Sustainability at the ID&E Group

3

Overview

Highlights of Initiatives in 2025

Environmental

- **SBTi Target Validation**

  Achieved validation of science-based targets for greenhouse gas emissions reduction.
  ▶P 50

- **Disclosure in Line with TNFD**

  Published information aligned with the Taskforce on Nature-related Financial Disclosures (TNFD).
  ▶P 58

- **Expansion of GHG Emissions Calculation Boundary**

  Starting from FY 2025/06, the scope of greenhouse gas emissions calculations has been expanded to include all consolidated subsidiaries.
  ▶P 49

Social

- **Identification and Assessment of Human Rights Risks**

  Developed the ID&E Group Human Rights Risk Map.
  ▶P 71

- **Integration of Human Rights Risks into Group-Wide Risk Management**

  Embedded human rights risk considerations into the Group's comprehensive risk management process.
  ▶P 72

- **Certified as a Health and Productivity Management Organisation**

  The ID&E Group has been officially recognised under Japan's "Health and Productivity Management" programme, which certifies companies demonstrating outstanding initiatives to promote employee health and wellbeing as part of corporate management.
  ▶P 110

Governance

- **Formulation of Action Plans by ID&E Group Companies**

  To accelerate sustainability-driven management, each company within the ID&E Group has developed and begun implementing its own action plan.
  ▶P 26

- **Joining the United Nations Global Compact (UNGC)**

  As of June 2025, eight ID&E Group companies have joined the UNGC, reinforcing the Group's collective commitment to its principles.
  ▶P 32

- **Establishment of the Integrity Compliance Program**

  In February 2025, the ID&E Group introduced the Integrity Compliance Program to strengthen ethical business practices across the organisation.
  ▶P 97

3. Sustainability at the ID&E Group

3.1 Sustainability Policy and Basic Approach

The ID&E Group established its Sustainability Foundational Policy in 2022. This policy provides the basic framework for promoting sustainability management across the Group and guides decision-making related to environmental, social, and governance issues.

Following the establishment of the policy, we positioned sustainability management as a core element of our management approach and incorporated it into the Group Management Policy and the medium-term management plan.

In February 2025, we became part of the Tokio Marine Group. While operating within a different business domain, we continue to apply its existing management philosophy and sustainability policy, aligning them with the broader sustainability framework of the Tokio Marine Group.

Based on the Sustainability Foundational Policy, the ID&E Group promotes sustainability management through the following basic approaches:

・Addressing environmental and social issues through its business activities
・Integrating sustainability considerations into management decisions
・Developing organisational structures and internal systems to support sustainability initiatives
・Promoting transparency and appropriate information disclosure

Through these approaches, we aim to ensure consistency in sustainability management across our operations and to support long-term business continuity and development.
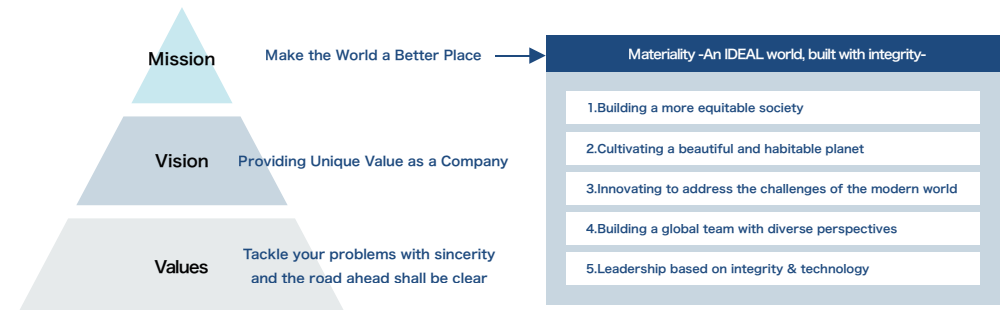
3.2 Materiality

Back in 2021, ID&E Group announced the results of our materiality assessment with the mission of building a sustainable society in an era of uncertainty. In 2024, we revised our materiality in line with our medium-term management plan development, anticipating dynamic transitions in society and business while listening to stakeholder voices.

Centred on these updated materiality topics, we position sustainability at the core of our management, with every employee working with high awareness and integrity towards realising a sustainable society.

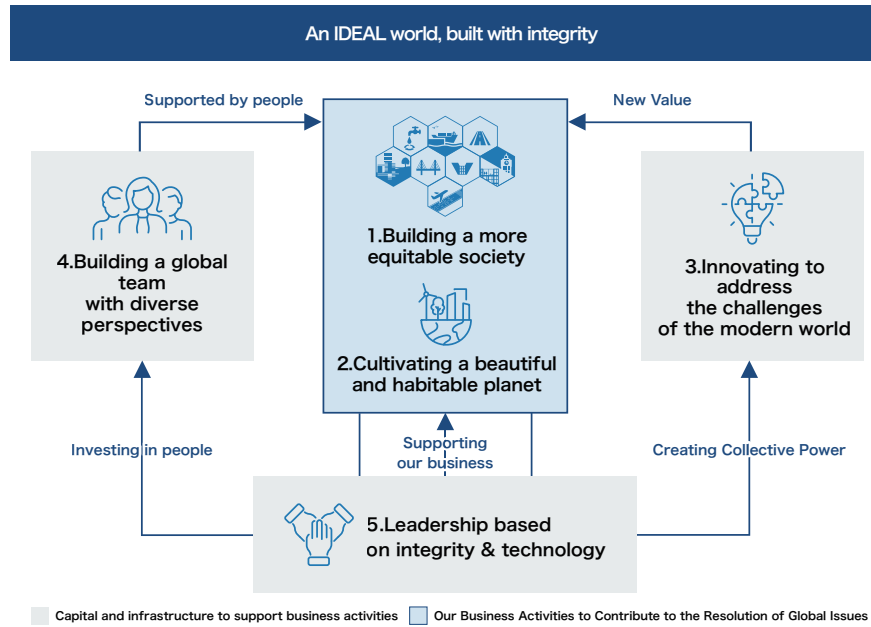### 3.2.1 Five Key Material Topics

To ensure sustainable growth for our group, we have aligned our mission, vision, and values, and have shared them widely with our internal and external stakeholders. To achieve our mission, we have identified five key material issues that must be prioritised by leaning into our strengths. By deepening collaboration with stakeholders and addressing these material topics, we will contribute to solving various social challenges and creating an ideal future.

Mission	Make the World a Better Place	→	Materiality -An IDEAL world, built with integrity-
			1.Building a more equitable society
Vision	Providing Unique Value as a Company		2.Cultivating a beautiful and habitable planet
			3.Innovating to address the challenges of the modern world
			4.Building a global team with diverse perspectives
Values	Tackle your problems with sincerity and the road ahead shall be clear		5.Leadership based on integrity & technology

3.2 Materiality

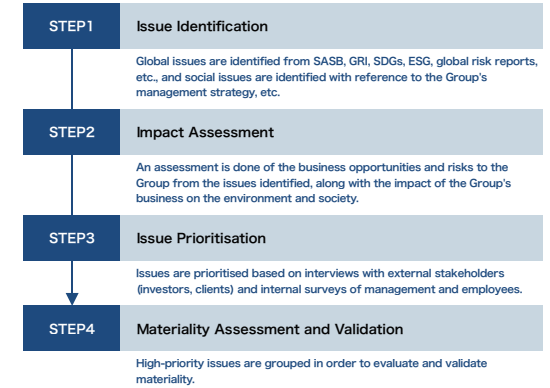## 3.2.2 Relationships Between Material Topics

Among the five identified topics through the materiality assessment, Topics 1 and 2 represent our Group's business activities that contribute to solving global social challenges, while Topics 3, 4, and 5 represent the capital and infrastructure that support these activities. These materiality topics representing both business activities and capital and infrastructure are interrelated to generate synergy in our business.

