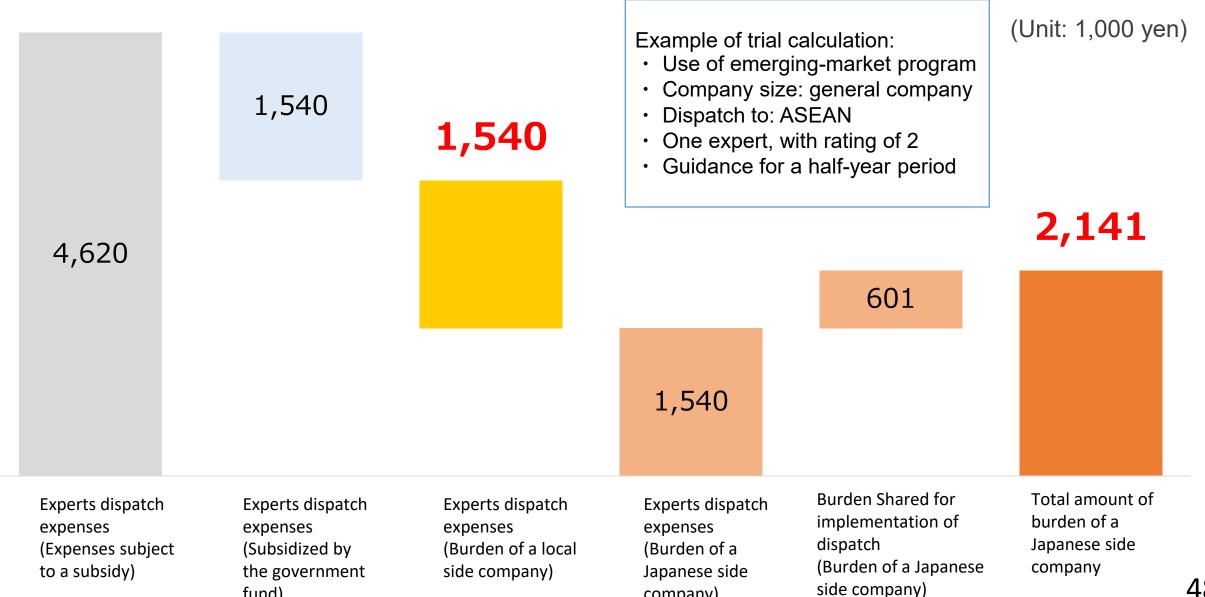


Exerts dispatch expenses (Expenses subject to a subsidy) Experts dispatch expenses (Subsidized by the government

Experts dispatch expenses (Burden of a local side company) Experts dispatch expenses (Burden of a Japanese side company) Burden Shared for implementation of dispatch (Burden of a Japanese side company) AOTS

Experts Dispatch Example of Trial Calculation of Expenses(General Company)





company)

fund)



7. Industry-Academia collaborative programs

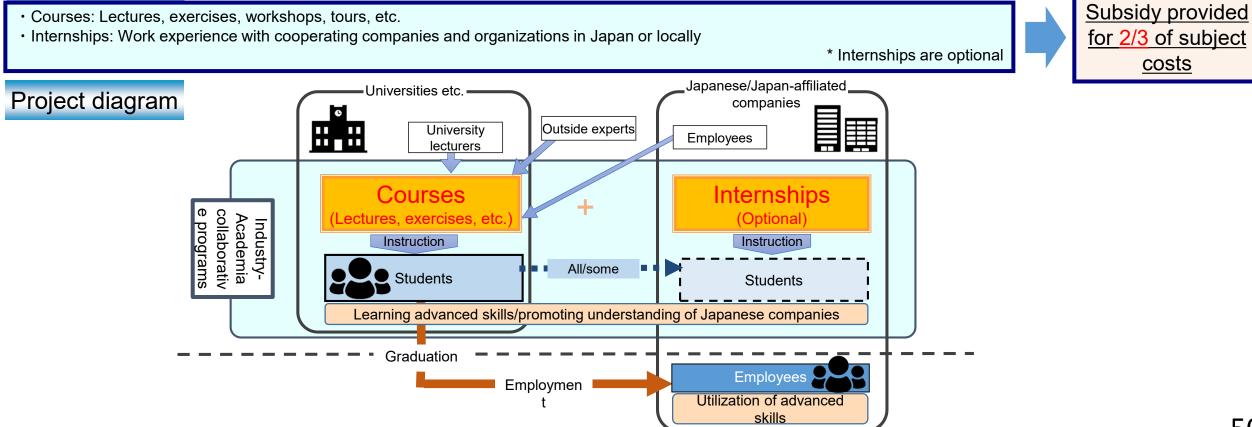
Industry-Academia collaborative programs Project objectives and overview



