

ID&E Holdings Sustainability Management Framework

【Overall picture】

Classification	Sub-classification	Goals/Policies	Action Guidelines
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 (*currently considering an internal trial plan)
Materiality			
E = Environment	Environmental consideration	Environmental Activity Policy	Action Guidelines for Environmental Management
			Action Guidelines for Climate Change/Realizing a Decarbonized Society
			Action Guidelines for the Conservation of the Natural Environment and Biodiversity
			Action Guidelines for Realizing a Circular Society
			Action Guidelines for the Conservation of Water Resources
			Action Guidelines for Chemical Substance Management
S = Social	Respect for human rights	Human Rights Foundational Policy	Action Guidelines for Human Rights
		Diversity, Equity, and Inclusion Policy	Action Guidelines for Diversity, Equity, and Inclusion
	Human Resource Development	Human Resources Development Policy	Action Guidelines for Human Resource Development
	Improvement of Working Environment	Internal Environmental Improvement and Occupational Health and Safety Policy	Action Guidelines for Internal Environmental Improvement and Occupational Health and Safety
	Others	Quality Control Policy	(Refer to Code of Conduct for ID&E Group 2-1 and 6-1)
		Sustainability-related Innovation Policy	(Refer to Code of Conduct for ID&E Group 2-2 and 6-1)
G = Governance	Strengthening Governance	Basic Policy on Corporate Governance	(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, the ID&E Holdings Group (ID&E Group) has been working on upgrading social capital and resolving social issues in Japan and overseas that have a direct connection to the lives of people, livelihoods, and happiness, in order to "Make the World a Better Place."

The world is now facing a historic turning point. There are many crises that are intertwined in a complex manner, such as societal division and disparity, frequent conflicts and terrorist attacks, climate change, and the resulting intensified damage from extreme weather events and natural disasters, and this in turn creates new crises and leads to great uncertainty in the environments and societies that surround people's lives and corporate activities.

Ever since its founding, the ID&E Group has been carrying out activities under the management philosophy of "Act with integrity and contribute to society through technology and engineering." At this historic turning point, we have positioned "Sustainability" as the foundation of our management.

At this period of great uncertainty, our aim to become a "professional group for the creation of a sustainable environment and society," that is selected more than ever before by the world, by mobilizing all of our diverse technologies and making use of our Group's "integrated strength." In addition, we seek to create with our stakeholders a world where human and non-human life exist in harmony together.

Established: 2024.05.15

Revised:

[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:

Background of setting 2045 as our target year: At present, many countries and regions are aiming for 2050 as their target year for achieving net zero, including decarbonization. In view of the fact that Nippon Koei, the main body of the ID&E Group, will celebrate its 100th anniversary in 2046, the target year for achieving the ID&E Group's sustainability goals has been set as 2045.

Sustainability Commitments/Targets

- We will fulfil our accountability for sustainability management pursued by the ID&E Group and become a trusted corporate group.
- By challenging new social issues through co-creation, we will provide solutions that contribute to the realization of a comfortably 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.

Item	2030 Targets	2045 Targets	Relevance to Materiality
	Group Goals	Group Goals	
Energy	<p><u>Equipment introduction and technology construction for environment-friendly energy infrastructure</u></p> <ul style="list-style-type: none"> • Introduce and provide a stable supply of energy-efficient renewable / next-generation energy infrastructure equipment <ul style="list-style-type: none"> – R&D related expenses and investment amount: 15% of annual sales <p><u>Contributing to a decarbonized society by expanding renewable energy business</u></p> <ul style="list-style-type: none"> • Contribution to a decarbonized society through the expansion of renewable energy businesses <ul style="list-style-type: none"> – Cumulative revenue from renewable energy promotion: 43 billion yen – Annual sales volume of RE100-compliant power supply business: 100 GWh 	<p><u>Achievement of “ID&E RE100”</u></p> <ul style="list-style-type: none"> • Achieve “ID&E RE100” by covering all power required by all locations (*1) of the ID&E Group with renewable energy or through the purchase of environmental certificates to achieve net-zero emissions. 	2.Cultivating a beautiful and habitable planet
Nature and biodiversity response	<p><u>Contributing to achievement of the Kunming-Montreal Global Biodiversity Framework 2030 Mission</u></p> <ul style="list-style-type: none"> • Contribute to achieving the 23 global targets of the “Kunming-Montreal Global Biodiversity Framework 2030 Mission” by accelerating nature-positive efforts through the expansion and promotion of projects and services related to biodiversity conservation and creation. <ul style="list-style-type: none"> – Area contributed to ecosystem maintenance and restoration (cumulative) Direct contribution: 5 ha, Indirect contribution: 100,000 ha • Disclosure of results of biodiversity impact assessments and risk predictions. 	<p><u>Contributing to achievement of the Kunming-Montreal Global 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 the impact of business activities on nature and biodiversity and accelerating nature-positive efforts through public-private collaboration. 	2.Cultivating a beautiful and habitable planet
Climate change and decarbonization	<p><u>Set greenhouse gas reduction targets based on SBT (Science-Based Targets) standards</u></p> <ul style="list-style-type: none"> • Set greenhouse gas (Scope 1+2) emissions reduction targets at a level consistent with SBT <ul style="list-style-type: none"> – 42% reduction compared to the fiscal year ending June 2023 <p><u>Contribution to Carbon neutrality (*2)</u></p> <ul style="list-style-type: none"> • Reduce Scope 1 and 2 greenhouse gas-equivalent emissions from the entire ID&E Group (*1) to net zero by CO₂ absorption and fixation, emission reduction, etc., including purchase of credits <p><u>Contribution to carbon-positive outcomes through business activities</u></p> <ul style="list-style-type: none"> • Contribute to CO₂ emission reduction by expanding current businesses, such as promoting smart cities, supporting the introduction of renewable/ next-generation energy solutions, supporting forest conservation/regeneration, etc. • Increase proposals that solve issues through the dual approach of mitigation measures, such as promoting energy conservation and utilizing renewable/ next-generation energy solutions, and adaptation measures including disaster mitigation and prevention • Increase proposals for services that contribute to the transition to a decarbonized society through the use of carbon pricing mechanisms <ul style="list-style-type: none"> – Contribution to greenhouse gas emissions reduction (cumulative) Direct contribution: 36,000 tCO₂, Indirect contribution: 1,000,000 tCO₂ 	<p><u>Contribution to Carbon neutrality (*2)</u></p> <ul style="list-style-type: none"> • Reduce Scope 1, 2 and 3 greenhouse gas-equivalent emissions across the entire ID&E Group (*1), including the supply chain, to net zero by carbon absorption and fixation, emission reduction, etc. including purchase of credits 	2.Cultivating a beautiful and habitable planet