An IDEAL world, built with integrity

Supported by people · New Value

4.Building a global team with diverse perspectives

1.Building a more equitable society

3.Innovating to address the challenges of the modern world

2.Cultivating a beautiful and habitable planet

Investing in people · Supporting our business · Creating Collective Power

5.Leadership based on integrity & technology

Capital and infrastructure to support business activities
Our Business Activities to Contribute to the Resolution of Global Issues
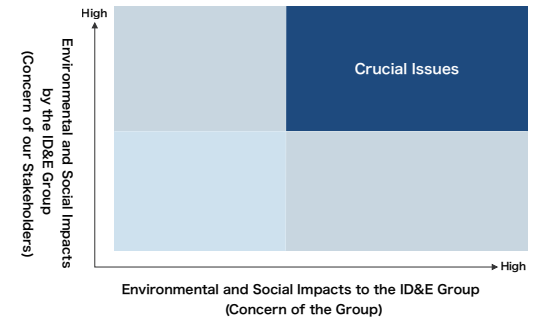
3.2.3 Materiality Assessment Process

In identifying priority topics for our materiality study, we incorporated perspectives on future trends and extracted challenges towards achieving our mission. In determining priority themes, we conducted a double materiality assessment, evaluating challenges based on two axes: relevant social and environmental issues for key external stakeholders and relevant social and environmental issues for internal Group stakeholders. Once we identified high priority items as a result of the study, we synthesised the results into five categories.

Materiality Identification Process

STEP1 Issue Identification
Global issues are identified from SASB, GRI, SDGs, ESG, global risk reports, etc., and social issues are identified with reference to the Group's management strategy, etc.

STEP2 Impact Assessment
An assessment is done of the business opportunities and risks to the Group from the issues identified, along with the impact of the Group's business on the environment and society.

STEP3 Issue Prioritisation
Issues are prioritised based on interviews with external stakeholders (investors, clients) and internal surveys of management and employees.

STEP4 Materiality Assessment and Validation
High-priority issues are grouped in order to evaluate and validate materiality.

Double Materiality Matrix: Stakeholder Impact and Group Impact

High

Environmental and Social Impacts by the ID&E Group (Concern of our Stakeholders)

Crucial Issues

High

Environmental and Social Impacts to the ID&E Group (Concern of the Group)

3.2 Materiality

3.2.4 Management of Indicators and Targets

Our Group has set specific initiatives, monitoring indicators, and targets for each material topic. The progress status for the one-year period from July 2024 to June 2025 is as documented below.

(1) Indicators and Targets and Main Initiatives for FY 2025/06

1. Building a more equitable society

1-1 Contributing to society's sustainable development through all our global activities

① Business growth driven by the needs of each global region

	Target in FY 2029	Results as of FY 2025/06
Revenue (Total)	¥ 250 billion	¥161 billion
Japan	¥125 billion	¥ 94 billion
Asia	¥ 65 billion	¥ 26 billion
UK, Europe, Middle East, Africa	¥ 45 billion	¥ 30 billion
Americas	¥ 15 billion	¥ 11 billion

② Consideration for human rights in the Group's business activities (infrastructure development, human resource development, etc.)

	Target in FY 2029	Results as of FY 2025/06
Status of Human Rights Impact Assessment Study	Solid implementation	Solidly implemented
Status of response to identified risks	Solid implementation	Solidly implemented

1-2 Building a disaster-resilient future through integrated technologies and expertise

① Engagement in disaster-resilient community building, recovery, and reconstruction projects

	Target in FY 2029	Results as of FY 2025/06
Disaster prevention and mitigation related revenue (including revenue of recovery and reconstruction)	¥ 16 billion	¥ 13 billion

② Technological development related to disaster prevention and mitigation

	Target in FY 2029	Results as of FY 2025/06
R&D expenditures and investments	3.2% of related revenue	2.1% of related revenue

2. Cultivating a beautiful and habitable planet

2-1 Building a sustainable society through safe and stable energy supply

① Promotion of renewable energy use*
*Expansion of RE100 power supply business, expansion of storage battery business in Japan and Asia, promotion of regional microgrids, renewal and augmentation of the power system, etc.

	Target in FY 2029	Results as of FY 2025/06
Revenue related to the promotion of renewable energy	¥ 43 billion	¥ 29 billion
RE100 Power Supply Business Electricity sales volume	100GWh per year	4,794MWh

② R&D and investment in renewable energy and next generation energy

	Target in FY 2029	Results as of FY 2025/06
R&D expenditures and investments	15% of related revenue	2% of related revenue

2-2 Creating places where people and nature thrive together in harmony and happiness

① Promotion of The Good City Project*
*Improvements to urban living environments, redevelopment of cities and local areas, introduction of sustainable design for public buildings

	Target in FY 2029	Results as of FY 2025/06
Revenue related to the Good City Project	¥ 42 billion	¥ 28 billion

② R&D related to habitable spaces

	Target in FY 2029	Results as of FY 2025/06
R&D expenditures and investments	0.9% of related revenue	2.1% of related revenue

2-3 Addressing climate change and ecosystem recovery through smart solutions

① Full-scale entry into sustainability-related businesses*
*Decarbonisation, biodiversity, waste, human rights, wellbeing, etc.

	Target in FY 2029	Results as of FY 2025/06
Revenue for businesses that aim to address sustainability issues	¥ 44 billion	¥ 31 billion

② Nature-positive contributions (ecosystem maintenance and restoration projects, etc.)

	Target in FY 2029	Results as of FY 2025/06
Total area of ecosystems benefiting from maintenance and restoration	Direct contribution: 5 ha Indirect contribution: 100,000 ha	Direct contribution: 0.026ha Indirect contribution: 34,000ha
Status of response to TNFD recommendations for ID&E Group business operations	Quantitative information disclosure for five major operating companies that account for more than 70% of sales	Qualitative information was disclosed in the TNFD report for five major operating companies that account for more than 70% of sales
Status of response to identified impacts	Ensuring Responses to Identified Risks and Opportunities	Identified Risks and Opportunities

③ Carbon-positive contributions (GHG reductions, carbon credit and offsetting-related businesses, etc.)

	Target in FY 2029	Results as of FY 2025/06
Contribution to GHG reduction through business activities	Direct Contribution: 36,000 (t-CO₂) Indirect Contribution: 1,000,000(t-CO₂)	Direct Contribution: 39,961 (t-CO₂) Indirect Contribution: 1,510,000 (t-CO₂)

④ Reduction of GHG emissions of the ID&E Group (TCFD compliant)

	Target in FY 2029	Results as of FY 2025/06
GHG (Scope 1 and 2) emissions of the ID&E Group (five major operating companies accounting for more than 70% of revenue)	42% decrease compared to FY 2023	50% decrease compared to FY 2023

3.2 Materiality

(1) Indicators and Targets and Main Initiatives for FY 2025/06

3. Innovating to address the challenges of the modern world

3-1 Creating value for our clients through our Group's unique integrated capabilities

① Entry into new markets and creation of new businesses through segment cooperation

3-2 Building value through cross-industry collaboration

① Entry into new markets and creation of new businesses through cooperation, alliances and group inclusion of companies from different industries

	Target in FY 2029	Results as of FY 2025/06
Related revenue	¥ 10 billion	¥ 1.2 billion

3-3 Accelerating value through our market leading research and development

① Group-wide development and utilisation of AI and other cutting-edge technologies

	Target in FY 2029	Results as of FY 2025/06
R&D expenditures and investments	¥ 1 billion	¥ 0.5 billion

