

January 30, 2025

Report on the results of Takenaka Corporation's nature disclosure project

Takenaka Corporation
Takenaka Research & Development Institute/Corporate
Strategic Planning Division
Takashi Miwa



Company name: TAKENAKA CORPORATION

Main businesses: Contracting, design, and supervision of architectural and civil engineering works, development business, and engineering and management services

President: Masato Sasaki

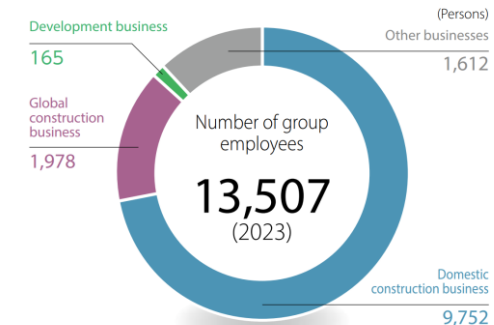
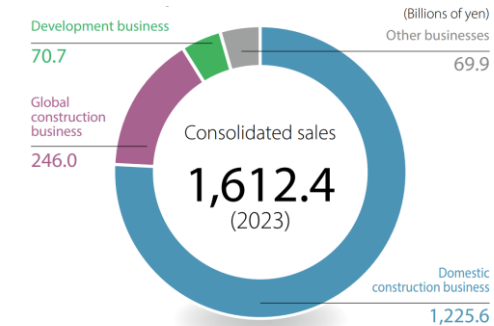
Capital: ¥ 50 billion (as of March 31, 2024)

Revenue (consolidated): ¥ 161.24 million (FY2023)

No. of Employees: 13,507 (FY2023)

Business established: 1610

Official company founded: 1899



Takenaka Tobei Masataka founded his business specializing in erecting shrines and temples

Urban development as the cornerstone of growth strategy (2014)

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As a specialized field that supports integrated urban creation engineering, we focus on problem-solving that leverages nature



However, we did not conduct scenario analysis in our risks and opportunities assessment.



News Release

2024 年 6 月 3 日
株式会社竹中工務店

TNFD 情報開示フレームワークに基づいた TNFD レポートを策定

竹中工務店（社長：佐々木正人）は、自然関連財務情報開示タスクフォース（TNFD：Taskforce on Nature-related Financial Disclosure）が 2023 年 9 月に公表した「TNFD 最終提言 v1.0」を採用し、同年 12 月に「TNFD Adopter（※）」に登録しました。

このたび、本年 6 月 1 日に TNFD 情報開示フレームワークに基づき、当社グループにおける活動を開示するための TNFD レポートを策定しました。

開示内容については以下をご覧ください。

URL:

※「TNFD Adopter」とは、TNFD 提言に沿った情報開示を行う意思を TNFD のウェブサイト上で登録した企業・組織を指し、採用者は 2024 年度分または 2025 年度分のいずれかにおいて、TNFD 提言に準拠した開示を行うことが求められます。



当社は、持続可能なまちづくりを推進する当社では、環境との調和をもとに、1971 年、設計図面用紙に「設計に緑を」のマークを標語に掲げ、環境への取り組みを開始しました。2009 年に環境方針を制定し、2020 年からは、生物多様性を重要課題（マテリアリティ）の一つとして特定しています。

生物多様性の保全・回復を目指す活動としては、千葉県印西市の竹中技術研究所内に、お客様や社会の課題を多目的に解決するグリーンインフラと生物多様性保全・回復の研究開発フィールド「調の森 SHI-RA-BE@」を設けて、課題解決に取り組んでいます。調べの森のこと 2023 年 10 月には、当社グループとしては初めて、環境省の「自然共生サイト★」に認定されました。

また、兵庫県川西市清和台の丘陵地においては、2017 年より「清和台の森づくり」の取り組みを進めています。これは、敷地面積約 8ha の当社研修所内での森林・緑地の再生を通じて、森・人・技術を育て、持続可能な社会の実現に向けた社会課題解決につなげるもので、2024 年 2 月に環境省の「自然共生サイト★」に、当社グループとしては、「調の森 SHI-RA-BE@」に続いて 2 例目の認定を受けました。

TNFD Report

May 2024



Assess (assessing risks and opportunities)

In the Assess phase (assessment of risks and opportunities), we make a long list of risks and opportunities based on the impact to our business, arising from dependencies and impacts. From this, we then extract major risks and opportunities from a perspective of whether they are likely to occur and whether they could have a financial impact on our company. In order to examine the possibility of future risks occurring, and with goal of understanding future markets and policy trends related to construction projects and wood procurement, we also referred to integrated nature and climate scenario "FPS + Nature" for investors in the Climate Change Scenario.

