

ID&E Holdings Sustainability Management Framework

【Structure of SMF】

Topic	Sub-Topic	Goals/Policies	Guidelines for Action
Overall		Sustainability Goals	
		Sustainability Commitments /Targets	
		Sustainability Foundational Policy	Action Guidelines for Stakeholder Engagement Action Guidelines for Promoting Supply Chain Management and CSR Procurement Action Guidelines for Sustainability-Related Special Consideration Items
		Material Topics (Materiality)	
Environment	Environmental Consideration	Environmental Activity Policy	Action Guidelines for Environmental Management Action Guidelines for Climate Change and Decarbonisation Action Guidelines for Natural Capital and Biodiversity Action Guidelines for Realising a Circular Society Action Guidelines for the Conservation of Water Resources Action Guidelines for Chemical Substance Management
Social	Respect for Human Rights	Human Rights Foundational Policy Diversity, Equity, and Inclusion Policy	Action Guidelines for Human Rights Action Guidelines for Diversity, Equity, and Inclusion
	Human Resource Development	Human Resource Development Policy	Action Guidelines for Human Resource Development
	Working Environment Improvements	Internal Environmental Improvement and Occupational Health and Safety Policy	Action Guidelines for Internal Environmental Improvement and Occupational Health and Safety
	Others	Quality Control Policy Sustainability-Related Innovation Policy	(Refer to Code of Conduct for ID&E Group 2-2 and 6-1) (Refer to Code of Conduct for ID&E Group 2-1 and 6-1)
Governance	Strengthening Governance	Code of Conduct for ID&E Group	(Refer to Code of Conduct for ID&E Group 1, 3, 5, and 8)
	Sincere Business Execution	Acting with Integrity Policy	(Refer to Code of Conduct for ID&E Group 1, 3, 5) (Refer to Code of Conduct for ID&E Group 1, 3, 5) (Refer to Code of Conduct for ID&E Group 1, 3, 5) (Refer to Code of Conduct for ID&E Group 1, 3, 5)

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**ID&E Holdings Sustainability Goals
(What we want to be in 2045)**

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.

Established: 15 May 2024

Revised: 27 May 2025

[Update timing]: The Group's Sustainability Management Framework, which includes our sustainability goals, will be updated as appropriate based on reviews of international trends and changes in societal demand related to sustainability, and shifts in the materiality of the ID&E Group.



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 & Targets

1. Sustainability Commitments

- 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.

2. Sustainability Targets

Item	2030 Targets	2045 Targets	Relevant Material Topics (Materiality)
	Group Goals	Group Goals	
Disaster Resilience	<p><u>Development of disaster-resilient companies, towns, and regions; expanding recovery and reconstruction business</u></p> <p>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.</p> <ul style="list-style-type: none"> • Disaster prevention and mitigation-related revenue (including recovery and reconstruction-related business revenue): ¥16 billion. <p><u>Technology development related to disaster prevention and mitigation</u></p> <ul style="list-style-type: none"> • R&D expenditures and investments: 3.2% of related revenue. 	<p><u>Growth into world-class consulting and engineering company for disaster resilience improvement</u></p> <p>Place disaster resilience perspectives in all ID&E business activities and highlight the value created.</p> <p>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.</p>	2.Cultivating a beautiful and habitable planet
Climate Change, Energy and Decarbonisation	<p><u>Contribution to carbon neutrality (*2)</u></p> <p>Net Zero target for ID&E Group-wide (*1) Scope 1+2 equivalent emissions to net zero through CO₂ absorption/fixation, emission reduction, etc., including credit purchases.</p> <p><u>Setting greenhouse gas reduction targets based on SBT (Science-Based Targets) standards</u></p> <p>Set greenhouse gas (Scope 1,2) emission reduction targets at SBT-equivalent levels.</p> <ul style="list-style-type: none"> • 42% reduction compared to June 2023 (Scope 1,2), 25% reduction (Scope 3). <p><u>Clean energy infrastructure and technology development</u></p> <p>Introduction and stable supply of energy-efficient renewable/next-generation energy infrastructure equipment.</p> <ul style="list-style-type: none"> • Renewable/next-generation energy R&D expenditures and investments: 15% of related revenue. <p><u>Contribution to decarbonised society through business activities</u></p> <p>Contribute to decarbonisation through expansion of renewable/next-generation energy introduction support, energy conservation, smart city promotion, forest conservation/regeneration support, etc. (cumulative).</p> <ul style="list-style-type: none"> • Direct contribution: 36,000 t-CO₂ 	<p><u>Contribution to carbon neutrality (*2)</u></p> <p>ID&E Group-wide (*1) supply chain Scope 1+2+3 equivalent emissions to net zero through CO₂ absorption/fixation, emission reduction, etc., including credit purchases.</p> <p><u>Achievement of "ID&E RE100"</u></p> <p>Cover all power required by all ID&E Group locations with renewable energy-derived electricity or achieve net zero emissions through environmental certificate purchases.</p> <p><u>Contribution to a decarbonised society through business activities</u></p> <p>Employing a decarbonisation perspective in all ID&E business activities and highlight the value created (direct and indirect contributions to CO₂ emission reduction).</p> <p>Establishing a world-level brand as a contributor to a decarbonised society disclosing the value created.</p>	2.Cultivating a beautiful and habitable planet

