

Reference for the Environmental Reporting Guidelines of the Ministry of the Environment

Report Parameters and Summary

Item	Links
1. Report profile	
(1) Report boundary and reporting period	Sustainability Report P.3
(2) Organizations coverage ratio and reporting period difference	Third-Party Verification
(3) Reporting policies	
(4) Policies for selecting a type of the report	
2. CEO's statement	Sustainability Report P.9-12
3. Summary	
(1) Overview of environmentally focused management	Sustainability Report P.9-12, 30-33
(2) Overview of KPI trends	Sustainability Report P.38
(3) Summary of activities to address an individual environmental issue	Sustainability Report P.30-31, 38
4. Material balance	Sustainability Report P.34

Information and Indicators on how Environmentally Focused Management Including Environmental Management is Working

Item	Links
1. Top management's commitments	
(1) Environmental policy	Sustainability Report P.9-12 Daigas Group Charter of Business Conduct Daigas Group Code of Business Conduct Environmental Policies
(2) Important issues, vision and business strategies, etc.	Sustainability Report P.30-40 Medium-Term Management Plan 2023 Daigas Group Carbon Neutral Vision/Energy Transition 2030 Materiality of the Daigas Group
2. Governance	
(1) Governance structure	Sustainability Report P.32, 45, 47
(2) Responsibility of material environmental issues	Sustainability Report P.32, 45, 47 109-119
(3) Role of the Board of Directors and executive officers in the management of material environmental issues	Sustainability Report P.32, 45, 47 109-119
3. Stakeholder engagement	
(1) Policy toward stakeholders	Sustainability Report P.9-12, 24-26
(2) Overview of stakeholder engagement activities conducted in the reporting period	Sustainability Report P.24-26
4. Risk Management	
(1) Environment-related risk identification, assessment, and management processes	Sustainability Report P.32-34, 45-51, 117-118
(2) Positioning of the above processes within company-wide risk management	
5. Business model	Integrated Report P.33-38
6. Value chain management	
(1) Outline of our value chain	Social Impact of Business Activities in Our Energy Value Chain
(2) Green procurement policy, objectives, and results	Sustainability Report P.38, 89
(3) Status of eco-friendly products and services	Sustainability Report P.41, 43-44, 53-57
7. Long-term vision	
(1) Long-term vision	Long-Term Management Vision 2030
(2) Time period covered by the long-term vision	Daigas Group Carbon Neutral Vision/Energy Transition 2030
(3) Reasons why that time frame was selected	
8. Strategy	
Business strategy for contributing to the achievement of a sustainable society	Long-Term Management Vision 2030 Medium-Term Management Plan 2023 Daigas Group Carbon Neutral Vision/Energy Transition 2030
9. Methodology for identifying material environmental issues	
(1) Procedure by which the entity identified its environmental issue	Materiality of the Daigas Group
(2) List of identified material environmental issues	
(3) Reasons that the identified environmental issues were judged material	
(4) Boundaries of the material environmental issues	

10. The entity's material environmental issues	
(1) Policies and/or action plans	Daigas Group Carbon Neutral Vision/Energy Transition 2030
(2) Targets and results of policies/action plans based on performance indicators	Sustainability Report P.38
(3) Methodologies used for calculating each performance indicator	Environmental Performance Data
(4) Aggregation scope of data for each performance indicator	
(5) Financial impact of related risks and opportunities and calculation methodology thereof, if the financial impact is significant	Sustainability Report P.46
(6) An assurance report, if an independent third party provided assurance to the items to be reported	Third Party Verification

Information and Indicators that Describe the Status of Activities to Reduce Environmental Impacts of Business Activities and Reduction Measures

Item	Links
1. Resources used and energy consumption	
(1) Total energy consumption and initiatives to reduce it	Environmental Performance Data
(2) Total materials used and initiatives to reduce them	
(3) Water withdrawal and initiatives to reduce it	Sustainability Report P.30-31
2. Recycled input resources (within the organizational boundary)	Environmental Performance Data Sustainability Report P.48-50
3. Products and services and environmental impacts arising from production	
(1) Total products manufactured or goods sold	Environmental Performance Data Sustainability Report P.34
(2) Greenhouse gas emissions and initiatives to reduce them	Environmental Performance Data Sustainability Report P.39-44
(3) Total water discharge and initiatives to reduce it	Environmental Performance Data Sustainability Report P.49
(4) Effluents and nuisance, and initiatives to reduce them	Environmental Performance Data Sustainability Report P.30-57
(5) Release and transfer of chemical substances and initiatives to reduce them	Environmental Performance Data Sustainability Report P.50
(6) Total weight of waste generated, waste disposed by land filling or incineration and initiatives to reduce them	Environmental Performance Data Sustainability Report P.48-50
(7) Significant spills of hazardous substances and measures taken for preventing them	Sustainability Report P.50
4. Conservation of biological diversity and the sustainable use of its components	Sustainability Report P.51-54

Information and Indicators on the Economic and Social Contexts of Environmentally Focused Management

Item	Links
1. Economic contexts of environmentally focused management	
(1) Economic contexts in an enterprise	Sustainability Report P.36
(2) Economic contexts in society	Environmental Management Efficiency
2. Social contexts of environmentally focused management	
Organizational governance	Sustainability Report P.109-119
Human rights	Sustainability Report P.81-86
Labor practices	Sustainability Report P.66-80
Consumer protection and product safety	Sustainability Report P.91-95
Local communities	Sustainability Report P.101-108

Miscellaneous Contents to Be Disclosed

Item	Links
1. Events after the reporting period	
(1) Events after the reporting period	None
(2) Extraordinary events	None
2. Assurance and other measures to enhance reliability of environmental information	Third Party Verification