<p>Technology and service quality</p>	<p><u>Ensuring the quality of technologies and services from the standpoint of sustainable development</u></p> <ul style="list-style-type: none"> • Establish quality control mechanisms that take into account sustainability issues such as the global environment and occupational health and safety • Research and development related to the development and space creation of The Good City project <ul style="list-style-type: none"> — Related sales: 42 billion yen — R&D and investment cost: 0.9% of related sales <p><u>Creation of enterprise value through provision of innovation that transforms efforts to address sustainability issues into drivers of corporate growth</u></p> <ul style="list-style-type: none"> — Sales revenue from sustainability challenge response business: Cumulative 44 billion yen <p><u>Cross-functional development and utilization of cutting-edge technologies, including AI</u></p> <ul style="list-style-type: none"> — Annual R&D and investment amount: 1 billion yen 	<p><u>Establishing quality management and business development based on sustainability</u></p> <p>Continuously reinforcing quality management based on sustainability issues, leveraging efforts on sustainability challenges as a driving force, and establishing our position as a top-tier consulting and engineering firm globally.</p>	<p>2. Cultivating a beautiful and habitable planet</p> <p>3. Innovating to address the challenges of the modern world</p>
<p>Human rights</p>	<p><u>Reliable response 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 system to address human rights issues and monitoring system</u></p> <ul style="list-style-type: none"> • Establish the necessary internal structures to address human rights issues, and establish a system to implement effective monitoring 	<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 prioritizes respect for human rights.</p>	<p>1. Building a more equitable society</p>

Item		2030 Targets	2045 Targets	Relevance to Materiality
		Group Goals	Group Goals	
Human capital	Realization of Diversity, equity and inclusion	<p><u>Establishment of a system to promote diversity, equity and inclusion</u></p> <ul style="list-style-type: none"> Establish a diversity, equity, and inclusion (DE&I) promotion contact point, along with an implementation framework, and a verification and improvement cycle 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
	Occupational health and safety/Wellbeing management	<p><u>Establishment of a monitoring system for occupational accident response</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 health 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 health management to Group’s business locations worldwide (*1) as well as business partners 	<p><u>Entrenchment of a monitoring system for occupational accident response</u></p> <ul style="list-style-type: none"> Implement a PDCA cycle to determine the number of occupational accidents, investigate the causes, implement safety measures and disclose the information. <p><u>Embedding of health 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 health 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 in order to extend healthy life expectancy. 	4. Building a global team with diverse perspectives
	Human resources development	<p><u>Active investment in the “ideal human resource image” (*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 talent development by 360 by the fiscal year ending June 2024. Increase the number of participants in training for global talent development by 600 by the fiscal year ending June 2024. Increase the number of participants in training for digital transformation talent 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 a talent 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 utilizing 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 human resource image for global human resources, management human resources and DX human resources listed in the same target, as described in the Human Resources Development Action Guidelines

*4: ID&E Global Academy refers to the platform for human resources 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 for Human Capital Development in Japan

Item	2030 Targets	2045 Targets	Relevance to Materiality
	Japan-focused Goals	Japan-focused Goals	
Realization of Diversity, equity and inclusion (DE&I)	<ul style="list-style-type: none"> ◆ In all main Japan-based consolidated subsidiaries (**1) 1. Ratio of women in managerial positions: 15% or higher 2. Gender pays gap 80% 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 childcares leave take-up rate: 85% or higher 	<ul style="list-style-type: none"> ◆ 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 childcares 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 Certified Health and Productivity Management Outstanding Organization (White 500) <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 Certified Health and Productivity Management Outstanding Organization (White 500) ◆ 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 resources 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 characterized 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.

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 Foundational Sustainability Policy.

1. Emphasis on Dialogue and Collaboration with Stakeholders

We will work with stakeholders (customers, employees, shareholders, suppliers, local residents, NGOs, governmental organizations, etc.) to identify and resolve social issues that need to be addressed, based on our understanding of current and future expectations and demands towards the ID&E Group. We will also reaffirm that fostering partnerships and networks among stakeholders will have a positive impact on our corporate activities, and we will take proactive actions and strive for mutual understanding.

