

Method of GHG Emissions Calculation Method and Data Collection Boundary

GHG Emissions Calculation Method

| | | Calculation Method | Emission Factor / Reference Information |
|----------------|--|--|--|
| Scope 1 | Energy-related (City Gas, Natural gas, Liquefied Petroleum Gas, Kerosene, Light Oil, Gasoline, Natural Gas) | <p>Scope 1: Direct emissions = Activity data for each energy source × Respective emission factor</p> <p>※ In principle, calculations are based on actual activity data.</p> <p>※ However, for diesel and gasoline used in vehicles, some activity data are estimated based on annual mileage and vehicle-type fuel efficiency.</p> | <p>【Used by Group Companies other than BDP】</p> <ul style="list-style-type: none"> · Act on the Rational Use of Energy: Guidelines for Completing the Periodic Report and the Mid-to Long-term Plan (for Specified Business Operators) · GHG Emissions Accounting, Reporting and Disclosure System: List of Calculation Methods and Emission Factors (Ministry of the Environment, Japan) · Emission Intensity Database for Calculating GHG Emissions of Organizations throughout the Supply Chain (Ministry of the Environment, Japan) · Logistics and Automobiles: List of Automobile Fuel Efficiency (Ministry of Land, Infrastructure, Transport and Tourism, Japan) <p>【Used by BDP】</p> <ul style="list-style-type: none"> · UK Government GHG Conversion Factors for Company Reporting |
| | Non-energy-related (CH ₄ , N ₂ O, SF ₆) | <p>Scope 1: Direct emissions = Activity data of each environmental load data item × Unit calorific value × Global warming potential × Emission factor</p> | <p>【Used by Japan-based Group Companies】</p> <ul style="list-style-type: none"> · GHG Emissions Accounting, Reporting and Disclosure System: List of Calculation Methods and Emission Factors (Ministry of the Environment, Japan) |
| Scope 2 | Electricity and chilled/hot water | <p>Scope 2: Indirect emissions = Activity data of each environmental load data item × Emission factor</p> <p>※ In principle, calculations are based on actual activity data.</p> <p>※ For overseas offices of Nippon Koei Co., Ltd. using shared offices, electricity activity data are estimated based on average electricity consumption per square meter (kWh) at other overseas locations.</p> | <p>【Used by Group Companies other than BDP】</p> <ul style="list-style-type: none"> · Emission Factors by Electricity Utility (Ministry of the Environment, Japan) · IEA Emission Factors 2022 CO₂ emissions per kwh of electricity only (IEA) <p>【Used by BDP】</p> <ul style="list-style-type: none"> · UK Government GHG Conversion Factors for Company Reporting · Carbon Database Initiative (CaDI) |
| Scope 3 | By Applicable Category | <p>Scope 3 Supply Chain Emissions = Activity data for each category × Emission factor</p> | <p>【Used by Japan-based Group Companies】</p> <ul style="list-style-type: none"> · Purchasers' Price-based Global Environmental Load Intensity (National Institute for Environmental Studies, Japan) · Emissions Intensity Database for Calculating an Organization's GHG Emissions throughout the Supply Chain(Ver. 3.5) (Ministry of the Environment, Japan) · Emission Factors by Electric Utility (Ministry of the Environment, Japan) · IDEAv2.3 <p>【Used by BDP】</p> <ul style="list-style-type: none"> · UK Footprint Results (1990 - 2022) · UK Government GHG Conversion Factors for Company Reporting · WTT Gas(Gross CV) · WTT Electricity(Generation, T&D) |

GHG Emissions Data Collection Boundary

Integrated Design & Engineering Holdings Co., Ltd. and major group companies (as of June 30, 2025)

| Company Name | Head Office Location (Japan · Overseas) |
|--|--|
| Integrated Design & Engineering Holdings Co., Ltd. | Japan |
| Consulting Segment | |
| * Nippon Koei Co., Ltd. (NK) | Japan |
| Nippon Civic Consulting Engineers Co., Ltd. (NCC) | Japan |
| Geoplan Namtech Inc. (GPN) | Japan |
| Koei Research & Consulting Co., Ltd. (KRC) | Japan |
| Nippon Koei Latin America-Consultants Co., Ltd. (JLAC) | Japan |
| NIPPON KOEI LATIN AMERICA – CARIBBEAN, MEXICO S.DE R.L. DE C.V. (MLAC) | Overseas |
| NIPPON KOEI LAC, INC. (PLAC) | Overseas |
| NIPPON KOEI LAC DO BRASIL LTDA. (BLAC) | Overseas |
| NIPPON KOEI MOZAMBIQUE, LTDA. (NKMoz) | Overseas |
| NIPPON KOEI INDIA PVT. LTD. (NKI) | Overseas |
| NIPPON KOEI BANGLADESH LTD. (NKB) | Overseas |
| NIPPON KOEI VIETNAM INTERNATIONAL CO., LTD. (NKV) | Overseas |
| PHILKOEI INTERNATIONAL, INC. (PKII) | Overseas |
| PT. INDOKOEI INTERNATIONAL (IKI) | Overseas |
| MYANMAR KOEI INTERNATIONAL Ltd. (MKI) | Overseas |
| KOEI AFRICA COMPANY LIMITED (KAF) | Overseas |
| PT. CIKAENGAN TIRTA ENERGI (CKTE) | Overseas |
| NIPPON KOEI MOBILITY SDN. BHD. (NKMobi) | Overseas |
| NIPPON KOEI MOBILITY INDIA SDN. BHD. (NKMobi India) | Overseas |
| Urban & Spatial Development Segment | |
| * Nippon Koei Urban Space Co., Ltd. (NKUrban) | Japan |
| Tamano Ecost Co., Ltd. | Japan |
| Kisho Kurokawa Architect & Associates Co., Ltd. (KKAAs) | Japan |
| * BDP Holdings Limited (BDP) | Overseas |
| Energy Segment | |
| * Nippon Koei Energy Solutions Co., Ltd. (NKES) | Japan |
| KOEI SYSTEM INC. (KSI) | Japan |
| NIPPON KOEI ENERGY EUROPE B.V. (NKEE) | Overseas |
| TOLLGATE ENERGY STORAGE LIMITED | Overseas |
| CUXTON ENERGY STORAGE LIMITED | Overseas |
| RUIEN ENERGY STORAGE NV (RES) | Overseas |
| Business Management Segment | |
| * Nippon Koei Business Partners Co., Ltd. (NKBP) | Japan |
| Nikki Corporation | Japan |
| Aichi-Tamano Information System Co., Ltd. | Japan |
| El Koei Co., Ltd. (ELK) | Japan |

※ID&E Holdings and companies marked with an asterisk (*) calculate Scope 1–3.

Other companies calculate Scope 1 and 2 starting in the fiscal year ending June 2025.