4. Building a global team with diverse perspectives

4-1 Promoting a culture of wellbeing for our people

① Realisation of DE&I focused management

	Target in FY 2029	Results as of FY 2025/06
Percentage of female managers	15%	6%
Gender wage gap	80%	78%
Highly-skilled foreign professionals	3.5%	2.1%
Percentage of employees with disabilities	3.0%	2.5%
Percentage of male employees taking childcare leave	85%	65%

② Promotion of wellbeing focused management

	Target in FY 2029	Results as of FY 2025/06
Findings of health checkups	58%	67%
Absenteeism	2.3 days	2.3 days
Presenteeism* *A self-assessed measure of work performance over the past four weeks, assuming a 100% represents full capacity in perfect health. Evaluated using the Single-Item Presenteeism Question (University of Tokyo version). Higher scores indicate better performance.	85%	84%
Work engagement	3.3	3.5

4-2 Creating opportunities for growth and career development of our people

① Developing talents who embody the ID&E group's corporate philosophy

	Target in FY 2029	Results as of FY 2025/06
Total number of participants in training for executive leadership development	Increase of 360 people from the end of FY 2024	Increase of 64 people from the end of FY 2024
Total number of participants in training for global talent development	Increase of 600 people from the end of FY 2024	Increase of 126 people from the end of FY 2024
Total number of participants in training for DX (digital transformation) talent development	Increase of 600 people from the end of FY 2024	Increase of 2,530 people from the end of FY 2024

② Monitoring and data-utilisation of various indicators aimed at improving employee engagement

	Target in FY 2029	Results as of FY 2025/06
Number of surveys on engagement index	1 time/year	1 time/year
Number of surveys conducted to support career development	1 time/year	1 time/year

③ Exchange and collaboration beyond company limits

	Target in FY 2029	Results as of FY 2025/06
Number of exchange and collaboration measures implemented, such as: · Dispatch of employees between Group companies · Support for personnel exchange such as secondment and training · Support for collaborative research and co-creation projects with other companies or research institutions · Support for studying abroad at domestic and international universities · Encouragement of participation in academic societies and similar organisations	5 measures/year	6 measures/year

3.2 Materiality

(1) Indicators and Targets and Main Initiatives for FY 2025/06

5. Leadership based on integrity & technology

5-1 Fostering trust with society through our organisational culture of "acting with integrity"

① Permeation of corporate philosophy and thorough compliance

	Target in FY 2029	Results as of FY 2025/06
Implementation percentage in compliance training	100%	97%
Awareness of internal consultation channels for compliance	100%	98%
Dissemination of Code of Conduct for ID&E Group to new hires	100%	97%

② Ensuring information security

	Target in FY 2029	Results as of FY 2025/06
Status of ongoing NIST SP 800 compliance	Solid implementation	Solidly implemented

5-2 Trusted quality, though innovative technology and a respect for the planet

① Providing high-quality services

	Target in FY 2029	Results as of FY 2025/06
Number of awards and honours received from external organisations	—	167 awards
Number of professional engineers	2,400 people	1,806 people
Number of new PhDs obtained* *Number of people who obtained their degrees through in-house programmes	Increase of 5 people from the end of FY 2024	0 people

5-3 Actively engaging with society and stakeholders to respond to their needs

① Promoting mutual understanding with external stakeholders

	Target in FY 2029	Results as of FY 2025/06
Dialogues with external stakeholders	Solid implementation	Solidly implemented

② Implementation of the Action Guidelines for Stakeholder Engagement

	Target in FY 2029	Results as of FY 2025/06
Number of Group companies preparing and implementing action plans based on the Action Guidelines	All consolidated group companies	Action plans were prepared for 25 companies

(2) Implementation Process

Based on the PDCA (Plan, Do, Check, Act) cycle, we regularly monitor progress while examining challenges and reviewing initiatives when improvements are necessary. We also continuously review targets and material topics in response to internal and external environmental changes.

### Materiality Implementation Process Based on the PDCA Cycle

Formulate yearly plans for initiatives related to materiality

Implement and promote initiatives to achieve targets

PLAN

DO

ID&E Holdings Board of Executive Officers

ACT

CHECK

Review initiatives based on results of monitoring

Conduct monitoring of indicators

Disclosure

Evaluation

Stakeholders
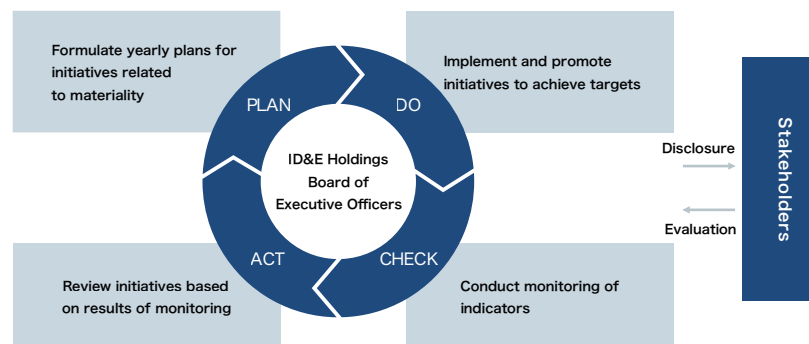
3.2 Materiality

（3）Implementation Structure

Under the supervision of the Board of Directors, the Board of Executive Officers regularly monitors progress based on a cycle of PDCA, examines challenges, and reviews initiatives when improvements are necessary.

Organisational Structure for Materiality Governance
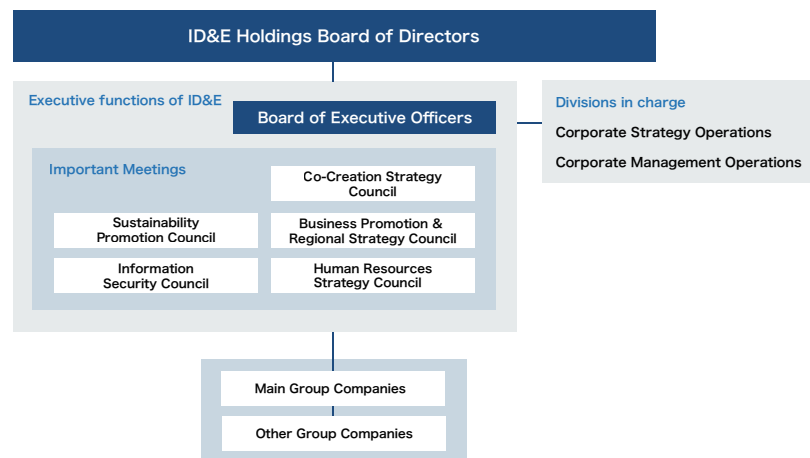
3.3 Sustainability Management Policy

3.3.1 Sustainability Foundational Policy

Our Group upholds the management philosophy of "Act with integrity and contribute to society through technology and engineering." Rooted in this management philosophy, we promote sustainability management to establish trust with stakeholders and contribute to the development of a sustainable society under fair and transparent corporate management.

Sustainability in the context of our business encompasses multiple perspectives. We promote the following activities that create societal value by addressing key societal challenges through our business operation.