2. Identification of Stakeholders

The following relevant parties have been identified as stakeholders in light of their "degree of influence on the organization," which denotes influence on an organization's decision-making, and the "degree of dependence on the organization," which indicates dependence on an organization's business activities, products, and services, etc. In addition to these relevant parties, the ID&E Group also identifies relevant parties that have legal, commercial, sales, and ethical responsibilities, as well as relevant parties who could become aware of new perceptions and opportunities, as stakeholders according to the "degree of influence and dependence."

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

(*1) Companies as well as individuals that are participating in or collaborating with related businesses of the Group.

(*2) People other than the relevant parties listed that 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 our understanding of where they stand, as well as their expectations and demands towards the ID&E Group, as described in the preceding paragraph. We will also deepen the collaboration with each stakeholder by understanding the type of engagement they desire and by utilizing a variety of communication methods.

4. Disclosure of Information on Relations with Stakeholders

We will regularly disclose information on our relationships with stakeholders, while monitoring the status of communications and making continuous improvements and revisions, in order to achieve the mutually appropriate stakeholder engagement for the ID&E Group.

Established: 2024.05.15

Revised:

ID&E Holdings

Action Guidelines for Promoting Supply Chain Management and CSR Procurement

The ID&E Holdings Group (the ID&E Group) recognizes the importance of building fair and appropriate relationships with stakeholders engaged with the supply chain and procurement in accordance with our Foundational Sustainability Policy, and will work on the following listed matters.

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

We will comply with laws and regulations related to our business, build sound business relationships with our business partners, and proactively strive to correct inappropriate transactions and business practices. In addition, we will also respect international norms related to our business and strive to build transparent and sound business relationships in order to appropriately accomplish our responsibilities as a global company.

2. Consideration for the Global Environment

We will aim to work with our business partners to reduce our impact on the global environment and to protect the environment by selecting globally environmentally friendly suppliers and strive to give them priority in procurement.

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

Based on the ID&E Group's Foundational Policy on Human Rights and its Action Guidelines, we respect human rights throughout the supply chain and promote procurement that takes into consideration management of Health, Safety and Environment (HSE).

4. Strict Control of Information

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

(2) We will make every effort to ensure information security and improve the reliability of 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 Promote CSR Procurement in the Entire Supply Chain

In cooperation with our business partners that constitute our supply chain, we will build a procurement system that raises understanding of our Action Guidelines and promote procurement based on Corporate Social Responsibility (CSR procurement) throughout our supply chain.

Attachment 4

Revised:

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

**currently considering an internal trial
plan**

ID&E Holdings Environmental Activity Policy

The ID&E Holdings Group (the ID&E Group) has set an Environmental Activity Policy with the recognition that addressing global environmental issues is a core issue in the sustainability management of the ID&E Group, as we aim to achieve both "contribution to the development of a sustainable society" and "creation of enterprise value for the ID&E Group."

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

The ID&E Group will earnestly fulfill its accountability for the Group's environmental management through compliance with environment-related laws and regulations, reduction of the environmental impact with regard to corporate activities, improvement of the knowledge and awareness of officers and employees needed for environmental consideration, and dialogue and disclosure of information with stakeholders in relation to environmental issues.

Furthermore, we will utilize our experience, technologies, human resources, and networks that over many years have contributed to the development of environment-related social capital around the world to take on the challenge of the development of businesses that are conducive to the realization of a sustainable global environment even more actively than before, with technology as our main pillar.

2. Priority Issues Concerning Environmental Activities

The ID&E Group has positioned the following six themes that are of great concern for society as having a significant impact on the sustainable global environment as environmental issues to be addressed with high priority.

- Environmental management
- Climate change/realizing a decarbonized society
- Natural environment/biodiversity preservation
- Realization of a circular society
- Conservation of water resources
- Management of chemical substances

Established: 2024.05.15

Revised:

ID&E Holdings Action Guidelines for Environmental Management

The ID&E Holdings Group (the ID&E Group), taking into account the Group's Environmental Activity Policy, has set its Environmental Management Action Guidelines as a common guideline for the environmental activities of the ID&E Group from the point of view of sustainability management.

1. Foundational Recognition

With the awareness that we are a company that is globally active, we strive to develop and provide technological services and products that are in harmony with society and nature, and contribute to the conservation and betterment of a sustainable global environment while deepening our partnerships with relevant countries, organizations, 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 are a mechanism that has a high affinity with the specific implementation of sustainability management in the environmental field, and therefore, we will build a mutually complementary relationship between sustainability management and environmental management systems and fulfill our accountability in relation to corporate management and environmental conservation efforts.

3. Environmental and Social Considerations

When ID&E Group companies are involved in projects in Japan or overseas, we will proactively share with our clients and business partners detailed concerns and environmental conservation measures in accordance with the local natural and social environment, and aim to reduce the environmental impact of our projects.

4. Fostering Trusting Relationships with Stakeholders

The ID&E Group will come to a mutual understanding of environmental issues with stakeholders in relation to the Group's environmental activities, disclose policies, action plans, objectives, data, etc., in relation to efforts on these issues, and strive to build relationships of trust with stakeholders.

5. Raising Environmental Awareness

We will provide all corporate officers and employees with opportunities for environmental training to raise their awareness. In addition, we will also proactively conduct environmental management activities in our daily work and daily activities as a global member that is supporting the future of the earth.

6. Comprehensive Approach to Environmental Issues

Today's environmental issues have greatly expanded, such as climate change countermeasures, biodiversity conservation, the formation of a circular society, and consideration for society and culture, and all of these are both multilayered and intertwined. The ID&E Group understands that each of these environmental issues has a reciprocal impact, and that measures have to be taken to ensure that efforts to resolve each issue have a synergy effect with each other.

