



Regulations related to Consultation and Whistleblowing System

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Article 1. Purpose

These Regulations has been established for the purpose of setting up a consultation/whistleblowing contact point system for the prevention and early detection of dishonest acts by promoting self-cleansing within the company and the assurance of compliance and protecting consulers/whistleblowers that use this system.

Article 2. Definition of Terms

In these Regulations, the meaning of the terms listed below shall be in accordance with the provisions in each of these items:

1. "Consultation" shall refer to the act of seeking advice from the contact point with respect to problems of compliance based on these Regulations.
2. "Whistleblowing" shall refer to the act of reporting to the contact point with respect to problems of compliance based on these regulations and seeking an appropriate response.
3. "Consulter/Whistleblower" shall refer to the person who carried out consultation and whistleblowing.
4. "Target person of consultation/whistleblowing" shall refer to the target of consultation/whistleblowing.
5. "Contact service worker" shall refer to the person who responds to and investigates consultations and whistleblowing received at the consultation and whistleblowing contact point.
6. "Employees, etc." shall refer to officers, employees, dispatched employees to Group Companies
7. "ID&E" shall refer to Integrated Design & Engineering Holdings Co., Ltd.



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Article 3. Users of the Consultation/ Whistleblowing System

Users of the consultation/whistleblowing system shall be employees, etc.

Article 4. Subject of Protection

The subject of protection of these regulations shall be consultation or whistleblowing by employees, etc. as listed below, and the consulter/whistleblower shall be subject to protection:

- (1) A dishonest act violating the Code of Conduct of the company has occurred or is about to occur.
- (2) Violations of laws, regulations of the Company and operation instructions in performing duties or ones about to occur.

Article 5. Consultation/Whistleblowing Contact Points

Based on these Regulations, employees, etc. may carry out consultation/whistleblowing to the following contact points:

(1) Internal Contact Point: General cases:

Compliance Officer of the Company and persons designated by the Compliance Officer.

(2) Group Contact Point 1: Cases considered difficult for the response in (1) above.

The General Manager of the department in charge of compliance of Nippon Koei, Tokyo and person(s) designated by the General Manager of the department.

(3) Group Contact Point 2: Cases considered difficult for the responses in (1) and (2) above.

General Manager of the Legal & Compliance Dept. of ID&E and person(s) designated by the General Manager

(4) External Contact Point: Cases considered difficult for a response by internal ID&E Group organizations.

Responsible lawyer at law office (outsourcee specified separately)

Article 6. Persons Engaged in Consultation/Whistleblowing Contact Point Business

1. The persons engaged in business related to consultation/whistleblowing contact points shall be as follows.

(A) Internal Contact Point:

Contact Dept.	Contact Person	Designation Method
(Dept. in charge of compliance)	Compliance Officer of the Company	Designated in accordance with the provisions of Article 5 (1) of these Regulations
	Persons designated as successive	By delivery of documents (including



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	contact persons by Compliance Officer	electronic documents; the same shall apply hereinafter) to the person concerned
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(B) Group Contact Point 1:

Contact Dept.	Designation Method of Contact Person
(Dept. in charge of compliance of Nippon Koei, Tokyo)	The Company shall outsource designation of the Company's contact persons to (the head of the department in charge of compliance of Nippon Koei, Tokyo on the left).

(C) Group Contact Point 2:

Contact Dept.	Designation Method of Contact Person
Legal & Compliance Dept. of ID&E	The Company shall outsource designation of the Company's contact persons to the General Manager of the Legal & Compliance Dept. of ID&E.

2. A person designated as a continuous person in charge within the department in charge of a contact point shall terminate his/her assignment as a person in charge when the head of the department in charge of a contact point, etc. directs the termination of his/her assignment or when he/she is transferred to another department.

Article 7. Method of Consultation/Whistleblowing

1. As a rule, consultation/whistleblowing shall be carried out by email, etc. with a separate form attached as *Annexure-A* to these Regulations.
2. For fact-finding and investigation, as a rule, the consuler/whistleblower shall identify himself/herself. However, anonymous consultation/whistleblowing concerning organizational problems or other important matters may also be accepted.
3. The consuler and whistleblower shall not carry out consultation/whistleblowing by any unfair method or for any unfair purpose, such as false consultation/whistleblowing or consultation/whistleblowing for the purpose of slandering others.
4. The consuler/whistleblower shall check the Code of Conduct for ID&E Group, the ID&E Group Unified Regulations, and the Company regulations, etc. by himself/herself and carry out consultation/whistleblowing in a diligent and sincere manner.
5. Provisions concerning duties of confidentiality in the Rules of Employment and other regulations of the Company (except for confidentiality obligations based on contracts with third parties, including customers of Holdings Group Companies) shall not preclude consultation/whistleblowing carried out in accordance with the provisions of these Regulations.