	<ul style="list-style-type: none"> Indirect contribution: 1,000,000 t-CO₂ <p>Increase proposals for services contributing to decarbonised society transition through utilisation of carbon pricing mechanisms.</p>		
<p>Biodiversity and Natural Capital Response</p>	<p><u>Contribution to the achievement of the Kunming-Montreal Biodiversity Framework 2030 mission</u></p> <p>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.</p> <ul style="list-style-type: none"> Area contributing to ecosystem maintenance and restoration (cumulative): Direct contribution: 5ha / Indirect contribution: 100,000ha <p>Disclosure of information related to biodiversity impact assessment and biodiversity risk prediction.</p>	<p><u>Contribution to the achievement of the Kunming-Montreal Biodiversity Framework 2050 Vision</u></p> <ul style="list-style-type: none"> 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. 	<p>2.Cultivating a beautiful and habitable planet</p>
<p>Technology and Service Quality</p>	<p><u>Technology and service quality assurance from sustainability perspectives</u></p> <p>Establish quality control mechanisms considering sustainability issues such as global environment and occupational health and safety.</p> <p>Research and development related to the development of The Good City project.</p> <ul style="list-style-type: none"> Related sales: ¥42 billion Research and development costs and investment amounts:0.9% of related sales <p><u>Innovation that transforms sustainability initiatives into a driving force for corporate growth</u></p> <ul style="list-style-type: none"> Cumulative sales from businesses addressing sustainability issues: ¥44 billion <p><u>Group-wide development and utilisation of cutting-edge technologies, including AI</u></p> <ul style="list-style-type: none"> Annual R&D and investment amount: ¥1 billion 	<p><u>Establishment as a global brand that is a world-class provider of sustainability solutions, with a focus on the quality of technology and services</u></p> <ul style="list-style-type: none"> 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. 	<p>2.Cultivating a beautiful and habitable planet</p> <p>3. Innovating to address the challenges of the modern world</p>
<p>Business and Human Rights</p>	<p><u>Commitment to address and respond to human rights issues, including human rights due diligence</u></p> <ul style="list-style-type: none"> Identify human rights risks and violations, and implement remedial measures and information disclosure. <p><u>Establishment of a monitoring system to address issues relating to human rights</u></p> <ul style="list-style-type: none"> Establish the necessary internal systems to effectively monitor and maintain human rights issues. 	<p><u>Establishment and embedding of human rights due diligence</u></p> <p>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.</p>	<p>1. Building a more equitable society</p>

Item		2030 Targets	2045 Targets	Relevant Material Topics (Materiality)
		Group Goals	Group Goals	
Human capital	Diversity, Equity, and Inclusion (DE&I)	<p><u>Building a system to advance DE&I initiatives</u></p> <ul style="list-style-type: none"> Establish Diversity, Equity, & Inclusion Promotion contact points, implementation frameworks, and verification and improvement cycles for DE&I measures. 	<p><u>Establishment of monitoring for promoting diversity, equity, and inclusion (DE&I).</u></p> <ul style="list-style-type: none"> Implementation of the PDCA (Plan-Do-Check-Act) cycle for DE&I initiatives, ensuring continuous improvement. 	4. Building a global team with diverse perspectives
	Promotion of Wellbeing Management (Occupational Health and Safety/Wellbeing Management)	<p><u>Establishment of occupational accident response monitoring systems</u></p> <ul style="list-style-type: none"> Determine the number of occupational accidents, investigate the causes, implement safety measures, and disclose the information. <p><u>Promotion of wellbeing management measures</u></p> <ul style="list-style-type: none"> 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. 	<p><u>Embedding of occupational accident response monitoring systems</u></p> <ul style="list-style-type: none"> Implement a PDCA cycle to further improve the occupational accident response monitoring system. <p><u>Embedding of wellbeing management initiatives and deployment of measures using digital technology</u></p> <ul style="list-style-type: none"> 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. 	4. Building a global team with diverse perspectives
	Human Resource Development	<p><u>Active investment in the "ideal employee" (*3) sought by the ID&E Group</u></p> <ul style="list-style-type: none"> Invest in the development of employees with global perspectives and enhanced DX and management skills. <ul style="list-style-type: none"> Increase the number of participants in training for management human resource development by 360 by the fiscal year ending June 2024. Increase the number of participants in training for global human resource development by 600 by the fiscal year ending June 2024. Increase the number of participants in training for digital transformation human resource development by 600 by the fiscal year ending June 2024. 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). 	<p><u>Group-wide deployment of "human resource development" system and provision to external parties</u></p> <ul style="list-style-type: none"> 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. 	4. Building a global team with diverse perspectives

*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 Attachment19)

*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.

【Attachment】**Sustainability Targets in Japan related to human capital initiatives**

Item	2030 Targets	2045 Targets	Relevant Material Topics (Materiality)
	Japan-focused Goals	Japan-focused Goals	
Diversity, Equity, and Inclusion (DE&I)	<ul style="list-style-type: none"> ◆ For all major Japan-based consolidated subsidiaries (**1) <ol style="list-style-type: none"> 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 	<ul style="list-style-type: none"> ◆ In all Japan-based companies (**2) <ol style="list-style-type: none"> 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% 	4. Building a global team with diverse perspectives
Occupational Health and Safety/Wellbeing Management	<ul style="list-style-type: none"> ◆ Continued recognition of all Japan-based companies (**2) as a Top 500 Certified Health and Productivity Management Organisation certified by METI. <ul style="list-style-type: none"> — 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 systems. 	<ul style="list-style-type: none"> ◆ Continued recognition of all Japan-based companies (**2) as a Top 500 Certified Health and Productivity Management Organisation certified by METI. ◆ Establish a system to monitor workplace safety conditions in real time through the introduction and updating of advanced technologies such as AI. 	4. Building a global team with diverse perspectives
Human Resource Development	<ul style="list-style-type: none"> ◆ Gradually increase the number of holders of internally recommended qualifications in all Japan-based companies (**2) <ul style="list-style-type: none"> — 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. 	<ul style="list-style-type: none"> ◆ 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. 	4. Building a global team with diverse perspectives

(**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 \(id-and-e-hd.co.jp\)](#)

(**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 vigor, 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.

