

# Editorial Policy

## Editorial Policy

In "Integrated Report 2025", the Daigas Group presents our business strategies and value-creation story, along with enhanced non-financial information, to help our stakeholders, including shareholders and investors, understand how the assets we have accumulated to date will contribute to future value creation and sustainable growth.

## Guidelines Referred to

- International Integrated Reporting Framework of the IFRS Foundation
- Guidance for Collaborative Value Creation of the Ministry of Economy, Trade and Industry
- Environmental Reporting Guidelines 2018 of the Ministry of the Environment
- Final Report of the Task Force on Climate-related Financial Disclosures (TCFD)
- Final Taskforce on Nature-related Financial Disclosures (TNFD) Recommendations (v1.0)
- ISO 26000 (guidance on social responsibility) of the International Organization for Standardization
- Sustainability reporting standards of the Global Reporting Initiative (GRI Standards)
- The United Nations Global Compact COP Policy

**Scope of This Report** Osaka Gas Co., Ltd. and its group companies

\*Some information, as noted in this report by phrases such as "Osaka Gas" or "the Company," refers exclusively to Osaka Gas Co., Ltd.

**Period Covered** April 1, 2024, to March 31, 2025  
\*Matters on other periods are partially included.

## Forward-Looking Statements

These materials include forecasts on future performance, plans, and strategies, which are based on the judgment of the Group upon currently available information. Please note that actual financial results may differ from forecasts due to various factors. Factors that can affect actual financial results include economic trends in Japan, sharp fluctuations in exchange rates and crude oil prices, and extraordinary weather conditions.

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## Positioning of Our Reports and Disclosures

The Daigas Group strives to communicate with our stakeholders and deepen their understanding of the Group by proactively disclosing information, including through the dissemination of multifaceted information using a variety of tools.

### Financial Information and Business Strategies



#### INTEGRATED REPORT

Comprehensively explains the Group's key strategy, value creation process, materiality, financial and non-financial information, etc. (updated annually)

#### Website Investor Relations

Provides information on the Group's management strategies, financial results, databases, etc. (updated as needed)

- Management vision / business plans
- Financial statements
- Financial highlights (database)
- Latest IR news

#### Securities Report

#### Annual Meeting of Shareholders

#### Business Report

### Non-Financial and Sustainability Information

#### Website Sustainability Website

Provides comprehensive information on the Group's sustainability, with the latest information introduced in the topics section (updated as needed)

- President's commitment
- Materiality
- Sustainability activities
- Latest topics
- ESG data
- External evaluation / initiatives and organizations the Daigas Group participates in

#### Sustainability Report



Provides information on the sustainability activities of the Group (updated annually)

#### Corporate Governance Report

#### Human Capital Report

Information on sustainability activities that cannot be included in the Integrated Report is provided in the Sustainability Report 2025.