Established: 2024.05.15

Revised:

ID&E Holdings

Action Guidelines for Climate Change/Realizing a Decarbonized Society

Based on the Group's Environmental Activity Policy, the ID&E Holding Group (ID&E Group) will address the following listed matters.

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

As a corporate group involved in the provision of technological services and business operations connected to climate change / realizing a decarbonized society, the ID&E Group supports the TCFD Recommendations. This is an international framework that was established for the purpose of accelerating action against climate change through corporate disclosure of information on climate change. We will continue to appropriately disclose information based on the four items of governance, strategy, risk management, and metrics and targets. Based on our experience in disclosing information in line with the TCFD Recommendations, we will steadily prepare for dealing with new international frameworks and initiatives, such as the disclosure standards of the International Sustainability Standards Board (ISSB).

2. Comprehensive Efforts for Climate Change/Realizing a Decarbonized Society

(1) Efforts of the ID&E Group towards decarbonization

The ID&E Group will earnestly fulfill its accountability in regards to climate change measures in order to achieve the goals of the Paris Agreement adopted at the 21st Conference of the Parties (COP21) to the United Nations Framework Convention on Climate Change (UNFCCC). Specifically, we aim to reduce Scope 1 and 2 greenhouse gas-equivalent emissions from our consolidated subsidiaries, which exceed more than 70% of the ID&E Group's sales, to net zero by 2030. This will be achieved through measures such as CO₂ absorption and fixation, emission reduction, etc., including purchase of credits.

(2) Contributions of the ID&E Group toward realizing a decarbonized society

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 fields such as urban development, transportation, forest conservation, renewable energy, and disaster mitigation/prevention, we will bring together the ID&E Group's technologies that have been accumulated over many years with innovative technologies to provide solutions from both perspectives of mitigation and adaptation. We will also contribute to accelerating the transition to a decarbonized society through the effective operation of the carbon pricing mechanisms.

3. Comprehensive Efforts for Biodiversity, Water Resource Conservation and Resource Circularity

Taking into consideration that appropriate responses to climate change will lead to solutions for various environmental issues such as biodiversity, the conservation of water resources, resource circularity, etc., we will comprehensively make efforts on all of these issues with climate change measures set at the core.

4. Climate Change Measures that Take into Account the Entire Supply Chain

Considering the importance of reducing greenhouse gas emissions throughout the entire supply chain, we will deepen dialogue with relevant stakeholders and strive against climate change by sharing our goals.

Established: 2024.05.15

Revised:

ID&E Holdings

Action Guidelines for the Conservation of the Natural Environment and Biodiversity

Based on the Group's Environmental Activity Policy, the ID&E Holding Group (ID&E Group) will address the following listed matters. As a first step, we aim to contribute to the realization of a "nature-positive" society, while keeping in mind the Kunming-Montreal Global Biodiversity Framework 2030 Mission, which is a global goal to be achieved by 2030.

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

As a corporate group that has provided technical services related to the natural environment and biodiversity both in Japan and internationally, the ID&E Group supports the TNFD recommendations. This is an international framework for promoting the achievement of a "nature-positive" society through the corporate disclosure of information concerning the natural environment and biodiversity. We will identify areas that can be easily impacted by the corporate activities of the ID&E Group, and after clarifying their reliance on nature, impacts, and priority areas, we will conduct risk and opportunity assessments, and appropriately disclose information.

2. Promoting the Conservation, Regeneration and Restoration of the Natural Environment/Biodiversity

In the businesses in which the ID&E Group is involved in Japan and overseas, we will strive to minimize the negative impact of our business activities on the natural environment and biodiversity to enable the diverse blessings of nature to be left to future generations and to be enjoyed in perpetuity. In addition, we will contribute to the conservation of the natural environment and biodiversity through proactive involvement in businesses and research that directly contribute to the conservation of species diversity.

3. Promoting the Regeneration and Restoration of the Natural Environment/Biodiversity

In addition to the conservation activities set forth in the preceding paragraph, the ID&E Group will actively engage in activities to restore a healthy natural environment and ecosystems, while utilizing the technologies it has cultivated over many years. We will propose the provision of social infrastructure in harmony with nature so that the diverse functions that nature is endowed with, including "self-sustaining recovery capabilities," can be fully utilized. We will contribute to the creation of a sustainable and resilient environment and society while pursuing synergies between the restoration of the natural environment and biodiversity and the wellbeing of society as a whole.

4. Comprehensive Efforts Toward Climate Change, Water Resource Conservation and Resource Circularity

With the recognition that the conservation and restoration of the natural environment as a whole will have a reciprocal impact on issues related to climate change, water resource conservation, and resource circularity, the Group will engage with these issues holistically.

5. Understanding and Addressing Dependence and Impact on Biodiversity with Consideration for the Entire Supply Chain

With the recognition that biodiversity issues are issues that affect the entire supply chain, we will understand their dependence and impact on biodiversity, and make efforts together with stakeholders on biodiversity preservation and restoration.

Established: 2024.05.15

Revised:

ID&E Holdings Action Guidelines for Realizing a Circular Society

Based on the Group's Environmental Activity Policy, the ID&E Holding Group (ID&E Group) will address the following listed matters.