Sustainability Foundational Policy

The Management Philosophy of the ID&E Group is "Act with integrity and contribute to society through technology and engineering." Based on this management philosophy, the ID&E Group promotes sustainability management in order to establish trust with stakeholders and contribute to the development of a sustainable society under fair and transparent corporate management based on values shared within the Group.

Sustainability encompasses multiple perspectives, and we promote the following activities from the viewpoint of contributing to create social value through our business, in addition to the viewpoint of responding to the impact on society and social needs in the promotion of our corporate business.

Contribute to society through business activities		We will proactively promote commercialization of efforts to solve social issues and contribute to the development of a sustainable society through business activities to support optimal infrastructure development according to the needs of the times.
Environment	Environmental Consideration	We will strive to create a richer social environment that harmonizes the natural environment and the living environment by emphasizing climate change response, transition to a resource-recycling society and the need for biodiversity.
Social	Respect for Human Rights	Through the supply chain, we recognize diversity, respond to human rights risks related to race, nationality, gender, ideology, beliefs and social status, etc., and strive not to assist human rights violations.
	Human Resource Development	We will develop human resources who have expertise to meet customer needs and can globally play an active role, and will maintain fair and impartial employment relationships so that employees can play an active role.
	Improvement of Working Environment	We will support not only the safety of employees but also proactive health promotion, and will strive to develop an environment that is worth working in where they can actually feel comfort and richness.

Attachment 3

Governance	Strengthening Governance	We will comply with the policies for corporate governance and ensure transparency of management through complete communication with stakeholders to increase the degree of reliability.
	Sincere Business Execution	We will comply with corporate ethics including laws and ordinances and social norms and carry out fair transactions with all the business partners by respecting mutual positions.

Established: 3 July 2023

ID&E Holdings

Action Guidelines for Stakeholder Engagement

The ID&E Holdings Group (the ID&E Group) will address the following matters in line with our Sustainability Commitments and our Sustainability Foundational Policy.

1. Emphasis on Dialogue and Collaboration with Stakeholders

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. Recognizing that partnerships are key to creating positive value in corporate activities, we maintain a firm commitment to proactive engagement and the ongoing promotion of mutual understanding.

2. Stakeholder Identification

Our Group identifies the following parties as stakeholders based on their degree of influence on the organisation's decision-making, and degree of dependence on the organisation's business activities, products, and services. Beyond these core stakeholders, the ID&E Group identifies additional parties based on their legal, commercial, and ethical responsibilities, as well as those who can unlock new opportunities through varying degrees of influence and dependence on our operations.

- Customers
- Shareholders/Investors
- Business Partners (*1)
- Employees and their Families
- Government/Local Authorities/Industry Associations
- Local Communities
- Academic Institutions/Research Institutions
- Beneficiaries (*2)

(*1) Companies and individuals who are engaged in or collaborating with our related Group businesses.

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

3. Initiatives for Stakeholder-Desired Engagement

We will continue to build relationships and communicate with stakeholders based on the categorisation of the stakeholder (as listed above), as well as their expectations and demands towards the ID&E Group. We will also deepen the collaboration with each stakeholder by understanding the type of engagement they desire and by utilising an agile mode of communication.

4. Information Disclosure on Relations with Stakeholders

We will regularly disclose information on the relationships with our stakeholders, while monitoring the status of communications and making continuous improvements and revisions

Attachment 4

to the relationship, in order to achieve mutually beneficial stakeholder engagement for the Group.

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings

Action Guidelines for Supply Chain Management and CSR Procurement

The ID&E Holdings Group recognises the importance of building mutually beneficial relationships with stakeholders engaged with supply chain management and procurement in accordance with our Sustainability Foundational Policy. In line with our policy we have prioritised the following working areas:

1. Compliance with Laws, Regulations and Equivalent Social Norms, and Respect for International Norms

We commit to full compliance with laws and regulations across our global operations, fostering ethical business relationships with our partners whilst proactively identifying and rectifying any inappropriate transactions or business practices. As a responsible global company, we uphold the highest international standards, ensuring transparency and integrity in all business relationships.

2. Consideration for the Global Environment

We commit to working with our business partners to minimise our environmental footprint whilst actively protecting the environment through prioritising environmentally sustainable suppliers in our procurement processes.

3. Respect for Human Rights and Consideration for Working Environments and Workplace Safety

We uphold comprehensive human rights due diligence throughout our supply chain and promote ethical procurement practices that adhere to management of Health, Safety, and Environment (HSE).

4. Control of Information

(1) Information assets acquired in the procurement process will be strictly managed based on the ID&E Group Basic Policy on Information Security.

(2) We make every effort to ensure information security and aim to enhance reliability across the entire supply chain

(3) Every officer and employee will strive to ensure the safety and reliability of information assets and earn the trust of stakeholders.

5. Efforts to Advance CSR Procurement in the Entire Supply Chain

In partnership with our supply chain business partners, we commit to establishing a comprehensive procurement framework that embeds this Action Guidelines across all business relationships whilst advancing CSR procurement practices throughout the entire supply chain..

ID&E Holdings
Action Guidelines for Sustainability-Related Special Consideration Items

**currently considering an internal trial
plan**

ID&E Holdings Environmental Policy

Environmental stewardship sits at the heart of ID&E Group's sustainability management approach, driving our commitment to sustainable society development and long-term enterprise value creation.

