



# **Regulations related to Consultation and Whistleblowing System**

**NIPPON KOEI INDIA PRIVATE LIMITED**  
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Nippon Koei India Private Limited is committed to the highest level of integrity and accountability in the conduct of the business operations and affairs. It seeks to conduct its affairs in more ethical, responsible and transparent manner. A culture of zero tolerance and transparency towards code of conduct violation has been encouraged in the organisation.

The framework of 'Whistle Blower Policy' is supported by 'Whistle Blower Guidelines'. This would assist the whistle blower/ or consulter to follow the process in recording and communicating any instance/example of improper / wrong practices related to Safety, Health, Environment, Quality, Corporate Practices, Finance, etc. to the Compliance Department of the Company. The information communicated will be scrutinized and enquired confidentially by the concerned committee and necessary action shall be initiated thereupon.

The purpose of this policy is to create an open environment of work culture and facilitate good Corporate and Business practices, be it at Corporate Office or Client site or at marketing fields or at any other office of the Company leading to increased satisfaction on the job and resulting in improved productivity and efficiency of the organization.

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**For Nippon Koei India Private Limited**

**Managing Director**

**Place: New Delhi**



## **Article 1. Purpose**

These Regulations have 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 consulters/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 consultations and whistleblowing contact point and verify the fact. As per Article 6, this includes both a contact person(permanent) and designated person for specific case (non-permanent).
6. "Our employees" refers to the officers, employees, and dispatched employees of our company.
7. "Associated employees" refers to freelancers, officers and employees of subcontractors, and dispatched employees of subcontractors.
8. Department that is responsible for the Contact Point is a department that is enacted followed by the related regulations, where their duty is to accomplish each consultations/whistleblowing. Due to this understanding, the department in charge of consultations/whistleblowing in our company shall be settled as Compliance Department.
9. "ID&E" shall refer to Integrated Design & Engineering Holdings Co., Ltd.

## **Article 3. Users of the Consultation/Whistleblowing System**

The consultation and whistleblowing system is available to our employees and the associated employees involved to our business of Holdings Group Companies.

## **Article 4. Subject of Protection**

The subject of protection of these regulations shall be consultation or whistleblowing by our employees and the associated employees 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, or company rules, including the Integrity Compliance Program, or any other actions that may be likely to occur in relation to business operations

**Article 5. Consultation/Whistleblowing Contact Points**

Based on these Regulations, our employees and the associated employees may carry out consultation/whistleblowing via the following consultation and whistleblowing contact points::

- (1) **Internal Contact Point:** Compliance Officer of the Company or the person designated by the Compliance Officer.
- (2) **Contact Point of ID&E Group:** Legal & Compliance Dept. of ID&E will be the Contact Point of ID&E Holdings

**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 contact persons by Compliance Officer	By delivery of documents (including electronic documents; the same shall apply hereinafter) to the person concerned

**(B) Designated person for specific case:**

Designated person for specific case	Designation Method of Contact Person
Each of the above staff will handle individual cases, regardless of whether they are from within or outside the company or department to which they belong.  The person designated as the person in charge	By delivery of documents to the person concerned

**(C) Group Contact Point :**

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.

※ An individual designated as responsible for consultations will terminate his/her duties when the department head or other relevant person instructs him/her to end his/her duties as a contact person or when he/she is transferred to another department.

2. At each Contact Point, the persons designated as contact person will be recorded in a ledger. Legal & Compliance Dept. of ID&E will prepare a sample format for the register.

**Article 7. Method of Consultation/Whistleblowing**

1. The consulter/whistleblower may consult and whistle blow in writing, by e-mail, or in person. As a rule, consultation/whistleblowing shall be carried out by email, etc. with a separate form attached as *Annexure-A* to these Regulations.
2. In order to verify the fact as a general rule, consultations/whistleblowing must include the reporter's name. However, for important matters such as organizational issues, or other highly sensitive issues, anonymous consultations and reports will be accepted.
3. Those reporting misconduct must not do so in an intentional manner or for a wrongful purpose, including by using false information or with the intent to slander or libel others. Any employee doing so will be subject to discipline.
4. Those who make consultations or whistleblowing will affirm the NKI and ID&E Code of Conducts, the Group's Unified Regulations, and will make consultations or whistleblowing in a diligent and sincere manner.
5. Confidentiality obligations stipulated in work regulations or other regulations (excluding confidentiality obligations based on contracts with third parties, including customers of Holdings Group Companies) shall not prevent consultations and reports based on these regulations.