1. Promotion of the Circular Economy

As a corporate group that has provided technical services related to waste management both in Japan and internationally, the ID&E Group will strive to reduce waste generated from its own corporate activities, promote maximum reuse and circularity of limited resources, and faithfully fulfill its accountability. In addition, the ID&E Group will aim to reduce the amount of final disposal (zero emissions) by not producing waste and pursuing more efficient use of resources and energy with less environmental footprint.

2. Contributing to Proper Management of Waste and Reducing the Amount of Waste to be Disposed

In addition to providing technical services related to waste management, the ID&E Group will also make every possible effort to reduce waste generated from businesses in which it is involved across the world, thereby contributing to the formation of a sustainable, circular society in Japan and abroad. Our efforts will not just be in regard to recycling waste but will also be on reducing the volume of waste through energy recovery.

3. Comprehensive Efforts for Climate Change, Biodiversity and Water Resource Conservation

We believe that working toward sustainable resource use and shifting to a circular economy will lead to resolve various issues including climate change, biodiversity, and water resources, and we will comprehensively address all of these issues.

4. Cooperation and Collaboration with External Stakeholders

Through the ID&E Group's overall business activities, first, we will strive to understand the flow of waste disposal in the entire supply chain, and will work together with each stakeholder based on an understanding of their role in waste management.

5. Raising the Awareness of Each Officer and Employee

We will promote not only reducing waste, reuse, and recycling, but also take a proactive stance on avoiding waste generation, and encourage all executives and employees to think and act independently toward the realization of a circular society.

Established: 2024.05.15

Revised:

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

Based on the Group's Environmental Activity Policy, the ID&E Holding Group (ID&E Group) will address the following listed matters.

1. Efforts to Conserve Water Resources and Reduce Water Use

As a corporate group that has been engaged in businesses related to water resources in Japan and abroad for many years, the ID&E Group will earnestly strive in activities to ensure sustainable water supplies for future generations and faithfully fulfill its accountability. In addition to our Group's business locations, such as ID&E Group's offices and research facilities, we will promote the reduction of water consumption in the businesses we are involved in both in Japan and overseas. In addition to fostering water conservation awareness in each and every employee, we will also work on efficient use of water by utilizing the ID&E Group's technologies and R&D results.

2. Sustainable Use of Water Resources

When operating Japan-based and overseas businesses that relate to the use of water resources and other businesses that require consideration for water resources, the Group will protect the water environment and strive toward the sustainable use of water resources by investigating, identifying and assessing regions and locations with high water stress.

3. Initiatives for Wastewater Management and Water Pollution Prevention

The ID&E Group will comply 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 will deepen dialogue and collaboration with stakeholders across the entire supply chain and contribute to water resource conservation activities in order to build a robust, circular water and materials system.

Established: 2024.05.15

Revised:

ID&E Holdings Action Guidelines for Chemical Substance Management

Based on the Group's Environmental Activity Policy, the ID&E Holding Group (ID&E Group) will address the following matters.

1. Thorough Implementation of Proper Management of Chemical Substances

The ID&E Group will ensure that its places of business, factories, and research facilities that handle chemical substances strictly comply with relevant laws and regulations on occupational health and safety and other relevant laws and regulations governing the handling of chemical substances, while thoroughly managing each stage of handling as described in (1) to (4) below, and fulfilling accountability in good faith. If an ISO14001 certification for environmental management system has been awarded, we will appropriately manage chemical substances by screening chemical substance risks while confirming the impact on the environment.

(1) Research, Study and Development

In regard to chemical substances used in chemical analysis, etc., we will work to reduce their use and emission, while employing new technologies that comply with the requirements of official methods in our analysis methods.

(2) Procurement

When procuring raw materials and parts that contain chemical substances that must be controlled under laws and regulations, we will obtain safety information on such chemical substances from suppliers and carry out appropriate verification. In addition, we will proactively collaborate on the safety of persons involved in chemical substances when they are being procured and to prevent adverse effects on local environments and communities during procurement.

(3) Manufacturing and Use

We will carry out occupational health and safety risk assessments and environmental assessments for raw materials that contain chemical substances that must be controlled under laws and regulations, and work to maintain a safe and secure working environment for employees. In addition, facilities that handle chemical substances containing toxic substances, will comply with structural standards based on laws and regulations related to occupational health and safety and water pollution, carry out regular inspections, preemptively prevent fires, explosions, and leaks, etc., caused by chemical substances from facilities, and work to ensure the safety of the global environment and local communities.

(4) Disposal

We will fulfill our responsibilities as a manufacturer and user of chemical substances by working to recycle waste containing chemical substances at each business location and by sharing necessary information on the nature and condition of the waste with our industrial waste contractors.

2. Consideration for the Natural Environment and Human Health

With regard to chemical substances that are of concern for their highly hazardous effects on ecosystems and human health, we will communicate necessary information for fulfilling our responsibilities as a member of the value chain, and give all due consideration to minimize adverse effects on the environment and the health of all stakeholders.

Established: 2024.05.15

Revised:

ID&E Holdings Human Rights Foundational Policy

The ID&E Holdings Group (ID&E Group) recognizes that respecting human rights is a corporate social responsibility and has established our approach in this Human Rights Foundational Policy and is committed to complying with the Policy.

1. Endorsement of relevant principles and declarations

The ID&E Group endorses the principles of 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. The ID&E Group respects human rights in all aspects of our corporate activities, and contributes to the realization of a sustainable society.

When respecting human rights, we strive to grasp the overall picture of human rights that companies should respect by referring to major international 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. Persons whose human rights are to be respected

The ID&E Group respects the human rights of all people involved in our business, including all of our own officers and employees, as well as the officers and employees of our business partners, and our customers, consumers, and the local residents in the regions where our business activities take place.