Development Program "Inevitable Policy Response (IPR)," Nature-based Solutions (NbS), and policy trends and literature related to timber resources and biodiversity. In preparing these long lists of risks and opportunities, and deriving the major ones, we set up a cross-sectional working group within the Takenaka Group with members from related divisions including group companies (total of 22 divisions, 40 members), and we have held approximately 70 rounds of discussions. These processes create a forum for discussion of how our company should respond to future risks and opportunities based on a solid understanding of the relationship between nature and the construction business.

Risks		IFRS FPS+Nature	
Category	Dependencies /Impacts	Overview of risks	Possible countermeasures
Transition risk (Reputational)	Impact (Land-use change)	Insufficient consideration for biodiversity during construction at the time of development may result in reduced habitat of rare animals and plants (including birds of prey), which could lead to loss of corporate value and loss of business opportunities.	Prior understanding of potential impacts on land use change, pollution, invasive alien species, resource use, etc. during construction, and considering and implementing measures tailored to each location based on local characteristics.
Transition risk (Reputational, policy)	Impact (Light pollution, noise and vibration)	In construction work near protected areas, light pollution, noise, and vibrations may hinder the reproduction of rare species such as birds of prey, and this could potentially cause damage to corporate value and loss of business opportunities.	
Transition risk (Reputational, policy)	Impact (Invasive alien species)	Potential damage to corporate value and loss of business opportunities may occur due to the proliferation of alien species in relation to the introduction of vegetation and other human-induced movement of organisms, as well as increased costs related to measures to prevent invasion and proliferation of alien species.	
Physical risk (Acute and chronic) /Transition risk	Impact (Resource use)	In a global area of water-scarcity, if water supply and demand become tight and it becomes difficult to draw water, construction operations may be hindered, potentially leading to increased construction costs.	
Physical risk (Acute and chronic) /Transition risk	Impact (Resource use)	In construction work that may affect groundwater in springwater conservation areas, a lack of consideration for springwater conservation may potentially cause a decrease or depletion of springwater, leading to potential damage to corporate value and loss of business opportunities.	Establishing a stable wood procurement system in cooperation with timber-producing areas and promoting Japanese wood procurement.
Physical risk (Chronic) /Transition risk	Impact (Resource use) /Dependency (Logistics and maintenance services)	Forest underuse and low reforestation rates in Japan may lead to degradation of ecosystem services to forests and a decline in wood supply capacity, and this could potentially lead to a decrease in wood supply and a rise in wood prices.	
Transition Risk (Reputational)	Impact (Resource use)	Deforestation, degradation of rare animal and plant habitats, and human rights violations in timber-producing areas could all lead to potential loss of corporate value and loss of business opportunities.	
Transition risks (Reputational and policy)	Impact (Resource use)	Emerging policy changes for deforestation prevention, and market changes have led to increased demands for certified wood materials, and this could potentially result in difficulties in procuring certified materials and increased management costs, such as verification of legality.	

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Building a resilient management structure by leveraging scenario analysis

- We explore risks and opportunities associated with nature across various scenarios to construct a management structure that is resilient in the face of any potential future developments.
- By creating various scenarios and analyzing their magnitude, likelihood, and any potential oversights, we gain a deeper understanding of the risks and opportunities associated with nature for the Takenaka Group, thereby shaping our strategic management approaches.

Raising awareness within the company

- We aim to raise awareness of nature-related risks and opportunities within our group's businesses through workshops that facilitate discussions among members from diverse job roles, departments, and group companies.

Flow of project actions

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We created scenarios, and discussed about risks, opportunities, and measures, through cross-departmental workshops.