1. ID&E Group's Foundational Stance on Environmental Issues

The ID&E Group compliance with environmental laws and regulations, reduction of operational environmental impact, improvement of the environmental competency amongst our workforce, and transparent stakeholder engagement on environmental performance.

Furthermore, we leverage our experience, technological capabilities, expertise and our global networks—developed through contributing to environmental infrastructure worldwide—to accelerate the development of innovative businesses that drive the transition to a sustainable global environment.

2. Priority Areas Concerning the Environment

The ID&E Group has identified the following six critical environmental themes that significantly impact global sustainability and require imminent coordinated action to be addressed with high priority.

- Environmental Management
- Climate Change and Decarbonisation
- Natural Capital and Biodiversity
- Realization of a Circular Society
- Conservation of Water Resources
- Management of Chemical Substances

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings Action Guidelines for Environmental Management

The ID&E Group, guided by our Environmental Policy, has developed comprehensive Action Guidelines for Environmental Management that serve to guide the implementation of sustainability management across all group operations.

1. Core principles

We strive to develop and provide technological services and products that benefit society and nature, and contribute to the conservation and betterment of a sustainable global environment while deepening our partnerships with relevant countries, organisations, and the public with an understanding of international norms and the environment regulations of each country.

2. Linkage with Environmental Management Systems

Environmental management systems demonstrate strong alignment with practical sustainability management implementation across environmental domains. ID&E Group will therefore establish complementary frameworks that integrate sustainability management with environmental management systems, ensuring robust accountability for both corporate governance and environmental stewardship initiatives.

3. Environmental and Social Considerations

We strive to engage our clients and business partners to implement environmental conservation and mitigation measures to minimise negative environmental impact and to maximise the positive environmental and social outcomes of our projects.

4. Development of Trusting Relationships with Stakeholders

The ID&E Group aims to build shared understanding of relevant environmental issues with stakeholders around key activities, disclose policies, action plans, objectives, data, etc., and strive to build relationships of trust with stakeholders.

5. Enhancement of Environmental Awareness

We commit to creating opportunities for corporate employees to join training programs to increase their knowledge on key environmental topics. In addition, we will also proactively conduct environmental management activities in our daily work.

6. Integration of Environmental Challenges

Today's environmental challenges are complex, multilayered, and intertwined. The ID&E Group understands that these issues have reciprocal impacts, and that efforts to resolve each issue should consider the synergy effects between them.

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings

Action Guidelines for Climate Change and Decarbonisation

Based on the Group's Environmental Policy, the ID&E Holdings Group will advance the following commitments.

1. Advancement Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD)

As a provider of services connected to climate change and decarbonization across Japan and international markets, the ID&E Group supports the TCFD Recommendations to accelerate global climate action through corporate climate disclosure. We maintain comprehensive reporting across the four TCFD pillars of governance, strategy, risk management, and metrics and targets. Building on our experience in TCFD reporting we are preparing for emerging new international frameworks and initiatives, such as the disclosure standards of the International Sustainability Standards Board (ISSB).

2. Strategy for Climate Change and Decarbonisation

(1) ID&E Group Pathway to Carbon Neutrality

The ID&E Group demonstrates unwavering commitment to climate accountability through our science-based decarbonisation pathway. We are committed to achieving net-zero greenhouse gas emissions (Scope 1 + Scope 2 equivalent) across the entire ID&E Group, by 2030. This will be achieved through systematic measures such as carbon sequestration, strategic reduction of emissions and offsetting measures including carbon credit purchases.

(2) Driving Societal Decarbonisation Through Business Activities

We will accelerate mitigation measures to absorb and fix greenhouse gas emissions and reduce the volume of emissions, and furthermore proactively work on adaptation measures to prepare for the impact of climate change. In business fields such as urban development, transportation, forest conservation, renewable energy, and disaster mitigation/prevention, we bring together the ID&E Group's existing technologies with new innovations to provide solutions for mitigation and adaptation. We also contribute to accelerating the transition to a decarbonised society through the effective operation of carbon pricing mechanisms.

3. Supply Chain Decarbonisation

Recognising that meaningful climate action requires system-wide transformation, we foster collaborative partnerships with supply chain stakeholders to establish shared decarbonisation goals and accelerate collective climate progress.

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings

Action Guidelines for Natural Capital and Biodiversity

Based on the Group's Environmental Policy, the ID&E Holdings Group commits to the following nature-positive commitments. We are dedicated to a nature-positive society, aligned with the Kunming-Montreal Global Biodiversity Framework 2030 Mission and its 2050 vision.

1. Advancement of the Recommendations of the TNFD (Task Force on Nature-Related Financial Disclosures)

As a provider of natural capital and biodiversity solutions across Japan and international markets, the ID&E Group champions the TNFD recommendations. This is an international framework driving nature-positive transformations through the corporate disclosure of information. We conduct systematic impact assessments to identify nature dependencies and impacts across our operations, evaluate risks and opportunities through robust due diligence processes, and maintain transparent reporting on our nature-related performance.

2. Conservation of Natural Capital and Biodiversity

We strive to minimise the adverse impact of our business activities on natural capital and biodiversity whilst preserving nature's invaluable contributions for future generations. Through strategic partnerships and targeted research initiatives, we actively advance projects that support biodiversity and ecosystem conservation.

3. Nature-Based Solutions and Regeneration

Building on our conservation efforts, the ID&E Group spearheads ecosystem restoration that harness our decades of technical expertise. We champion nature-based infrastructure solutions that optimise ecosystem services, including natural resilience mechanisms, creating synergies between biodiversity restoration and societal wellbeing whilst contributing to sustainable, climate-resilient communities.