Article 8. Reporting, Investigation and Response Measures

1. When the Compliance Officer receives consultation/whistleblowing, it shall report to the Managing Director of the Company with due consideration for the privacy of the consuler/whistleblower.



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2. The Compliance Officer shall promptly investigate the details of the subject of consultation/whistleblowing in cooperation with the relevant departments as necessary, after designating a contact person as appropriate, and report the results of the investigation to the Managing Director of the Company. As a rule, the investigation shall be carried out by the Compliance Officer but, if necessary, a person from another department or a professional such as an external lawyer may be requested to cooperate with the investigation. The results of the investigation shall be treated as confidential information and an appropriate scope of disclosure shall be specified.
3. The Compliance Officer shall report to the president of Nippon Koei, Tokyo via the department in charge of compliance of Nippon Koei, Tokyo, any matter whose content is deemed important, and shall follow the president's instructions as necessary.
4. When a Group Contact Point stipulated in Article 5 (2) and (3) receives consultation/whistleblowing, depending on the details of the case, the cooperation of the Compliance Officer of the Company may be requested.
5. When an External Contact Point stipulated in Article 5 (4) receives consultation/whistleblowing, on the premise of Article 8 Paragraph 6 of the ID&E Group Regulations relating to Consultation and Whistleblowing System, depending on the details of the case, the cooperation of the Compliance Officer of the Company may be requested.
6. If the content of the consultation/whistleblowing received by a contact person relates to misconduct by a manager (director or executive officer), the contact person who received the consultation/whistleblowing shall report to Compliance Officer of the company and thereafter the Compliance Officer of the company who received the report shall take the lead in handling the matter. After consulting the Managing Director, the Compliance Officer may conduct investigation or request other professionals to conduct an investigation. The Compliance Officer shall immediately report a summary of the case to the head of department in charge of compliance of Nippon Koei, Tokyo in the case of matters related to misconduct by the chairperson.

Article 9. Fair and Impartial Investigation

1. The investigation for the operation of the consultation/whistleblowing contact point must be carried out in a fair and impartial manner in accordance with the information based on the consultation/whistleblowing. The name of the consuler/whistleblower and any other personally identifiable information items cannot be disclosed to the person investigated without the agreement of the consuler/whistleblower. In addition, consideration shall be given to protecting the interests of the target person of consultation/whistleblowing.
2. Employees, etc. shall cooperate with the investigation set forth in the preceding item in good faith and shall not interfere with the investigation.
3. In carrying out the investigation, the contact person shall, as necessary, discuss the investigation method, etc. with the Managing Director of the company or the head of the department in charge of compliance of Nippon Koei, Tokyo (depending upon the nature of the case).
4. As a rule, persons related to the matter pertaining to the consultation/whistleblowing (e.g., persons who may be substantially disadvantaged by the discovery of a violation of the law or the result of



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an investigation, persons who may share a common interest, such as having a certain degree of kinship with the whistleblower or subject of whistleblowing) are not allowed to act as a contact service worker because they may not be able to respond in a fair and impartial manner.

Article 10. Interview with the Target Person of Consultation/Whistleblowing

1. When conducting a hearing for the purpose of investigation regarding the operation of the consultation and whistleblowing contact point, the contact service worker shall, in principle, obtain a written pledge of confidentiality from the subject of the hearing.
2. The subject of whistleblowing shall be provided with opportunities to receive fair interviews and opportunities for counterargument and justification.

Article 11. Confidentiality

1. The contact service worker in charge of the contact point that received the consultation/whistleblowing shall record and store the name of the consulter/whistleblower and the background, details and evidence, etc. of the consultation/whistleblowing (hereinafter referred to as "consultation information, etc.") within the department to which they belong. The record shall be stored under strict control so that it can be handled only by a minimum number of persons concerned within the department.
2. The contact service worker must maintain the confidentiality of the consultation information, etc. The obligation in this paragraph shall continue even after the contact service worker terminates his/her duties as a contact service worker.
3. The provisions of the preceding paragraph shall apply mutatis mutandis to persons who have obtained information regarding consultations, whistleblowing, etc. in the course of their duties (including concerned parties such as the Managing Director of the Company).
4. Employees, etc. may not use the consultation information, etc. other than for the intended purpose without just cause, such as cases based on laws and regulations in addition to cases provided for in these Regulations.
5. Employees, etc. may not request the contact service worker, etc. to disclose the consultation information, etc. nor scheme for disclosure of such information.
6. The Company shall impose appropriate punishment, etc. in accordance with the Rules of Employment, etc. on any employee, etc. who discloses or uses the consultation information, etc. other than for the intended purpose without just cause in violation of this Article.