Contribution to society through our business activities	We will actively prioritise building solutions to social issues and developing a sustainable society through commercially viable approaches that deliver optimal infrastructure to meet contemporary needs.
Environment Environmental consideration	We will strive to create a richer social environment for society that harmonises the natural environment and living environment by prioritising climate change mitigation, circular economy transitions, and integration of biodiversity in decision making.
Social Respect for human rights	In our supply chain, we recognise diversity, respond to human rights risks related to race, nationality, gender, ideology, beliefs, and social status, and have developed systems to avoid contributing to human rights violations.
Human resource development	We will develop human resources who have the expertise to meet the needs of our customers and who can work globally, while maintaining fair and equitable employment relationships that enable our employees to play an active role in the company.
Working Environment Improvements	We support employee safety whilst proactively promoting health and wellbeing. We strive to develop a working environment where employees can maintain a healthy work-life balance and feel motivated and engaged.
Governance Strengthening Governance	We comply with corporate governance policies and ensure management transparency through comprehensive communication with stakeholders to increase reliability.
Sincere Business Execution	We comply with corporate ethics including laws, regulations, and social norms, and conduct fair transactions with all business partners by respecting mutual positions.

3.3 Sustainability Management Policy

3.3.2 Sustainability Management Framework

For our Group, sustainability management means long-term survival and continuous growth and development, while grounded in environmental responsibility and social contribution, while engaging collaboratively with various stakeholders. To achieve this vision, we formulated the "Sustainability Management Framework" in 2024. The Framework systematically presents the decision-making framework for our Group's sustainability management practices and aims to promote unified Group initiatives.
The Framework includes the following:
· Sustainability Goals: Showing our vision for 2045
· Sustainability Commitments/Targets: Serving as milestones towards achieving those goals
· Policies and Action Guidelines for each challenge

The content will be reviewed and continuously refined in response to the socio-economic climate. The Framework's operational status is regularly reviewed in the Sustainability Promotion Council meetings and is reported to the Board of Executive Officers and Board of Directors.

FY 2025/ 06 Initiatives:

In May 2025, the changes we were experiencing as a group, were reflected in our Sustainability Management Framework and its components as follows:
· We invited the Group employees to provide opinions and comments on our Sustainability Management Framework between December 2024 to January 2025 receiving a total of 75 comments. These comments were collected with the aim of improving the Group's sustainability management and making the Framework more practical and widely understood across the organisation. The feedback was carefully reviewed and considered during the revision process and has informed updates to the Framework to better reflect actual conditions and employee perspectives.
· Added Disaster Resilience to our list of Sustainability Targets. This change reflects the aim to recognise the importance of disaster resilience as a foundational aspect of sustainability for ID&E Group and promote disaster resilience initiatives in collaboration with the Tokio Marine Group.
· Merged certain Sustainability Targets (Energy, Climate Change/ Decarbonisation, and Stable and Safe supply of Green Energy) since they all have similar target agendas.

FY 2025 Initiatives:

We will continue to review the Sustainability Management Framework on a regular basis, and we are currently addressing the following:
Revise the Sustainability Management Framework to make it more consistent with Tokio Marine Holdings' sustainability management policy and clarify the Group's differentiating characteristics and uniqueness.

Sustainability Management Framework
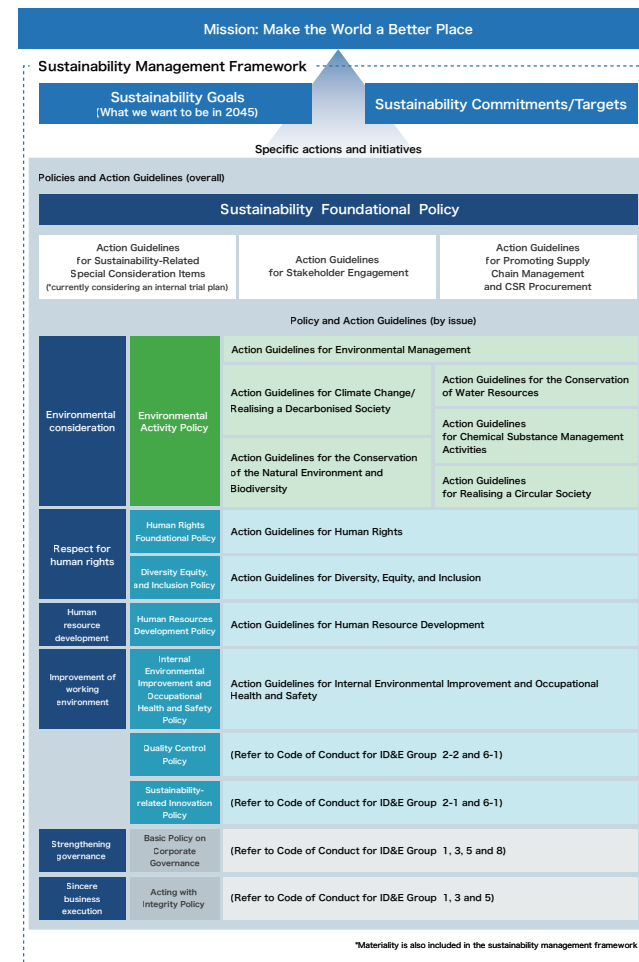
3.3 Sustainability Management Policy

Sustainability Goals (What we want to be in 2045)

Revised May 2025

For many years, ID&E Holdings Group (ID&E Group) has worked on social capital development and social issue resolution both domestically and internationally, directly connected to people's lives, livelihoods, and happiness, to "Make the World a Better Place."

The world is entering a defining moment in history. Many crises are intertwined—social division and inequality, frequent conflicts and terrorism, climate change resulting in intensified extreme weather events and natural disasters—creating new crises and bringing great uncertainty to the environments and societies surrounding people's livelihoods to capture nuance of everyday life as well as business activities / economic activities.

The ID&E Group, which has operated under the management philosophy of "Act with integrity and contribute to society through technology and engineering" since the era of its founding entity Nippon Koei, positions Sustainability at the foundation of management at this historic turning point.

Against this backdrop, we aim to become a professional group for creating sustainable environments and societies that is chosen more than ever by the world, by mobilising all our diverse technologies and leveraging our Group's comprehensive strength. We also aim to create with our stakeholders a world where people and all living beings can coexist in harmony.

Supplementary Explanation: Given that most countries and companies have set net zero targets for 2050, the ID&E Group has established its Sustainability Goals for 2045. This timeline reflects the fact that Nippon Koei, the Group's principal entity, will celebrate its 100th anniversary in 2046.

Sustainability Commitments

Revised May 2025

- We will fulfil our accountability for the sustainability management pursued by the ID&E Group and become a trusted corporate group.
- By pursuing new social issues through co-creation, we will provide solutions that contribute to the realisation of a livable global environment.
- We will contribute to the development of a sustainable society and increase our corporate value by respecting human rights and promoting human capital management.
- We will continue to engage in dialogue and collaboration with stakeholders, fostering mutual understanding and aiding in improving our corporate management.

3.3 Sustainability Management Policy

Sustainability Targets *Revised May 2025

Group Goals	2030 Targets	2045 Targets
Disaster Resilience Relevant Material Topics: 1. Building a more equitable society	**Development of disaster-resilient companies, towns, and regions; expanding recovery and reconstruction business** Expand consulting and engineering business related to disaster prevention, mitigation, and implement post-disaster Build Back Better principle for intensifying flood and wind disasters and imminent major earthquakes, contributing to building a resilient society that can withstand disasters. → Disaster prevention and mitigation-related revenue (including recovery and reconstruction-related business revenue): ¥16 billion **Technology development related to disaster prevention and mitigation** → R&D expenditures and investments: 3.2% of related revenue	**Growth into world-class consulting and engineering company for disaster resilience improvement** Place disaster resilience perspectives in all ID&E business activities and highlight the value created. Integrated both pre-disaster (prevention/mitigation) and post-disaster (recovery/reconstruction) approaches to support the resilience of businesses, infrastructure, and people's lives from a technical perspective, thereby establishing our brand as a disaster resilience solution company.
Climate Change, Energy and Decarbonisation Relevant Material Topics: 2. Cultivating a beautiful and habitable planet	**Contribution to carbon neutrality** (*2) Net Zero target for ID&E Group-wide (*1) Scope 1+2 equivalent emissions to net zero through CO_2 absorption/fixation, emission reduction, etc., including credit purchases. **Setting greenhouse gas reduction targets based on SBT (Science-Based Targets) standards** Set greenhouse gas (Scope 1,2) emission reduction targets at SBT-equivalent levels. → 42% reduction (Scope 1,2), 25% reduction (Scope 3) compared to June 2023.	**Contribution to carbon neutrality** (*2) ID&E Group-wide (*1) supply chain Scope 1+2+3 equivalent emissions to net zero through CO_2 absorption/fixation, emission reduction, etc., including credit purchases.