4. Assessment of Dependence and Impact on Biodiversity with Consideration for the Entire Supply Chain

Recognising biodiversity as a system-wide challenge, we collaborate with supply chain partners to assess biodiversity dependencies and impacts and driving collective action for biodiversity preservation and restoration.

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings Action Guidelines for Realising a Circular Society

Based on the Group's Environmental Policy, the ID&E Holdings Group commits to the following commitments.

1. Commitment to Circular Economy Advancement

As a provider of technical solutions for waste management and resource optimisation across Japan and international markets, the ID&E Group champions circular economy principles throughout our operations. We are committed to contributing to zero waste to landfill by reducing waste generated and maximising resource recovery and circularity through innovative resource efficiency and energy optimisation with minimal environmental impact.

2. Driving Sustainable Waste Management and Resource Recovery

In addition to providing waste management solutions, the ID&E Group actively minimises waste generated from our global operations, accelerating the transition to circular societies globally. Our approach prioritises prevention, resource recovery, and waste to energy technologies that transform waste streams into valuable resources.

3. Cooperation and Collaboration with External Stakeholders

We strive to understand waste flow across our entire value chain and engage with stakeholders to understand their roles in waste management and promote shared efforts in circular economy practices, including waste prevention and sustainable resource use.

4. Building a Culture around Circular Principles

We encourage a circular mindset throughout our organisation, promoting behaviours such as waste prevention, reuse, and resource recovery, as well as avoidance of waste generation. We support all executives and employees in thinking and acting independently toward the development of a circular society.

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings Action Guidelines for the Conservation of Water Resources

Based on the Group's Environmental Policy, the ID&E Holdings Group commits to following water conservation commitments.

1. Water Conservation and Innovation

As a provider of water resource solutions in Japan and international markets, the ID&E Group champions water security for current and future generations. We drive systematic water consumption reduction across all Group operations, facilities, and global project portfolios. Through our proprietary technologies and cutting-edge R&D innovation, we advance water efficiency solutions whilst fostering water conservation culture throughout our workforce.

2. Sustainable Water Resource Management

In conducting domestic and international projects involving water use or requiring consideration for water resources, we identify and evaluate areas with high water stress. Through these assessments, we strive to protect water environments and ensure the sustainable use of water resources.

3. Wastewater Management and Water Pollution Prevention

The ID&E Group complies with all laws and regulations governing wastewater management and water pollution in its business activities and will take appropriate measures to treat wastewater and take precautions against leakage to prevent contamination of local water bodies and groundwater.

4. Dialogue and Collaboration with Stakeholders

We foster partnerships with key stakeholders within the supply chain to build a robust and resilient system and contribute to water resource conservation activities.

Established: 15 May 2024

Revised:

ID&E Holdings Action Guidelines for Chemical Substance Management

Based on the Group's Environmental Policy, the ID&E Holdings Group commits to the following chemical substance management commitments.

1. Management of Chemical Substances

The ID&E Group ensures that its operational facilities, manufacturing sites, and research centres handle chemical substances strictly in compliance with relevant laws and regulations on occupational health and safety and handling of chemical substances including the PRTR system¹, throughout the lifecycle as described in (1) to (4) below. For sites certified under ISO14001, we implement systematic chemical risk screening aligned with environmental management standards to check and address environmental impacts.

(1) Research, Study, and Development

We aim to reduce the use of chemical substances used in chemical analysis and the amount disposed, while employing new technologies that comply with the requirements of official analytical methods.

(2) Procurement

In the procurement of raw materials and components containing chemical substances subject to legal control, we maintain a rigorous due diligence process. This includes obtaining accurate and comprehensive safety information from suppliers and conducting appropriate verification procedures. Furthermore, we actively collaborate to ensure the safety of personnel involved in chemical handling during procurement activities and to prevent any adverse impact on local environments and communities.

(3) Manufacturing and Use

We conduct systematic occupational health, safety, and environmental risk assessments for all regulated chemical substances, maintaining exemplary workplace safety standards for our workforce. Facilities that handle toxic chemical substances adhere to structural standards based on laws and regulations related to occupational health and safety and water pollution, where it is required to carry out regular inspections, preemptively prevent fires, explosions, and leaks caused by chemical substances, and work to ensure the safety of the surrounding environment and local communities.

(4) Disposal

We maintain resource recovery and recycling of chemical waste generated at our operational sites whilst maintaining information sharing with certified waste management partners to ensure responsible disposal and resource recovery.

¹ Pollutant Release and Transfer Register (PRTR): A system in which business operators in Japan identify the amounts of chemical substances released into the environment or transferred off-site, and report this information to the government.

2. Natural Environment and Human Health Protection

For highly hazardous chemical substances, we ensure transparent disclosure of information as a member of the value chain and adopt precautionary approaches to eliminate adverse effects on the environment and the health of all stakeholders.

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ID&E Holdings Human Rights Foundational Policy

ID&E Holdings Group recognises that respecting human rights represents both a fundamental corporate responsibility and an essential business imperative. We have established our approach through our Human Rights Foundational Policy, and we are committed to complying with the Policy.

1. Endorsement of International Human Rights Frameworks

The ID&E Group endorses the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the Japanese Government's Guidelines on Respecting Human Rights in Responsible Supply Chains. We integrate human rights considerations in all aspects of our corporate activities, whilst contributing to realising a sustainable society.

When respecting human rights, we maintain a comprehensive understanding of corporate human rights responsibilities through adherence to internationally recognised standards and frameworks, including principles and declarations on human rights, in addition to the legislation of the countries in which the ID&E Group operates.