TNFD Report (May 2024)

LEAP Analysis

LEAP Analysis result
TNFD report

Risk & Opportunity Analysis

Risk & Opportunity
Analysis result
TNFD report

Define scenarios

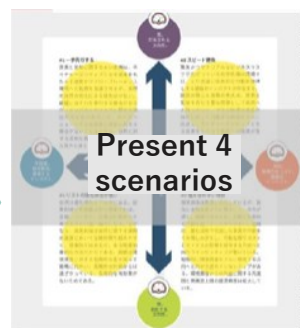
Organize
worksheets for
each scenario

Work Sheet

**Step 2
Driving force**

**Step 3
Create 4 scenarios**

Present each of the
4 scenarios



Assess business impact

Cross-departmental workshops

Workshop

Results :

- ① Identified magnitude of company's risk & opportunity
- ② Identified overlooked or missed risk & opportunity



Define measures

Examine measures for
risks/opportunities

■ リスク (1/2)

リスクの概要	リスクの発生	リスクの発生	リスクの発生	対応策
世界の気候変動による気候変動の影響	大	中	中	気候変動の影響を軽減するための対策を講ずる。
気候変動による気候変動の影響	大	中	中	気候変動の影響を軽減するための対策を講ずる。
気候変動による気候変動の影響	大	中	中	気候変動の影響を軽減するための対策を講ずる。

■ 機会

機会の概要	機会の発生	機会の発生	機会の発生	対応策
気候変動による気候変動の影響	大	中	中	気候変動の影響を軽減するための対策を講ずる。
気候変動による気候変動の影響	大	中	中	気候変動の影響を軽減するための対策を講ずる。
気候変動による気候変動の影響	大	中	中	気候変動の影響を軽減するための対策を講ずる。

Documentation and information disclosure

Reflect
results in
TNFD
report

Source: Prepared based on materials provided by Japan's Ministry of the Environment's Model Project Secretariat

想いをかたちに 未来へつなぐ

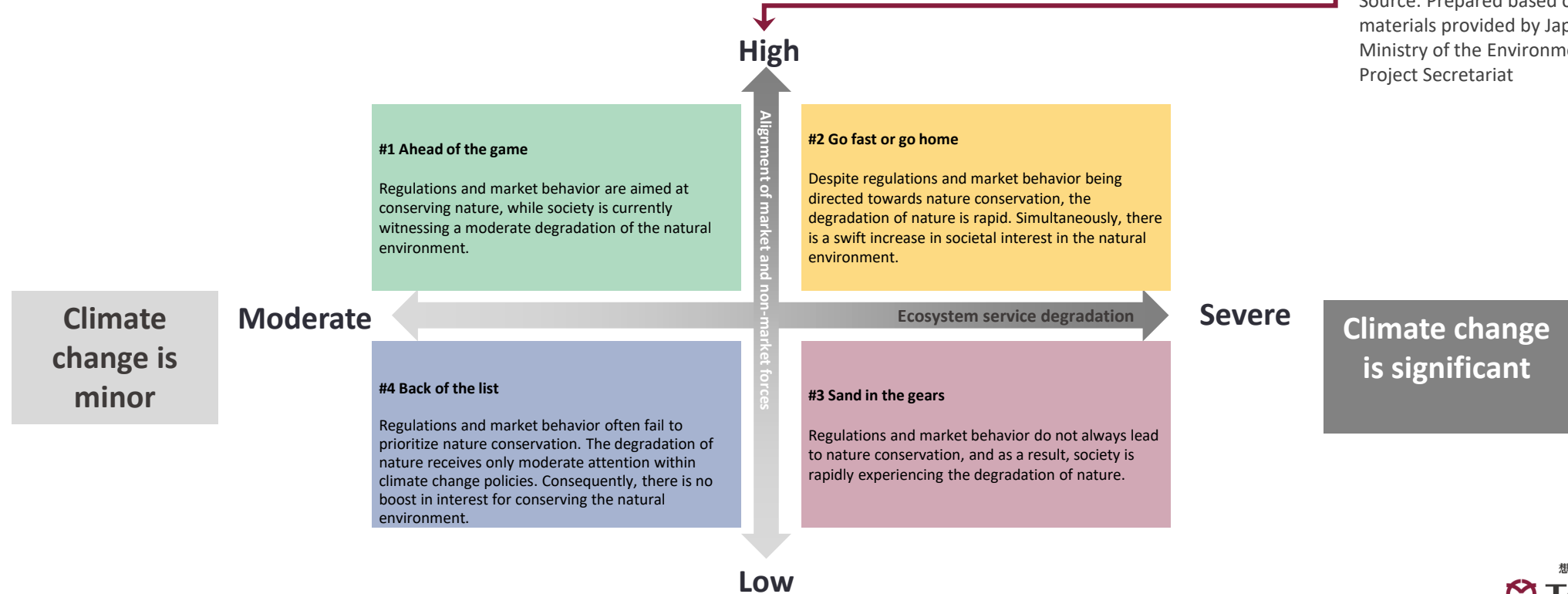
Approach to developing scenarios

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We chose to analyze “TNFD-based scenarios (Consider independently of climate change scenarios) (Type 4)”, focusing on the impact of climate change on the degradation of ecosystem services, as represented on the X-axis.