3.3 Sustainability Management Policy

Sustainability Targets *Revised May 2025

Group Goals	2030 Targets	2045 Targets
Climate Change, Energy and Decarbonisation Relevant Material Topics: 2. Cultivating a beautiful and habitable planet	**Clean energy infrastructure and technology development** Introduction and stable supply of energy-efficient renewable/next-generation energy infrastructure equipment. → Renewable/next-generation energy R&D expenditures and investments: 15% of related revenue. **Contribution to decarbonised society through business activities** Contribute to decarbonisation through expansion of renewable/next-generation energy introduction support, energy conservation, smart city promotion, forest conservation/regeneration support, etc. (cumulative). Direct contribution: 36,000 t-CO_2 Indirect contribution: 1,000,000 t-CO_2 Increase proposals for services contributing to decarbonised society transition through utilisation of carbon pricing mechanisms.	**Achievement of "ID&E RE 100"** Cover all power required by all ID&E Group locations with renewable energy derived electricity or achieve net zero emissions through environmental certificate purchases. **Contribution to a decarbonised society through business activities** Employing a decarbonisation perspective in all ID&E business activities and highlight the value created (direct and indirect contributions to CO_2 emission reduction). Establishing a world-level brand as a contributor to a decarbonised society disclosing the value created.
Biodiversity and Natural Capital Response Relevant Material Topics: 2. Cultivating a beautiful and habitable planet	**Contribution to the achievement of the Kunming-Montreal Global Biodiversity Framework 2030 mission** Contribute to achieving the 23 global targets of the Kunming-Montreal Global Biodiversity Framework 2030 Mission by accelerating nature-positive initiatives through expansion and promotion of biodiversity conservation and developing related projects and services. → Area contributing to ecosystem maintenance and restoration (cumulative): Direct contribution: 5ha ／ Indirect contribution: 100,000ha Disclosure of information related to biodiversity impact assessment and biodiversity risk prediction.	**Contribution to the achievement of the Kunming-Montreal Global Biodiversity Framework 2050 Vision** ● Contribute to achieving the four long-term goals of the Kunming-Montreal Global Biodiversity Framework 2050 Vision by reducing business activity impacts on nature and biodiversity and accelerating nature-positive initiatives through public-private collaboration. ● Place nature-positive perspectives in all ID&E business activities involving nature and visualise created value (ecosystem maintenance and restoration areas, etc.). ● Strengthen corporate value and enhance world-level brand as a nature-positive contributor through public disclosure of value created.

3.3 Sustainability Management Policy

Sustainability Targets *Revised May 2025

Group Goals	2030 Targets	2030 Targets
Technology and Service Quality Relevant Material Topics: 2. Cultivating a beautiful and habitable planet 3. Innovating to address the challenges of the modern world	**Technology and service quality assurance from sustainability perspectives** Establish quality control mechanisms considering sustainability issues such as global environment and occupational health and safety. Research and development related to the development of The Good City project. → Related sales: ¥42 billion → Research and development costs and investment amounts: 0.9% of related sales Innovation that transforms sustainability initiatives into a driving force for corporate growth → Cumulative sales from businesses addressing sustainability issues: ¥44 billion Group-wide development and utilisation of cutting-edge technologies, including AI → Annual R&D and investment amount: ¥1 billion	**Establishment as a global brand that is a world-class provider of sustainability solutions, with a focus on the quality of technology and services** Continuously create and deliver measurable value for customers and society—such as safety and security, improved quality of life, and enhanced productivity—driven by quality management that incorporates sustainability challenges and through technological innovation.
Business and Human Rights Relevant Material Topics: 1. Building a more equitable society	**Commitment to address and respond to human rights issues, including human rights due diligence** ● Identify human rights risks and violations, and implement remedial measures and information disclosure. **Establishment of a monitoring system to address issues relating to human rights** ● Establish the necessary internal systems to effectively monitor and maintain human rights issues.	**Establishment and embedding of human rights due diligence** Ensure consistent and reliable implementation of human rights due diligence across the entire ID&E Group (*1), establishing a global reputation as a group of companies that prioritises respect for human rights.

3.3 Sustainability Management Policy

Sustainability Targets *Revised May 2025

Group Goals	2030 Targets	2045 Targets
Diversity, Equity, and Inclusion (DE&I) Relevant Material Topics: 4. Building a global team with diverse perspectives	**Building a system to advance DE&I initiatives** ● Establish Diversity, Equity, & Inclusion Promotion contact points, implementation frameworks, and verification and improvement cycles for DE&I measures.	**Establishment of monitoring for promoting diversity, equity, and inclusion (DE&I).** ● Implementation of the PDCA (Plan-Do-Check-Act) cycle for DE&I initiatives, ensuring continuous improvement.
Promotion of Wellbeing Management (Occupational Health and Safety/Wellbeing Management) Relevant Material Topics: 4. Building a global team with diverse perspectives	**Establishment of occupational accident response monitoring systems** ● Determine the number of occupational accidents, investigate the causes, implement safety measures, and disclose the information. **Promotion of wellbeing management measures** ● Establish a health monitoring and health education system with an emphasis on disease prevention, and gradually expand support for wellbeing management to Group's business locations worldwide (*1) as well as business partners.	**Embedding of occupational accident response monitoring systems** ● Implement a PDCA cycle to further improve the occupational accident response monitoring system. **Embedding of wellbeing management initiatives and deployment of measures using digital technology** ● Establish a health monitoring and health education system with a focus on disease prevention and implement a PDCA cycle of wellbeing management at Group's business locations worldwide (*1) as well as business partners. Additionally, implement measures to maintain and improve health using advanced technologies such as AI.
Human Resource Development Relevant Material Topics: 4. Building a global team with diverse perspectives	**Active investment in the "ideal employee" (*3) sought by the ID&E Group** ● Invest in the development of employees with global perspectives and enhanced DX and management skills. → Increase the number of participants in training for management human resource development by 360 compared with the fiscal year by FY 2024/06. → Increase the number of participants in training for global human resource development by 600 compared with the fiscal year by FY 2024/06. → Increase the number of participants in training for digital transformation human resource development by 600 compared with the fiscal year by FY 2024/06. ● Establish and embed a talent development system through the ID&E Global Academy (*4). ● Increase the number of users of the ID&E Global Academy from ID&E Group's business locations worldwide (*1) (To be quantified at a future date)	**Group-wide deployment of "human resource development" system and provision to external parties** ● Invest in the development of employees with global perspectives and enhanced DX and management skills. ● Establish and commence a corporate university developed from the ID&E Global Academy to enhance collaboration with stakeholders by utilising the expertise and know-how of the ID&E Group.