Objectives

Industry-Academia collaborative programs on subjects such as advanced technical fields will be organized by Japanese companies and/or local Japan-affiliated companies at higher educational institutions in developing countries with the aim of helping students to acquire knowledge and skills needed by the companies and encouraging them to seek their employment at the companies. The purpose of the programs is to facilitate business activities and to deepen cooperation between Japan and the relevant countries.

Project overview



Benefits of Industry-Academia collaborative programs



- Makes it possible to secure outstanding human resources (advanced human resources)
- Reduces the burden of lecture costs
- Strengthens network with universities through implementation
- Development of corporate staff (instructor side) through teaching

students

Contributes to development of local industrial human resources

Industry-Academia collaborative programs main requirements for application (1)



Applicant companies(Japanese or local Japan-affiliated companies)

- Companies and organizations with corporate status in Japan (with more than 50% Japanese ownership), or local Japan-affiliated corporations in which such companies and organizations have invested more than 50% of equity or representative offices of such companies and organizations
- Those with plans to hire students from local universities etc. in developing countries that are eligible for Industry-Academia collaborative programs
- Those with the abilities to implement and manage courses and internships and to pay associated costs
- Those able to arrange companies and organizations to assist with preparation and implementation of Industry-Academia collaborative programs in the countries and regions where they are conducted, as necessary

Courses and internships at local universities (Industry-Academia collaborative program universities)

Courses

- Lectures, seminars, exercises, practical training and experiments, research, etc. at subject universities etc.
- Rough target for total course hours: 450 minutes or longer (ex.: 90 minutes x 5 sessions)
- Number of students: 5 or more
 - * Content must concern advanced technical fields directly related to company activities
 - * Must include content to encourage promotion of employment with Japanese or local Japan-affiliated firms
 - Note: Online remote courses also are eligible

Internships (optional)

• Work experience and/or practical experience at the applicant company or its affiliates, for all or some of the students attending courses

