

# Stakeholder Engagement

## Dialogue and Cooperation with Stakeholders

The Daigas Group focuses on active engagement with stakeholders through dialogue to recognize various possible issues involved in its business activities and to work toward mutually acceptable solutions to such issues, based on the Daigas Group Charter of Business Conduct and Daigas Group Code of Conduct. For example, the Group has been promoting dialogue with the Kansai Consumers' Association Liaison Commission, the Osaka Voluntary Action Center, and the Osaka Gas Labor Union. Furthermore, the Group shares information and cooperates as a member of the Global Compact Network Japan and actively takes part and makes recommendations in the formulation of various policy measures by the government and municipalities. One of the results of such engagement is that five business associations formed by partner companies undertaking gas-related services established a Code of Ethics in response to the Group's policy. In addition, we are actively pursuing collaborative projects with companies, universities, NPOs and other organizations.

### ■ Main Opportunities and Tools for Contacts with Stakeholders, and Value Created through the Contacts

| Stakeholders                          | Main contact opportunities and contact tools                                                                                                                                         |                                                                                                                                                                                      | Value creation                                                                                                                                                                                                                                                                              |                                                                                                                                  |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Customers                             | <ul style="list-style-type: none"><li>• Business opportunities such as safety check and sale</li><li>• “Customer Centers”</li><li>• Service shops</li><li>• Showrooms</li></ul>      | <ul style="list-style-type: none"><li>• Corporate PR events</li><li>• Advertisements via TV and other media</li><li>• Website</li><li>• Catalogs for products and services</li></ul> |  <b>Value for Customers</b><br>The Group is committed to providing services that meet customer expectations for comfort, convenience and reliability in diverse fields.                                  | For detailed information, please see  P.13. |
| Business partners and suppliers       | <ul style="list-style-type: none"><li>• Business opportunities</li><li>• Various regular meetings</li></ul>                                                                          | <ul style="list-style-type: none"><li>• Joint training and drills</li></ul>                                                                                                          |  <b>Value for Society</b><br>The Group is committed to supporting sustainable development and environmental protection in society through business, mindful of compliance and transparency.              |                                                                                                                                  |
| Consumers groups                      | <ul style="list-style-type: none"><li>• Meetings</li><li>• Tours</li></ul>                                                                                                           | <ul style="list-style-type: none"><li>• Seminars, study meetings</li></ul>                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                                                                  |
| Local communities                     | <ul style="list-style-type: none"><li>• Social contribution activities</li><li>• Tours</li></ul>                                                                                     | <ul style="list-style-type: none"><li>• “Energy and environmental education”</li></ul>                                                                                               |                                                                                                                                                                                                                                                                                             |                                                                                                                                  |
| Students and educational institutions | <ul style="list-style-type: none"><li>• Joint study</li><li>• “Energy and environmental education,” “food education,” “fire education,” “education on disaster prevention”</li></ul> | <ul style="list-style-type: none"><li>• Acceptance of interns</li><li>• Recruitment meetings</li><li>• Website</li></ul>                                                             |                                                                                                                                                                                                                                                                                             |                                                                                                                                  |
| Knowledgeable people                  | <ul style="list-style-type: none"><li>• Joint study</li></ul>                                                                                                                        | <ul style="list-style-type: none"><li>• Meetings</li></ul>                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                                                                  |
| Administrative authorities            | <ul style="list-style-type: none"><li>• Submission of various documents</li><li>• Meetings</li></ul>                                                                                 | <ul style="list-style-type: none"><li>• Cooperation for regional development</li></ul>                                                                                               |                                                                                                                                                                                                                                                                                             |                                                                                                                                  |
| NPOs/NGOs                             | <ul style="list-style-type: none"><li>• Joint research</li><li>• Joint work and cooperation for solving regional issues</li></ul>                                                    | <ul style="list-style-type: none"><li>• Meetings</li></ul>                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                                                                  |
| Shareholders/ investors               | <ul style="list-style-type: none"><li>• Issuance of various reports (Securities Reports, Integrated Reports, etc.)</li></ul>                                                         | <ul style="list-style-type: none"><li>• Briefings</li><li>• Website</li></ul>                                                                                                        |  <b>Value for Shareholders</b><br>The Group is committed to meeting shareholders' expectations for stable, long-term growth and maximized corporate value, while maintaining its sound financial base. |                                                                                                                                  |
| Employees                             | <ul style="list-style-type: none"><li>• Labor-management meetings</li><li>• Education and training sessions</li><li>• Interviews</li><li>• “Compliance Desks”</li></ul>              | <ul style="list-style-type: none"><li>• “Human Rights Desk”</li><li>• “Harassment Desk”</li><li>• Intranet, in-house publications</li></ul>                                          |  <b>Value for Employees</b><br>The Group is committed to respecting the individuality of employees and providing opportunities to pursue their careers and achieve self-development.                   |                                                                                                                                  |