3. Action Guidelines for Respecting Human Rights

The ID&E Group has established the following initiatives as the Human Rights Foundational Policy and promotes corporate activities in line with these Guidelines.

- 1) Grasping the overall picture of human rights protection
- 2) Important matters concerning respect for human rights in corporate activities
- 3) Developing an implementation system for respecting human rights
- 4) Conducting human rights due diligence
- 5) Developing remedial measures

4. Scope of application and expectations of business partners

In principle, this Policy applies to all officers and employees of the ID&E Group. We also expect all ID&E Group business partners to understand and endorse this Policy.

Established: 2024.05.15

Revised:

ID&E Holdings Action Guidelines for Human Rights

The ID&E Holdings Group (ID&E Group) will work on the following matters in accordance with our Human Rights Foundational Policy.

1. Grasping the overall picture of human rights

To grasp the overall picture of human rights that companies should respect, we will refer to the following international standards and frameworks, and will strive to keep up with the latest discussions on business and human rights in Japan and abroad.

- The International Bill of Human Rights, including the Universal Declaration of Human Rights
- 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. Important matters concerning respect for human rights in corporate activities

We will respect human rights in the ID&E Group's corporate activities by focusing on the following issues.

(1) Discrimination

We will prevent practices that have the effect of, directly or indirectly, placing certain individuals in a position of subordination or disadvantage on the grounds of attributes or type of employment (regular/non-regular) that have no bearing on the job to be performed, including race, ethnicity, gender, language, religion, political and other opinions, nationality or social origin, property, birth, or other status (sexual orientation, health, and disability).

(2) Harassment

We will prevent the working environment of workers being damaged as a result of illegal or unjust acts, such as workplace harassment, sexual harassment, maternity/paternity harassment, and care harassment.

(3) Forced labour and child labour

We will prevent forced labour and child labour. Forced labour means the violation of the fundamental human right to work of one's own free will and to choose one's own work freely due to being forced to work under the threat of punishment and engaging in work one has not voluntarily offered to undertake, while child labour means work by children below the minimum age for employment as defined by law.

(4) Working hours and wages

We will implement appropriate human resource and labour management in light of labour-related legislation, labour contracts, and work rules to ensure that no excessive or unreasonable hours are worked and that wages are not insufficient or unpaid.

(5) Formation of and participation in labour unions

We will respect the right of workers to form labour unions based on their will and the right to choose whether to participate in such a union.

(6) Health and safety of officers and employees

We will ensure a safe and healthy workplace environment through appropriate foresight of the risk of work-related accidents, injuries, and illnesses and measures to address such risks.

(7) Freedom of expression and privacy

We will respect the freedom of expression of not only employees but also customers, suppliers, consumers, and other external stakeholders, and prevent infringements on their privacy, including personal information.

(8) Local communities

We will prevent violations of all human rights of indigenous peoples and local residents in the areas in which we operate, and prevent activities that deprive local residents of their right to enjoy a healthy environment. Furthermore, we will seek the preservation of a healthy and comfortable environment from destruction in the course of business activities, and prevent associated air, soil, and water pollution.

(9) Environment and climate change

We will be careful to avoid funding projects that, through their operation clearly accelerate environmental destruction and global warming, and in this way lead to the erosion of human rights.

(10) Human rights in the supply chain

We will appropriately consider and respond to human rights violations that may occur throughout the supply chain of corporate activities.

3. Development of an implementation system for respecting human rights

We will establish a system necessary to comply with the Foundational Policy on Human Rights and the Foundational Action Guidelines for Human Rights in cooperation with the ID&E Group's Sustainability Promotion Council and other relevant important ID&E Group meeting bodies and group companies to fulfill our responsibility to respect human rights.

4. Conducting human rights due diligence

We will conduct human rights due diligence to prevent and mitigate negative impacts on human rights from corporate activities. We will establish a due diligence process (human rights impact assessments, preventive and corrective actions, monitoring, and external disclosure) and implement the process on an ongoing basis.

5. Development of remedial measures

The ID&E Group will establish a grievance mechanism to address the negative impacts caused by human rights violations.

Established: 2024.05.15

Revised:

ID&E Holdings Diversity, Equity, and Inclusion Policy

The ID&E Holdings Group (ID&E Group) recognizes the importance of the value of diversity as we transition to a company that is always one step ahead of the times and is flexible and resilient. We promote Diversity (respect for diversity), Equity (providing fair and equitable opportunities for diverse human resources), and Inclusion (fostering a culture that embraces diversity).

1. Respect for diversity

The ID&E Group, aiming to be a world-class consulting and engineering company, respects diversity in terms of gender, age, race, nationality, disabilities, sexual orientation, religion and beliefs, and values, as well as career and work styles, in order to generate new ideas and values from diverse perspectives.

2. Acceptance of diversity

We will work to create an inclusive organizational structure and culture that embraces diversity so that any individual can thrive within the organization, fosters deepening mutual understanding, and encourages working together in a lively and productive manner.

3. Providing fair and equitable opportunities

When promoting this Policy, in addition to respecting and accepting diversity, we will make an effort to give reasonable consideration and develop necessary systems so that all workers can fully demonstrate their abilities while maintaining their individuality under fair and equitable opportunities.

Established: 2024.05.15
Revised

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

The ID&E Holdings Group (ID&E Group) will work on the following matters in accordance with our Diversity, Equity, and Inclusion Policy (the “Policy”).

