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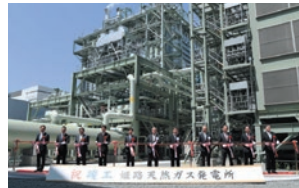
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Editorial Policy

In "Integrated Report 2026", 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, 2025 to March 31, 2026 * 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.