Type	Type (1) Takenaka Group scenarios aligned with TCFD disclosure-based climate change scenarios	Type (2) Takenaka Group scenarios (Consider independently of climate change scenarios)	Type (3) TNFD-based scenarios aligned with TCFD disclosure-based climate change scenarios	Type (4) TNFD-based scenarios (Consider independently of climate change scenarios)
Nature scenarios	Establish Takenaka Group scenarios		Adopt TNFD-based scenarios	
	X	X	X	X
Climate change scenarios	Align Takenaka Group scenarios with TCFD disclosure-based climate change scenarios	Consider independently of climate change scenarios	Align Takenaka Group scenarios with TCFD disclosure-based climate change scenarios	Consider independently of climate change scenarios

Source: Prepared based on materials provided by Japan's Ministry of the Environment's Project Secretariat



— Depicting the worldview of each scenario as a narrative

We depicted the relationship between our business and nature for each scenario as a narrative.

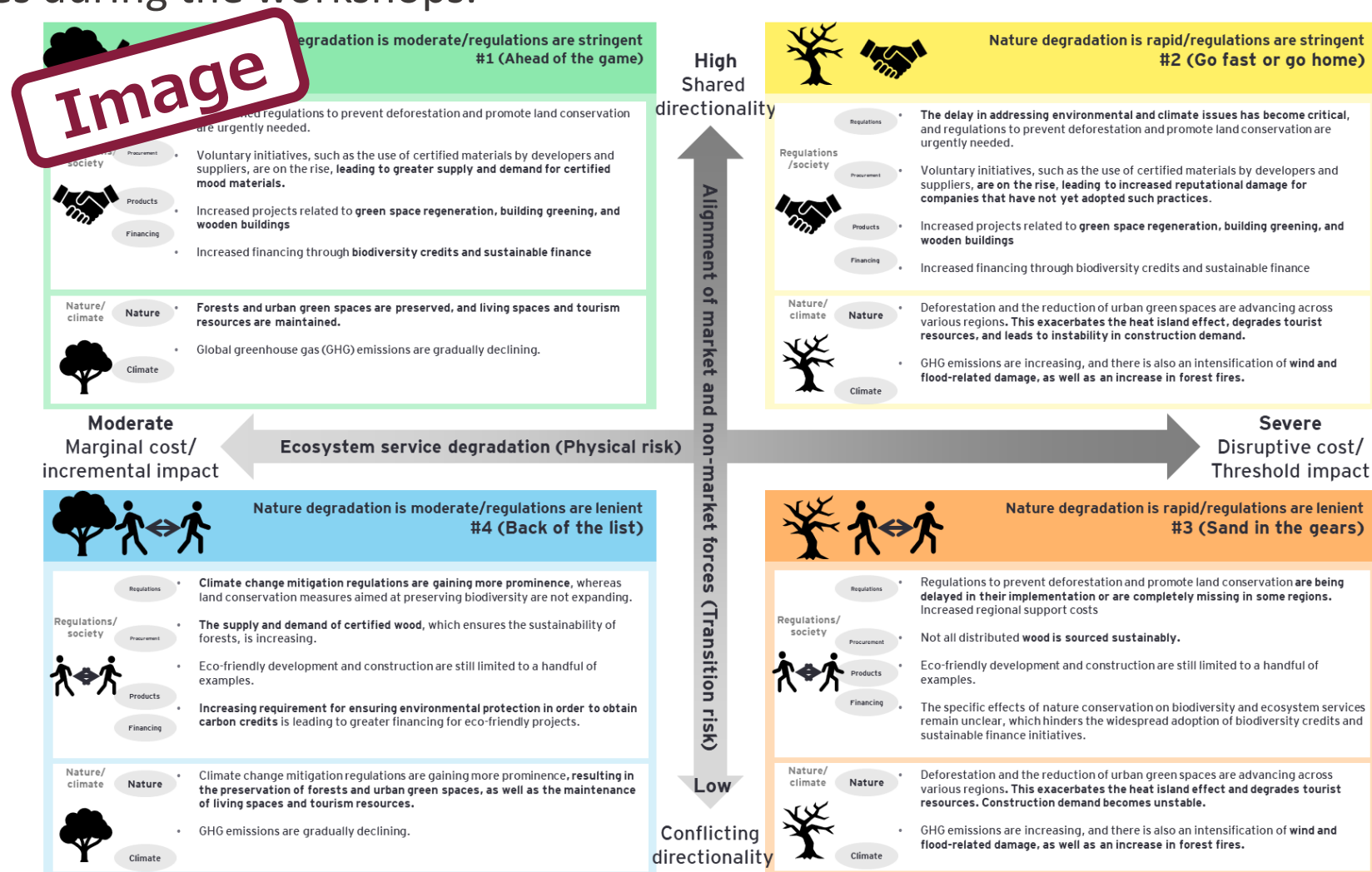


