NAVEX®

Asia & Japan

Spotlight on Critical Whistleblowing Benchmarking Statistics

Summary

There's a growing recognition of the importance of whistleblowing for enhancing transparency, ethics, and corporate governance in the Asia Pacific region. More organizations are implementing whistleblowing programs.

Some Asian countries, like Japan, have developed protection laws over the last 25 years. The Whistleblower Protection Act (公益通報者保護法, Kōeki Tsūhōsha Hogo Hō) was enacted in 2004 and amended in 2022. It aims to reinforce whistleblower protections and promote corporate compliance.

Has the recent legal update changed companies' whistleblowing reputations and actions? Organizations with a robust internal reporting program have real-time intelligence to understand emerging risks and cultural health within their workforce and supply chains. We encourage readers of this report to consider how these metrics compare in context to their own organization's operations.

Methodology

APAC stands for Asia-Pacific, a region that includes Asian and Oceanic countries and markets.

For statistical accuracy, our analysis includes only organizations that received 10 or more reports in 2024. To remove the impact of outliers that might skew the overall reporting data, we calculate each benchmarking metric by organization and then identify the median (midpoint) across the total population.

The full NAVEX 2025 Regional Whistleblowing and Incident Management Benchmark Report exhaustively analyzes 10 different benchmarking metrics across four global regions. Most metrics are depicted by the headquarters region and the region of report origination.

Key Findings

All metrics reflect median reporting value (MRV).

Reports per 100 Employees

APAC:

0.78

North America:

1.75

Global:

1.57
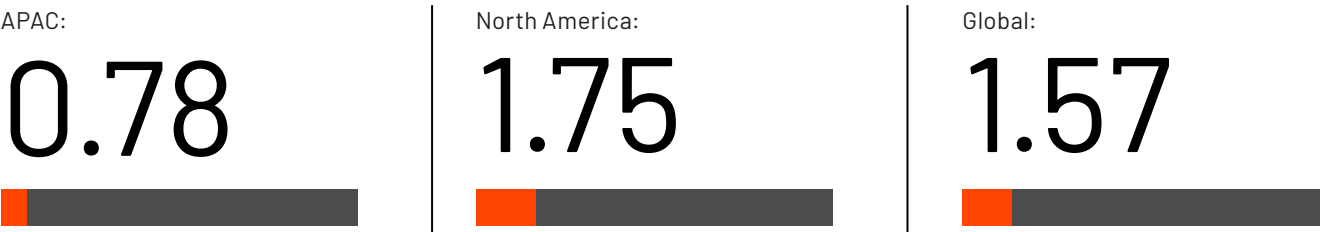
The *Reports per 100 Employees* benchmarking metric allows organizations of all sizes to compare total unique contacts across all reporting channels.

Organizations based in APAC had a median 0.78 *Reports per 100 Employees* in 2024. That compares to a median 1.75 *Reports per 100 Employees* for North America-based organizations. Globally, the median *Reports per 100 Employees* was 1.57.