1. Recruitment and promotion of diverse human resources

We recognize that diversity is a key management issue for the sustainable and robust growth and development of the ID&E Group and will actively promote the recruitment and promotion that leads to a diverse employee group.

2. Fostering a workplace culture that embraces diversity

We will provide education and training opportunities related to diversity in order to become an organization that mutually recognizes the various personalities exemplified in the Policy as members of the organization, and that accepts and takes into consideration each individual’s situation and characteristics.

3. Providing fair and equitable opportunities to persons with disability

We will strive to provide education and training opportunities that respect individuality, offer diverse career plans, establish systems that enable flexible work styles, and develop fair and equitable promotion and pay raise systems so that every employee can fully demonstrate their abilities.

4. Developing and monitoring diversity, equity, and inclusion action plans

We will formulate and implement action plans, monitor and evaluate the status of such plans, and disclose the results in order to promote the above stated initiatives in a continuous and transparent manner.

Established: 2024.05.15

Revised:

ID&E Holdings Human Resource Development Policy

The ID&E Holdings Group (ID&E Group) has established this Human Resource Development Policy based on the recognition that human resources are our greatest management asset and the source of enterprise value creation. We will promote talent development with the following in mind, so that each employee is fully aware of his or her role as a human resource with outstanding expertise and high ethical standards and can work with a sense of growth and fulfillment.

1. Human resource development that encourages co-creation of business and is closely aligned with management strategy

We will promote participatory human resource development by encouraging business co-creation and providing an education and training platform that is closely linked to our management strategy in order to contribute to solving social issues that are becoming more complex and diverse with the times and to create sustainable corporate value for the ID&E Group.

2. Fair and appropriate evaluations and feedback to encourage growth

We will develop human resources by accurately grasping the abilities of each employee, conducting fair and appropriate evaluations in order to assign the right person to the right job, providing feedback to encourage growth, and realizing appropriate compensation.

3. Expansion of human resource exchange programs

We will expand human resource exchange programs not only within the Group but also with other companies, universities, research institutions, and government agencies beyond the Group’s framework in order to further enhance the value of the ID&E Group’s human resources as a whole, aiming to become a world-class consulting and engineering firm.

4. Emphasis on diversity

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

Established: 2024.05.15
Revised:

ID&E Holdings Action Guidelines for Human Resource Development

Based on the Group's Human Resource Development Policy, the ID&E Holding Group (ID&E Group) will address the following matters.

1. The Ideal Human Resource Image Sought by the ID&E Group Through Training

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

"Human resources with outstanding expertise and high ethical standards" set forth in the Human Resources Development Policy refers to human resources who are able to build long-term trusting relationships with all stakeholders, including customers, by working hard on self-improvement with the aim of leveling up abilities in these specialized fields, directly facing work with a public spirit and a high awareness of work professionalism, and steadily producing results.

(2) Human resource image closely linked to our corporate management strategy

We will develop employees with global perspectives and enhanced DX and management skills in line with our corporate management strategies. Employees with global perspectives can contribute to global society by demonstrating their expertise while respecting local culture and sense of values in order to continuously improve corporate value. Employees with DX skills are able to support business innovation, growth and development by making full use of digital technologies. Employees with management skills refer to ① those who are capable of conducting organizational management of ID&E and its main companies, and ② those who are capable of conducting corporate management, including the growth strategies of Group Companies.

2. Providing Training Opportunities to Support Human Resource Development

(1) Building an Education and Training Platform

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

(2) Implementation of Training for Organization Strengthening

We will strengthen organizational functions by sharing the direction the organization is heading and fostering a sense of unity through periodic training for observance of the management philosophy, code of conduct, and compliance, as well as for learning the roles and skills required at each level of the organization.

(3) Providing Opportunities for Supporting the Autonomous Growth of Individuals

We will implement career training programs to support employees' autonomous career development and skill development programs to develop individual skills. To promote opportunities for employees to play an active role both inside and outside the company, we will establish an incentive system for acquiring qualifications and for submitting papers and lectures.

3. Visualization of Role Models and Assessment Implementation for Encouraging the Growth of Each Individual

We will promote the visualization of employees' abilities through the building of a talent management system, etc., to make it easier for staff to learn from the skills and experience of role models employees. In addition, we will strive for fair and impartial assessments and treatment so that every single employee, regardless of their nationality, gender, age, employment status, etc., is enabled to accurately understand the progress of their own growth and are encourage to grow further.

4. Strengthening Collaboration with Stakeholders through Proactive External Activities

The ID&E Group will strive to develop human resources through external activities such as academic and all association activities, lectures, study abroad, and CSR activities, etc., as it is necessary to carry out business while building various relationships with diverse stakeholders. We will expand human networks and range of knowledge and culture that can't be acquired just from carrying out business, will also engage in external collaborations that can be a source of open innovation, and strive to co-create beneficial knowledge for the realization of a sustainable society.

5. Information Disclosure Concerning the Status of Human Resource Development Efforts

We will disclose information, including performance data, etc., on our efforts to develop human resources, which is our Group's greatest management resource, while considering the relevant laws and regulations, social norms, and working environments of each country. In addition, we will set targets and metrics, continuously check the status of our efforts, and regularly review them.

Established: 2024.05.15
Revised:

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

The ID&E Holdings Group (ID&E Group) recognizes that the development of a safe and comfortable working environment is an important issue for the enhancement of our sustainable corporate value, and has established this Internal Environmental Improvement and Occupational Health and Safety Policy to address the following issues.

1. Improve the wellbeing of all ID&E Group employees

Under the ID&E Group Health Declaration, we will strive to maintain and promote the physical and mental health of ID&E Group officers and employees and their families, create a healthy workplace environment, and improve the wellbeing of all those who work for us.

2. Consideration for stakeholders in the value chain

We will comply with laws, regulations, and internal rules, and give consideration to the health and safety of stakeholders in the ID&E Group's value chain.

3. Realization of a virtuous cycle of work style reforms and productivity improvements

We aim to manage in such a way that officers and employees feel a sense of job satisfaction and happiness by realizing a virtuous cycle of work style reforms and productivity improvements in order to achieve a healthy, safe, and comfortable work environment.

4. Promoting the ID&E Group's health management initiatives throughout the world

We will contribute to the realization of a sustainable society by promoting the ID&E Group's health management initiatives throughout the world.

Established: 2024.05.15

Revised

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

The ID&E Holdings Group (ID&E Group) will work on the following issues in accordance with the Internal Environmental Improvement and Occupational Health and Safety.

1. Promote the physical and mental health of officers, employees, and their families

Looking at the ID&E Group as a whole, we will promote health management in order to promote the physical and mental health of our officers, employees, and their families. Specifically, we will focus on disease prevention and the prevention of serious illness with health checkups as the main focus, and create a system to detect various physical and mental health risks at an early stage and promptly treat and improve them. In addition, we will strive to promote health management further and improve its quality by improving health-related measures through follow-ups after health checkups and analysis of health checkup data.

2. Consideration for the health and safety of stakeholders in the value chain

While complying with laws related to occupational health and safety and internal rules, we will give consideration to the health and safety of workers in all aspects of our corporate activities and promote our health management initiatives throughout the value chain. We will establish an occupational health and safety management system aiming to prevent occupational accidents, injuries, and illnesses, and eliminate work-related accidents.

3. Work-life balance and work-life synergy

We will promote work style reforms that allow each employee to choose and realize a variety of lifestyles while working with a sense of fulfillment and satisfaction. We will improve the quality of experiences at work by pursuing further efficiency and proper allocation of work in order to eliminate overwork. We will also aim to realize a work-life balance that emphasizes harmony between work and life and to realize a workplace environment that creates work-life synergy in which work and life mutually enhance each other's quality.

4. Improve and expand workplace environment infrastructure

We will pursue productivity improvements with an emphasis on improving the quality of experience at work, and provide workplaces tailored to the nature of the work. We will accelerate in-house DX and promote the expansion of workplace environment infrastructure to improve operational efficiency.

5. Foster awareness of health maintenance and promotion and health and safety management

We will foster health awareness by providing online health seminars, hygiene education, and physical and mental health care training through management training, etc. We will also foster safety awareness among officers and employees by checking and monitoring the state of implementation of safety measures and by implementing a PDCA cycle to eradicate occupational accidents.

Established: 2024.05.15

Revised:

ID&E Holdings Quality Control Policy

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

1. Understanding and meeting needs for sustainability-oriented quality control

We will constantly monitor social needs and the latest developments in international discussions regarding sustainability management and quality control, and will strive to improve the technical capabilities and management systems necessary to meet these needs and stay abreast of these developments.

2. Dialogue with stakeholders on quality policy

We will constantly pursue the provision of technical services and products that take sustainability into consideration, and will continue to engage in dialogue with stakeholders, including customers, regarding the state of our Quality Control Policy at all stages of our business activities.

3. Provision of quality value that contributes to the realization of a sustainable society

The ID&E Group seeks to provide quality value that exceeds stakeholder expectations based on sincerity and technology. The entire Group will continue to use innovation to explore creative sustainability.

Established: 2024.05.15

Revised:

ID&E Holdings Sustainability-related Innovation Policy

The ID&E Holdings Group (ID&E Group) recognizes that innovation is indispensable for the realization of a sustainable society and has set a Sustainability-related Innovation Policy.

1. Solving Sustainability-Related Issues through Innovation (Innovative Value Creation)

We recognize that efforts towards sustainability represent an opportunity for profit-creating innovation, rather than simply increased costs, and through this efforts can connect to economic growth. As such, the Group will make efforts to create a foundation for promoting innovation related to sustainability issues.

2. Promoting Innovation Through the Ideas from Diverse Human Resources and Co-creation Activities

We recognize that it is indispensable to have a keen sensitivity to ascertain the true nature of issues and to have a free point of view and ideas that are not bound by preconceived notions, in order to promote sustainability-related innovation. The ID&E Group will provide opportunities for our diverse workforce to take on the challenge of innovative value creation through co-creation, not only among ID&E Group Companies but also with external resources.

3. Anticipating Social Issues

The ID&E Group, while deepening collaboration and co-creation with all stakeholders, will strive to quickly uncover social issues that are becoming more complex and advanced than ever before and propose and provide innovative services and products through the creation of new ideas and technologies as a "future issue-solving company".

Established: 2024.05.15

Revised:

ID&E Holdings Acting with Integrity Policy

The ID&E Holdings Group (the ID&E Group) recognizes the importance of acting with integrity to create sustainable corporate value and has set Acting with Integrity Policy.

1. Earning the Trust of Stakeholders that Support the ID&E Group

With the recognition that trusting relationships with stakeholders are the foundation of sustainability management, we will conduct sincere and highly transparent corporate activities.

2. Pursuing "Integrity" as ID&E Group Officers and Employees

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 purpose on 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: 2024.05.15

Revised: