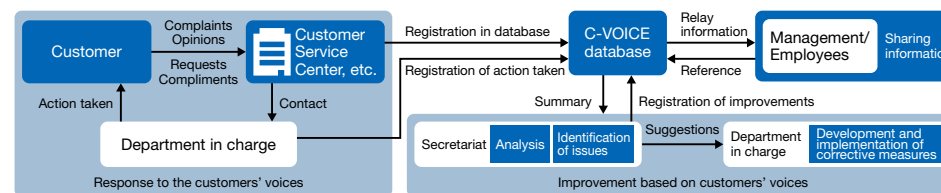


System for reflecting the opinions of stakeholders

The Daigas Group considers it a matter of course to listen and respond sincerely to questions/requests regarding our products and services, but we also hear a variety of questions, concerns and comments from numerous stakeholders in the course of conducting our business activities. We believe these opinions to be extremely important to enhancing the quality of the Group’s management.

Under these circumstances, we have built the “C-VOICE” database, whereby these customer voices are shared by top-management officials and rank-and-file employees, and are put to good use in improving our business operations and enhancing our service quality. In particular, with regard to complaints, we try to share not only the factual process and the status of our response to customers but also measures to prevent recurrence and improve our systems.

Overview of C-VOICE



Mechanism for receiving stakeholder grievances

The Daigas Group responds to the opinions and requests in accordance with the Group’s Code of Business Conduct which incorporated international standards such as the Universal Declaration of Human Rights and the United Nations Global Compact, while observing domestic laws such as the Act on the Promotion of Global Warming Countermeasures and the Whistleblower Protection Act.

To deal with voices on the environment, Osaka Gas operates a company-wide Environmental Management System (EMS) according to the ISO 14001. As for the voices of local people who are concerned about the possible effects on local communities of our operations, we set up contact desks including “Customer Centers.” To address issues associated with human rights and labor practices, we set up “Compliance Desks” at Osaka Gas’s headquarters, major affiliated companies and outside law firms representing Osaka Gas, to receive reports and offer consultation regarding the observance of laws and in-house rules. Furthermore, we have also established a “Human Rights Desk” in the Human Resources Department as a contact point for consultations about the human rights of employees, as well as “Harassment Desk” within respective organizations and affiliates as contact points for consultations about harassment from employees. Other systems established for the benefit of employees include the conducting of surveys designed to measure their work-related awareness, periodically holding meetings for the management to hold talks with labor union members, as well as meetings for employees and their superiors.

| Theme | International and domestic standards | In-house policy and standards | Responsibilities |
|--------------------------|--|---|--|
| Environment | <ul style="list-style-type: none"> • ISO 14001 • Act on Basic Policy on the Rationalizing Use of Energy and Shifting to Non-fossil Energy • Act on Promotion of Global Warming Countermeasures • Waste Management and Public Cleansing Law | <ul style="list-style-type: none"> • Daigas Group Code of Business Conduct • Daigas Group Environmental Policy • Daigas Group Procurement Policy • Rules for Environment Management Systems • Customer Service Rules | Osaka Gas operates a unified ISO 14001-registered environmental management system (EMS) across the Company under the supervision of the Head of ESG Promotion (Representative Director and Vice President), and all employees work to reduce the environmental impact of business activities and ensure compliance with environmental laws and regulations. In addition, the Daigas Group’s domestic affiliates operate their own EMSs, such as ISO 14001-registered systems, Eco Action 21, and the Daigas Group Environmental Management System (OGEMS). |
| Local communities | <ul style="list-style-type: none"> • ISO 26000 • Basic Act on Consumer Policies | <ul style="list-style-type: none"> • Daigas Group Code of Business Conduct • Customer Service Rules | We have improved systems that directly deal with customers, including “Customer Centers,” to enable our customers to express their opinions of our services more expeditiously. We utilize the “C-VOICE” system to share customer opinions and requests throughout the company for use in business improvement measures, product development, and other activities. |
| Human rights | <ul style="list-style-type: none"> • Universal Declaration of Human Rights • U.N. Global Compact • Whistleblower Protection Act | <ul style="list-style-type: none"> • Daigas Group Human Rights Policy • Daigas Group Code of Business Conduct • Customer Service Rules • Rules for the systems of consultation and reporting on legal compliance | For the protection of human rights we have set up “Customer Centers,” which are open to stakeholders such as customers and local community members. We have also established the “Human Rights Desk” at the Human Resources Department, and posted “Human Rights Awareness Promotion Leaders” at each Business Unit and major affiliated companies. In addition, we have also set up “Compliance Desks” at Osaka Gas’s headquarters, major affiliated companies and outside law firms representing Osaka Gas to receive reports and offer consultations regarding the observance of laws and in-house rules. |
| Labor practices | <ul style="list-style-type: none"> • Universal Declaration of Human Rights • U.N. Global Compact • Whistleblower Protection Act | <ul style="list-style-type: none"> • Daigas Group Human Rights Policy • Daigas Group Code of Business Conduct • Rules for the systems of consultation and reporting on legal compliance | We have established “Compliance Desks” at Osaka Gas’s headquarters, major affiliated companies and outside law firms representing Osaka Gas in order to receive reports and offer consultations regarding the observance of laws and in-house rules. Furthermore, the “Harassment Desk” has been set up at each in-house organization and each affiliated company to assist employees facing harassment-related problems in their work. Others systems established for the betterment of employees include the conducting of surveys designed to measure their work-related awareness, periodically holding meetings for the management to hold talks with labor union members, as well as meetings for employees and their superiors. |