Industry-Academia collaborative programs main requirements for application 2



Course content

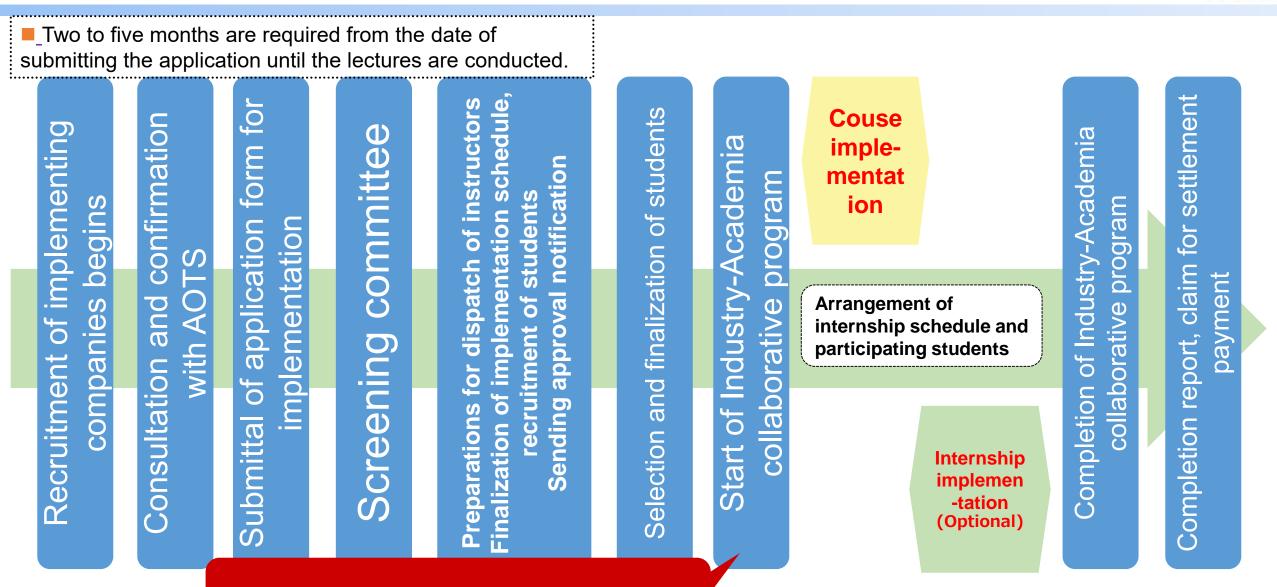
Course content will include the following subjects, to contribute to learning and improving abilities in the advanced knowledge and technologies that Japanese and Japan-affiliated companies demand when hiring human resources overseas and lead to employment of students at Japanese and Japan-affiliated companies:

- Advanced technical fields etc. directly related to company activities
 - (Ex.) Automation, AI, IoT, robotics, information security, big-data processing, next-generation automotive technologies, mechatronics, steel structural design, carbon recycling, clean energy, optics/quantum technology, biotechnology, nanotechnology/materials
 - * Please consult with us regarding specific subject fields etc.
- Content to encourage employment with Japanese and Japan-affiliated companies
 - (Ex.) Introductions to companies and products, advantages of employment with Japanese and Japan-affiliated companies (career development, advantages in treatment), language skills for communication after employment

Schools and institutions where courses are held

- Schools and other educational institutions providing education* on advanced technical fields in developing countries and regions
 * This may be education in basic or peripheral fields related to the content of the courses to be provided as Industry-Academia collaborative programs.
- Schools and other educational institutions that have established and operate programs awarding degrees of the level of Associate Degree or Foundation Degree, or higher
- Schools and other educational institutions that graduate human resources who can be expected to play active role at Japanese companies or local Japan-affiliated companies
- * Multiple specific local universities and other institutions may be identified as eligible for setting up courses.

Industry-Academia collaborative programs: from start of recruitment through completion



Industry-Academia collaborative programs Subsidy Rates



	Technical cooperation/emerging market development projects (training, dispatch of experts)					
	Japanese co	Japanese companies				
Applicant company	Leading medium-sized and small and medium-sized enterprises	General companies	Local Japan-affiliated companies			
Subsidy rate from Japanese government subsidy	2/3					
Corporate cost burden	1/3					
Bearers	Applicant company	Applicant company (Japanese or local Japan-affiliated company)				

%1 Leading medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act However, a company in which a corporation with capital/invested funds of 1 billion yen or more owns 100% of stock, either directly or indirectly, does not qualify as a medium-sized enterprise or SME. (When carryover budget from FY2020 applies: medium-sized enterprises: companies of which capital is less than 1 billion yen; Small and medium-sized companies: based on the definition of the Small and Medium-sized Enterprise Basic Act.)

 In addition to the cost burden above, the applicant company (Japanese or local Japan-affiliated company) also will cover 13% of the total amount of costs eligible for assistance separately, as its share of program management costs.

Structures of Industry-Academia collaborative programs and implementation expenses

Point 1: Industry-Academia collaborative programs may be implemented through a combination of lectures and internships (not required).