**Article 8. Verification of the fact and response measures**

1. When the Compliance Officer, in Article 5 (1) receives consultation/whistleblowing, the below process must be taken:
  - 1) The Compliance Officer shall take the necessary measures while due consideration to the privacy of the person making the consultation or whistleblowing. The Compliance Officer will, if necessary, cooperate with relevant departments regarding the content of the consultation or whistleblowing. The designated person for specific case (if such person is not the Compliance Officer) as appropriate, promptly verify the fact of the matter, and

- report the results to the Compliance Officer. The Compliance Officer, after receiving the result, shall promptly report the same to the Managing Director.
- 2) After receiving the report, the Managing Director will promptly take necessary measures. In principle, fact verification will be conducted by the Compliance Officer; however, if necessary, and with the approval of the Managing Director, they may be outsourced to an appropriate organization, either inside or outside the company, such as the ID&E audit department or a law firm.
  - 3) The results of the fact verification will be treated as confidential information and appropriate disclosure scope will be specified
2. When a contact person at the Contact Point under Article 5 (2) receives a consultation or whistleblowing, he/she shall take the necessary action in accordance with the preceding paragraph.
  3. When the contact person of the "Outside Lawyer contact point" under Article 5 (3) receives a consultation or whistleblowing, they may report it to the contact person at "Contact point of ID&E" and then investigate the matter themselves or request a fact verification by an internal organization or other experts. However, the content of the report will be based on the discretion of the internal organization or other experts.
  4. When a consultation/whistleblowing received by a contact person relates to misconduct by the Management (director or executive officer), the contact person who received the consultation/whistleblowing shall report to Legal & Compliance Department of ID&E and thereafter, the ID&E Officials, who received the report shall take the lead in handling the matter as per the ID&E Unified Regulations relating to Consultation and Whistleblowing System.

### **Article 9. Reporting destination and reporting method**

1. The contact person who receives the consultation or whistleblowing will report it to the reporting authority written below when the impact level is above level 3, and if the risk is under level 2, the matter will be reported to the person below by the monthly report based on Article 12, NKI Risk and Crisis Management Regulations. In doing so, consideration should be given to protecting privacy, and in principle, staff at each Contact Point will obtain prior consent from the person making the consultation or whistleblowing report if the report includes the person's name. In addition, the "report" in this Article is intended to ensure appropriate information sharing regarding the consultation or whistleblowing.

#### **(1) Contact Point at Each Company**

<b>Content</b>	<b>of</b>	<b>Person to be reported</b>
<b>Consultation/Whistleblowing</b>		
All		(1) To the company's president/Managing Director which the contact person belongs to.
Consultations and whistleblowing related		In addition to the above, reports will also

to other group companies	be made to: (2) President of the related company.
when the impact level is above level 3	In addition to the above, reports will also be made to: (1) Executive Officer in charge of Compliance.

\*The example of the president of the company involved in the above (2):

“The president of the company which the person who made the consultation/whistleblowing belongs to”: This is to make the report in a prompt matter

“The president of the company which the person being reported belongs to”: when the person who reported and the person being reported belong to a different company.

\*After the consultation has been made, the person to whom the report is made may order emergency measures such as suspension, if the case is misconduct or misconduct is suspected.

2. The President/Managing Director of the Company who receives the report pursuant to the preceding paragraph shall report any matters deemed important to the Presidents of the major group companies in the segment to which the Company belongs.
3. The President of the Company who receives the report pursuant to the preceding paragraph shall report any matters deemed important to the Chairperson of the Risk Management Committee of ID&E and Executive Officer in charge of Compliance.
4. When a contact person in each Contact Point receives a consultation or whistleblowing, in principle, they will also report it to the contact person at the company to which the person who made the consultation or whistleblowing and the person who was the subject of the consultation or whistleblowing belong.