Anonymous Reporting Rate

APAC — 67%

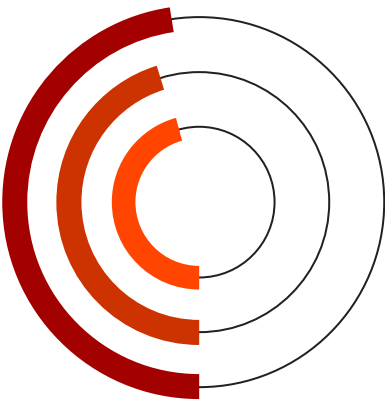North America — 52%

Global — 54%
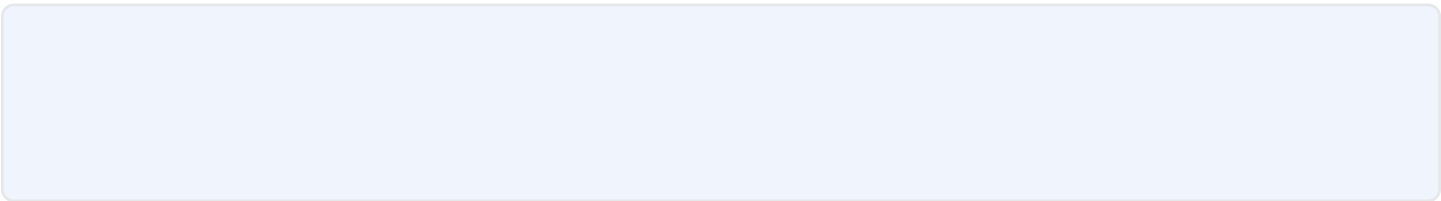
The *Anonymous Reporting Rate* benchmarking metric shows the percentage of all reports submitted by reporters who chose not to disclose their identity.

Organizations based in APAC had a median 67% *Anonymous Reporting Rate* in 2024. In North America, companies had a median 52% *Anonymous Reporting Rate*. The global median was 54%.

How to calculate: To calculate the percentage of anonymous reports, divide the number of reports submitted by an anonymous reporter by the total number of anonymous and named reports received.

Substantiation Rate

Median reporting value, closed cases

APAC: **48**%

North America: **45**%

Global: **46**%

The overall *Substantiation Rate* reflects the median rate of allegations from both named and anonymous reporters that were closed as substantiated or partially substantiated. A high *Substantiation Rate* reflects a well-informed employee base making high-quality reports, coupled with effective investigative processes.

APAC-based organizations recorded a median 48% of closed cases as substantiated. In North America, companies recorded a similar median 45%. Globally, the rate was 46%.

Top Report Risk Categories

	APAC	North America	Global
Workplace Conduct	42.1%	54.5%	53.8%
Business Integrity	22.5%	20.0%	20.0%
Accounting, Auditing and Financial Reporting	6.6%	3.8%	4.3%

Report Risk Category describes a total of six distinct categories of misconduct – *Accounting, Auditing and Financial Reporting, Business Integrity, Workplace Conduct, Environment, Health and Safety, Misuse or Misappropriation of Assets* and *"Other."* Below the six *Risk Categories* are a total of 24 *Risk Types*. We encourage readers to download our full Regional Whistleblowing and Incident Management Benchmark Report for additional guidance.

Risk Category invites ample opportunity for interpretation. We invite readers to consider how these metrics compare to their own organization's operations and programs.

The Report Risk Categories are defined below:

Workplace Conduct (formerly named *HR, Diversity and Workplace Respect*) are reports that often relate to employee relations or misconduct. *Risk Types* include *Discrimination, Harassment, Workplace Civility, Retaliation, Compensation and Benefits, Substance Abuse,* and general or *Other HR*.

Business Integrity are reports that address how an organization interacts with third parties, data, legislation, regulations, patients or customers.

Accounting, Auditing and Financial Reporting are reports that pertain to these functions in an organization (e.g., financial misconduct, internal controls, audit).

How to calculate: First, ensure each report is sorted into one of the six *Risk Categories.* Then, divide the number of reports in each of the six categories by the total number of reports. Please note, when we are using the median for each category, the total won't necessarily add up to 100%.

Conclusion

It is always important to acknowledge there are no "right" outcomes in benchmarking data. Each organization faces a unique operating environment and culture. Yet our enduring hope is that these metrics provide context for organizations seeking to improve – to provide reporters a means to raise concerns of misconduct without fear of retaliation, and to form the basis of a culture of ethics and compliance. Organizations can use this information to better assess where they stand amid their local, regional and global peers, and use those comparisons to consider ways to advance their programs.

Additional resources

For additional information on benchmarking your whistleblowing and incident management, the resources below provide deeper insights and in-depth analysis.

2025 Regional Whistleblowing & Incident Management Benchmark Report (English)