

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

19 March 2026