Depiction of each scenario

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We consolidated the descriptions of the four scenarios into one sheet for easier cross-departmental understanding.

By organizing the four scenarios in advance, participants could focus on identifying risks and opportunities during the workshops.



Glimpse inside scenario analysis workshops

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(1) Assessing the magnitude and likelihood of risks and opportunities, along with the reasoning for these assessments, and (2) identifying overlooked or missed risks and opportunities



Group presentations of findings



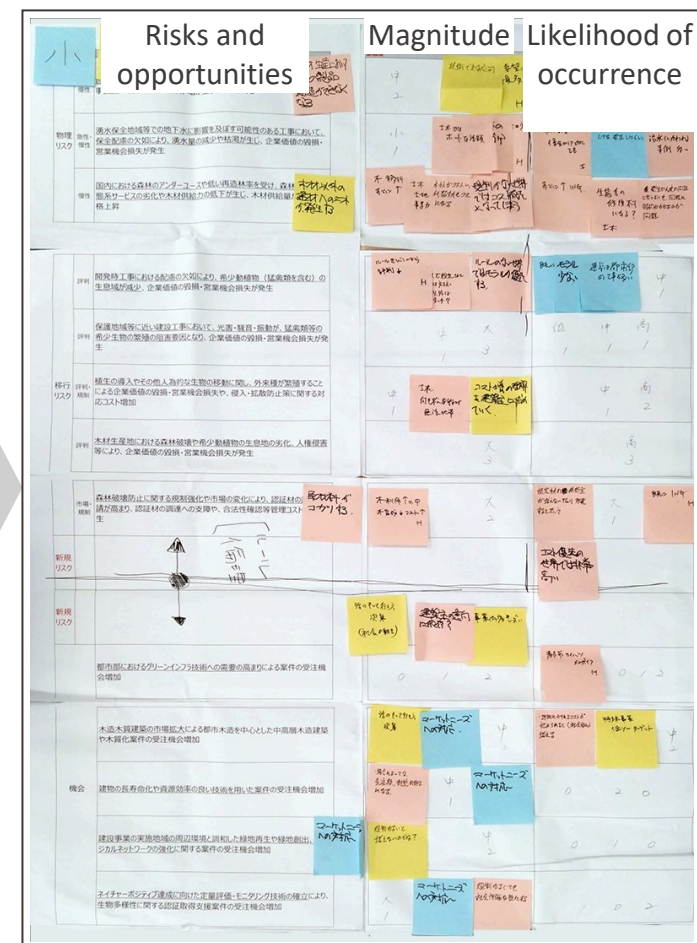
Commentary provided by External specialists



- ✓ 21 participants from the corporate departments of four group companies and 15 operational departments attended.
- ✓ Participants discussed nature-related risks and opportunities faced by our group's businesses

During our analysis of risks and opportunities, we managed to assess their possible magnitude and likelihood of occurring.

