

# **Code of Conduct for ID&E Group**



Effective March 10, 2025

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# **Standards of Conduct**

# 1. WINNING THE CONFIDENCE OF SOCIETY

## 1 - 1 Faithful and Ethical Behavior

Acting with integrity has always been the most fundamental aspect of our corporate responsibility. Thus, ID&E Group is committed to behaving in an ethical manner, enhancing corporate governance, improving the quality of technical services and products, and earning the trust and respect of society. ID&E Group makes sure that officers and employees are aware of the corporate governance policy, put the policy into practice, and ensure the transparency and credibility of corporate management.

## 1 - 2 Compliance with Social Norms, Laws, and Regulations and Elimination of Misconduct

ID&E Group is committed to strictly following the letter and spirit of applicable laws and regulations and eliminate misconduct. ID&E Group also strictly deals with conflicts of interest that could undermine the fair performance of our duties, actions that could lead to conflicts of interest, or actions that could be perceived to be conflicts of interest. In addition, ID&E Group eliminates antisocial forces and organizations that threaten the order or peace of the civil society and severs relationships with them.

# 2. PROVIDING QUALITY TECHNICAL SERVICE

## 2 - 1 Developing Technologies

The mission of ID&E Group is to contribute to the sustainable development of society by offering technical skills in the services we provide. ID&E Group correctly understands the needs of society and is committed to research and development of new technologies.

## 2 - 2 Ensuring Technical Quality

With pride in its team of professionals, ID&E Group is committed to maintaining and improving quality to provide high-quality technical services and products that achieve customer satisfaction.

### 3. FAIR AND TRANSPARENT OPERATING PRACTICES

#### 3 - 1 Fair and Free Competition

ID&E Group refuses to pursue business interests through illicit means; therefore, ID&E Group operates in a fair, transparent manner of free competition and in compliance with applicable laws and regulations.

#### 3-2 Responsible Procurement

ID&E Group is well aware of the influences of our decisions. ID&E Group respects the position of business partners and maintains fair practices, while ID&E Group promotes their adoption of the practices of social responsibility.

#### 3-3 Proper Financial Reporting

Accurate, complete and reliable financial reporting are necessary to fulfill ID&E Group's obligation to provide full and truthful disclosures to investors, stakeholders and regulatory authorities. For this purpose ID&E Group has an internal control systems to ensure fair and appropriate financial accounting and recordkeeping practices.

#### 3-4 Protection and Use of Intellectual Property

Knowledge and innovation are key drivers of growth and prosperity. ID&E Group respects that intellectual property is used to contribute to the sustainable development of society, while ID&E Group works to protect and manage those rights.

## 4. ESTABLISHING A MOTIVATING WORK ENVIRONMENT

### 4 - 1 Respect for Human Rights

ID&E Group affirms diversity and does not limit employment opportunities or discriminate on the basis of race, nationality, sex, faith, or social status.

### 4 - 2 Creating a Dynamic, Reliable Work Environment

Based on a free and open-minded corporate culture, ID&E Group preserves the rights of motivated and capable employees and creates a working environment which respects labor management cooperation, where such employees can work with a sense of security. Also, ID&E Group engages in sincere and constructive discussions and negotiations when determining working conditions etc., and thus maintains and develops sound labor management relations.

### 4 - 3 Realizing Work-Life Balance

The work environment of ID&E Group rewards all employees for fulfilling job responsibilities, meet the career expectations of each person, and allow each employee to make individual choices with regard to different lifestyles at home, keeping pace with the changes in life stages. In addition, to accommodate various lifestyles, shorten total working hours and diversify employment and work patterns. Promote measures against overwork and mental health, and actively support the health of employees. In addition, maintain and promote a working environment in which employees can maintain their health and comfort.

### 4 - 4 Creating a Safe Work Environment

ID&E Group places top priority on safety in every aspect of corporate activities.

### 4 - 5 Developing Human Resources and their Competence

To develop human resources with high ethical standards, creativity, and deep expertise, ID&E Group consistently provides educational opportunities on corporate and professional ethics. ID&E Group also maintains a system to enhance expert knowledge and the technologies of employees and encourages every employee to obtain official qualifications.

## 5. PR ACTIVITIES AND INFORMATION DISCLOSURE AND PROTECTION

### 5 - 1 Enhancing PR (public relations) and IR (investor relations) Activities

ID&E Group promotes engagements with stakeholders and ensures the transparency and credibility of management through such opportunities as the general meeting of shareholders, where we welcome open discussion for enhanced IR activities.

### 5 - 2 Information Management and Preventing Insider Trading

ID&E Group strictly protects and controls all information obtained in the course of business and prevents abuse and leaking of such information. ID&E Group also maintains the systems of compliance to prevent insider trading.

## 6. CONSERVING THE ENVIRONMENT

### 6 - 1 Providing Environment-friendly Technologies and Products

ID&E Group recognizes that conservation of the global environment is a priority issue shared by all human beings and promotes research and technological development for a sustainable society.

### 6 - 2 Reducing Load on the Global Environment

ID&E Group positively promotes environment-friendly business activities to create a more affluent environment where nature and people can coexist in harmony. ID&E Group complies with laws, regulations, international standards, and company rules concerning the environment, including our Sustainability Basic Policy.

## 7. CONTRIBUTION TO SOCIETY

### 7 - 1 Contributing to society through our businesses

ID&E Group is committed to working as a team and building socio-economic infrastructure as the basis of affluence for communities and residents around the globe. ID&E Group respects the history and culture of each nation and region and contributes to the sustainable development of society through excellent technical services and products appropriate for each region.

### 7 - 2 Participating in Social Action Programs

As members of the local communities and as a good corporate citizen, ID&E Group works with the communities in which we operate and contribute to their welfare. officers and employees are encouraged and supported to voluntarily take part in social contribution activities. ID&E Group also encourages engineers in developing nations through operational assistance from the Kubota Fund, established by Yutaka Kubota, the founder of the leading group company, Nippon Koei Co., Ltd.

## 8. ENHANCING THE BRAND VALUE

With recognition of the brand (credibility) of ID&E Group as a proud management resource, we will protect and enhance its value.



## **9. ENSURING PROPER CHANNELS FOR REPORTING AND PROCESS OF CORRECTION**

ID&E Group promotes compliance with the Code of Conduct and, more generally, with the Integrity Compliance Program, by establishing a consultation/whistleblowing system and reporting channels for thorough enforcement of corporate ethics, and by enhancing the effectiveness of such systems. ID&E Group does not treat any officer or employee who consults or reports in a disadvantageous manner because of such actions. Any conduct that violates the Code of Conduct must be dealt with fairly and promptly in accordance with laws, regulations, and internal rules.

# Guidelines of Conduct

# 1. WINNING THE CONFIDENCE OF SOCIETY

## 1 – 1 Faithful and Ethical Behavior

### Standards of Conduct

#### 1 – 1 Faithful and Ethical Behavior

Acting with integrity has always been the most fundamental aspect of our corporate responsibility. Thus, ID&E Group is committed to behaving in an ethical manner, enhancing corporate governance, improving the quality of technical services and products, and earning the trust and respect of society. ID&E Group makes sure that officers and employees are aware of the corporate governance policy, put the policy into practice, and ensure the transparency and credibility of corporate management.