Article 12. Prohibition of Adverse Action

1. Except in cases falling under Article 7, Paragraph 3, the Company and their employees, etc., shall not take any disadvantageous action, such as dismissal, punishment, discrimination or other retaliation, adverse effect on personnel evaluation, unreasonable personnel transfer, or termination of contract, against a person, etc. for having consulted or reported a matter.
2. The Company shall impose appropriate disciplinary actions, etc. on those who have committed the detrimental acts described in the preceding paragraph in accordance with the employment



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regulations, etc.

3. When notifying the person who consulted or whistle-blew the results of the investigation, the contact service worker shall confirm whether or not any adverse action has been taken against the person who consulted or whistle-blew and shall report any adverse action in accordance with the reporting method prescribed in Article 8.

Article 13. Prevention of Recurrence, etc.

1. In the event of discovery of misconduct by the person subject to consultation/whistleblowing, disciplinary action shall be taken in accordance with the Rules of Employment, etc. of each company. In addition, on the responsibility of the Managing Director of the Company, each department in charge shall take measures to prevent recurrence.
2. Regarding handling of the results of investigation and announcement of measures to prevent recurrence of such misconduct, due consideration shall be given to the privacy of the consulter/whistleblower.

Article 14. Feedback to Consuler/Whistleblower

1. When the consultation/whistleblowing contact point has received consultation/whistleblowing in writing (including email), immediately, the contact point shall notify the consulter/whistleblower that the consultation/whistleblowing has been received.
2. The contact service worker may inform the consulter/whistleblower of the progress of the investigation and an outline of the investigation results, in accordance with the provisions for handling confidential information. However, this shall not apply in the case of anonymous consultation/whistleblowing.
3. When the name of the consulter/whistleblower may be disclosed with the agreement of the consulter/whistleblower.

Article 15. Familiarization and Reporting

1. The Company shall familiarize the employees, etc. with the consultation/whistleblowing contact point system and shall hold periodic training for employees, etc. on matters including the ID&E Group Code of Conduct.
2. The Compliance Officer of the Company shall report the status of operation of the consultation/whistleblowing contact points when so requested by ID&E, NKBP or the department in charge of compliance of Nippon Koei, Tokyo. However, the report shall not include names or other personally identifiable information.

Article 16. Department in Charge and Revision or Abolition

1. The department in charge of these Regulations is the Compliance Department, and any revision or abolition of these Regulations shall be proposed by the Compliance Officer of the Company and carried out by a decision of the Managing Director who is the establishing authority.
2. Notwithstanding the provisions of the preceding paragraph, formal changes associated with



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changes in the names of organizations or positions, etc. shall be made by the decision of the Compliance Officer of the Company.

Article 17. Exclusions/Exceptions

Personal grievances of Employees etc., pertaining to or arising out of the following come under the purview of these Regulations and shall not be considered for consultation or whistleblowing purpose:

- Annual Performance Appraisals,
- Promotions,
- In the case of any grievance arising out of discharge or dismissal of a staff member or officer.



Consultation and Whistleblowing Application Form (Confidential)			
Consultation and/or Whistleblowing Contact Point		Date of submission	Month , Day , Year
Consulter and/or whistleblower name		Enter ✓ in the appropriate box	Officer <input type="checkbox"/>
Company name			Employee <input type="checkbox"/>
(Agency name)			Dispatched worker <input type="checkbox"/>
Department, Title			Cooperating company employee <input type="checkbox"/>
Your choice of contact method (Enter ✓ in the appropriate box)	E-mail <input type="checkbox"/>	E-mail address	
	Others <input type="checkbox"/>	Contact method	
Consultation and/or whistleblowing details	1. Category (Enter ✓ in the appropriate box) Consultation <input type="checkbox"/> Whistleblowing <input type="checkbox"/>		
	2. Matter of consultation and/or whistleblowing (Specify as much as possible what is about to occur or has occurred including where, when and how)		
	Name of target person and department		
	Laws and regulations, etc. that may be violated		
3. Background of consultation and/or whistleblowing			
4. Other particulars (Request concerning consultation and/or whistleblowing, etc.)			
Existence of relevant document (Enter ✓ in the appropriate box)	Yes <input type="checkbox"/>	Details <input type="text"/>	No <input type="checkbox"/>
Notification of investigation result (Enter ✓ in the appropriate box)	Yes <input type="checkbox"/>	(You cannot be notified if you wish to remain anonymous)	
			No <input type="checkbox"/>