Category		Risks and opportunities*	Scenario 1	
Physical risk		In regions of the world experiencing water stress, water supply and demand can become tight, making water withdrawal difficult. This situation poses a risk of disruptions to construction operations and an increase in construction costs.	Enter the degree of impact (Significant/moderate/not very significant)	Enter the likelihood of occurring (Likely/somewhat likely/not very likely)
	Chronic	Forest underuse and low reforestation rates in Japan may lead to the degradation of ecosystem services in forests and a decline in wood supply capacity. This could potentially lead to a decrease in wood supply and a rise in wood prices.	Enter the degree of impact (Significant/moderate/not very significant)	Enter the likelihood of occurring (Likely/somewhat likely/not very likely)
Transition risk	Reputational	Insufficient consideration of biodiversity during construction can reduce habitats for rare animals and plants, including birds of prey, potentially leading to diminished corporate value and lost business opportunities.	Enter the degree of impact (Significant/moderate/not very significant)	Enter the likelihood of occurring (Likely/somewhat likely/not very likely)
	Markets/ regulations	Emerging policy changes for deforestation prevention and market changes have led to increased demand for certified wood materials. This could potentially result in difficulties in procuring certified materials and increased management costs, such as verification of legality.	Enter the degree of impact (Significant/moderate/not very significant)	Enter the likelihood of occurring (Likely/somewhat likely/not very likely)
Enter types of risks and opportunities	Category	Enter risks and opportunities	Enter the degree of impact (Significant/moderate/not very significant)	Enter the likelihood of occurring (Likely/somewhat likely/not very likely)
Enter types of risks and opportunities	Enter category	Enter risks and opportunities	Enter the degree of impact (Significant/moderate/not very significant)	Enter the likelihood of occurring (Likely/somewhat likely/not very likely)



Worksheet for identifying the magnitude and likelihood of nature-related risks and opportunities for each scenario

Group assessment findings



想いをかたちに 未来へつなぐ

 **TAKENAKA**

Key risks, opportunities and measures

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In response to significant risks and opportunities, we are actively encouraging the research, development, and execution of eco-friendly infrastructure initiatives, alongside the progression of construction projects utilizing wood and timber.

R&D on green infrastructure (Nature-based Solutions (NbS) and its implementation in society

We aim to enhance the Takenaka Group's solution capabilities by promoting research and development of green infrastructure and Nature-based Solutions (NbS). These solutions leverage the diverse functions of nature for multiple purposes. Through their implementation, we contribute to building a nature-positive society and a society in harmony with nature.



Takenaka Research & Development Institute SHI-RA-BE Forest

Promotion of wooden structures and buildings and Forest Grand Cycle initiative

Promoting the construction of wooden buildings that utilize sustainable materials contributes not only to decarbonization but also encourages the circular use of forests. This helps maintain them in a healthy state and improves biodiversity and ecosystem services. We are working to improve our ability to respond to risks and opportunities by engaging with stakeholders involved in the value chain.



Takenaka Scholarship Foundation Student Dormitory

Employees		<ul style="list-style-type: none"> • Takenaka Group Biodiversity Promotion Program¹ • Training programs utilizing in-house E-learning • Strengthen the business structure for nature-positive projects
Technology		<ul style="list-style-type: none"> • Establish quantitative assessment and monitoring technologies to achieve nature positive • Invest in technologies that reduce environmental impact; examples include water-saving and recycled water use, cultivation of water sources and conservation of springwater, regeneration of green spaces, prevention and reduction of noise (including forecasting), prevention of light pollution, and identification of invasive species.
Information	Establish information networks	<ul style="list-style-type: none"> • Develop a menu of initiatives that can be utilized at construction sites • Design and implement an in-house non-financial information database² • Accumulate information on nature-related risk assessments at suppliers★ • Implement an internal system to enhance the retrospective verification and management of wood procurement, ensuring it is legal and sustainable • Introduce systems for early detection of natural disasters and for prevention of accidents occurred by natural disasters
	Strengthen communication	<ul style="list-style-type: none"> • Develop and build a platform for information exchange that facilitates the evaluation of prospective investment technologies from the viewpoint of the consumer. • Enhance information sharing with stakeholders
Networks	Suppliers	<ul style="list-style-type: none"> • Promote dialogue in timber production areas • Initiate dialogue and collaboration to stabilize the supply and demand of timber★ • Initiate engagement with suppliers through CSR surveys and other measures★
	Local	<ul style="list-style-type: none"> • Enhance dialogue with local stakeholders
	Research institutions/other industries	<ul style="list-style-type: none"> • Promote a network dedicated to investment technology exploration among research institutions, universities, startups, and other organizations. • Collaborate with insurance and construction industry players

1. A comprehensive program that includes Takenaka Group's unique nature-positive human resources development initiative
2. Initiative aimed at enhancing sustainability information disclosure by collecting non-financial data

★: Planned measures for future initiatives

- By reviewing the four scenarios, along with their associated risks and opportunities, we recognize the need to fortify these elements as a foundation for operation.
- We are integrating these initiatives into our business strategies, management plans, and overarching organizational policies.

We achieved to greatly expand and refine the assessment component, which is key to the LEAP approach.

