

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



Effective March 10, 2025

## Contents

<b>Standards of Conduct</b>	<b>3</b>
1. WINNING THE CONFIDENCE OF SOCIETY	4
2. PROVIDING QUALITY TECHNICAL SERVICE	4
3. FAIR AND TRANSPARENT OPERATING PRACTICES	5
4. ESTABLISHING A MOTIVATING WORK ENVIRONMENT	6
5. PR ACTIVITIES AND INFORMATION DISCLOSURE AND PROTECTION	7
6. CONSERVING THE ENVIRONMENT	7
7. CONTRIBUTION TO SOCIETY	8
8. ENHANCING THE BRAND VALUE	8
9. ENSURING PROPER CHANNELS FOR REPORTING AND PROCESS OF CORRECTION	9
<b>Guidelines of Conduct</b>	<b>10</b>
1. WINNING THE CONFIDENCE OF SOCIETY	11
2. PROVIDING QUALITY TECHNICAL SERVICE	14
3. FAIR AND TRANSPARENT OPERATING PRACTICES	15
4. ESTABLISHING A MOTIVATING WORK ENVIRONMENT	18
5. PR ACTIVITIES AND INFORMATION DISCLOSURE AND PROTECTION	23
6. CONSERVING THE ENVIRONMENT	25
7. CONTRIBUTION TO SOCIETY	26
8. ENHANCING THE BRAND VALUE	28
9. ENSURING PROPER CHANNELS FOR REPORTING AND PROCESS OF CORRECTION	29
Enforcement of this Code	30
<b>Explanation</b>	<b>31</b>
I. Introduction	32
II. Commentary Text	33
III. Conclusion	47

# **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) 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 – (3) Protect the credibility of the technical services and products. We shall not make false reports nor falsify data.
- 1 – 1 – (4) 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 – (5) Maintain high ethical standards and act with integrity both personally and professionally to avoid committing any injustice or causing a scandal. Any breaches shall be handled in a fair and prompt way.
- 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

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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

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### 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.