### Guidelines of Conduct

- 1 – 1 – (1) In order to be honest and ethical, we always perform our duties with the awareness that compliance with the Integrity Compliance Program, including this Code of Conduct, is our individual responsibility. Compliance with the Code of Conduct is mandatory and is the duty of individuals at all levels of ID&E Group.
- 1 – 1 – (2) Provide excellent technical services and products at a fair price, and execute duties with integrity to win the confidence of society.
- 1 – 1 – (3) Maintain strict neutrality and independence in decisions on service provision based on engineering and corporate ethics. For this purpose, we refuse any offer of cooperation, assistance, or benefit from a third party with a special interest in the business.
- 1 – 1 – (4) Protect the credibility of the technical services and products. We shall not make false reports nor falsify data.
- 1 – 1 – (5) In the event of an inquiry or complaint about our operations from customers or local residents, carry out an immediate investigation and act appropriately.
- 1 – 1 – (6) Maintain high ethical standards and act with integrity both personally and professionally to avoid committing any injustice or causing a scandal. Any breaches of the Code of Conduct shall be handled in a fair and prompt way.

## 1 – 2 Compliance with Social Norms, Laws, and Regulations and Elimination of Misconduct

### Standards of Conduct

## 1 – 2 Compliance with Social Norms, Laws, and Regulations and Elimination of Misconduct

ID&E Group is committed to strictly following the letter and spirit of applicable laws and regulations and eliminate misconduct. ID&E Group also strictly deals with conflicts of interest that could undermine the fair performance of our duties, actions that could lead to conflicts of interest, or actions that could be perceived to be conflicts of interest. In addition, ID&E Group eliminates antisocial forces and organizations that threaten the order or peace of the civil society and severs relationships with them.

### Guidelines of Conduct

- 1 – 2 – (1) In every aspect of assigned duties, observe high ethical standards and demonstrate good sense. In every aspect of assigned duties, observe high ethical standards and demonstrate good sense, while observing contractual obligations, social norms, laws, and regulations of the relevant nation, ID&E Policy, and the appropriate rules. Do not engage in, or assist with, any misconduct or potential misconduct, regardless of whether such activities are prohibited by the laws and regulations of the relevant country.

*Note: The term misconduct as used herein includes, but is not limited to, all bribery, facilitation payment, unfair competition, fraud, corruption, collusion, coercion, obstruction, tax evasion, money laundering, or failure to observe laws, rules, and regulations of the relevant nation and ID&E Policy. Do not engage in, or assist with, any misconduct or potential misconduct, regardless of whether such activities are prohibited by the laws and regulations of the relevant country.*

*Note: Fraud is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.*

*Note: Corruption and bribery refer to the offering, giving, receiving or soliciting, directly or indirectly, anything of value to influence improperly the actions of another party.*

*Note: Collusion is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party.*

*Note: Coercion is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.*

*Note: Obstruction is deliberately destroying, falsifying, altering or concealing evidence material to the investigation or making false statements to investigators in order to materially impede a World Bank Group investigation.*

*Note: Facilitation payments are unofficial payments (as opposed to legitimate and official fees or taxes) made to any person for the purpose of securing or accelerating the performance of a service or a routine governmental action to which the person or company paying is already entitled. As part of our zero-tolerance approach to bribery and corruption, all facilitation payments are strictly prohibited, whether such payments are authorized by local laws and regulations, and regardless of amount or form (gifts and other forms of benefits can constitute facilitation payments).*

- 1 – 2 – (2) Respect international social norms, including the UN Global Compact and the Integrity Compliance Guidelines of the World Bank Group.

*Note: The UN Global Compact is an initiative presented at the World Economic Forum (Davos Forum) in January 1999, stating ten principles in the areas of human rights, labor, the environment, and anti-corruption. The principles are:*

- 1) support of and respect for the protection of human rights,
- 2) no complicity in human rights abuses,
- 3) freedom of association and the effective recognition of the right to collective bargaining,
- 4) elimination of forced and compulsory labor,
- 5) effective abolition of child labor,
- 6) elimination of discrimination in respect of employment and occupation,
- 7) precautionary approach to environmental challenges,
- 8) initiatives to promote greater environmental responsibility,
- 9) development and diffusion of environmentally friendly technologies, and
- 10) work against corruption including extortion and bribery.

1 – 2 – (3) Endeavor to avoid any conflict of interest that could undermine the fair performance of our duties, actions that could constitute a conflict of interest, or actions that could be deemed to be a conflict of interest, and where required, shall disclose information and provide explanations in good faith to all concerned parties.

*Note: Conflicts of interest include, but are not limited to, actions that seek to gain personal gain at the expense of the interests of the ID&E Group, or that seek to gain the interests of the ID&E Group at the expense of the interests of other interested parties.*

*Conflicts of interest may also arise when an ID&E Group company's relationships, financial interests, or other circumstances may affect, or be perceived as affecting, its ability to fulfill its obligations or act in an impartial manner when expected to do so. Any known or suspected conflict of interest must be reviewed by the department or person in charge of compliance, who is required to maintain a record of the decision of how to handle the situation.*

1 – 2 – (4) Do not provide benefits to antisocial organizations or individuals for any reason. Share information with industry groups and local companies, and engage in efforts to eliminate antisocial forces from society in cooperation with relevant organizations.

1 – 2 – (5) Endeavor to engage with business organizations, industry groups, professional associations and civil society organizations to encourage and assist other entities to develop programs aimed at preventing misconduct.

# 2. PROVIDING QUALITY TECHNICAL SERVICE

## 2-1 Developing Technologies

Standards of Conduct

### 2-1 Developing Technologies

The mission of ID&E Group is to contribute to the sustainable development of society by offering technical skills in the services we provide. ID&E Group correctly understands the needs of society and is committed to research and development of new technologies.

Guidelines of Conduct

- 2-1- (1) Consistently strive to enhance technological capability for the purpose of providing quality technical services and products.
- 2-1- (2) Be diligent at collecting information in terms of the latest trends in professional technologies and the revision of legislation and endeavor to secure safety, the environment, and human rights.
- 2-1- (3) Optimize the opportunity to participate in the activities of academic societies and associations to grasp the latest technological trends. We shall research and develop advanced and original technologies that fulfill the needs of society.

## 2-2 Ensuring Technical Quality

Standards of Conduct

### 2-2 Ensuring Technical Quality

With pride in its team of professionals, ID&E Group is committed to maintaining and improving quality to provide high-quality technical services and products that achieve customer satisfaction.

Guidelines of Conduct

- 2-2- (1) Take all possible precautions to maintain the quality of technical services and products in order to ensure safety and win the confidence of customers. For this purpose, carry out thorough quality control following the procedures prescribed in the quality management system based on ISO 9001.
- 2-2- (2) Meet the timelines for service completion and product delivery stipulated in the contract. If there should be a possible delay for any reason, report it and explain the reason to customers and clients promptly with proposed remedies.
- 2-2- (3) If there is any defect in the technical services or products, respond promptly and faithfully. Submit adequate reports and disclose information, as well as probe the cause and prevent a recurrence.

## 3. FAIR AND TRANSPARENT OPERATING PRACTICES

### 3 – 1 Fair and Free Competition

#### Standards of Conduct

#### 3 – 1 Fair and Free Competition

ID&E Group refuses to pursue business interests through illicit means; therefore, ID&E Group operates in a fair, transparent manner of free competition and in compliance with applicable laws and regulations.