Leftmost vertical label: **Human Capital**

*1: All main consolidated group subsidiaries listed on ID&E Holdings official website. Overseas Network | About Us | ID&E Holdings
*2: The ID&E Group defines "achieving carbon neutrality at the ID&E Group" as achieving the target of "net zero emissions" set forth in the text.
*3: The ideal employee for global human resources, management human resources and DX human resources listed in the same target, as described in the Human Resource Development Action Guidelines (refer to Attachment 19)
*4: ID&E Global Academy refers to the platform for human resource development aimed at providing training and knowledge management inside and outside the ID&E Group.
  Note: Targets will be reviewed as appropriate in light of the circumstances surrounding the Group.

3.3 Sustainability Management Policy

Sustainability Targets in Japan Related to Human Capital Measures

As a global company, we work toward achieving group-wide targets. However, regarding human capital, because laws and regulations vary by country and region, we set additional targets based on Japan's laws and guidelines, in addition to the globally established ones.

Sustainability Targets for Human Capital Development in Japan		2030 Targets	2045 Targets
Human Capital	**Diversity, Equity, and Inclusion (DE&I)** Relevant Material Topics: 4. Building a global team with diverse perspectives	◆ For all major Japan-based consolidated subsidiaries (**1) 1. Ratio of women in managerial positions: 15% or higher 2. Gender pay gap 80% (The gender pay gap is 20%) 3. Ratio of foreigners in managerial positions: 1% or higher 4. Highly skilled foreign talent ratio: 3.5% 5. Ratio of mid-career hires to managerial positions: successfully maintained at 30% 6. Legally mandated employment rate for persons with a disability: 3.0% 7. Male childcare leave take-up rate: 85% or higher	◆ In all Japan-based companies (**2) 1. Ratio of women in managerial positions: 30% or higher 2. Eradication of the gender pay gap 3. Ratio of foreigners in managerial positions: 5% or higher 4. Ratio of mid-career hires to managerial positions: successfully maintained at 30% 5. In addition to stable achievement of the legally mandated employment rate for persons with a disability, expansion of the scope of application to special subsidiary companies, and increase of the number of group companies and departments where persons with a disability are employed 6. Male childcare leave take-up rate: 100%
	Promotion of Wellbeing Management (Occupational Health and Safety/Wellbeing Management) Relevant Material Topics: 4. Building a global team with diverse perspectives	◆ Continued recognition of all Japan-based companies (**2) as a Top 500 Certified Health & Productivity Management Outstanding Organizations certified by METI. —— Annual health check-up participation rate: 58.3% —— Absenteeism (**3) 2.3 days —— Presenteeism (**3) 84.9% —— Work engagement score (**3) 3.3 points ◆ Implement advanced technologies such as AI (for hygiene environment monitoring, etc.) to enhance workplace health and safety management	◆ Continued recognition of allJapan-based companies (**2) as a Top 500 Certified Health & Productivity Management Outstanding Organizations certified by METI. ◆ Establish a system to monitor workplace safety conditions in real time the introduction and updating of advanced technologies such as AI.
	Human Resource Development Relevant Material Topics: 4. Building a global team with diverse perspectives	◆ Gradually increase the number of holders of internally recommended qualifications in all Japan-based companies (**2) —— Number of certified engineers: 2,400 —— Number of new doctoral degrees acquired (using the internal support system): Increase by 5 people from the fiscal year ending June 2024 ◆ Quantify educational efforts by identifying the training costs per person/month in all Japan-based companies (**2) and increase them as necessary.	◆ Increase the number of holders of internally recommended qualifications in all Japan-based companies (**2). ◆ Increase education and training costs per person/month in all Japan-based companies.

(**1) ID&E Holdings Co., Ltd. and main Japan-based companies (as of the end of fiscal 2024: Nippon Koei Co., Ltd., Nippon Koei Urban Space Co., Ltd., Nippon Koei Energy Solutions Co., Ltd., Nippon Koei Business Partners Co., Ltd.)
(**2) Main Japan-based locations of all consolidated subsidiaries within the group listed on the official website of ID&E Holdings: Overseas Network | About Us | ID&E Holdings
(**3) Absenteeism: The number of days of leave taken in a year due to illness.
　　Presenteeism: An evaluation of one's work performance over the past four weeks, assuming 100% performance when there are no illnesses or injuries.
　　Work Engagement: A state characterised by vigour, dedication, and absorption in one's work.
　　-All terms are cited from the Ministry of Economy, Trade and Industry's Health Management Guidelines.
Note: Targets will be reviewed as appropriate in light of the circumstances surrounding the Group.

3.3 Sustainability Management Policy

3.3.3 Sustainability Action Plan

At ID&E Group, we are committed to putting sustainability management into practice—not just treating it as a concept. To that end, each Group company develops its own action plan tailored to its business characteristics and local social issues, taking the lead in driving sustainability initiatives.
The action plans created by each company incorporate specific initiatives, policies and plans suited to their respective management policies and business formats, centred on four perspectives based on our Group's Sustainability Management Framework:
· Sustainability Management Awareness and Adoption
· Stakeholder Engagement
· Environmental Management
· Human Rights.

FY 2025/06 Initiatives

We engaged in dialogues with all domestic and international Group companies, targeting consolidated subsidiaries, and exchanged opinions on sustainability management. Based on these dialogues, action plans were formulated by all target Group companies (25 companies).
Refer to p.28 for individual company dialogue details

FY 2025 Initiatives and Beyond

Moving forward, based on the action plans formulated by each Group company, we will accelerate the promotion of synergistic and integrated sustainability activities across our entire Group. Additionally, by regularly reviewing the progress of action plans, we will establish mechanisms to enhance synergistic effects between Group companies, aiming for further advancement of sustainability management through sharing best practices and know-how. This will enable each company to autonomously tackle challenge whilst strengthening organisational capabilities as a Group towards sustainable value creation.

3.4 Structure to Promote Sustainability Management

In February 2025, our Group became a member of the Tokio Marine Group, bringing changes to our sustainability management structure. In July 2025, the chairperson of the Sustainability Promotion Council changed from the Representative Director and President to the Director and Chairperson, with the Representative Executive President continuing to participate as a member

ID&E Group Sustainability Structure (from July 2025)

3.4 Structure to Promote Sustainability Management

of the Sustainability Promotion Council. This change enhanced the presence of ID&E directors in the Sustainability Promotion Council, strengthening the supervisory and executive functions of sustainability management. Under this reinforced structure, we will ensure consistency with Tokio Marine Group's sustainability management systems whilst building a system where the entire ID&E Group can respond flexibly and promptly to rapidly changing external environments.

3.4.1 ID&E Sustainability Promotion Council

The Sustainability Promotion Council serves as the command centre for Group-wide sustainability management, and is responsible for governance, strategy planning and promotion, management of sustainability-related risks and opportunities, and accountability to stakeholders. This Council is chaired by the Director and Chairperson of ID&E Holdings, with the Representative Director and President participating and comprising Presidents of main companies and Director Generals of each Operations within ID&E Holdings. Relevant parties and external experts also attend depending on the agenda.

For specific issues related to sustainability promotion, we have established specialised committees under the ID&E Sustainability Promotion Council. Following the establishment of the Human Rights Special Committee in June 2024, a new Environmental Special Committee was established in July 2025. Environmental Special Committee aims to identify and evaluate key environmental issues that our Group should prioritise—such as climate change, biodiversity, and water resource management—based on specialised expertise. The Committee also discusses and prepares items for deliberation and reporting to the ID&E Sustainability Promotion Council. Through these specialised committees, we will build close coordination systems with other important meeting bodies established within ID&E, such as the Risk Management Council and Human Resources Strategy Council, advancing strengthening and quality improvement of sustainability management systems.

The main meeting agenda items for FY 2025/ 06 are listed below. Moving forward, the Sustainability Promotion Council will continue to lead Group-wide sustainability management.