2. Human Rights Stakeholders and Rightsholders

The ID&E Group upholds the human rights of all people involved in our business, including all of our workforce, business partner personnel, our customers, consumers, and the community members in the regions where we operate.

3. Action Guidelines for Respecting Human Rights

The ID&E Group has established the following strategic human rights initiative as part of our Human Rights Foundational Policy and promotes corporate activities in line with these Guidelines.

1. Comprehensive understanding of human rights
2. Integration of human rights considerations into corporate operations
3. Development of robust human rights governance and implementation systems
4. Implementation of systematic human rights due diligence processes
5. Establishment of effective grievance mechanisms and remedial measures

4. Scope of Application and Expectations of Business Partners

This Policy applies to all ID&E Group personnel at every level. We expect all ID&E Group business partners to understand and endorse this Policy.

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Revised

ID&E Holdings Action Guidelines for Human Rights

The ID&E Holdings Group advances the following strategic initiatives in accordance with our Human Rights Foundational Policy.

1. Understanding of Human Rights Impact

To establish comprehensive understanding of our corporate human rights responsibilities, we maintain alignment with the following international standards and frameworks whilst actively engaging with evolving business and human rights discourse globally.

- The International Bill of Human Rights, including the Universal Declaration of Human Rights
- ILO Multinational Enterprise Declaration
- The ILO Declaration on Fundamental Principles and Rights at Work
- The Children's Rights and Business Principles
- The Convention on the Elimination of All Forms of Discrimination against Women
- The OECD Guidelines for Multinational Enterprises
- The Framework Principles on Human Rights and the Environment (United Nations General Assembly Resolution)
- The United Nations Declaration on the Rights of Indigenous Peoples
- The Convention concerning Indigenous and Tribal Peoples in Independent Countries (ILO Convention No. 169)
- The Principle of Free, Prior and Informed Consent (FPIC)

2. Integration of Human Rights Issues into Corporate Activities

We integrate human rights considerations across ID&E Group's operations by focusing on the following issues.

(1) Discrimination

We eliminate discriminatory practices that place individuals in subordinate or disadvantaged positions—either directly or indirectly—based on attributes or employment classifications (such as regular or non-regular status) that are unrelated to the duties to be performed. These attributes include race, ethnicity, gender, language, religion, political opinion, national or social origin, property, birth status, sexual orientation, health condition, or disability.

(2) Harassment

We maintain harassment-free work environments through prevention of unlawful or inappropriate conduct that harms the working environment of employees, including abuse of authority, sexual harassment, pregnancy/parental harassment, and caregiving harassment.

(3) Forced Labour and Child Labour

We prevent forced labour—defined as work performed under threat of penalty without voluntary consent—and child labour involving individuals below legal minimum employment age.

(4) Unfair Working Hours and Wages

We implement appropriate and equitable human resource management in line with labour legislation, employment contracts, and workplace policies, preventing excessive or unfair working hours and inadequate or unpaid wages.

(5) Formation of and Participation in Labour Unions

We respect workers' rights to form labour unions based on their own will and freely choose whether to participate or not.

(6) Health and Safety of Officers and Employees

We maintain safe and healthy workplace by proactively identifying and assessing risks of work-related accidents, injuries, and illnesses, and implementing appropriate preventive measures.

(7) Freedom of Expression and Privacy

We respect freedom of expression for not only employees, but also customers, suppliers, consumers, and other external stakeholders and prevent violations of privacy, including personal data.

(8) Local Communities

We respect all human rights of Indigenous peoples and local communities in our operational areas, and prevent corporate activities from infringing on those rights. We also prevent environmental destruction and pollution of air, soil, and water caused by our operations, which could deprive local residents of their right to enjoy and preserve a healthy and comfortable environment.

(9) Environment and Climate Change

We prevent the facilitation of human rights violations by refraining from funding or engaging in projects that clearly accelerate environmental destruction or global warming.

(10) Human Rights in the Supply Chain

We appropriately consider and respond to potential human rights violations across our entire supply chain arising from corporate activities.

(11) Human Rights Related to Technology and AI

With the growing use of internet-based services, ICT, and artificial intelligence technologies, we recognize the importance of addressing human rights risks such as defamation, privacy violations, and discrimination arising from these technologies.

3. Development of an Implementation System for Respecting Human Rights

We establish robust human rights governance structures through coordination with our Sustainability Promotion Council and relevant Group entities, ensuring systematic implementation of our Human Rights Foundational Policy and these Action Guidelines to fulfil our corporate responsibility to respect human rights.

4. Implementation of Human Rights Due Diligence

We implement comprehensive human rights due diligence processes to prevent, and mitigate adverse human rights impacts across our operations. Our due diligence framework encompasses human rights impact assessments, preventive and corrective action planning, continuous monitoring, and transparent external reporting on an ongoing basis.

5. Development of Remedial Measures

We establish grievance mechanisms to address human rights violations and their impacts.

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings Diversity, Equity, and Inclusion Policy

The ID&E Holdings Group recognises the importance of diversity as we strive to remain one step ahead of the times and to grow into a company that can respond to any change with both flexibility and resilience. We champion Diversity (respect for diversity), Equity (providing fair and equitable opportunities for diverse human resources), and Inclusion (fostering a culture that embraces diversity) and take the following stances in our policy.

1. Respect for Diversity

The ID&E Group aims to be a world-class consulting and engineering organisation, leveraging a diversity of gender, age, race, nationality, disabilities, sexual orientation, belief systems, and values, as well as career and work styles, as the engine to drive new ideas and value creation from diverse perspectives.

2. Acceptance of Diversity

We strive to create an inclusive organisational structure and culture that embraces diversity so that each individual can thrive within the organisation, fosters deep mutual understanding, and encourages working together in a lively and productive manner.