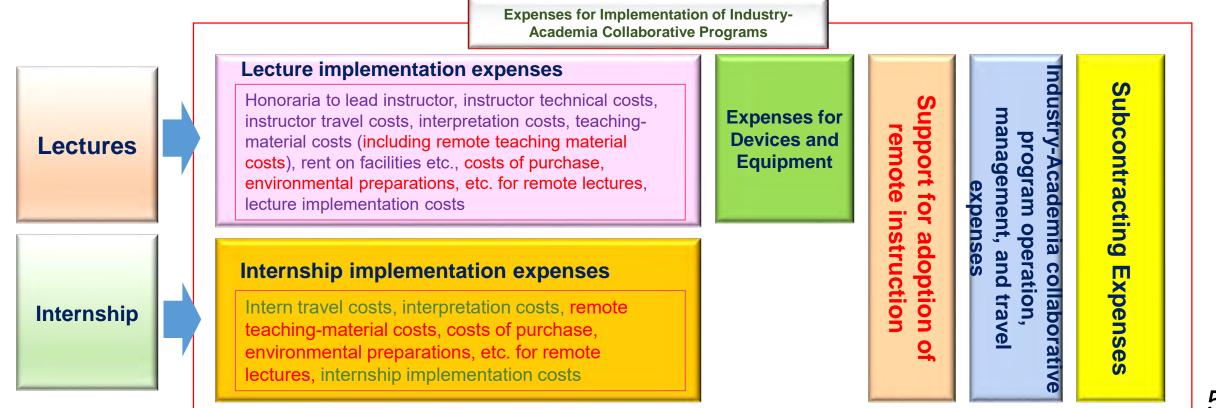
Point 2: Lectures may be taught by local instructors or foreign instructors (residing in Japan or other countries), or a combination of both.

They also may be taught online without going to the university or other institution.

Point 3: Internships may be conducted locally, in Japan, in other countries, or in combinations of the three. They also may be conducted online as long as they can provide work experience.

Point 4: Materials and equipment needed for course instruction that are lacking at the university or other institution may be purchased (up to a maximum limit).

Point 5: The scope eligible for subsidy has been expanded to include costs related to preparation for an implementation of online instruction.



Base Amounts of Main Costs Eligible for Subsidies for Industry-Academia Collaborative Programs