#### Guidelines of Conduct

- 3 – 1 – (1) Be in full compliance with all applicable competition laws and regulations of nations in which we operate, and do not resort to actual or perceived dishonest practices when receiving orders and performing sales and marketing duties.
- 3 – 1 – (2) Do not behave in a way that could be misinterpreted as collusion with politicians and government officials. We build transparent, sound, and professional relationships.
- 3 – 1 – (3) Do not engage in actual or perceived bribery and corruption, no matter where we operate. Do not use ID&E Group's funds, assets, or benefits for any unlawful or improper purpose. We strive to comply with all applicable anti-corruption and anti- bribery legislation.
- 3 – 1 – (4) Orders are to be won by proposing the most suitable technology and offering an appropriate price based on information collected in a justifiable manner under fair and free competition. Do not bid at a price that may sacrifice quality and safety.
- 3 – 1 – (5) Respond responsibly to appointments as the preferred bidder by customers or clients. Even if we need to decline the appointment, make the final decision according to our prescribed approval procedure, and explain the reason for the decision to the customer.
- 3 – 1 – (6) Assume a fair attitude and abide by the contract when calculating and issuing invoices.

## 3-2 Responsible Business Activity

### Standards of Conduct

#### 3-2 Responsible Business Activity

ID&E Group is well aware of the influences of our decisions. ID&E Group respects the position of business partners and maintains fair practices, while ID&E Group promotes their adoption of the practices of social responsibility.

#### Guidelines of Conduct

- 3-2- (1) Do not abuse a superior bargaining position over our business partners. Do not intervene in the corporate management of our partners.
- 3-2- (2) When procuring services or goods, select our business partners through a fair evaluation process according to the procurement standards in place for safety, quality, the environment, price, delivery time and integrity. In addition, at the time of contracting, conduct appropriate due diligence and request compliance with Code of Conduct for ID&E Group.
- 3-2- (3) Concluded contracts in a fair manner according to the conditions agreed earlier and maintain fair trade practices on the basis of such contracts.
- 3-2- (4) Never accept payments, gifts, entertainment or other advantages from our business partners that are improper or unlawful. Never offer improper or unlawful benefits to business partners.
- 3-2- (5) Assist our business partners in the exercise of their social responsibilities, which shall include compliance with applicable laws and regulations, product quality and safety control, environmental conservation and protection of information security, fair trade and ethics, safety and health, human rights, and work conditions.  
Inform business partners of ID&E's Code of Conduct and its Integrity Compliance Program, so that business partners are aware that their activities and services are requested to be carried out in a manner compliant with those policies.



## 3 – 3 Proper Financial Reporting

### Standards of Conduct

### 3 – 3 Proper Financial Reporting

Accurate, complete and reliable financial reporting are necessary to fulfill ID&E Group's obligation to provide full and truthful disclosures to investors, stakeholders and regulatory authorities, for this purpose ID&E Group has an internal control systems to ensure fair and appropriate financial accounting and recordkeeping practices.

### Guidelines of Conduct

To ensure the accuracy and credibility of financial and tax accounting records, records shall be kept based on actual business transactions records, the transactions shall be processed by using appropriate accounting procedures, and financial report shall be made in accordance with applicable laws and regulations, including tax law.

## 3 – 4 Protection and Use of Intellectual Property

### Standards of Conduct

### 3 – 4 Protection and Use of Intellectual Property

Knowledge and innovation are key drivers of growth and prosperity. ID&E Group respects that intellectual property is used to contribute to the sustainable development of society, while ID&E Group works to protect and manage those rights.

### Guidelines of Conduct

- 3 – 4 – (1) Fully utilize our intellectual property, including know-how and new technologies, for the benefit of society.
- 3 – 4 – (2) Appropriately protect and control our intellectual property rights as a result of development activities, including patents, copyrights, and trademark rights. In addition, prevent of infringement of intellectual property rights owned by other people by the illegal use of software, etc.

# 4. ESTABLISHING A MOTIVATING WORK ENVIRONMENT

## 4 – 1    Respect for Human Rights

Standards of Conduct

4 – 1    Respect for Human Rights

ID&E Group affirms diversity and does not limit employment opportunities or discriminate on the basis of race, nationality, sex, faith, or social status.

Guidelines of Conduct

- 4 – 1 – (1) Comply with applicable laws, regulations, and corporate rules concerning human rights.
- 4 – 1 – (2) Respect the personality, diverse values, and character of each individual, treat each other with respect, and act responsibly.
- 4 – 1 – (3) Value the efforts of the International Labor Organization (ILO) regarding human rights and avoid use of child labor that violates the ILO recommendations or forced labor in any form. Inform our business partners to assume the same practice.
- 4 – 1 – (4) Do not harass or treat others unfairly, including sexual harassment and workplace bullying. Do not allow others to take such action.
- 4 – 1 – (5) Respect and protect the privacy of individuals. Handle confidential personal information carefully, according to the predetermined procedure. Do not leak or try to acquire unnecessary information.

## 4-2 Creating a Dynamic, Reliable Work Environment

### Standards of Conduct

#### 4-2 Creating a Dynamic, Reliable Work Environment

Based on a free and open-minded corporate culture, ID&E Group preserves the rights of motivated and capable employees and creates a working environment which respects labor management cooperation, where such employees can work with a sense of security. Also, ID&E Group engages in sincere and constructive discussions and negotiations when determining working conditions etc., and thus maintains and develops sound labor management relations.

### Guidelines of Conduct

- 4-2- (1) Create a work environment where diverse human resources work comfortably irrespective of employment status and always give due consideration to the position of others in order to help them fully demonstrate their competence.
- 4-2- (2) Strengthen the sense of unity and reliability by maintaining communication in every part and level of position and foster the sense of participation in management by sharing actively management information.
- 4-2- (3) Based on a fair and equitable assessment system, officers and supervisors shall evaluate the competence, vocational aptitude, and performance of employees and treat them appropriately.
- 4-2- (4) Prepare and maintain a work environment that meets the needs of each nation when operating business with diverse human resources recruited from around the world.
- 4-2- (5) Respect the political beliefs and religious affiliations of individuals. However, do not engage in political and religious activities, including recruitment for religious organizations, during work hours and in the workplace, except personal worship as approved by laws and regulations and accepted by the workplace.

## 4-3 Realizing Work-Life Balance

### Standards of Conduct

#### 4-3 Realizing Work-Life Balance

The work environment of ID&E Group rewards all employees for fulfilling job responsibilities, meet the career expectations of each person, and allow each employee to make individual choices with regard to different lifestyles at home, keeping pace with the changes in life stages. In addition, to accommodate various lifestyles, shorten total working hours and diversify employment and work patterns. Promote measures against overwork and mental health, and actively support the health of employees. In addition, maintain and promote a working environment in which employees can maintain their health and comfort.

#### Guidelines of Conduct

- 4-3- (1) Seek to achieve a balance between work and life by choosing a way of working that suits each lifestyle, while fulfilling job responsibilities.
- 4-3- (2) Managers shall give guidance on effective and efficient ways of working and optimizing work allocation in order to eliminate overwork from workplaces.
- 4-3- (3) Make effort in creating a workplace where each employee is motivated to continue their career by improving productivity and changing the pace.
- 4-3- (4) Maintain and encourage improvement of physical and mental health.

## 4-4 Creating a Safe Work Environment

### Standards of Conduct

## 4-4 Creating a Safe Work Environment

ID&E Group places top priority on safety in every aspect of corporate activities.

### Guidelines of Conduct

- 4-4- (1) Comply with applicable laws, regulations, and company rules concerning occupational health and safety.
- 4-4- (2) Work to prevent occupational accidents, sickness, and injury and dedicate all our strength to protecting the safety of officers, employees, and all people from partner companies and in the value chain.
- 4-4- (3) Build a safety management system that gives top priority to the safety of all parties concerned in business operations.
- 4-4- (4) If any accident or disaster is anticipated, investigate the circumstances immediately and take all possible measures to prevent it from occurring.
- 4-4- (5) Prepare and maintain manuals that specify emergency communication and the establishment of emergency control headquarters for crisis management. In the event of an accident or disaster, respond promptly in accordance with the manuals, make the necessary reports, and disclose information to prevent a recurrence.

## 4 – 5 Developing Human Resources and their Competence

### Standards of Conduct

#### 4 – 5 Developing Human Resources and their Competence

To develop human resources with high ethical standards, creativity, and deep expertise, ID&E Group consistently provides educational opportunities on corporate and professional ethics. ID&E Group also maintains a system to enhance expert knowledge and the technologies of employees and encourages every employee to obtain official qualifications.

### Guidelines of Conduct

- 4 – 5 – (1) Enhance the sense of ethics and make voluntary efforts to improve such competence as creativity and expertise.
- 4 – 5 – (2) Managers shall nurture subordinates through on-the-job training as successors and pass down their expertise.
- 4 – 5 – (3) Managers shall encourage subordinates to participate in career development programs and external educational opportunities and support their self- development.

## 5. PR ACTIVITIES AND INFORMATION DISCLOSURE AND PROTECTION

### 5-1 Enhancing PR (public relations) and IR (investor relations) Activities)

#### Standards of Conduct

#### 5-1 Enhancing PR (public relations) and IR (investor relations) Activities)

ID&E Group promotes engagements with stakeholders and ensures the transparency and credibility of management through such opportunities as the general meeting of shareholders, where we welcome open discussion for enhanced IR activities.

#### Guidelines of Conduct

- 5-1- (1) We are committed to investor relations and engagement with stakeholders. We obtain the expectations and opinions through communication with stakeholders, analyze and reflect them in our operations whenever necessary.
- 5-1- (2) The general meeting of shareholders is an important opportunity to engage with shareholders and welcome open discussion.
- 5-1- (3) We properly disclose information in accordance with applicable laws and regulations and conduct PR activities to communicate corporate information appropriately and on a timely basis.
- 5-1- (4) We disclose information as needed by the stock market, including management principles, management policies, earnings position, and the profit sharing policy, as well as corporate information for stakeholders on the environment and social safety, appropriately, accurately, promptly, fairly, and voluntarily and on a timely basis to fulfill our accountability to society.

## 5 – 2 Information Management and Preventing Insider Trading

### Standards of Conduct

#### 5 – 2 Information Management and Preventing Insider Trading

ID&E Group strictly protects and controls all information obtained in the course of business and prevents abuse and leaking of such information. ID&E Group also maintains the systems of compliance to prevent insider trading.

#### Guidelines of Conduct

- 5 – 2 – (1) Build and maintain an information infrastructure in accordance with the ID&E Group Information Security Policy.
- 5 – 2 – (2) Recognize the importance of all information, including customer and personal information, and collect, record, control, use, and dispose of confidential information as appropriate.
- 5 – 2 – (3) Place priority on fulfilling the responsibility to protect the confidentiality of the contract. All formal and informal confidential information on customers and clients, business partners, and corporate management, technologies, and sales and marketing is strictly controlled during our tenure of office or even after retirement. Do not disclose information to third parties without prior permission, which may result in damage to the persons concerned nor will the information be used for personal profit or for the benefit of third parties.
- 5 – 2 – (4) Do not leak information obtained in the course of business that may influence the stock price of ID&E or other companies before the releases of such information.
- 5 – 2 – (5) Do not trade stock based on insider information, taking advantage of the job position or business connections.



# 6. CONSERVING THE ENVIRONMENT

## 6-1 Providing Environment-friendly Technologies and Products

### Standards of Conduct

6-1 Providing Environment-friendly Technologies and Products  
ID&E Group recognizes that conservation of the global environment is a priority issue shared by all human beings and promotes research and technological development for a sustainable society.

### Guidelines of Conduct

We promote research and technological development in the prevention of global warming, conservation of the environment and the protection of biodiversity, use of renewable energy, effective and sustainable use of resources, and energy saving. We provide technical services and products that contribute to the reduction in the environmental load by using optimum technologies.

## 6-2 Reducing Load on the Global Environment

### Standards of Conduct

6-2 Reducing Load on the Global Environment  
ID&E Group positively promotes environment-friendly business activities to create a more affluent environment where nature and people can coexist in harmony. ID&E Group complies with laws, regulations, international standards, and company rules concerning the environment, including our Sustainability Basic Policy.

### Guidelines of Conduct

- 6-2- (1) Seek to eliminate waste and save energy by reducing, reusing, and recycling waste to establish a recycling-based society that reduce the environmental load. In addition, proactively promote green procurement and energy saving.  
Note: The policy to Reduce, Reuse, and Recycle wastes is the “3R” policy promoted by Ministry of Economy, Trade and Industry of Japan.
- 6-2- (2) Appropriately dispose of industry waste generated by our business activities. In particular, strictly control the waste that may impact human health and the living environment.

# 7. CONTRIBUTION TO SOCIETY

## 7-1 Contributing to society through our businesses

Standards of Conduct

7-1 Contributing to society through our businesses

ID&E Group is committed to working as a team and building socio-economic infrastructure as the basis of affluence for communities and residents around the globe. ID&E Group respects the history and culture of each nation and region and contributes to the sustainable development of society through excellent technical services and products appropriate for each region.

Guidelines of Conduct

- 7-1- (1) Display expertise and diverse technologies accumulated through a number of projects, including construction and maintenance of the socio-economic infrastructure and support for disaster restoration, as well as utilize our comprehensive strengths. Respond to the variety of needs and expectations and propose technologies that enable sustainable development.
- 7-1- (2) Contribute to the sustainable development of society through the provision of global environment-friendly technical services.
- 7-1- (3) Take people with disabilities into consideration when providing technical services or products and contribute to the society with universal designs.
- 7-1- (4) Appropriately transfer technologies when providing technical services to developing nations.
- 7-1- (5) Be committed to applying to society the technologies and experience we have cultivated and accumulated through business. Be willing to disclose information appropriately in the form of presentations at meetings of academic societies, in papers, or during external lectures.

## 7-2 Participating in Social Action Programs

### Standards of Conduct

#### 7-2 Participating in Social Action Programs

As members of the local communities and as a good corporate citizen, ID&E Group works with the communities in which we operate and contribute to their welfare. officers and employees are encouraged and supported to voluntarily take part in social contribution activities. ID&E Group also encourages engineers in developing nations through operational assistance from the Kubota Fund, established by Yutaka Kubota, the founder of the leading group company, Nippon Koei Co., Ltd.

### Guidelines of Conduct

- 7-2- (1) In the event of a natural or other disaster, offer humanitarian assistance to the local residents by using the knowledge and experience we have accumulated and cultivated through business.
- 7-2- (2) Exchange necessary opinions and work with NPOs and NGOs in solving social issues, including the social contribution and the conservation of the global environment, to contribute to the sound and sustainable development of society.
- 7-2- (3) Contribute to the local communities by accepting trainees and dispatching instructors.

# 8. ENHANCING THE BRAND VALUE

## 8 ENHANCING THE BRAND VALUE

### Standards of Conduct

## 8 ENHANCING THE BRAND VALUE

With recognition of the brand (credibility) of ID&E Group as a proud management resource, we will protect and enhance its value.

### Guidelines of Conduct

With recognition of the brand (credibility) of ID&E Group as a proud management resource, we will act with common sense and responsibility to protect, enhance and promote its value.