Main Agenda Items of FY 2025/ 06 Sustainability Promotion Council

Meeting	Agenda
1st Meeting (July 2024)	・Review of FY 2024/06 ・Implementation plan for FY 2025/06
2nd Meeting (October 2024)	・Revision of Sustainability Management Framework ・Third-party review of biodiversity-related risks ・Response to UN Guiding Principles on Business and Human Rights
3rd Meeting (January 2025)	・GHG emission quantification and action plans for future emission reduction ・Sustainability-related risks and opportunities ・Creation of action plans based on Sustainability Management Framework ・Human rights risk response guidelines for overseas projects ・Development of human resources for sustainability
4th Meeting (April 2025)	・Human rights risk response guidelines for business partners, employees, and local residents ・Annual review and revision of Sustainability Management Framework ・Third-party review of GHG quantification and reduction measures ・Results of third-party review of biodiversity-related risks
5th Meeting (June 2025)	・Progress status for FY 2025/06 and future direction ・Information disclosure based on TNFD recommendations ・Management of sustainability risks and opportunities ・SBT certification acquisition and future GHG-related information and sustainability-related business

3.4 Structure to Promote Sustainability Management

3.4.2 Group Governance for Strengthening Sustainability Management Functions

In FY 2025/06, our Group strengthened multi-layered dialogue and collaboration to further promote sustainability management.
Through multiple meeting bodies including the Sustainability Promotion Committee of Main Group Companies, we conducted consultations and opinion exchanges on important issues, advancing the uptake of sustainability awareness within and outside the Group and deepening initiatives for challenge resolution. Through initiatives such as individual company dialogues (52 sessions) and individual company liaison meetings (18 sessions), we have advanced strengthening initiatives that reflect voices from the field.

Strengthening Sustainability Management through Governance and Group Collaboration

Reporting and Consultation

Meeting Name	Target	Content	Frequency
Sustainability Promotion Committee of Main Group Companies	Main Group companies	Sustainability activity reports, sharing challenges, and exchanging opinion	Once every two months
Group Sustainability Promotion Council	ID&E Group companies	Sharing information on sustainability management and strengthening collaboration between Group companies	Once annually
Individual Company Liaison Meetings	ID&E Group companies	Consultation and sharing challenges necessary for promoting ID&E Group sustainability	Based on each company's needs and circumstances

Dialogue

Executive Dialogue Sessions for Individual Companies	Executives of ID&E Group companies	Individual dialogue with executives from individual companies regarding ID&E Group sustainability management	1 session held (FY 2025/06)
Individual Company Dialogues	Sustainability officers and staff of ID&E Group companies	Explanations, consultations, and dialogues with Group companies on individual topics related to ID&E Group sustainability management	52 sessions held (FY 2025/06)

P.T. INDOKOEI INTERNATIONAL

MYANMAR KOEI INTERNATIONAL LTD.

PHILKOEI INTERNATIONAL, INC.

NIPPON KOEI VIETNAM INTERNATIONAL CO., LTD.

3.4 Structure to Promote Sustainability Management

3.4.3 Sustainability Management Integration and Implementation

Our Group places strong emphasis on enhancing the effectiveness of sustainability management and embedding it throughout the organisation—from strategic decision-making to day-to-day operations. We recognise that sustainability awareness and knowledge are the dual drivers essential for successful implementation.

We drive sustainability understanding and engagement across all organizational levels—from executive leadership to frontline employees—through targeted, role-specific initiatives. In FY 2025/ 06, we strengthened capability building through specialised workshops for sustainability coordinators (refer to for details), comprehensive foundational training for all staff, and executive-level sessions on sustainability and human rights. This systematic approach ensures consistent understanding and commitment from board level through operational teams.
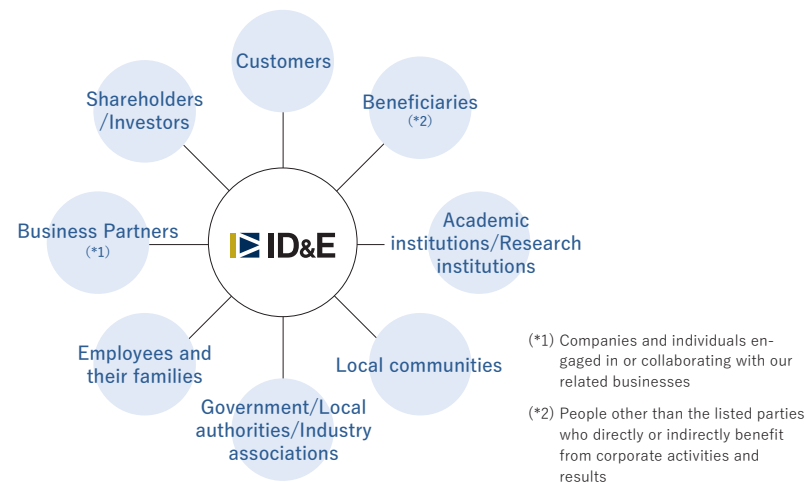
Target	Activities
Executive Management	Study sessions on sustainability and human rights
Sustainability Management Promotion Personnel from Group companies	Workshops for the adoption and practice of sustainability management ・May: Stakeholder Engagement ・June: Environmental Management ・August: Business and Human Rights
All Employees	Sustainability foundational educational materials (video distribution) Introduction 1: ・Chapter 1: What is Sustainability? ・Chapter 2: Sustainability Management, and why it is necessary Introduction 2: Chapter 3: Background and History of Sustainability Common Section: ID&E Group's Sustainability Management

3.5 Stakeholder Engagement

3.5.1 Policy and Approach

We recognise stakeholder dialogue as fundamental to creating shared value and addressing evolving societal expectations, positioning this as a strategic priority within our materiality framework.

Based on the ID&E Group Action Guidelines for Stakeholder Engagement formulated within our Sustainability Management Framework, we work to understand expectations and demands regarding our Group and strive to identify and resolve social challenges that should be addressed through appropriate collaboration with stakeholders. Our Group identifies the following parties as stakeholders based on their "degree of influence on the organisation," which indicates influence on an organisation's decision-making, and "degree of dependence on the organisation," which indicates dependence on an organisation's business activities, products, and services.

Customers
Shareholders/Investors
Beneficiaries (*2)
Business Partners (*1)
Academic institutions/Research institutions
Employees and their families
Local communities
Government/Local authorities/Industry associations

ID&E

(*1) Companies and individuals engaged in or collaborating with our related businesses

(*2) People other than the listed parties who directly or indirectly benefit from corporate activities and results

3.5 Stakeholder Engagement

3.5.2 Communication with Stakeholders

Initiatives FY 2025/06:

In FY 2025, we delivered a comprehensive stakeholder engagement programme featuring 11 strategic dialogue sessions with key stakeholder groups. The resulting insights were systematically integrated into our governance processes, with findings presented to the Board of Directors and embedded into business strategy development, ensuring stakeholder perspectives drive value creation.

