Major Consolidated Subsidiaries As of March 31, 2013

Segment	Name of subsidiary	Main business	Capital (Millions of yen)	Osaka Gas shareholding (%)
Gas	Osaka Gas Customer Relations Co., Ltd.	Maintenance checks on gas equipment and appliances / Checking gas meters / Collection of gas bills, and others	50	100.0
	Osaka Gas Housing & Equipment Co., Ltd.	Sales of gas appliances / Sales of housing equipment and appliances	450	100.0
	Osaka Gas Security Service Co., Ltd.	Provision of security and disaster protection services / Sales of home security systems	100	100.0
	Kansai Business Information Inc.	Contracting and staffing of call center operations / Various research services and consulting	100	100.0
	Kinpai Co., Ltd.	Gas piping works / Sales of gas appliances, and housing equipment and appliances	300	100.0
	Creative Techno Solution Co., Ltd.	Sales and construction of energy equipment, heating system supplies, etc.	1,150	100.0
	Nabari Kintetsu Gas Co., Ltd.	Production, supply, and sales of gas	100	85.0
LPG, Electricity and Other Energy	Osaka Gas LPG Co., Ltd.	Sales of LPG and other products	100	100.0
	Gas and Power Co., Ltd.	Electric power supply	1,368	100.0
	Senboku Natural Gas Power Generation Co., Ltd.	Electric power supply	2,000	90.0
	Nakayama Joint Power Generation Co., Ltd.	Electric power supply	300	95.0
	Nakayama Nagoya Joint Power Generation Co., Ltd.	Electric power supply	450	95.0
	Nissho Petroleum Gas Corporation	Sales of LPG and other products	1,726	52.5
	Nissho Propane Sekiyu Co., Ltd.	Sales of LPG and other products	60	100.0
	Liquid Gas Co., Ltd.	Sales of industrial gas, LNG, LPG, and other products	1,110	100.0
International Energy	Osaka Gas International Transport Inc.	LNG vessel leasing	3,190	100.0
	Osaka Gas Summit Resources Co., Ltd.	Development and investment of petroleum and natural gas	100	70.0
	Osaka Gas Australia Pty Ltd *	Development and investment of petroleum and natural gas	A\$822 million	100.0
	Osaka Gas Energy America Corporation	Research and investment relating to energy supply business	US\$2	100.0
	Osaka Gas Gorgon Pty. Ltd.*	Development and investment of petroleum and natural gas	A\$323 million	100.0
Environment and Non-Energy	Urbanex Co., Ltd.**	Development, leasing, management, and sales of real estate	1,570	100.0
	Osaka Gas Autoservice Co., Ltd.	Leasing and servicing of automobiles, and other activities	100	100.0
	Osaka Gas Chemicals Co., Ltd.	Manufacture and sales of fine materials, carbon material products, and others	2,500	100.0
	Osaka Gas Business Create Co., Ltd.	Provision of office service operations, operation of facilities, operation of parking and other facilities	100	100.0
	Osaka Gas Finance Co., Ltd.	Leasing, credit, insurance agency business, and others	600	100.0
	OG Sports Co., Ltd.	Management and contract operation of sports facilities	100	100.0
	OGIS-RI Co., Ltd.	Software development / Computer-based data processing services	400	100.0
	Sakura Information Systems Co., Ltd.	Software development / Computer-based data processing services	600	51.0
	Japan EnviroChemicals, Ltd.	Manufacture and sales of activated carbon, wood protective coatings, and other products	2,055	100.0
	Total 130 companies			

^{*} Specified subsidiary
**Company name changed to Osaka Gas Urban Development Co., Ltd. on April 1, 2013