# 9. ENSURING PROPER CHANNELS FOR REPORTING AND PROCESS OF CORRECTION

## 9 ENSURING PROPER CHANNELS FOR REPORTING AND PROCESS OF CORRECTION

### Standards of Conduct

## 9 ENSURING PROPER CHANNELS FOR REPORTING AND PROCESS OF CORRECTION

ID&E Group promotes compliance with the Code of Conduct by establishing a consultation/whistleblowing system and reporting channels for thorough enforcement of corporate ethics, and by enhancing the effectiveness of such systems. ID&E Group does not treat any officer or employee who consults or reports in a disadvantageous manner because of such actions. Any conduct that violates the Code of Conduct must be dealt with fairly and promptly in accordance with laws, regulations, and internal rules.

### Guidelines of Conduct

- 9 – (1) Any conduct that violates or may violate the Code of Conduct must be reported promptly to the department in charge of compliance as stipulated in the internal rules.
- Note: Officers and employees shall have the right not to be subject to any disadvantageous treatment on account of such conduct.*
- Note: Appropriate disciplinary measures may be imposed for violations of the Code of Conduct in accordance with laws, regulations, and internal rules.*
- 9 – (2) Managers have a duty to provide an effective environment for employees to report appropriately.

## **Enforcement of this Code of Conduct**

### **(1) Establishment and Revision of the Code of Conduct**

The Standards of Conduct are established and enacted by a resolution of the Board of Directors following the consultation with the Board of Executive Officers of ID&E and the Guidelines of Conduct are established and enacted by a resolution of the Board of Executive Officers.

At ID&E Group companies, the Integrity Compliance Program, including this Code of Conduct, serves as the company regulation in accordance with the ID&E Group Operating Regulations. A group company may amend part of the Code subject to prior approval by ID&E, as long as the result of the amendment is consistent with the Code of Conduct.

### **(2) Responsibilities of officers and employees regarding the Code of Conduct**

The Standards of Conduct sets forth the policies and responsibilities of the Company and the Guidelines of Conduct articulates the policies and responsibilities of the officers and employees. However, the standards and guidelines are inseparable, so officers and employees are responsible for acting in accordance with the Code of Conduct. In addition, officers and employees are responsible for instructing and supervising employees under their direction and orders to act in accordance with the Code of Conduct and to take the initiative in their own actions. The term “Employees” includes regular employees, contract employees, temporary employees, part-time workers and dispatched workers.

### **(3) Punitive Measures against Breach**

Any breaches of the Code of Conduct may result in punishment under applicable laws and regulations. Such breaches may lead to disciplinary punishment as specified in the Company rules.

### **(4) Consultation and Whistleblowing Contact Point**

Officers and employees who are in doubt regarding the interpretation or applicability of the Code of Conduct or who become aware of an action that violates or may violate the Code of Conduct shall consult with the Consultation and Whistleblowing Contact Point or the department in charge of consultation and whistleblowing. The Compliance Office or the designated person of the section shall assume the responsibility for responding.

Disadvantageous treatment on the basis of a report of a breach is strictly prohibited.

### **(5) Inquiry Desk**

The inquiry desk about an unclear point or interpretation, etc. of the Code of Conduct is the Legal & Compliance Department of ID&E and the department or the person in charge of compliance of the group companies.

# Explanation

# I. Introduction

## 1. Significance of Code of Conduct (What Is Code of Conduct?)

### Composition of "Code of Conduct"

"Code of Conduct" = "Standards of Conduct" + "Guidelines of Conduct" "Standards of Conduct" = sets forth the policies and responsibilities of the Company "Guidelines of Conduct" = sets forth the responsibilities of the officers and employees

The Code of Conduct consists of two elements: "Standards of Conduct" that clarify how the Company ought to conduct itself, and "Guidelines of Conduct" that clarify how the officers and employees should behave. However, the two elements are integral with each other because the "Guidelines of Conduct" are intended to realize the "Standards of Conduct." The ID&E Group discloses the entire Code of Conduct to the public and promises society to ensure compliance with it.

### Necessity of "Code of Conduct"

A business enterprise must carry out appropriate and sound corporate activities and satisfy social needs in order to continue achieving sound growth. This can be realized when the officers and employees perform business activities with a high sense of ethics and responsibility. The Code of Conduct embodies the corporate attitudes of the ID&E Group and specifies ways of thinking to be considered and items to be complied with by the officers and employees of the Group in business activities. The officers and employees shall comply with the Code of Conduct when performing work operations and must fully understand its contents.

## 2. About Commentary Text

### Purpose of creation

The Commentary Text has been created to help the officers and employees of the ID&E Group deepen their understanding about the Code of Conduct and perform business activities.

### Composition

The Commentary Text consists of three parts for each item: (1) Keywords, (2) Summary, and (3) "Specific example of conduct in compliance with the Code of Conduct."

\*"Related Regulations" at the end of the Summary provide reference regulations and other documents of ID&E Holdings. (Including ID&E Group Unified regulations) For a group company, refer to the related regulations and other documents of the said company.

\*"Specific examples of conduct in compliance with the Code of Conduct" simply provide an example of conduct to be performed by the officers and employees when they are faced with a



problem; it is by no means the only choice. When you are faced with various problems and difficulties in daily work operations, you should keep the Code of Conduct in mind to think of what to do on your own.

## II. Commentary Text

### 1. WINNING THE CONFIDENCE OF SOCIETY

#### 1-1 Faithful and Ethical Conduct

**Keywords:** Faithful and ethical behavior, trust from society, adherence to neutrality and independence

The ID&E Group shall endeavor to be a business enterprise that is trusted by society. As officers and employees, you must always do your work faithfully with a high sense of ethics and make efforts to obtain high evaluation and trust. In particular, pay attention to two things: Adherence to neutrality and independence and Prevention and early discovery of illegal or improper acts.

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) In a work operation of which you were in charge, you discovered a defect in a deliverable just after delivery. Although no one else would probably notice it, you did not cover it up but consulted your superior, explained to your customer about the defect, repaired the deliverable, and delivered it again.
- (2) When you did not know a construction method in a design operation for which the Company won an order and you made an inquiry to a certain company, it offered to collaborate with you in designing. You rejected the offer because that company might participate in the bidding for construction or in the construction as a subcontractor of a successful bidder.
- (3) Your client requested you to modify a nonconforming measured value of inspected equipment so that it would meet an environmental standard value. However, you explained to your client that you could not commit an illegal act and reminded him/her of the social impact of such an illegal act and created a report including the exact values in the inspection result.
- (4) When the survey operation of the Company was conducted, you learned that an employee of a subcontracting company had entered the land of a third party without permission as a result of a complaint from the landowner. You immediately reported the matter and received an instruction on further course of action to be taken.

## 1-2 Compliance with Social Norms, Laws and Regulations and Elimination of Misconduct

**Keywords: Compliance, ethical behavior, Conflict of Interest, elimination of antisocial forces, avoidance of acts involving conflicts of interest**

The ID&E Group shall ensure compliance with norms, rules and standards of society, including national laws and local ordinances and eliminate misconduct. As officers and employees, you must respect the laws and social norms in and out of Japan, Standards of Conduct and internal rules of the Company, norms of the international community, and act with a high sense of ethics and common sense. Furthermore, make efforts to eliminate antisocial forces.

Note: Conflict of Interest (COI) can be defined as “a situation in which a relationship between those who are involved in and/or their actions serve multiple interests and, in other words, serving one interest could work against another”. Conflicts of interest may also arise when an ID&E Group company’s relationships, financial interests, or other circumstances may affect, or be perceived as affecting, its ability to fulfill its obligations or act in an impartial manner when expected to do so.