CONTENTS

Image

Group's Environmental Initiatives

General Requirements

1. Governance

1.1 Governance in promoting sustainability

1.2 Engagement with stakeholders

2. Strategy

2.1 Examination process for dependencies, impacts, risks and opportunities

Scoping (Setting the scope of initiatives)

2.2 Examination results for dependencies, impacts, risks and opportunities

Locate (Locating the interface with nature)

Evaluate (Evaluating dependencies and impacts)

Assess (Assessing risks and opportunities)

2.3 Building management initiatives

3. Risk and Impact Management

4. Metrics and Targets

5. Specific Initiatives

5.1 Addressing the area of managing risks and opportunities

5.2 Participating in external initiatives

Assess (リスクと機会の評価)

シナリオの設定

Assess (リスクと機会の評価) フェーズでは、まず2023年度において、依存・影響項目から生じる自社事業へのインパクトをリスク・機会としてロジック化を実施し、そのロジックから、リスク・機会の発生可能性があるか、自社に財務影響をもたらすものかという観点から主要なリスク・機会を抽出しました。

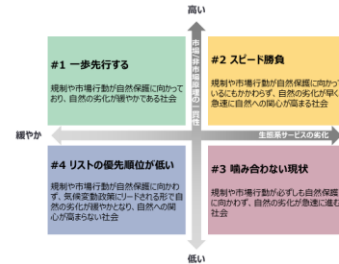
また、将来のリスクの発生可能性の検討のため、建設事業や木材調達に関わる将来の市場・政策動向等を把握する目的で、気候変動シナリオ策定プログラム「Inevitable Policy Response (IPR)」の投資家向け自然・気候統合シナリオFPS+ Natureや、自然を活用した解決策 (Nature-based Solutions: NbS)、木材資源、生物多様性に関する政策動向、文部等を参照しました。

IPR FPS+Nature

さらに2024年度では、これらのリスク・機会をベースとして、より不確実性の高い中長期的な時間軸の中で、自社の対応策に備えるレジリエンスの向上に取り組むため、シナリオ分析を取り入れました。この検討は、環境省の「令和6年度気候変動適応計画情報開示を助けた自然関連財務情報開示策定モデル事業」に採択されています。

シナリオ分析は、TNFDにおいて推奨されているシナリオを使用し、「生態系サービスの強化」(市場と非市場の二重性)の2つの軸によってシナリオを生成しています。また、時間軸には、短期・中期・長期の生物多様性枠組 (GBF) において世界共通の目標 (ミッション) が置かれている2030年を設定しました。

これらの取組は、2023年に引き続き設けている竹中グループ内の横断的ワーキンググループから、ワーキングホプへの参加者を選定 (17部門・23名) し、ワーキングホプにおける議論を行い実施しています。これの力基として、自然と建設事業との関係性を継続的に深めることとしています。



1 TAKENAKA TNFDレポート2024

■ 各象限の世界観を構成する要素 (抜粋)

	第1象限	第2象限	第3象限	第4象限
組織	森林保護と持続可能な木材生産の両立を目指す。持続可能な森林管理を推進する。	自然資源の持続可能な利用と生態系の健全性を確保する。	気候変動の緩和と適応を推進する。	気候変動の緩和と適応を推進する。
市場・非市場の二重性	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。
技術	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。
資金調達	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。
生態系サービスの強化	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。
気候変動	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。	持続可能な木材生産と森林保護の両立を目指す。

リスク・機会の評価

リスク・機会の評価は、会社への影響度 (大・中・小)、発生可能性 (高・中・低) の2つの軸で、それぞれ定性的な評価を行いました。また、各象限の現状において顕在化する追加のリスク・機会についても検討を行いました。

ワーキングホプでは、4つの全ての象限について世界観を整理し、リスク・機会の検討・評価を行いました。各象限で挙げられた特徴的なリスク・機会としては、第1象限では、自然保護に関する規制が強化されることで木材調達が困難となる可能性や顧客の新規開発意欲が減少する可能性、第2象限では、サプライチェーンの混乱、災害リスクや水資源の枯渇などの物理リスクが高まる可能性、第3象限では自然保護を定量的に把握・評価する可能性、第4象限では、自然に関する強みが多くなり、自然と建設事業との関係性を継続的に深めることとされています。

なかでも第2象限・第3象限が、自社にとってのリスクが大きく、また現実的に顕在化する可能性も高いと考えられることから、第2象限・第3象限に関するリスク・機会の評価結果を整理し、p.100にて表示しています。