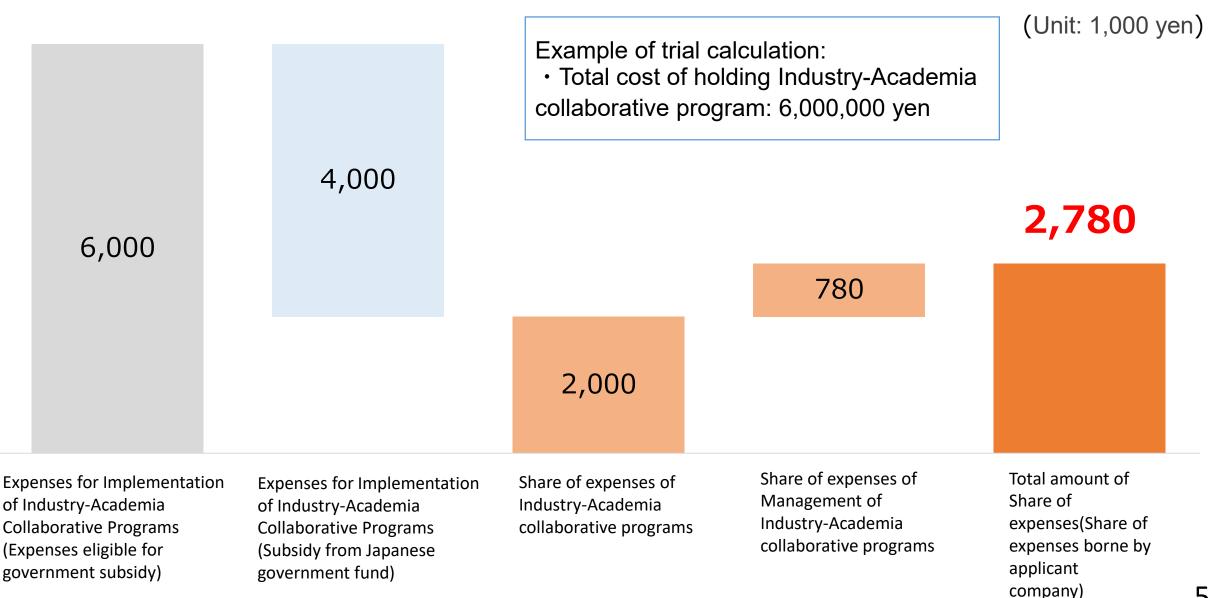


Instructor category	university where the prograr	ution or position authorized by the n is conducted (if affiliated with a ılar position authorized by the n is conducted: Instructor)	Professor	Associate professor	Instructor, Assistant			
Instructor technical costs	Per day of course instruction		17,500 yen/人/day					
Cost of preparing	Writing the text %2		4,000 yen/枚	3,500 yen/枚	3,000 yen/枚			
teaching materials %1	Writing narration for recordings outside of class hours	s for teaching materials for learning	2,000 yen/枚	1,800 yen/枚	1,500 yen/枚			
	lanan	Daily allowance %3	2,724 yen/day	2,514 y	en/day			
	Japan	Accommodation expenses(Region B) %3	12,362 yen/night	11,314 yen/night				
	Overseas: Region B ASEAN countries other than Singapore, etc.	Daily allowance %3	5,000 yen/day					
Instructor travel costs		Accommodation expenses %3	15,100 yen/night					
	Overseas: Region C Mongolia, South Asia,			4,500 yen/day				
	Central and South America, Africa, etc.	Accommodation expenses %3	13,500 yen/night					
	Airfare		Actual costActual cost(discounted business class)(discounted economy class)					
Lead instructor honorarium %4	Maximum total amount per Ind program	ustry-Academia collaborative	Actual cost up to: 200,000 yen/program					

※1 Japanese, Chinese and Korean: 400 words/piece; Other than those: 200 words/piece will decrease gradually with the continuous period of stay (31-60 days: 90%; 61 days or longer: 80%) than an employee of the applying corporation 2 PPT: 3 slides/piece 3 The base amount4 Available only for payment to an instructor other

Industry-Academia collaborative programs Example of trial calculation





Contact List for Inquiries



Address(Kitasenju Office)

30-1, Senju-Azuma 1-chome, Adachi-ku, Tokyo 120-8534, JAPAN

URL

https://www.aots.jp

Training in Japan (technical training), training in Japan (management training; application from Japan), overseas training (project inviting type), Experts Dispatch

Corporate Liaison Department, Training & Expert Dispatch Administration Group TEL: 03-3888-8221