According to the procurement guidance issued by the World Bank, there are three types of conflicts of interest: Actual, Potential, and Perceived, and those are defined as follows:

- Actual: where real conflict exists
- Potential: where a conflict is about to happen, or could happen
- Perceived: where others might reasonably perceive that a person is compromised and unable to be independent, impartial or objective (the appearance or perception by others of a COI can be as damaging as an actual COI)

Avoiding the COI is the core ethical principle of our profession, and it relates to the fiducial duty\* of the profession. Following might constitute COI and should be disclosed, in case when: Officer or Employee engaged in the business:

\*Fiducial duty means to act for the best interest of the client, and fiducial duty includes duty of loyalty, care, good faith, confidentiality, prudence, and disclosure.

- has established or will be establishing a business relationship with a competitor of ID&E Group Companies;
- has an immediate family member or has a close personal relationship with someone who has established or will be establishing a business relationship with ID&E Group Companies;
- owns or plans to own a significant financial interest in a competitor, business partner, supplier or client of ID&E Group Companies;
- is or was a government official in the last 2 years;
- has an immediate family member, or someone with whom they have a close personal relationship who is or was a government official in the last 2 years

Specific examples of conduct in compliance with the Code of Conduct

- (1) You were assigned to a project in a country which you had never visited before. You investigated the overview of the country such as laws and customs and made the most of it in smooth implementation (or performance) of your work and exchange with concerned parties.
- (2) You consciously strive never to participate in sexual discrimination and infringement of human rights.
- (3) You were assigned to the tender assistance service as a procurement specialist, and, during the process of bid evaluation, you found that one of the bidders is the subsidiary of your company whose shareholder is the same of the company you belong. You informed of your client the situation of conflict of interest and recommended to disqualify the said company in accordance with the procurement regulations of the funding source such as Multilateral Development Bank.
- (4) You received an offer from a consulting firm (Company A), to add the employee of Company A for preparatory study of a Yen Loan project. In the meantime, you found that the said employee of Company A is a temporary assignee dispatched from construction company (Company B), which is the major shareholder of Company A, and that Company B is pursuing to participate in the bidding to be formulated in the preparatory study. You declined the offer from Company A due to the reason of potential and perceived conflict of interest.
- (5) With regard to the Company C, which you are considering placing a new order with because of its excellent capabilities/performance, you discovered that your wife is the top shareholder of the Company C. Therefore, you consult and make a declaration of your conflicting situation to your boss, due to the reason of personal conflict of interest.
- (6) Your client (project director in charge of your project) asked you to hire a daughter of the said project director as a secretary of your team. You declined the offer from the project director, due to the reason that the daughter is the immediate family member of your project director (i.e. immediate family members of current Foreign Public Officials).
- (7) You heard a rumor that an officer of your business partner was a member of an organized crime group. You consulted the section in charge of compliance, confirmed that the rumor was true as a result of investigation, and broke off dealing with that business partner.

## 2. PROVIDING QUALITY TECHNICAL SERVICE

### 1-3 Developing Technologies

**Keywords: Research and development of advanced technology, improvement of technical capabilities**

The ID&E Group shall make efforts to accurately keep track of social needs and constantly perform research and development in pursuit of advanced technology. As officers and employees, you must not fail to collect information on the latest technical trends and always strive to improve the technical capabilities to satisfy social needs.

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) In technological development, you strive to collect and share with concerned parties the necessary information such as the findings of research and development in and out of the Company, project-related technical standards and design guidelines, and client-supplied policies and guidelines.
- (2) At a study meeting in which you participated the other day, you learned about a new technology with higher efficiency than conventional ones, immediately researched whether it could be utilized in the operation of the Company, and shared it with other members of your department through department meetings, study meetings, etc.

### 2-2 Ensuring Technical Quality

**Keywords: Supply of safe and secure technical services and products, trust and satisfaction of clients**

The ID&E Group shall provide high-quality, safe and secure technical services and products with pride as professionals. As officers and employees, you must conduct strict quality management and fulfill contracts by the appointed dates. In case a problem in quality should arise, address it promptly and faithfully.

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) You strive to build up trust and satisfaction of clients by fulfilling the clients' requirements specified in contracts without fail and provide high-quality outcomes within prescribed periods.
- (2) A client requested, free-of-charge, for you to undertake services which are not described in a contract or specification. However, you did not make a rash promise but consulted your superior or the section in charge of compliance because a service not specified in a contract cannot be provided and may be a cause of trouble because the responsibility for the service in question is not clear.

- (3) When a delivery was not likely to be met due to a natural disaster (force majeure), you immediately explained the cause of delay to your client and obtained approval for extending the delivery date.
- (4) You received a complaint about a defect of a product. You immediately repaired the product and delivered it again. Furthermore, you promptly investigated the cause and took a preventive measure.

### 3. FAIR AND TRANSPARENT OPERATING PRACTICES

#### 3-1 Fair and Free Competition

**Keywords: Elimination of illegal means, compliance with competitions laws, sound relations with concerned parties**

The ID&E Group shall reject pursuit of interests with illegal means and perform sales activities under fair, transparent, and free competition in compliance with laws and regulations. As officers and employees, you must perform your work operations in compliance with laws and regulations in and out of Japan and must not perform illegal acts. Furthermore, do not provide unjust benefit or favorable treatment to any person but maintain a proper relationship with all persons.

##### [Related Regulations](#)

"Regulations on Compliance with Antimonopoly Act," "Manual on Compliance with Antimonopoly Act," "Competition Laws Compliance Regulations", "Bribery Prevention Regulations"

##### [Specific examples of conduct in compliance with the Code of Conduct](#)

- (1) Prior to bidding for a public works project, a person in charge at another company in the same business invited you to a drinking party on the pretext of "social gathering" but you turned down the invitation because it may be suspected of being a bid-rigging scheme.
- (2) Regarding a project for which the Company won an order, your client instructed you to ask a specific facility manufacturer to renovate the existing facilities. You discovered that the facility maker was a bidding competitor and so reported the matter to and consulted with your superior and the section in charge of compliance.
- (3) Regarding a designated-bidding project for which the Company failed to win an order, a local contractor who was the successful bidder offered us subcontract work because it would not be able to implement the project on its own. However, you declined the offer because collusion in advance may be suspected.
- (4) When submitting an application for necessary government license or permit in your assignment country, a public official concerned demanded you to pay him/her a small amount of money to facilitate progress of operation. However, you refused the payment

because it could constitute a bribe and immediately reported the matter to your superior and the compliance department.

- (5) When you tender a bid, you determine a bidding price through appropriate summation according to the internal procedures.
- (6) You are the team leader of consultant team, for the supervision of construction project in Country A. You are requested from your client (project director) to hire her daughter as a secretary of your team. You declined the offer from your client, since the daughter is immediate family members, and have a close personal relationship with, current Foreign Public Officials.

### 3-2 Responsible Business Activity

**Keywords: Fair and transparent sales activities, fair procurement, prohibition of abuse of a dominant bargaining position**

The ID&E Group shall conduct fair business activity with business partners with due respect to each other's positions. As officers and employees, you must not abuse a dominant bargaining position over business partners and shall determine business partners and enter contracts with them in a fair manner. In conducting business, please share the Code of Conduct for ID&E Group and the Integrity Compliance Program and work with your business partners to ensure compliance.

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) When you placed a subcontracting order to a business partner in a contracted project with a slim profit margin, you had thorough discussion on the pay and other matters with the business partner and determined an order value appropriate for the quantity of work.
- (2) When you select a procurement item, you obtain quotes from several suppliers and compare the quotes to select a supplier.
- (3) When you place an order to a subcontractor, you issue a purchase order and receive an order acknowledgement promptly and comply with the Subcontract Act and the Construction Business Act in Japan.
- (4) Although the business partner (subcontractor) delivered a deliverable nearly two months ago, you have not received an invoice for it yet. You reminded the business partner to submit an invoice promptly because payment of subcontract proceeds within 60 days after delivery of a deliverable is an original contractor's compliance requirement in Japan.
- (5) A person in charge at a potential overseas client sent you a first-class round-trip air ticket, offering you to come for a site visit. However, you sent it back courteously.

### 3-3 Proper Financial Reporting

**Keywords: Fair and proper financial reporting**

The ID&E Group shall improve its internal control system, comply with related laws and regulations, keep accurate and proper accounting records, and issue financial reporting. As officers and employees, you must perform proper accounting processing based on the actual state of transaction while complying with the company policies and internal rules.

#### [Related Regulations](#)

"ID&E Group Accounting Regulations"

#### [Specific examples of conduct in compliance with the Code of Conduct](#)

- (1) Since your department had a poor performance in the current period, your superior instructed you to adjust the sales figures. However, you refused to do so because it was accounting fraud and reported it to the section in charge of compliance.
- (2) You learned that your superior was overstating the sales results to achieve the profit goal of the current period. Since this might constitute an act of account rigging, you immediately reported it to the Consultation and Whistleblowing Contact Point.
- (3) When the account settlement process was drawing close to an end, you noticed that vouchers for a large amount failed to be posted because of your mistake. You reported your mistake to your superior and the accounting person in charge, being ready to be reprimanded.

### 3-4 Protection and Use of Intellectual Property

**Keywords: Protection, management, and utilization of intellectual properties, prevention of infringement of intellectual property rights**

The ID&E Group shall protect, manage, and positively utilize intellectual property to contribute to sustainable development of the society. As officers and employees, you must utilize the intellectual property owned by the Company in a way that is useful to society. While protecting and managing it appropriately, do not infringe on the intellectual property rights of other people, either.

#### [Specific examples of conduct in compliance with the Code of Conduct](#)

- (1) Regarding a newly developed technology, you applied for registration of a patent through the internal application procedure before you presented a paper on it in consideration of possible future commercialization by the Company and the trend of competitors.
- (2) When you were not sure if the development of a new product would not infringe on patents of other companies, you conducted a thorough survey including consultation with a patent attorney through the specialty department.

- (3) When you quote a publicized copyrighted work in a report to be created regarding an order acceptance operation, you thoroughly check whether it can be regarded as “quotation” in the Copyright Act in Japan.

## 4. ESTABLISHING A MOTIVATING WORK ENVIRONMENT

### 4-1 Respect for Human Rights

**Keywords: Respect for diversity and prohibition of discrimination, compliance with laws and regulations related to human rights, prevention of harassment and protection of privacy**

The ID&E Group shall approve of diversity and shall not discriminate on the grounds of race, nationality, sex, ideology, creed, and social status. As officers and employees, you must comply with and respect laws, regulations, rules, and ILO (International Labor Organization) efforts related to human rights and respect the personality, values, and individuality of each and every person. Do not tolerate harassment or infringement of individual privacy at workplaces.

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) When your subordinates make mistakes, you remember not to scold them emotionally but collaborate with them in finding causes and devising rational solutions.
- (2) You never treat a member of your workplace disadvantageously on the grounds of political creed or religious belief.
- (3) You do not make sexual remarks or comments on physical characteristics of other persons at your workplace or at social functions.

### 4-2 Creating a Dynamic, Reliable Work Environment

**Keywords: Good working environment, participation of employees in management**

The ID&E Group shall preserve jobs of motivated and capable employees and, with sound labor-management relations, construct a working environment where personnel can work cheerfully with peace of mind. As officers and employees, you must collaborate with each other to build a comfortable and appropriate workplace so that a wide range of human resources can demonstrate their capabilities. Each and every employee must make efforts to raise his/her awareness of participation in management through active communications and information sharing to create a sense of unity and a feeling of trust.

#### Related Regulations

"ID&E Group Health and Sanitary Management Regulations,"

"ID&E Group Regulations relating to Consultation and Whistleblowing System"



Specific examples of conduct in compliance with the Code of Conduct

- (1) You make efforts to assign jobs to your subordinates in consideration of their advantages and preferences for future career paths after consulting with them to ensure that the jobs will be suitable for their aptitude and contribute to their career development.
- (2) At your workplace, you take the initiative in keeping active communications such as friendly greetings and positive engagement in conversations.
- (3) You strive to ensure that necessary and useful information for work is shared by personnel including temporary and part-time workers in order to facilitate their work.
- (4) You evaluate your subordinates according to their capabilities and performances, not to your personal preferences.

### 4-3 Realizing Work-Life Balance

**Keywords: Achievement of work-life balance, elimination of overwork**

In the ID&E Group, the employees, companies, and health insurance society shall collaborate in an integrated manner to perform health and productivity management and achieve work-life balance by promoting measures to maintain and improve health, prevent overwork, and improve mental health, thus ensuring the physical and mental health of personnel. As managers, you must strive to eliminate overwork and realize a highly productive way of working by ensuring efficiency promotion and proper allocation of work and improving the workplace climate in order to ensure the health of employees.

Specific examples of conduct in compliance with the Code of Conduct

- (1) When the workload was concentrated on one person, you reviewed the allocation of work among personnel.
- (2) When personnel were scheduled to work through a weekend or holiday on site, you made adjustments by arranging for alternate staffing, etc.
- (3) You make sure that a person who worked on Sunday because of unavoidable reasons takes a compensatory day off promptly.
- (4) To improve the rate of paid leave taken (based on Japanese Labor Standards Law) , you are encouraging your subordinates to take continuous leaves in a planned manner in a non-busy season.
- (5) You are the head of a department or section and used to work overtime routinely, creating an atmosphere in which your subordinates found it difficult to leave the workplace on time. You decided to take the initiative in reducing overtime hours and going home early.

#### 4-4 Creating a Safe Work Environment

**Keywords:** Top priority given to safety, establishment of safety management system, prevention of accidents and disasters

The ID&E Group shall give top priority to safety of people in all aspects of its corporate activities. As officers and employees, you must comply with the rules on safety and health, establish a safety management system in work operations, and strive to prevent accidents and disasters to protect safety of people.

##### [Related Regulations](#)

"ID&E Group measures against massive earthquakes, etc. Regulations"

##### [Specific examples of conduct in compliance with the Code of Conduct](#)

- (1) To ensure safety, you comply with the laws, regulations, and standards with regard to design and construction supervision and perform strict checking.
- (2) When an overseas business trip is scheduled, you take safety measures specified by the Company such as check of the public security and health status of the destination country based on the travel safety information of the Ministry of Foreign Affairs in Japan and the information from the NK Overseas Safety Portal Site, registration to "Tabi Regi" (Journey registration) and "Alert STAR," and preliminary submission of "BT Info(Business Trip Information)" before leaving Japan.
- (3) You regularly keep in contact with personnel stationed abroad in long term and strive to understand not only the progress of work operations but also public security and health problems.
- (4) If any accident or incident occurs in work operations, you immediately report to and consult with your superior about what to do in accordance with the internal rules about emergency measures.

#### 4-5 Developing Human Resources and their Competence

**Keywords:** Human resources cultivation, self-improvement, successor training

The ID&E Group shall perform educational and enlightening activities to develop superior human resources (also called "human assets"). As officers and employees, you must make efforts for self-improvement daily and the managers shall strive to train successors.

##### [Specific examples of conduct in compliance with the Code of Conduct](#)

- (1) You actively participate in seminars and training that seem useful for work operations to improve your abilities.
- (2) You explain to your subordinates necessary qualifications and skills for the performance of the service, and encourage them to acquire such qualifications and skills.

## 5. PR ACTIVITIES AND INFORMATION DISCLOSURE AND PROTECTION

### 5-1 Enhancing PR (public relations) and IR (investor relations) Activities

**Keywords:** Communications with stakeholders, proper information disclosure, securement of management transparency

The ID&E Group shall secure transparency and reliability of management through communications with stakeholders. As officers and employees, you must strive to realize two-way communications through appropriate information disclosure.

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) You carefully explain to student interns about the business activities of the entire Company and their significances so that they will be fans of the Company.
- (2) As your assignment, you strive to create disclosure documents in consideration of individual shareholders and investors to facilitate their understanding.

### 5-2 Information Management and Preventing Insider Trading

**Keywords:** Appropriate information management, confidentiality duties, prevention of insider dealing

The ID&E Group shall ensure protection and management of information and strive to prevent illegal use and leakage of information. As officers and employees, you must recognize the importance of all information and appropriately protect and manage it. You must never perform any insider dealing using information acquired in the course of work operations.

#### Related Regulations

"ID&E Group Basic Policy on Information Security," "ID&E Group Privacy Policy," "Information Management Regulations," "Insider Information Management Regulations," "Guidelines on Use of Social Media"

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) You manage information acquired in the course of work operations according to the internal regulations on information management. In particular, you are careful about management of privacy and confidential information.
- (2) In non-private space of pubs or shared smoking rooms of buildings, you do not talk about your clients or work operations so as not to violate confidentiality duties.
- (3) When a friend of yours asked you what you did at work, you only gave a general account of it, avoiding to mention proper names or individual projects, because confidential information might leak.

- (4) You are in charge of work operation in which you handle critical information in terms of management strategies. You voluntarily refrain from selling or buying stocks of the Company to avoid being suspected of doing insider dealing.

## 6. CONSERVING THE ENVIRONMENT

### 6-1 Providing Environment-friendly Technologies and Products

**Keywords:** Realization of sustainable society, reduction of environmental load

The ID&E Group shall contribute to realizing a sustainable society through conservation of the global environment. As officers and employees, you must strive to supply technical services and develop products that contribute to reducing environmental load.

[Related Regulations](#) "Sustainability  
Basic Policy"

#### [Specific examples of conduct in compliance with the Code of Conduct](#)

- (1) In development of a new product, you consciously strive to reduce environmental load until the end of its life cycle (from raw materials to final disposal of the product).
- (2) You do not perform the environmental conservation work operation simply based on requirements of a client but strive to perform environment-friendly activities by examining environmental considerations separately for yourself and making technical proposals.

### 6-2 Reducing Load on the Global Environment

**Keywords:** Compliance with environmental rules, creation of a recycling society, proper disposal of industrial wastes

The ID&E Group shall comply with rules such as "Sustainability Basic Policy" and actively promote environment-friendly business activities. As officers and employees, you must make efforts to create a recycling society through 3R's (Reduce, Reuse, and Recycle) through business activities friendly to the natural environment and the living environment.

Furthermore, properly manage industrial wastes to be handled in business activities.

[Related Regulations](#) "Sustainability  
Basic Policy"

#### [Specific examples of conduct in compliance with the Code of Conduct](#)

- (1) You promote paperless operations at internal meetings, etc. in an effort to reduce the amount of paper used.

- (2) Regarding environment consideration items incorporated into the Guideline for Quality and Environment Management (Q/E), you carefully carry out or deal with examination by reference.
- (3) Regarding consulting services in International Consulting Operations, you carefully perform or deal with examination by reference to meet the environmental and social consideration guidelines of relevant organizations (such as JICA\* or the World Bank).  
\*The Japan International Cooperation Agency
- (4) You perform risk assessment on chemical substances specified in the safety and health laws and regulations to manage them appropriately.
- (5) You strive to reduce by-products generated in survey through crushing, incineration, etc. or reuse them through recycling, etc.

## 7. CONTRIBUTION TO SOCIETY

### 7-1 Contributing to Society through our businesses

**Keywords: Social contribution through technology, return of technologies and experiences to the society**

The ID&E Group shall provide superior technical services and products appropriate for regional characteristics from a global point of view to contribute to sustainable development of the society. As officers and employees, you must contribute to social development with your technical capabilities and transfer technologies to developing countries and give considerations to protection of the socially vulnerable in business activities. Furthermore, return knowledge and experiences acquired through work operations to the society through presentations at academic conferences and lectures.

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) When you are in charge of the advisory operations for large public facility construction, you carry out the operations by asking for advice from specialized engineers of other group companies or departments, paying attention to confidentiality and utilizing the experience and technical capability of the Company.
- (2) During the implementation of a project in a developing country, you strive to give careful technical explanations so that technologies can be transferred to people in the developing country.
- (3) You actively disclose technologies and experiences acquired in work operations at academic conferences and in research papers while paying attention to confidentiality duties.

## 7-2 Participating in Social Action Programs

**Keywords:** Promotion of CSR activities, humanitarian assistance in disasters

The ID&E Group shall be aware of being a member of the local community and perform social contribution activities as a good corporate citizen. As officers and employees, you must utilize knowledge and experiences accumulated in work operations and strive to provide humanitarian assistance and collaborate with nonprofit organizations in disasters.

### Specific examples of conduct in compliance with the Code of Conduct

- (1) When a major earthquake occurred, you took initial action promptly and played a part in reconstruction projects with technologies and experience that you owned.
- (2) To inform students of the viewpoints from practical perspectives, you delivered a lecture as a provisional lecturer at a university.

## 8. ENHANCING THE BRAND VALUE

**Keywords:** ID&E brand

The ID&E group shall preserve and promote the value of its brand (confidence). As officers and employees, you must preserve and promote it and act with common sense and responsibility so that it will be widely recognized by society.

### Related Regulations

"ID&E Group Brand Guideline"

### Specific examples of conduct in compliance with the Code of Conduct

- (1) You always consciously strive not to damage the ID&E Group brand when you do your work.
- (2) You remember to have the consciousness and feel the responsibility that you are viewed by the public as representing the Company when you do or say something.
- (3) When you participate in an exhibition or run an advertisement, you lay out the corporate logotype appropriately according to the "ID&E Group Brand Guideline."

## 9. ENSURING PROPER CHANNELS FOR REPORTING

**Keywords: Appropriate Reporting, Consultation and Whistleblowing Contact Point**

ID&E Group has established the Consultation and Whistleblowing Contact Point. As officers and employees, you must consult or whistle blow any compliance-related problems or questions to the contact point (the department in charge of compliance or the person in charge of compliance).

No one will be treated disadvantageously by the Company for consulting or whistleblowing. In addition, employees working at the contact point are obligated by law to maintain confidentiality.

### Related Regulations

" ID&E Group Regulations relating to Consultation and Whistleblowing System"

#### Specific examples of conduct in compliance with the Code of Conduct

- (1) You noticed that the numerical values collected as data were intentionally modified and reported it to my supervisor. I received instructions from your supervisor to inform the Consultation and Whistleblowing Contact Point and consulted the same matter with the contact point.
- (2) You consulted a person of the section in charge of compliance about your colleague who seems to be getting reimbursed by the Company for his/her private food and drink costs.

## III. Conclusion

The individual officers and employees belonging to the ID&E Group are obliged to perform business activities based on the sense of values specified in the Management Philosophy which constitute the point of origin and in accordance with the Code of Conduct for ID&E Group.

Read the Code of Conduct thoroughly, always keep it handy, and use it as the compass in daily operations.