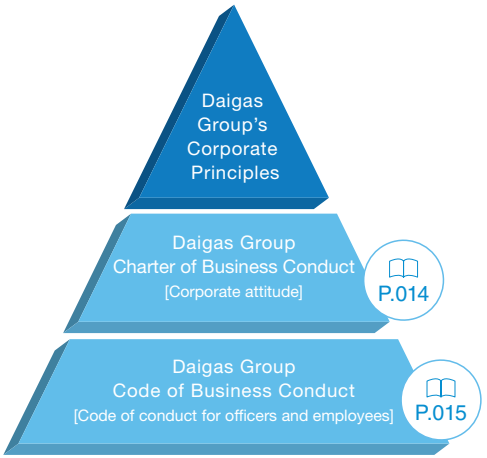
Daigas Group's Values

Daigas Group Philosophy

The Daigas Group has established the Daigas Group Corporate Principles, the Daigas Group Charter of Business Conduct, and the Daigas Group Code of Business Conduct. The Daigas Group Corporate Principles consist of What We Aim To Be, Our Commitment, and Our Corporate Motto. The Group believes that the creation of four types of value is the fulfillment of its social responsibility by creating value primarily for customers, as well as for society, shareholders, and employees, aiming to become a corporate group that powers continuous advancement in customers' lives and businesses. We have also established the Daigas Group Charter of Business Conduct as a statement of our corporate stance and the Daigas Group Code of Business Conduct as a specific code of conduct to be followed by our officers and employees, and we conduct our business activities based on them.



Daigas Group's Corporate Principles

Daigas Group's Corporate Principles

–What the Daigas Group Aims To Be–

A corporate group that powers continuous advancement in customer's lives and businesses.

–Daigas Group's Commitment–

We create four types of value.

Creating Value for Customers | Creating Value for Society | Creating Value for Shareholders | Creating Value for Employees

–Our Corporate Motto–

Service First

■ Realization of Value Creation

Value for Customers

We provide services that meet customer expectations for comfort, convenience and reliability in diverse fields.

- Promotion of development and provision of new products and services in the energy business
- Continuation of zero serious accidents in energy production and supply
- Expansion into the real estate, telecommunications, and new materials businesses
- Contribution to the creation of new services and the elimination of the labor shortage through DX and other means
- Customer accounts: 10.89 million (FY2026)
- Customer satisfaction rate of 90% or higher for 14 consecutive years (FY2026)

*Results of a satisfaction survey on five operations: opening of gas lines, repair of gas appliances, sales and installation of appliances, regular security patrols (gas equipment inspection), and response to telephone inquiries (at the customer center).

Value for Society

We conduct fair and transparent business operations and contribute to the sustainable development of society and the improvement of the global environment.

- Ongoing maintenance of stable and safe supply of energy
- Promotion of earthquake countermeasures: Extension of polyethylene (PE) pipes to 19,400 km (as of March 31, 2026)
- Contribution to the realization of a carbon neutral society through the advanced use of natural gas, the provision of carbon neutral gaseous energy, and the widespread use of renewable energies
  Avoided emissions: 7.38 million tons (FY2026)
- Promotion of co-creation with local communities
- Initiatives to promote fair and transparent business with suppliers

Value for Shareholders

We strive to achieve stable long-term growth and maximize corporate value while maintaining a sound financial foundation.

- Introduction and deepening of ROIC-focused management
- Shareholder returns in line with profit growth
- Promotion of understanding of company through dialogue with capital markets
- Implementation of transition finance
  Funds procured: Over 150.0 billion yen (FY2023 - FY2026)

Value for Employees

We respect the individuality of each employee and provide support for their personal growth and professional fulfillment.

- Promoting diversity, equity and inclusion (DE&I)
  Ratio of female directors: 26.7% (FY2026)
- Enhancement of skills development programs and development of training systems that will enable anyone to take on challenges
- Common training hours to strengthen the management foundation
  12.1 hours/person (FY2026)
- Employee engagement
  Maintained at appropriate levels
  The "overall satisfaction" score, which shows employees' current satisfaction level with the Company, was used as a comprehensive indicator to evaluate employee engagement (FY2026).

Daigas Group Charter of Business Conduct

Daigas Group Charter of Business Conduct

The Daigas Group places the highest priority on creating value for customers and aims to lead creating value for customers to creating value for society, for shareholders, and for employees through its business activities. We believe that our social responsibility lies in creating value for all these stakeholders through fair and transparent business activities.

We have established the Daigas Group Charter of Business Conduct in order to demonstrate our determination to match our stakeholders' expectations and fulfill our corporate social responsibility toward our Group's sustainable development. This Charter serves as the Group's fundamental guide to achieving sustainable economic growth and resolving social issues through its business activities in cooperation with customers, society, shareholders, and employees.

The Daigas Group's management members are expected to be role models in acting in accordance with the Charter. They will take strict corrective action in case of any infringement of the Charter.