E-mail : kigyo-inquiry-az@aots.jp

I Industry-Academia collaborative programs

Corporate Liaison Department, Endowed Program Group TEL: 03-3888-8238

E-mail : indus-acad-collab-pg@aots.jp

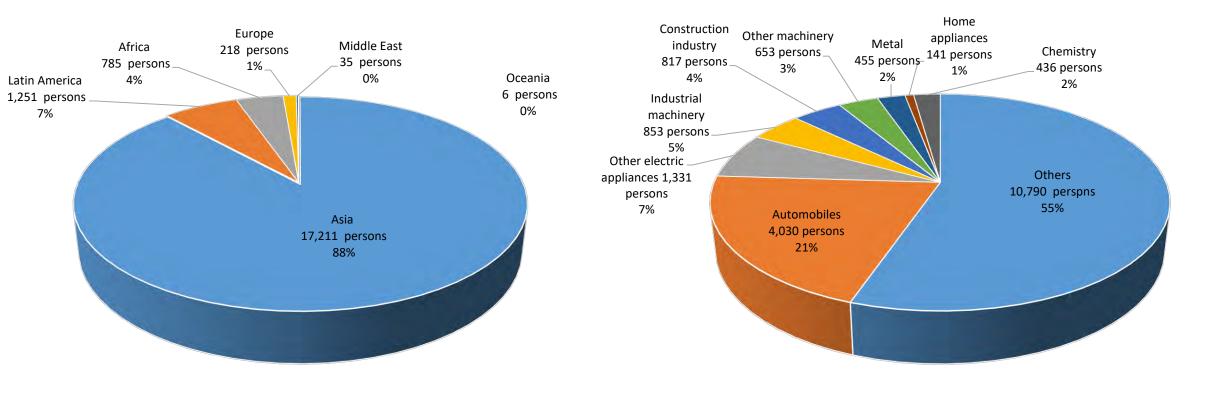


8. Reference Data

Results of AOTS Subsidized Programs ① FY2010~2019



Training in Japan(Technical Training + Management Training) ① By region ② By industry type