3. Providing Fair and Equitable Opportunities

In implementing this policy, we ensure that all employees are provided with fair and equitable opportunities. We also provide reasonable accommodation for those who need it and establish appropriate support systems that enable individuals to fully demonstrate their abilities while preserving their unique identities.

Established: 15 May 2024

Revised

ID&E Holdings Action Guidelines for Diversity, Equity, and Inclusion

The ID&E Holdings Group advances the following initiatives in accordance with our Diversity, Equity, and Inclusion Policy (hereafter referred to as the “Policy”).

1. Acquisition of Diverse Talent

We recognise that diversity is a key driver for sustainable growth and development of the ID&E Group and will actively conduct recruitment and promotion activities that develop workforce demographics that reflect our global stakeholder communities.

2. Development of an Inclusive Workplace Culture

We deliver education and training on diversity to become an organisation that recognises the full spectrum of identities and experiences outlined in our policy.

3. Provision of Fair and Equitable Opportunities

We strive to provide education and training opportunities that respect individuality, offer diverse career plans, encourage flexible work styles, and develop fair and equitable promotion and pay raise systems so that every employee can fully lean into their potential.

4. Design of Systematic DE&I Accountability Systems

We develop action plans ,along with monitoring and evaluation frameworks, and transparent reporting on the progress of key initiatives.

Established: 15 May 2024

Revised:

ID&E Holdings Human Resource Development Policy

The ID&E Holdings Group has established this Human Resource Development Policy based on the recognition that our people are our most valuable asset and the source of enterprise value creation. We advance human resource development strategies that empower each employee to excel in their role, whilst demonstrating expertise, high ethical standards, and a growth mindset.

1. Human Resource Development

We champion collaborative human resource development by encouraging business co-creation and providing a platform for education and training linked to our management strategy. This approach enables us to solve increasingly complex societal challenges whilst driving sustainable corporate value creation for the ID&E Group.

2. Equitable Talent Management

We cultivate human resources through comprehensive talent assessment, fair evaluation systems that ensure role alignment, and constructive growth oriented feedback systems, as well as recognise and reward contribution and potential.

3. Global Knowledge Exchange

We mobilise our employees through exchange programs within the Group and with other companies, universities, research institutions, and government agencies to enhance the value of the ID&E Group and remain on track to becoming a world-class consulting and engineering firm.

4. Emphasis on Diversity

We develop educational opportunities and programs that promote the success of employees from minority groups coupled with the ID&E Group’s Diversity, Equity, and Inclusion Policy.

Established: 15 May 2024
Revised:

ID&E Holdings Action Guidelines for Human Resource Development

Based on the Group's Human Resource Development Policy, the ID&E Holdings Group advances the following initiatives.

1. Definition of Our Ideal Talent Profile

(1) Human resources with distinguished expertise and high ethical standards

Human resources with distinguished expertise and high ethical standards represent individuals who cultivate enduring stakeholder relationships through continuous self-development, disciplined advancement of specialised competencies, unwavering public service commitment, exceptional professional integrity, and consistent delivery of results.

(2) Ideal Talent Profile Aligned with Corporate Strategy

We develop employees with global perspectives and advanced digital transformation (DX) capabilities and management skills in line with our corporate management strategies. Global professionals can contribute to an international society by leaning in to their expertise while respecting local culture to continuously generate corporate value. Employees with DX skills can support business innovation, growth and development by making use of digital technologies. Employees with management skills refer to:

- i. those who are capable of conducting organisational management of ID&E and its main companies, and
- ii. those who can conduct corporate management, including the growth strategies of Group Companies.

2. Provision of Training Opportunities within Human Resource Development

(1) Building an Education and Training Platform

We aim to build an education and training platform that enables all employees to independently develop their skills and expertise. We encourage individual learning by providing training programs that meet learning needs.

(2) Training for Organisational Integrity

We aim to strengthen organisational functions by focusing on the strategic direction of the organisation and build a sense of unity through periodic training on the corporate management philosophy, code of conduct, and compliance, as well as for learning the roles and skills required at each level of the organisation.

(3) Providing Opportunities for Supporting Independent Growth

We strive to implement training programs on our platform to support employees' independent career development and skill development. We encourage employees to see themselves as a professional inside and outside of the company, and set up incentive systems for acquiring qualifications and contributing to thought leadership.

3. Systematise Talent Development and Career Pathways

We utilise talent management systems to understand employee capabilities and enable knowledge transfer from exemplary skill sets and role models identified within the organisation. We also strive to ensure fair and equitable evaluation and treatment, so that each employee, regardless of their nationality, gender, age, and employment status, can accurately see and design their career development and are encouraged to grow further.

4. Enhancement Collaboration with Stakeholders

The ID&E Group strives to develop our talent through external engagement such as academic partnerships, professional association participation, thought leadership initiatives, international study programmes and social impact initiatives. We expand our networks and knowledge beyond what would normally be acquired from carrying out our business, and engage in external partnerships to inspire innovation and co-creation of new ideas for a sustainable society.

5. Disclosure of Human Resource Development Information

While taking into account relevant laws, social norms, and working environments in each country, we disclose information on our human resource development initiatives, including performance data. We also set clear goals and indicators, and regularly monitor and review progress to ensure accountability and continuous improvement.

Established: 15 May 2024

Revised:

ID&E Holdings Internal Environmental Improvement and Occupational Health and Safety Policy

The ID&E Holdings Group recognises that cultivating a safe and healthy working environment is a fundamental driver of sustainable corporate value creation. We have established this Internal Environmental Improvement and Occupational Health and Safety Policy to advance the following commitments.

