

# **Corporate Policy on Inquiry/Complaint Procedures and Internal Informant (Insider) System**

## **I. General Objective**

Establish a points-of-contact system for inquiries/complaints that facilitates the prevention and early detection of dishonest acts or other misconduct within the company, ensuring regulatory compliance and protection for consultants/complainant who use said system.

## **II. Applicability**

This document sets forth the standards to be implemented for all operations at Nippon Koei LAC and its subsidiaries (including Nippon Koei Latin America – Caribbean Co., Ltd.; Nippon Koei LAC, Inc.; Nippon Koei LAC Do Brasil Ltda, Nippon Koei Latin America – Caribbean Mexico S.de.RL, and Nippon Koei Mozambique Limitada - hereinafter collectively referred to as Nippon Koei LAC).

If the local laws of any jurisdiction where the personnel operates contradict any provision of this document, the policies contained herein may be modified or voided, keeping the remaining provisions in force.

## **III. Emphasis on ethical culture**

At Nippon Koei LAC, we believe that a culture of ethics and integrity is essential for the success and sustainability of our organization. This policy is a key tool for:

1. Fostering an environment of trust where all employees can express concerns without fear of retaliation.
2. Protecting our corporate values and ethical standards, aligned with the ID&E Group's Code of Conduct and Integrity Compliance Program (ICP).
3. Promoting a culture of compliance that prioritizes prevention and strengthens transparency in our operations.

## **IV. Definitions**

- Inquiries: requesting advice from the point of contact regarding Compliance Issues based on these regulations.
- Reporting: The act of reporting, to the point of contact, Compliance Issues based on these regulations.

- Consultant/Complainant: Person who makes an inquiry or reports compliance issues.
- Compliance Collaborator: Refers to the person who responds to and investigates compliance inquiries and reports received at the point of contact.
- Company personnel: officers, employees, and all persons performing activities for Nippon Koei LAC, under any type of contract. This includes self-employed workers, officers and employees of subcontractors, and employees sent by subcontractors.
- Department responsible for the point of contact: area in charge of managing each inquiry or complaint regarding compliance issues. The department in charge is the Compliance Office.
- ID&E: refers to Integrated Design & Engineering Holdings Co., Ltd.
- Witness: A person who provides relevant information or evidence during an investigation.
- Compliance Issues: Include but are not limited to fraud, corruption, collusion, coercion, obstruction, embezzlement, harassment, conflict of interest, and any other conduct that violates company regulations and policies.

## **V. Inquiries-and-Complaints-System Users**

Protection will be provided to individuals who make inquiries or report Compliance Issues, including but not limited to:

1. An act that violates the ID&E Group's Code of Conduct or the ICP has occurred or is about to occur;
2. A violation of company policies, regulations, and manuals has occurred or is about to occur;
3. A violation of any applicable law has occurred or is about to occur.
4. An irregularity or dishonest act has occurred or is about to occur.

## **VI. Point of Contact**

When filing a complaint, the nature of the Compliance Issue will be assessed in order to select the most appropriate channel. Complaints will be investigated confidentially, protecting the identity of the Complainant. The channels available for filing complaints are:

1. *Corporate Compliance Officer*: Complaints can be sent directly to the company's Compliance Officer at [compliance@nklac.com](mailto:compliance@nklac.com)
2. *Corporate Human Resources Office*: Complaints can be sent directly to the Corporate Human Resources Management at Tel [+507 300-2010](tel:+5073002010), or to [michelle.dominguez@nklac.com](mailto:michelle.dominguez@nklac.com)
3. *Complaint Form*.
  - a. It is a direct and confidential channel to the Compliance Office. Complaints are made through a form that appears under "Complaints" at the Compliance SharePoint site (Compliance Site: <https://nklac.sharepoint.com/sites/Compliance>)

- b. A channel for receiving external complaints will be established on the company's website.
- 4. *Local Compliance Officer or Country's human resources personnel (list included in Appendix 1 of this policy).*
- 5. *Direct Supervisor, Operations Manager, Country Manager or Regional Manager:* The primary recipient will then forward the investigation information, as appropriate, to the Compliance Officer.
- 6. *Point of Contact at ID&E:* Each ID&E Group Company has the autonomy to conduct its investigations and resolve Compliance Issues. However, if the person filing the complaint finds it difficult to resolve the issue within Nippon Koei LAC, they may contact the points of contact provided by ID&E:
  - a. Internal contact point at ID&E: [madoguchi@bx.n-koei.co.jp](mailto:madoguchi@bx.n-koei.co.jp)
  - b. External contact point at ID&E: City-Yuwa Partners - Tel: +81 3 6212 5400 (code: 4165) or via email at [idande\\_hotline@city-yuwa.com](mailto:idande_hotline@city-yuwa.com)

## **VII. Irregularities Inquiry/Reporting Method**

As a general rule, the inquiry or complaint must be made through any of the points of contact included in this policy, and it must contain sufficient information to allow understanding of the context or to allow the complaint to be investigated.

Anonymous complaints are accepted, especially regarding organizational issues or other important or sensitive matters. In the case of anonymous complaints, it is recommended that the Complainant provide an anonymous email address to contact him/her. False complaints intended to slander others will not be tolerated and they may be subject to disciplinary action. Confidentiality provisions shall not preclude inquiries or complaints under this policy.