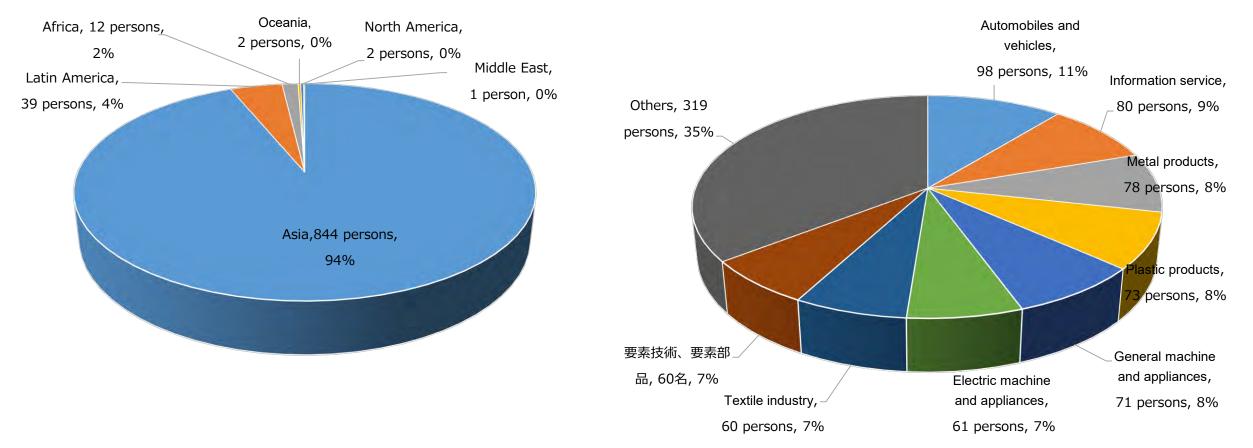


Results of AOTS Subsidized Programs ② FY2010 \sim 2019



Experts Dispatch① By region

② By industry type



Feedback from Companies that Have Used Training in Japan System



Industry type	Country	Training content	Results
Automobile component manufacturing	Mexico	Manufacturing of die for die casting	At the beginning, questions, etc. were hardly made while trying to keep up appearances out of pride as an experienced person in business, however, after one month, questions through investigation started arising gradually to explore something they didn't know. The results of AOTS Japanese language program are also great such as exchanging opinions in Japanese not only with Japanese staff but also with Thai technical interns.
Design and production of construction machinery	Vietnam	Design of framework for tunnel	Through continued implementation of training in Japan over several years, we have promoted local human resources to an administrative position and management to let them handle all matters including hiring of employees, etc. While they are in Japan, Japanese employees make it a rule to teach trainees Japanese proactively, and operations are also conducted in Japanese. After they return home, operations such as drawing a blueprint, holding a meeting with a customer and apologizing when any error occurs are conducted in Japanese, trying to keep their Japanese language ability also after returning home.
Surface treatment processing	Philippines	Manufacturing and inspection techniques for plating	We had them learn how to maintain water temperature, judging of the optimum temperature according to materials and product inspection techniques. They have also acquired viewpoints that how much cost reduction can be made and how it leads to energy conservation from the difference in the defect rate between Japan and Philippines. We hope them to act as an intermediary between the local side and Japan.
Automobile component manufacturing	Mexico	Manufacturing techniques for piston-ring for automobiles	They have acquired not only techniques but also a way of working (punctuality, discipline and 5S). Preparation of standard work instructions for local are being advanced mainly by trainees with a plan to train workers who are employed locally. Once mass production commences, it is expected that the production will start smoothly due to techniques acquired by the trainees and guidance to the workers and that sales will increase.
Apparel manufacturing	Cambodia	Apparel manufacturing techniques	Trainees started showing proactive attitudes to work such as a greeting and teaching other people as a leader. The monthly turnover rate that had been 5% on average improved to 2%, which led to the retention of human resources. Further, during the training in Japan, they transmitted the situation of the training immediately to their colleagues on the Facebook, conveying its impact instantly. Trainees transmitted their surprise when they actually saw their products being sold in stores, etc. (delivered to leading men's apparel stores) to their colleagues simultaneously. 63

Feedback from Companies that Have Used Experts Dispatch System

Industry type	Country	Guidance content	Results
Automobile component manufacturing	Indonesia	Reduction of the defect rate in cast parts manufacturing	Guidance about methods of analysis of defect causes and how to utilize data recorded in daily reports were provided to local managers. We had them understand the necessity of permanent measures based on QC methods, which is not by intuition instead of data every time and which is not emergency measures. Experts also studied well and prepared for the guidance in advance because they were selected in the company to be dispatched, and they further studied and improved themselves by organizing their own knowledge through guidance to other people and questions asked by them.
Automobile compontent manufacturing	China	Technical guidance on quality control and productivity improvements in aluminum die casting	Expert guidance enabled the staff who received guidance to learn more practical methods of quality control and productivity improvements, such as thinking on their own about the causes of defects and running through the plan-do-check-act (PDCA) cycle. In addition, holding monthly quality meetings has fostered an attitude of taking on quality autonomously. Furthermore, holding a meeting every morning has made it possible to identify issues and proposed improvements in the workplace and to visualize matters through listing what needs to be done, by whom, and by when, to share information with employees other than those who received guidance. Guidance resulted in reductions of 2% in natural gas emissions and 3% in power consumption. The idea of thinking about countermeasures for problems instead of leaving them alone and taking action on one's own has permeated throughout the company that received guidance, and awareness of productivity and quality has improved as well.
Manufacturing of automobile interior and exterior parts	Thailand	Guidance for improvement of the defect rate in engine parts manufacturing and energy conservation	Although repaint of defect painting had occurred many times in touch-up painting, the defect rate of windshield painting decreased from 5% to 0.5%. Various indicators such as objectives of factory management, productivity, loss due to spoilage, electric power consumption and transportation costs came to be documented as data, and benchmarks and the current situation came to be visualized. Results of <i>Kaizen</i> (improvement) are presented once a week by using such data.
Silk lining product development and manufacturing	Myanmar	Techniques for reeling by hand and floss silk manufacturing	Guidance was provided using a manual containing not only writing but also understandable illustrations. Since many of employees are young women, the quality of silk thread was improved to the level of manufacturing a roll of cloth in Japan by paying attention to giving advice to them after praising them and to being fair. Young women in Myanmar found a place to work in their hometown and started working proactively with pride through their job and experience.

AOTS

Frequently Asked Questions (Technical Training)



1. Is it possible to participate in the general orientation course without studying Japanese at all before coming to Japan?

Yes, it is possible, but for the J13W and J6W courses it is required to learn Japanese and pass a test on reading and writing of hiragana and katakana before coming to Japan, through e-learning. J13W and J6W courses are designed for new learners of Japanese, when considering the effect of learning, it may be advisable to start learning Japanese such as reading and writing of *hiragana* and *katakana* before coming to Japan.

2. Is it possible to start practical training in companies directly without participating in the general orientation course of AOTS?

It is possible. However, the existence of language environment that enables implementation of training is required, and the training period is within 120 days at the maximum. In addition, a person who has participated in the general orientation course within the past five years is entitled to receive training for one year at the maximum as far as certain conditions are fulfilled.

3. I cannot decide which I should take either J13W or J6W for the type of general orientation course.

In J6W, about 800 basic vocabularies, 75 basic sentence patterns, and about 100 characters of *kana* and *kanji* are learned with an objective of acquisition of simple daily conversation ability, and in J13W, about 1,400 basic vocabularies, 150 basic sentence patterns, and about 300 characters of *kana* and *kanji* are learned with an objective of acquisition of Japanese ability that is useful in practical training and life in Japan. Further, in both courses, understanding of Japanese society, culture and industries is deepened through lectures and inspections.

* The above objectives are target numbers for people who learn Japanese for the first time.

4. Is it possible to let trainees be employed?

No, it is not possible. Trainees are staying with the eligibility of "training" under the Immigration Control and Refugee Recognition Act (Immigration Control Act), and work for consideration, so called employment activity, is not permitted with this eligibility.

5. Do you arrange trainees and receiving companies?

AOTS is not introducing or arranging trainees and receiving companies.

6. Do trainees have to be university or higher graduates because the system is for development of core human resources?

People who fall under junior college and technical college graduates are also targets of this system. For other cases, in the case of a person who has enough experience and career in the field of training as well as assumes administrative and supervising roles in the relevant department of a dispatching company, such person can be also a target of this system.

Frequently Asked Questions (Experts Dispatch)



1. Is there any eligibility for dispatched experts?

People whose age is between 25 and 69 and who has a domicile in Japan (living in Japan for 10 years or more). In addition, five-year or more operational experience in Japan for the guidance field is required.

2. Is it possible to appoint our company's employee who has been assigned in the guidance receiving company as an expert?

Experts are dispatched as the Association's experts to provide guidance and advice, and therefore, they are not allowed to assume a responsible post such as a manager or factory director at the guidance receiving company. Further, expatriate employees who have been transferred to the guidance receiving company are not the subject of this expert dispatch system either.

3. Is it possible to dispatch experts to a company before starting operation?

It is required that operation has been started, equipment has been operated and employees of the target of guidance have been hired.

4. Which should apply for the usage of system, headquarters in Japan or an overseas corporation?

We accept an application from a domestic corporation in Japan. Further, in the case of a local company in an overseas country, it is possible if they make an application through a domestic corporation in Japan with which they have a financial and/or business relationship.

5. Are experts to be dispatched limited to our company's employees? Is it possible to dispatch external experts?

It is possible if they conclude an employment agreement such as a temporary employee contract with a dispatching company.

6. How long can experts be dispatched?

As a rule, from 1 to 12 months. However, the period may be adjusted depending on the condition of budget.

7. Is it possible to dispatch multiple experts from one company?

It is possible up to 20 man-months (e.g. 10 months x 2 persons) for the emerging country program and up to 25 man-months (e.g. 5 months x 5 persons) for the carbon reduction program within the relevant year. However, it is necessary to sort the guidance content and the objective setting by dispatched expert. Please consult with us for details.

Links to Explanatory Videos on these Programs



Summary Video

■ Program Outline

Technical Training

Management Training

Overseas Training

Experts Dispatch

https://youtu.be/N66EoEnjK9A

https://youtu.be/IF9bCGzJ9So

https://youtu.be/IZvQckYieuE

https://youtu.be/2dgwneUDPsw

https://youtu.be/y776M1ZHW44

https://youtu.be/esS2YcOrcyw

■ Industry-Academia collaborative programs <u>https://youtu.be/Q-Dz5gzNCtE</u>