1. Improvement of the Wellbeing of all Group Employees

Under [the ID&E Group Health Declaration](#), we advocate for the physical, mental, and social wellbeing of ID&E Group employees and their families through psychologically safe workplace cultures, and comprehensive wellbeing support.

2. Consideration for Stakeholders in the Value Chain

We maintain rigorous compliance with all applicable laws, regulations, and internal rules whilst extending health and safety considerations throughout the stakeholders in the ID&E Group's value chain.

3. Work Style Reforms and Productivity Improvements

We aim to foster management approaches that result in high job satisfaction by constantly improving work style and productivity improvements to achieve a healthy, safe, and inspiring work environment.

4. ID&E Group's Global Wellbeing Management Initiatives

We contribute to building a sustainable society by advancing the ID&E Group's wellbeing management initiatives worldwide. By maintaining and promoting employees and family wellbeing and cultivating a vibrant workplace environment that respects diversity along with highly productive work styles, we aim to achieve a healthy work-life balance for our employees and enhance their well-being through our business activities.

Established: 15 May 2024

Revised: 27 May 2025

ID&E Holdings Action Guidelines for Internal Environmental Improvement and Occupational Health and Safety Policy

The ID&E Holdings Group advances the following initiatives in accordance with the Internal Environmental Improvement and Occupational Health and Safety Policy.

1. Creation of Systems of Support for Physical and Mental Health of Employees and their Families

We implement proactive wellbeing management that supports the physical and mental health of our employees and their families. Our approach prioritises prevention of diseases and serious illness with annual health checkups and creates a system to detect physical and mental health risks and address them appropriately. We continuously enhance wellbeing management to improve its quality through follow-up protocols and data analysis.

2. Consideration for the Health and Safety of Stakeholders in the Value Chain

While maintaining compliance with occupational health and safety regulations and standards, we extend this consideration throughout our corporate value chain. We establish a robust occupational health and safety management system aiming to prevent occupational accidents, injuries, and illnesses, and eliminate work-related accidents.

3. Enhancement of Work-Life Balance and Work-Life Synergy

We champion agile work style reforms tailored to a spectrum of ways of working to enable a sense of fulfillment and satisfaction. We aim to eliminate overwork and we pursue greater efficiency in work processes and appropriate task allocation, thereby enhancing the quality of labour. We also foster work-life balance that mutually reinforces professional success and personal wellbeing, leading to satisfaction in both.

4. Improvement of Workplace Environment

We proactively make improvements with an emphasis on improving the quality of work, and tailor the workplaces to the nature of the work. We enhance operational efficiency through accelerated in-house DX.

5. Integration of Wellbeing into Work Culture

We cultivate health awareness through online health seminars, hygiene education, and physical and mental health care training. We proactively lean into our PDCA system and monitoring the implementation of safety measures, with periodic assessment and improvement in the workplace.

Established: 15 May 2024

Revised:

ID&E Holdings Quality Control Policy

The ID&E Holdings Group recognises the importance of quality control in sustainability management and has established this Quality Control Policy.

1. Meeting Needs for Sustainability-Oriented Quality Control

We continuously monitor social trends in line with up-to-date international sustainability management standards and quality control. We constantly improve our technical capabilities and management systems to meet these needs and stay abreast of these developments.

2. Dialogue with Stakeholders

We deliver technical services and products designed with sustainability in mind, and will continue to engage in dialogue with stakeholders, including customers, regarding our Quality Control Policy at all stages of our business activities.

3. Delivering Quality Value for a Sustainable Society

The ID&E Group seeks to provide quality value that surpasses stakeholder expectations based on technical expertise and trust. The entire Group will continue to use innovation to explore sustainable value creation.

Established: 15 May 2024

Revised:

ID&E Holdings Sustainability-Related Innovation Policy

The ID&E Holdings Group recognises that innovation is indispensable to realising a sustainable society and has established a Sustainability-Related Innovation Policy.

1. Solutions for Sustainability-Related Challenges through Innovation

To achieve both sustainable environmental and social development and economic growth, we view sustainability challenges not as costs, but as opportunities for value-generating innovation. We are committed to fostering an environment that promotes innovation and supports the development of solutions to sustainability-related issues.

2. Catalysing Innovation Through Diversity and Creativity

We recognise that sustainability innovation demands exceptional insight to identify the true nature of systemic challenges and an unbiased view that challenges conventional thinking. The ID&E Group provides opportunities for our diverse workforce to take on the challenge of innovative value co-creation with external stakeholders.

3. Anticipating Social Issues

As a company committed to solving future challenges today, the ID&E Group deepens collaboration and co-creation with all stakeholders. We strive to swiftly identify increasingly complex and advanced social issues, and deliver innovative services and products through the creation of new ideas and technologies.

Established: 15 May 2024

Revised:

ID&E Holdings Acting with Integrity Policy

The ID&E Holdings Group recognises the importance of acting with integrity to create sustainable corporate value and has established the Acting with Integrity Policy.

1. Building Stakeholder Trust

Recognising that trust-based stakeholder relationships form the bedrock of sustainability management, we will conduct business with transparency and authenticity.

2. Integrity Throughout Our Organisation

All officers and employees of the ID&E Group will revert to our corporate management philosophy of "acting with integrity" and have a three-fold awareness: (1) a sense of what they think is correct, (2) a sense of impending crisis that the current state is still inadequate when compared to the desired state, and (3) a sense of ownership on what they think they are stakeholders in. We will never betray the expectations of society, and each and every one of our officers and employees will act with sincerity and integrity.

Established: 15 May 2024

Revised: