

Inter-Office Memorandum

Ref. No. : **IOMC-22-001**
To : **All PKII Employees**
From : **PKII Compliance Office**
Date : **31 January 2022**
Subject : **Whistleblowing Consultation and Reporting Regulation**

In line with the company's commitment to establish transparency in the workplace, we have established the consultation and whistleblowing reporting system of Philkoei International, Inc. approved on December 3, 2021.


Please refer to the attached regulations for the details of the system.

Please be guided accordingly.


ANALIE A. ROQUE
Compliance Officer


ROSITA M. NARTE
Asst. Compliance Officer

Noted by:


PETER S. SAMOZA
President

Regulations relating to Consultation and Whistleblowing System
Philkoei International, Inc.

1. Purpose

These Regulations shall be established for the purposes of setting up the consultation and whistleblowing contact point system for the prevention and early detection of dishonest acts by promoting self-cleansing within Philkoei International, Inc. (PKII) and protecting consulters/whistleblowers that use this system.

2. Regulations and Other Systems for Loss Risk Management

In these Regulations, the meaning of the terms listed below shall be as follows.

- (1) “Consultation” shall refer to the act of seeking advice from the contact point with respect to problems of compliance based on these Regulations.
- (2) “Whistleblowing” shall refer to the act of reporting to the contact point with respect to problems of compliance based on these Regulations and seeking an appropriate response.
- (3) “Consulter/Whistleblower” shall refer to the person who carried out consultation and whistleblowing.
- (4) “Target person of consultation/whistleblowing” shall refer to the target of consultation/whistleblowing.

3. Users of Consultation and Whistleblowing System

Users of the consultation and whistleblowing system shall be officers, employees (permanent employees, temporary employees, regular consultants and project-based consultants) of PKII. (hereinafter referred to as “employees, etc.”).

4. Subject of Protection

The subject of protection of these regulations shall be consultation or whistleblowing by employees, etc. as listed below, and the consulter/whistleblower shall be subject to protection.

- (1) A dishonest act violating the Nippon Koei (NK) Group Code of Conduct has occurred or is about to occur
- (2) Violations of laws, regulations, including Bribery Prevention Regulations, of PKII and operation instructions in performing duties or ones about to occur

5. Contact Point of Consultation /Whistleblowing

Based on these Regulations, employees, etc. may carry out consultation/ whistleblowing to the following contact points. Email address of each contact point may be referred to the Appendix I.

- (1) Internal Contact Point 1: General cases

Manager (immediate superior or superior of the immediate superior, etc.)

- (2) Internal Contact Point 2: Cases considered difficult for the manager in (1) above to respond to

PKII Compliance Officer, Ms. Analie A. Roque, AVP-Finance

- (3) External Contact Point 1: Cases considered difficult for the manager or Compliance Officer in (1) and (2) above to respond to

Compliance Office of Consulting Operations Headquarters, NK

- (4) External Contact Point 2: Cases considered difficult to the manager or department in (1), (2) and (3) above to respond to

Legal & Compliance Dept., Corporate Management Headquarters, NK

6. Method of Consultation /Whistleblowing

- (1) As a rule, consultation/whistleblowing shall be carried out by email, etc. with a separate form attached.
- (2) For fact-finding and investigation, as a rule, the consulter/whistleblower shall identify himself/herself. However, anonymous consultation/whistleblowing concerning organizational problems or other important matters may also be accepted.
- (3) The consulter/whistleblower shall not carry out consultation/whistleblowing by any unfair method or for any unfair purpose, such as false consultation/ whistleblowing or consultation/whistleblowing for the purpose of slandering others.
- (4) The consulter/whistleblower shall check the Nippon Koei Group Code of Conduct and the regulations of PKII by himself/herself and carry out consultation/whistleblowing in a diligent and sincere manner.
- (5) Provisions concerning duties of confidentiality in the Employee's Manual and other Regulations shall not preclude consultation/whistleblowing based on these Regulations.

7. Report, Investigation, Response Measures

- (1) When a manager receives consultation/whistleblowing, the manager shall promptly make the necessary response.
- (2) When the Compliance Officer receives consultation/whistleblowing, the Compliance Officer shall report to the Risk Management Officer, Ms. Zenaida N. Abad, VP-ICG
- (3) The Compliance Officer shall promptly investigate the details of the subject of consultation/whistleblowing, formulate measures including corrective measures and recurrence prevention measures as necessary and report the result to the Risk Management Officer. As a rule, the investigation shall be carried out by the Compliance Officer, but according to necessity, the manager of another department or an expert such as an external lawyer, etc. may be requested to cooperate in the investigation (the person in charge of the investigation shall hereinafter be referred to as “investigator”).
- (4) With respect to matters that are determined important, the Compliance Officer shall report to the head of the NK segment via the Compliance Office of Consulting Operations Headquarters, NK and follow the instructions from NK as necessary.
- (5) When an external contact point prescribed in (3) and (4) of Article 5 receives consultation/whistleblowing, the NK department in charge shall promptly make the necessary response in accordance with Paragraph 3. However, depending on the details of the case, the cooperation of the Compliance Officer of PKII may be requested.
- (6) The Risk Management Officer shall promptly take the necessary response measures after receiving the report of the investigation result.

8. Fair and Impartial Investigation

The investigation by the consultation/whistleblowing contact point and the department in charge of investigation must be carried out in a fair and impartial manner. The name of the consuler/whistleblower and any other personally identifiable information items cannot be disclosed to the person investigated without the agreement of the consuler/whistleblower. In addition, consideration shall be given to protecting the interests of the target person of consultation/whistleblowing.

9. Interview with the Target Person of Consultation/Whistleblowing

When investigating on the target person of consultation/whistleblowing, opportunities to receive fair interviews and opportunities for counterargument and justification with

respect to the subject of whistleblowing shall be provided with.

10. Confidentiality

- (1) The person in charge of the contact point that received the consultation/ whistleblowing and the investigator shall record and store the name of the consuler/whistleblower and the background, details and evidence, etc. of the consultation/whistleblowing (hereinafter referred to as “consultation information, etc.”) strictly within PKII top management. The record shall be stored under strict control so that it can be handled only by a minimum number of persons concerned within PKII Top Management.
- (2) The person in charge of the contact point that received consultation/ whistleblowing, the investigator and other persons who acquired information concerning the consultation/whistleblowing, etc. in performing their duties must maintain the confidentiality of the information and may not disclose the consultation information, etc. to the target person of consultation/whistleblowing without the agreement of the consuler/whistleblower.
- (3) Employees, etc. may not use the consultation information, etc. other than for the intended purpose without just cause, such as cases based on laws and regulations in addition to cases provided for in these Regulations.
- (4) Employees, etc. may not request the person in charge of the contact point, the investigator, etc. to disclose the consultation information, etc. nor scheme for disclosure of such information.
- (5) In accordance with the Employee’s Manual, etc., PKII shall impose appropriate punishment, etc. on any employee who discloses or uses the consultation information, etc. other than for the intended purpose without just cause in violation of this Article.

11. Prohibition of Disadvantageous Treatment

- (1) PKII and its officers and employees, etc. shall not give any disadvantageous treatment to the consuler/whistleblower, for the reason that he/she has carried out consultation/whistleblowing.
- (2) With respect to persons who have given any disadvantageous treatment as described in the preceding paragraph, disciplinary actions shall be applied as necessary in accordance with Employee’s Manual (II. Disciplinary Regulations – D Section I)
- (3) When the person in charge of the contact point informs the consuler/ whistleblower of the result of the investigation, he/she shall check whether or not any

disadvantageous treatment has been given to the consulter/whistleblower, and in the event that such treatment has been given, shall report to the Risk Management Officer

12. Internal Disciplinary Actions

If it becomes clear that the target person of consultation/whistleblowing committed the violations, disciplinary actions shall be applied as necessary in accordance with Employee's Manual (II. Disciplinary Regulations – D Section I).

Moreover, recurrence prevention measures shall be taken as necessary.