また、これらのリスク・機会に関し、定量評価を行いさらなる精緻化を行うべくワーキングホプ内で検討を行いました。現時点で得られるデータが十分でないことから、定量的な評価は行わず、定性評価として取り扱っています。

試算を行ったリスクは、以下の3つです。試算は、社内でのみ行われ、外部への開示は行いません。また、試算は、社内でのみ行われ、外部への開示は行いません。また、試算は、社内でのみ行われ、外部への開示は行いません。

定性的なリスク・機会	定量的なリスク・機会
気候変動 (高・中・低)	気候変動 (高・中・低)
生態系サービスの強化 (高・中・低)	生態系サービスの強化 (高・中・低)
自然 (高・中・低)	自然 (高・中・低)
気候変動 (高・中・低)	気候変動 (高・中・低)

その結果、これらのリスク・機会について、TCFDのリスク・機会評価の指標 (I: 100億円以上、II: 30億円以上100億円未満、III: 30億円未満) と比較すると、

対応策の検討

シナリオ分析の結果、得られたリスク・機会の評価結果に基づき、自然に関する科学に基づく目標設定 (Science Based Targets Network: SBTN) が提唱する、企業におけるネイチャーポジティブな行動に向けた行動の枠組み (ARTフレームワーク) を参考に、各象限で検討・評価を行いました。

また、個々のリスク・機会に対応するものに加え、これらを支える組織として、全体に共通する対応策を人・設備・情報・ネットワークに分類して整理しました。

人については、従前から実施している竹中グループ生物多様性推進プログラムの活用に加え、営業体制の強化などに取組むことが必要です。また技術については、ネイチャーポジティブな技術を開発するための研究開発体制の強化を図ることや、情報については、サステナビリティ

ARTフレームワーク

自然に対する影響を回避 (Avoid)、軽減 (Reduce) すると回復・再生 (Restore & Regenerate) し、さらに変革 (Transform) する行動の枠組み



少ないものと見なされることがありました。ただし、これらの定量的評価の取組は、次に示している定性評価の結果と整合性を取っているものではないことに留意が必要です。今後、自然独自のパラメータの将来予測や社内における管理データの精緻化とあわせ、リスク・機会の定量化や、定性評価と定量的評価の両方に取り組んでいきます。

さらに、自然関連のリスク・機会は、TCFD開示において特定している気候変動関連のリスク・機会と一部重複する点があることから、今後、気候変動関連のリスク・機会の評価と統合していくことが考えられます。

(ESG) 情報開示に対応する観点から非財務情報データベースの構築・整備などに取り組むこととしています。さらにネットワークについては、サプライチェーンの連携強化をはじめ、地域・ステークホルダー、研究機関・他業界との連携に力を入れていきます。

また、自然に関する対応策は、国際的にも気候変動対策や循環型経済の実現に向けた対応と一体的に進められることが多く、全体に共通する対応策を人・設備・情報・ネットワークに分類して整理しました。

人については、従前から実施している竹中グループ生物多様性推進プログラムの活用に加え、営業体制の強化などに取組むことが必要です。また技術については、ネイチャーポジティブな技術を開発するための研究開発体制の強化を図ることや、情報については、サステナビリティ

SBTN ARTフレームワーク

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Assessment pages
(Scheduled update in 2025)

Achievements of initiatives:

We successfully employed scenario analysis, an essential component of the LEAP approach and one we had previously struggled to implement independently.

Until now, scenario analysis has posed a challenge for our company for the following reasons.

Reason 1: No straightforward and efficient tool existed to facilitate the creation of a consensus on worldviews.

Reason 2: Because of the inability to share a common worldview, the identification of risks and opportunities depended on individual expertise and values.

Resolution processes:

The coaching on the operation and utilization of the TNFD Scenario Toolkit worksheets allowed us to present and communicate a global perspective that would have been challenging to achieve independently. As a result, we succeeded in establishing a common baseline for a diverse group of participants and were able to identify risks and opportunities under conditions defined by common parameters.

Ripple effects:

The involvement of a diverse group of personnel in identifying risks and opportunities, and the measures taken in response, have improved management strategies and policies, thereby enhancing the resilience of management in a business landscape characterized by uncertainty.

Through this process, we reinforced the importance of participating in TNFD disclosures across the organization, creating a valuable chance to boost the momentum for information disclosure.

Thank you for your time and attention!

想いをかたちに 未来へつなぐ

