



Competition Laws Compliance Regulations

Article 1 Purpose

The purpose of these regulations is to prescribe the actions that our officers and employees must take in order to comply with the laws and regulations ensuring fair competition in India and similar laws in other countries that apply to the conduct of our business (hereinafter referred to as the "Competition Laws"), thereby preventing any acts that violate the Competition Laws.

Article 2 Basic Policy

1. We will thoroughly comply with Competition Laws.
2. The Company's officers and employees must recognize the importance of complying with the Competition Laws and, in carrying out their duties, must act in accordance with the "Code of Conduct of NKI and for ID&E Group" (hereinafter referred to as the "Code of Conduct") established by Integrated Design & Engineering Holdings Co., Ltd. (hereinafter referred to as "ID&E").

Article 3 Compliance System

In accordance with the "Risk and Crisis Management Regulations," the Company will manage the risk of violations of the Competition Laws as part of its risk management and will report and manage such risk through meetings and organizational structures related to risk management. "Offering a bribe" refers to providing or promising benefits to a public servant or an equivalent person (hereinafter called a "public servant") in order to gain unfair advantage in business.

Article 4 Responsibilities of Officers and Employees

1. Executive officers shall fully understand the contents of the Competition Laws and the Code of Conduct, and shall not only not violate the Competition Laws themselves, but also



constantly monitor the company's trading situation and take the utmost care to ensure that employees do not violate the law.

2. Employees must fully understand the contents of the Competition Laws and the Code of Conduct, and must not, under any circumstances, take any action that violates or may violate the Competition Laws
3. If an employee is aware of any matter that may be questionable under the Competition Laws in the course of performing his/her duties, he/she must report it in advance to the head of his/her department and, through his/her head of department or by himself/herself, to the Compliance Department and receive guidance and advice. Furthermore, if any incident (risk event) occurs that may be in violation of the Competition Laws, it must be reported immediately to the designated reporting authority in accordance with the Risk and Crisis Management Regulations.

Article 5 Responsibilities of the Department in Charge of Risk and Compliance

The Department in Charge of Risk Management and Compliance will implement the items listed below:

1. Collecting information related to the Competition Laws, etc., and disseminating it within the company or providing it to relevant departments as necessary.
2. Providing consultations to officers and employees regarding the Competition Laws. Consult with external lawyers, etc., as necessary, regarding any matters suspected of violating the Competition Laws.
3. Leading a detailed investigation, corrective action, and



prevention of recurrence when any conduct that violates or may violate the Competition Laws is identified.

4. Any other matters deemed necessary for compliance with the Competition Laws.

Article 6 Disciplinary Actions against Employees

If any of the following items apply, the Company will take strict disciplinary action against the employees involved in the act (the perpetrator and their manager) in accordance with laws, regulations and company regulations.

1. When an act that violates or may violate the Competition Laws is confirmed.
2. If we receive disciplinary action from a regulatory authority or judicial authorities.

Article 7 Department in Charge and Revision or Abolition

1. The department in charge of these regulations shall be the Compliance Department, and any amendments or abolitions to these regulations shall be proposed by said department and decided by the Managing Director, who has established the regulations.
2. Notwithstanding the provisions of paragraph 1, any formal changes in organization or job titles will be decided by the head of the relevant department.

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