13. Feedback to Consulter/Whistleblower

- (1) When the consultation/whistleblowing contact point has received consultation/whistleblowing with email etc., the contact point shall immediately notify the consulter/whistleblower that the consultation/whistleblowing has been received.
- (2) The consultation/whistleblowing contact point shall inform the investigation result to the consulter/whistleblower after finishing investigation and dealing. However, this shall not apply in the case of anonymous consultation/whistleblowing.

14. Thorough Understanding of Consultation/Whistleblowing System and Reporting

- (1) PKII shall ensure that employees, etc. are aware of the consultation/whistleblowing contact point system and shall hold periodic training on matters including the Nippon Koei Group Code of Conduct.
- (2) The Compliance Officer shall report the status of operation of the consultation/whistleblowing contact point when so requested by the Compliance Office of Consulting Operations Headquarters, NK. However, the report shall not include names or other personally identifiable information.

15. Officer in Charge and Revision or Abolition

- (1) The Officer in charge of these Regulations shall be the PKII Compliance Officer and the revision or abolition thereof shall be drafted by said Officer and implemented by the decision of the President who established these Regulations.
- (2) Notwithstanding the provision in Paragraph 1, formal changes accompanying changes in the organizations and/or titles shall be implemented based on the decision of the Office of the President of PKII.

Established 2021.12.03

Appendix I

List of Contact Points

Case	Contact Point	Email Address
Internal Contact Point 1: General cases	Manager	Department Managers' email address
Internal Contact Point 2: Beyond Manager of PKII	Compliance Officer	compliance@philkoei.com.ph
External Contact Point 1: Beyond PKII	Compliance Office of Consulting Operations Headquarters, NK	comply@dx.n-koei.co.jp
External Contact Point 2: Beyond Consulting Segment	Legal & Compliance Dept., Corporate Management Headquarters, NK	madoguchi@bx.n-koei.co.jp

Form for Consultation and/or Whistleblowing (Confidential)

The content (those which an individual is specified) of this document (including appendix) shall be **strictly** confidential. Reproduction and distribution of this document to outsiders are prohibited.

As a rule, this document may be disclosed only to the consultation and whistleblowing contact point and the department in charge of investigation as prescribed in the Regulations of Consultation/ Whistleblowing System of **PKII**. This document shall be stored for 10 years and discarded after that.

Consulter/whistleblower name	(anonymous)		Date of submission	Month, Day, Year	
Company name			Enter ✓ in the appropriate box	Permanent Employee	
(Agency name)				Temporary Employee	
Department/Division/Group				Regular Consultant	
Designation				Project based Consultant	
Your choice of contact method (Enter ✓ in the appropriate box)	Email		Email address		
	Writing (post)		Address		
	Interview				
	Others				
Consultation and/or whistleblowing details	①Category (Enter ✓ in the appropriate box) Consultation <input type="checkbox"/> Whistleblowing <input type="checkbox"/>				
	②Matter of consultation/whistleblowing (Specify as much as possible what is about to occur or has occurred including where, when and how)				
	<div style="border: 1px solid black; height: 80px; width: 100%;"></div>				
	Name of target person and department <input type="text"/>				
	Laws and regulations, etc. that may be violated <input type="text"/>				
	③Background of consultation/whistleblowing <div style="border: 1px solid black; height: 40px; width: 100%;"></div>				
	④Your thoughts on the fact for consultation/whistleblowing <div style="border: 1px solid black; height: 40px; width: 100%;"></div>				
⑤Other particulars <div style="border: 1px solid black; height: 40px; width: 100%;"></div>					
Existence of relevant document (Enter ✓ in the appropriate box)	Yes <input checked="" type="checkbox"/>	Details <input type="text"/>	No <input type="checkbox"/>		
Notification of investigation result (Enter ✓ in the appropriate box)	Yes <input type="checkbox"/>	(You cannot be notified if you wish to remain anonymous.)			No <input type="checkbox"/>

* Fill in the form wherever possible. (There is no need to fill in all the blanks.)

* We request you to identify yourself as much as possible. (If you wish to remain anonymous, you will not be notified of the investigation result and the fact-finding investigation may not be sufficiently conducted.)

WHISTLEBLOWING REPORTING SYSTEM