Daigas Group Charter of Business Conduct

I. Creating Value for Customers

The Daigas Group aims to enhance energy resilience through a reliable and safe supply of energy, including natural gas, electricity, and LPG, while ensuring safety and providing services. The Daigas Group strives to create value through the development of various businesses and innovation for customers' comfortable lifestyles and sustainable business development.

II. Contributing to the Sustainability of the Environment and Society

The Daigas Group addresses the environmental issues both at regional and global levels as a matter of paramount importance in its business centered on energy supply. In light of the impacts of its business activities on the environment, the Daigas Group strives to tackle climate change and other environmental issues, develop innovative technologies and promote their wider use, and support the advanced use of resources and materials.

III. Engaging With and Contributing to Society

The Daigas Group ensures the transparency of its business operations and discloses information for the public's better understanding of its corporate activities. The Daigas Group promotes cooperation with various stakeholders through productive dialogue and makes positive contribution to the local community as a good corporate citizen.

IV. Respecting Human Rights

The Daigas Group respects human rights as basic rights inherent to all. The Group supports the international standards on human rights and promotes activities and programs to protect the human rights of its stakeholders.

V. Complying with Laws and Regulations

The Daigas Group strives to earn the trust of society through its compliance with laws and regulations on all levels, including the management and employees. The Group's compliance is not limited to observing laws and regulations but includes acting sensibly as a member of society. The Group conducts business activities with fairness and integrity, respecting the culture and customs of each country and region where it operates.

VI. Providing Work Environment That Supports Employees' Personal Growth

The Daigas Group provides a safe and healthy working environment for its employees while securing employment opportunities. The Group values its employees' individual uniqueness, respects their independence as individuals, supports their personal growth, and promote DE&I (Diversity, Equity, and Inclusion) at the workplace.

Daigas Group Policies

Daigas Group Policies

The Daigas Group has established policies to demonstrate its corporate attitude in each field.
The policies, including those related to sustainability, and declarations are as follows:

- Daigas Group Human Rights Policy
- Daigas Group Diversity Promotion Policy
- Daigas Group Tax Policy
- Daigas Group Procurement Policy
- Daigas Group Procurement Policy for Suppliers (the Daigas Group Procurement Guidelines for Suppliers)
- Daigas Group Environmental Policy
- Daigas Group Biodiversity Promotion Policy
- Daigas Group Basic Policy on Customer Harassment
- Daigas Group Multi-Stakeholder Policy
- Green Purchasing Guidelines
- Privacy Policy
- Product Safety Voluntary Action Plan
- Declaration of Health and Productivity Management

Daigas Group Code of Business Conduct

Daigas Group Code of Business Conduct

The Daigas Group's corporate social responsibility is to create new value through fair competition and thereby contribute to society. In fulfilling its corporate social responsibility, compliance is of utmost importance for the Daigas Group.

The Daigas Group Code of Business Conduct ("the Code") sets forth the standards of conduct that all officers and employees of the Daigas Group are required to follow in order to achieve compliance management.

As we operate business in accordance with the Code, which also forms the basis of the Group's other internal rules, we should always adhere to the spirit and intent of the Code even in face of any circumstances that fall outside its expected situations, which we might encounter in the rapidly changing business environment.

Daigas Group Code of Business Conduct

1. **Respecting human rights**
2. **Providing a safe and secure workplace**
3. **Complying with laws and regulations**
4. **Avoiding the use of professional positions and company property for personal reasons**
5. **Complying with laws in each country and region, and respecting international standards, including those on human rights**
6. **Contributing to environmental conservation**
7. **Complying with antimonopoly laws and regulations, and conducting fair transactions**
8. **Providing products and services**
9. **Ensuring the safety of products and services**
10. **Interacting with customers appropriately**
11. **Engaging with and contributing to society**
12. **Building and maintaining sound relationships with business partners**
13. **Engaging business partners in adhering to the Daigas Group Code of Business Conduct**
14. **Managing the proper use of information and systems**
15. **Disclosing information and engaging with stakeholders**
16. **Properly handling intellectual property**
17. **Avoiding association with anti-social groups and individuals**
18. **Making tax payments and performing accounting practices properly Daigas Group Code of Business Conduct**

To make the Daigas Group Code of Business Conduct easier to understand for officers and employees working for the Group, we have extracted the essence of the 18 items in the Code to create "Our Declaration" (10 items).

"Our Declaration," Summarizing the Daigas Group Code of Conduct

"Our Declaration," Summarizing the Daigas Group Code of Conduct

I. We will achieve a workplace where human rights are respected and employees can work in comfort and with peace of mind.

II. We will conduct business activities with legal compliance and decency.

III. In conducting global business activities, we will comply with all local laws and regulations, and will respect international norms including those concerning human rights.

IV. We will properly consider the global environment in all of our actions.

V. We will conduct fair business transactions and competitions.

Vi. We will provide safe and high-quality products and services at reasonable prices, with the aim of enhancing customer satisfaction.

VII. We will act modestly and sensibly in our relationships with those with whom we do business.

VIII. We will appropriately handle and disclose information with proper recognition of its value and importance.

IX. We will prohibit any association with anti-social forces.

X. We will make appropriate tax payments and properly handle our financial accounts.