

## Corporate Policy for Compliance with Competition Laws

### I. General Objective

The purpose of this regulation is to define the actions that our directors and collaborators must adopt to ensure compliance with the laws and regulations that promote fair competition in the countries where we operate, as well as with those international standards applicable to our commercial activities (hereinafter, the "Competition Laws"), with the aim of preventing any act that may contravene said provisions.

### II. Applicability

This document sets forth the standards to be implemented for all operations in Nippon Koei LAC. This policy applies to all persons performing activities for Nippon Koei LAC and its subsidiary companies (which include: 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), those who are full-time or part-time employees, affiliates, collaborators under a Professional Service Contract, Employment Contract, or regular payroll, as well as any person compensated by Nippon Koei LAC or a joint venture or consortium where Nippon Koei LAC is a member, regardless of the legal definition of "employee" in the country. All persons described above are hereinafter referred to as "personnel".

The Policies in this document may be superseded, altered, or voided in whole or in part by the laws of the personnel's local jurisdiction. If any portion of this document is voided by the personnel's local jurisdiction, the remaining portions of this document shall remain valid in full force and effect.

### III. Basic Policy

- We will strictly comply with the Competition Laws of all countries where we carry out operations and projects.
- The Company's directors and employees must recognize the importance of compliance with the Competition Laws and, when performing their roles, act in accordance with the "ID&E Group Code of Conduct" (hereinafter referred to as the "Code of Conduct") established by Integrated Design & Engineering Holdings Co., Ltd. (hereinafter referred to as "ID&E").

### IV. Risk Management System

In agreement with the "Risk and Crisis Management Regulations", the company will manage the risk of violations of Competition Laws as part of its risk management, reporting and managing such risk through organizational meetings and structures related to risk management.

#### **V. Responsibilities of Managers and Employees**

- Managers must fully understand the content of the Competition Laws and the Code of Conduct, and must not only avoid violating these laws, but also constantly monitor the company's business situation and take the utmost care to ensure that no one in the company violates the law.
- Employees must fully understand the content of the Competition Laws and the Code of Conduct and must not, under any circumstances, perform actions that violate or may violate the Competition Laws.
- If an employee detects any matter that may be questionable under the Competition Laws in the performance of his/her duties, he/she must report it in advance to his/her direct supervisor and, through him/her or on his/her own behalf, to the Corporate Compliance Officer. He/she may also use any of the channels detailed in the Internal Informant Policy.
- If any incident (risk event) that may violate the Competition Laws occurs, the Corporate Compliance Officer must immediately report it to the Corporate Risk Management Officer and to the company's President, according to the Risk and Crisis Management Regulations.

#### **VI. Responsibilities of the Corporate Compliance Office**

The Corporate Compliance Office will implement the following rubrics:

1. Collect information related to Competition Laws and publicize it within the company or provide it to relevant departments as necessary.
2. Provide advice to managers and employees on Competition Laws. Consult with external lawyers as necessary in cases of suspected violations of these laws.
3. Lead detailed investigations, corrective and recurrence prevention actions when any conduct that violates or may violate the Competition Laws is identified.
4. Any other matter deemed necessary for compliance with the Competition Laws.

#### **VII. Disciplinary Actions**

If any of the following cases apply, the company will take strict disciplinary measures against the employees involved (the offender and his/her direct supervisor) in accordance with laws, regulations, and internal regulations:

1. When an act that violates or may violate the Competition Laws is confirmed.
2. If he/she receives a disciplinary sanction from a regulatory or judicial authority.

#### **VIII. Responsible Department and Review or Abolition**

The department responsible for this regulation shall be the Compliance Office, and any amendment or abolition of this regulation shall be proposed by said department and decided by the President, who establishes the regulations.

Version	Date	Amendments
0	February 17, 2025	Original Issuance