Main Stakeholder Communications in FY 2025/ 06

Stakeholder	① Customers (Major electric power companies, etc.)	② Shareholders and Investors (Institutional investors)	③ Business Partners (Major construction companies, etc.)	④ Academic Institutions (National university vice-president)	⑤ International Organisations (UN agencies) ⑥ NGO (Asian human rights advocacy organisation)
Main Dialogue Themes and Stakeholder Concerns	1. Stakeholder assessment of ID&E Holdings' strategic strengths and improvement areas 2. GHG emission reduction initiatives and pathways 3. Human rights due diligence and supply chain management approach	1. Evaluation of ID&E Group's updated materiality framework 2. Sustainability performance trends and peer company initiatives 3. Short-term and long-term investment considerations and value creation	1. Human rights due diligence and supply chain management initiatives 2. Grievance response mechanisms and remedial system development 3. Internal sustainability governance structures and implementation	1. ID&E Group materiality framework validation and academic perspective 2. Women's advancement initiatives, graduate recruitment priorities and organisational focus areas 3. Consultation and reporting system effectiveness and accessibility	1. Remedial mechanism development and community dialogue methodologies (including dialogue environment considerations) 2. Human rights due diligence best practices and implementation standards 3. Government and business responsibility delineation in project implementation contexts 4. Leading sustainability advancement case studies and benchmarking
Main Insights and Our Group's Challenges from Dialogue	1. Enhanced accountability for decarbonisation through dedicated governance councils 2. Strengthened stakeholder dialogue mechanisms and targeted challenge resolution 3. Strategic positioning relative to Japan's "7th Strategic Energy Plan" and future electricity demand forecasts	1. Validation of ID&E Group's enhanced materiality approach 2. Investor-focused integrated reporting guidance and strategic communication improvements 3. Adoption of sustainability best practices from peer company analysis	1. Accelerated human rights due diligence implementation with supply chain policy framework and field-level examples 2. Enhanced grievance response system development and operational readiness 3. Optimised contractor-consultant relationship models for sustainability outcomes 4. Strengthened internal sustainability governance and implementation structures	1. Enhanced understanding of private sector expectations including ID&E Group positioning 2. Refined employer value proposition aligned with graduate talent pipeline objectives 3. Strengthened women's leadership advancement and management development programmes 4. Enhanced doctoral talent development and strategic utilisation frameworks	1. Enhanced community dialogue protocols with cultural and environmental sensitivity frameworks 2. Integrated materiality and cross-sector collaboration approach importance 3. Optimised human rights due diligence timing and corporate responsibility during government institutional challenges 4. Adoption of sustainability leadership practices from advanced peer organisations

3.5 Stakeholder Engagement

3.5.3 Workshops Contributing to Stakeholder Engagement

In FY 2025/ 06, we delivered comprehensive training workshops for personnel from Japanese Group companies responsible for developing action plans under the Sustainability Management Framework. These workshops were designed to achieve three core objectives: 1) to enable participants to recognise the business imperative of sustainability management; 2) to understand stakeholder engagement principles and integrate these insights into decision-making processes; 3) to develop practical capabilities for achieving both ESG challenge resolution and business growth through informed decision-making. Through participation in these workshops, attendees experienced the complete process of identifying stakeholders for their organisations and formulating corporate response strategies that address stakeholder expectations and concerns. The programme utilised immersive role-play scenarios where participants addressed management challenges within fictitious companies, representing key executive perspectives including chief executive, sales, human resources, and environment and CSR functions. Through this experiential learning approach, participants gained hands-on experience in formulating medium-term business plans that meaningfully incorporate stakeholder engagement, thereby deepening their appreciation of sustainability management's strategic necessity.

Post-programme evaluation surveys demonstrated the training's effectiveness, with over 80% of participants confirming they had achieved the workshop objectives relating to stakeholder engagement. This positive feedback validates our approach to practical capability development through interactive group work.

Building on this success, the ID&E Group remains committed to implementing such experiential learning programmes to ensure the principles and importance of stakeholder engagement are embedded throughout our organisation. These initiatives form a critical component of our broader sustainability management capacity-building efforts across the Group.

Group Work Results Presentation: Participants used worksheets to formulate medium-term business plans through each step, including understanding internal and external environments and management situations, stakeholder identification, and important issue organisation.

3.6 Participation in External Initiatives

The ID&E Group advances stakeholder collaboration through strategic participation in industry associations, international institutions, and NGOs, strengthening our global sustainability leadership position.

United Nations Global Compact (UNGC)

The United Nations Global Compact is a voluntary framework enabling companies and organisations to demonstrate responsible and creative leadership as good corporate citizens, contributing to sustainable growth through collective action. Within our Group, Koei Research & Consulting expressed support in December 2017, followed by Nippon Koei in June 2019. Building on this foundation, we have expanded UNGC support across the entire Group, with eight companies participating as of June 2025. We actively participate in working group activities organised by the Global Compact Network Japan, collaborating with other companies to achieve the 10 principles advocated by the UNGC, which span the areas of human rights, labour, environment, and anti-corruption.

Our infrastructure development projects in developing countries, energy initiatives, and environmental conservation activities all directly contribute to advancing the Global Compact's 10 principles. Our Group promotes management aligned with these principles whilst contributing to sustainable society development through our business operations.

UNGC Participation Status of ID&E Group Companies

Company Name	Date of Joining/Signing	Participation Status
Koei Research & Consulting	December 2017	Individual participation
ID&E	June 2019	Individual participation
MYANMAR KOEI INTERNATIONAL	May 2024	Joined as ID&E subsidiary
Nippon Koei Business Partners	June 2024	Joined as ID&E subsidiary
BDP	August 2024	Joined as ID&E subsidiary
Nippon Koei Urban Space	September 2024	Joined as ID&E subsidiary
Nippon Koei Energy Solutions	October 2024	Joined as ID&E subsidiary
Nippon Koei	June 2025	Joined as ID&E subsidiary

3.6 Participation in External Initiatives

Task Force on Climate-related Financial Disclosures (TCFD)

Our Group recognises climate action as one of the most critical sustainability challenges. We declared support for TCFD in 2023 and have been implementing disclosures aligned with TCFD recommendations. Moving forward, we will continue promoting disclosures that meet various climate-related requirements, using TCFD recommendations as our foundation.

GX League

From 2024, our Group participated in Phase 1 of the GX League, established based on the Basic Concept led by Japan's Ministry of Economy, Trade and Industry (participation commenced in FY 2024).

The GX League was established as a platform where companies, government agencies, and educational and research institutions collaborate to achieve Japan's carbon neutrality by 2050, engaging in discussions and practical efforts for Green Transformation (GX), economic and social system transformation, and new market creation.

Currently, four companies from our Group participate within the organisational boundary*:

Nippon Koei, Nippon Koei Urban Space, Nippon Koei Energy Solutions, and Nippon Koei Business Partners.

*Organisational boundary: the scope of subsidiaries and related companies included in calculations and reporting.

Science Based Targets Initiative (SBTi)

Science Based Targets (SBT) represent an international initiative aligned with the Paris Agreement, referring to greenhouse gas (GHG) emission reduction targets that companies set in accordance with criteria defined by the Science Based Targets initiative (SBTi). These targets are not arbitrarily chosen but must meet specific annual reduction rates—up to 2.5% for 2°C pathways and at least 4.2% for 1.5°C pathways—to be certified by SBTi.

Our Group obtained SBTi certification in May 2025. We are committed to achieving Group-wide targets of a 42% reduction in Scope 1 and 2 emissions and a 25% reduction in Scope 3 emissions by FY2030 (using FY2023 as the baseline year), and are advancing emission reductions in line with these certified targets.

Taskforce on Nature-related Financial Disclosures (TNFD) Forum

TNFD is an international framework enabling companies and financial institutions to assess and disclose risks and opportunities related to natural capital and biodiversity.

ID&E joined the TNFD Forum in 2024, implemented information disclosure based on TNFD recommendations (TNFD Report) in July 2025, and was registered as a TNFD adopter in October 2025. Our Group's business operations depend on and impact natural capital and biodiversity, creating business risks and opportunities. Based on this recognition, we are advancing information disclosure by organising and analysing dependency and impact structures according to TNFD recommendations. Moving forward, we will continue deepening our analysis whilst promoting nature-positive initiatives towards achieving the 2030 Mission and 2050 Vision outlined in the Kunming-Montreal Global Biodiversity Framework.