## **VIII. Complainant/Consultant Confidentiality**

The Complainant/Consultant name will not be disclosed without his/her consent. Compliance personnel will take appropriate action taking into account the privacy of the person filing the complaint or inquiry.

All information relating to investigations resulting from this policy will be treated as confidential information.

## **IX. Reception of Complaints**

Compliance personnel will investigate all complaints received through any of the established channels in a fair and impartial manner.

Each investigation process will be assigned a unique case number to facilitate investigation and follow-up.

**X. Allocation of Resources**

Once the complaint has been received, its severity will be assessed to decide whether it requires an internal or external investigation. In substantiated cases, an external company may be hired with approval from Nippon Koei LAC's president.

For each case investigated internally, a compliance officer will be assigned as the person in charge (hereinafter referred to as the person in charge). This person in charge will quickly verify the veracity of the complaint or inquiry and will try to carry out the investigation process as quickly and efficiently as possible.

The person in charge must not have any conflict of interest with the complaint being investigated; this is in order to ensure impartiality. If there is a conflict of interest, the investigation must be assigned to another person.

The person in charge must maintain the confidentiality of the inquiry/complaint. This obligation will continue even after the person in charge has completed his/her duties.

**XI. Investigation Process**

The person in charge must keep a detailed record of the investigation, including the information collected, evidence, and results. The recommended process to follow for each investigation is found in Annex 1 to this policy.

**XII. Interviews during the investigation**

The person in charge will cooperate with the relevant departments regarding the content of the inquiry or complaint.

Third parties may be contacted to corroborate or expand on the information obtained in the complaint. In each case, witnesses will be asked to sign the confidentiality agreement attached to this policy. This will ensure that the content of the interviews is treated as confidential information.

Interviews with witnesses or persons under investigation shall be documented, and detailed records shall be maintained. The annexes to this policy shall be used to document interviews, including the original complaint.

**XIII. Communication to the Complainant**

In order to maintain confidence in the system, the Complainant will be informed about the progress and closure of the case - to the extent possible and permitted by the confidentiality of the investigation.

During the investigation, the Complainant may receive regular updates regarding the status of the case, without compromising the confidentiality of those involved.

Upon the closing of the case, the Complainant will be informed of: 1. that the case has been resolved and closed, 2. the general conclusions of the investigation (provided that the privacy of witnesses or persons under investigation is not compromised), and 3. the overview of the corrective or disciplinary measures adopted.

#### **XIV. Protection against retaliation and sanctions**

Nippon Koei LAC guarantees that there will be no retaliation against those who file complaints in good faith. During the investigation process, the persons in charge must confirm with the Complainants/Consultants whether they are being subject to retaliation, sanctions, or any discriminatory action as a result of the inquiry/complaint made.

Sanctions will be applied to those who:

- Disclose information improperly.
- Use information from the inquiries and complaints for unauthorized purposes.
- Intimidate or threaten the complainants.
- Violate laws or policies, or commit dishonest acts, and such violations are proven throughout the investigation.
- If retaliation occurs, immediate corrective measures will be implemented to protect the complainants.
- Make false accusations with the purpose of slandering or defaming others.

#### **XV. Periodic evaluation**

The Compliance Office will conduct periodic evaluations of the inquiry and complaint system in order to ensure its effectiveness, confidentiality, and accessibility.

#### **XVI. Communication/Training on the System**

The Compliance Office will provide training on this policy to all pertinent personnel.

<b>Version</b>	<b>Date</b>	<b>Amendments</b>
0	December 20, 2013	Original issuance
1	April 30, 2020	Issuance with amendments
2	June 29, 2021	Issuance with amendments
3	December 19, 2022	Issuance with changes to the reporting platform
4	February 17, 2025	Issuance to adjust content

5	March 12, 2025	Issuance with amendments and to include external hotline
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## Appendix 1

Local Compliance Officer or Country's human resources personnel:

- a. *Corporate Office: camacho, chantal* [chantal.camacho@nklac.com](mailto:chantal.camacho@nklac.com)
- b. *North America, Central America and the Caribbean (except Panama): arevalo, lorena* [lorena.arevalo@nklac.com](mailto:lorena.arevalo@nklac.com)
- c. *Panama: rabat, sonia* [sonia.rabat@nklac.com](mailto:sonia.rabat@nklac.com)
- d. *Colombia: Velez, Gladys* [gladys.velez@nklac.com](mailto:gladys.velez@nklac.com)
- e. *Peru: Sipan, Eddie* [eddie.sipan@nklac.com](mailto:eddie.sipan@nklac.com)
- f. *Bolivia: Camacho, Cecilia* [cecilia.camacho@nklac.com](mailto:cecilia.camacho@nklac.com)
- g. *Paraguay and Argentina: Manfredi, Gina* [gina.manfredi@nklac.com](mailto:gina.manfredi@nklac.com)
- h. *Brazil: Mello, Valeria* [valeria.mello@nklac.com](mailto:valeria.mello@nklac.com)
- i. *Cape Verde: paula.evora* [paula.evora@nklac.com](mailto:paula.evora@nklac.com)
- j. *Mozambique: rodrigues, sandra* [sandra.rodrigues@nkmozambique.com](mailto:sandra.rodrigues@nkmozambique.com)