## **Article 10. Fair and Impartial Fact Verification**

1. Fact verification conducted for the consultation and whistleblowing contact point must be conducted fairly and impartially. Without the consent of the person making the consultation or whistleblowing, information that could identify the person, such as the name of the person making the report, cannot be disclosed to the person being involved in the fact verification process. In addition, consideration shall be given to protecting the interests of the target person of consultation/whistleblowing.
2. Our employees and the associated employees must cooperate sincerely with the process of fact verification set forth in the preceding paragraph and must not obstruct the process of fact verification.
3. When verifying the fact, the contact person shall, as necessary, discuss the verification 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) regarding the fact verification, as necessary.
4. As a rule, persons related to the matter pertaining to the consultation/whistleblowing (such as persons who may suffer substantial disadvantage as a result of the discovery of a violation of the law or the results of the fact verification, or persons who may have a





common interest with the consulter/ whistleblower or consultation/whistleblowing, such as having a certain family relationship with the whistleblower or reported person) 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 11. Interview with the Target Person of Consultation/Whistleblowing for Fact Verification**

1. When conducting a hearing for the purpose of fact verification 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 12. Confidentiality of consultation information, record-keeping**

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. Our employees and the associated employees 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. Our employees and the associated employees 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 13. Prohibition of Retaliation**

1. Except for cases falling under Article 7, Paragraph 3, Holdings Group Companies and the group employees and the associated employees shall not take any detrimental action





- against a person who has made a consultation or whistleblowing, including dismissal, punishment, discrimination or other retaliatory action, negatively affecting the person's performance evaluation, unreasonable personnel transfer, or termination of contract, for having made a consultation or whistleblowing.
2. Holdings Group Companies will impose appropriate disciplinary measures against anyone who engages in any of the acts described above, in accordance with its employment regulations.
  3. When notifying the person making the consultation/whistleblower inquiry of the results of the fact verification, the contact service worker shall confirm whether or not any detrimental acts have been committed against the person making the consultation/whistleblower inquiry, and if any detrimental acts have been committed, shall report them in accordance with the reporting method prescribed in Article 9.

**Article 14. Discipline and Prevention of Recurrence, etc.**

1. If a violation by the person who is the subject of a consultation or whistleblower complaint is determined, disciplinary action will be taken in accordance with the work regulations of Holdings Group Companies. Additionally, the relevant departments and the presidents of Holdings Group Companies will implement measures to prevent recurrence.
2. When handling the results of the fact verification and announcing measures to prevent recurrence, full consideration will be given to the privacy of those who made the consultation or whistleblower reports.

**Article 15. 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 consuler/whistleblower that the consultation/whistleblowing has been received.
2. The contact service worker may inform the consuler/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 consuler/whistleblower may be disclosed with the agreement of the consuler/whistleblower.

**Article 16. Publication of the consultation and reporting system**

1. Our company will inform our employees and the associated employees of the Consultation and Whistleblowing contact point system of our company to conduct regular training on ethics and other issues, including the Group Code of Conduct for ID&E Group to our company.
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 17. 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 changes in the names of organizations or positions, etc. shall be made by the decision of the Compliance Officer of the Company.

**Article 18. 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.

Established on: June 26, 2024

Revision 2: December 3, 2024



**Annexure-A**

<b>Consultation and Whistleblowing Application Form (Confidential)</b>			
<b>Consultation and/or Whistleblowing Contact Point</b>			<b>Date of submission</b> Month    , Day    , Year
<b>Consulter and/or whistleblower name</b>			Officer <input type="checkbox"/>
<b>Company name</b>	Enter ✓ in the appropriate box		Employee <input type="checkbox"/>
<b>(Agency name)</b>			Dispatched worker <input type="checkbox"/>
<b>Department, Title</b>			Cooperating company employee <input type="checkbox"/>
<b>Your choice of contact method (Enter ✓ in the appropriate box)</b>	E-mail <input type="checkbox"/>	E-mail address	
	Others <input type="checkbox"/>	Contact method	
<b>Consultation and/or whistleblowing details</b>	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.)		
	<b>Existence of relevant document (Enter ✓ in the appropriate box)</b>	Yes <input type="checkbox"/>	<b>Details</b>
<b>Notification of investigation result (Enter ✓ in the appropriate box)</b>	Yes <input type="checkbox"/>	(You cannot be notified if you wish to remain anonymous)	No <input type="checkbox"/>