## Dialogue with stakeholders (FY2026 results of activities)

### ■ Stakeholders of the Daigas Group



### Dialogue with Customers

To provide services in excess of customer expectations, we are listening to their voices through various contacts with them, with the aim of improving our products and services.

- Phone calls received by customer centers: approx. 3.77 million
- No. of replies to a survey on customer satisfaction: approx. 35 thousand



Customer Center

### Dialogue with Various Groups

The groups with which we held meetings included the Kansai Consumers' Association Liaison Commission, the Osaka Voluntary Action Center, and the Osaka Gas Labor Union.

- Dialogue with consumer groups and other private organizations, etc. 1,031 times



Kansai Consumers' Association Liaison Commission

### Dialogue with Local Communities

To realize vibrant local communities, we engage in dialog with local governments, NPOs, corporations, experts, next-generation people, and other stakeholders.

Through communication with local communities, we help solve social issues and realize a sustainable society.

- Urban development and city planning outreach: 50 cases
- Activities contributing to regional revitalization in collaboration with experts and NPOs: 169 times
- Education for the next generation and community contribution activities through the "NOBY SPORTS CLUB" 2,158 times



Food education

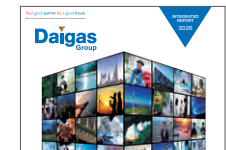
### Dialogue with Shareholders and Investors

Osaka Gas strives to build long-term relationships of trust with shareholders and investors by disclosing management and financial information of the Company in a timely and fair manner and appropriately incorporating capital market needs ascertained through constructive dialogue into its management strategies.

In ESG interviews conducted with institutional investors and other parties, we exchanged views on actions against climate change, corporate governance and other topics.

We will continue our efforts to enhance value for shareholders through dialogues with institutional investors and other parties.

- Briefings on financial results; facility tours; President's small meetings; Outside Directors' small meetings; etc.
- Dialog with institutional investors (CFO/CEO: 22 times, Department in charge of IR: approx. 220 times, Department in charge of SR: 15 times)



Integrated Report

### Dialogue between Supervisors and Subordinates

Osaka Gas implements an evaluation system that leads to the growth of each and every employee. While enhancing opportunities for meetings between supervisors and subordinates, we clarify each employee's strengths and areas for improvement, which leads to skill development.

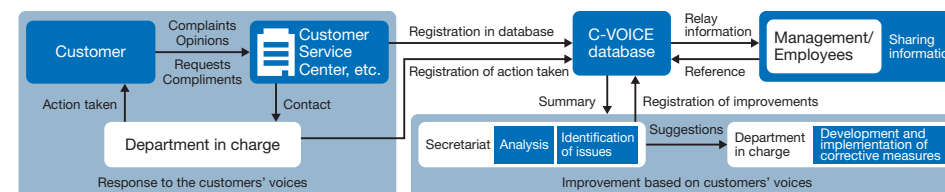
- Meetings based on Management by Objectives (MBO): twice a year
- Interviews based on role expectation evaluation: twice a year

### 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.

As for consultations, grievance, etc. received by the contact desks in FY2026, measures to remedy the situation and prevent recurrence were appropriately taken as necessary.

| Theme             | International and domestic standards                                                                                                                                                                                                                                         | In-house policy and standards                                                                                                                                                                                                                                 | Responsibilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environment       | <ul style="list-style-type: none"> <li>ISO 14001</li> <li>Act on Basic Policy on the Rationalizing Use of Energy and Shifting to Non-fossil Energy</li> <li>Act on Promotion of Global Warming Countermeasures</li> <li>Waste Management and Public Cleansing Law</li> </ul> | <ul style="list-style-type: none"> <li>Daigas Group Code of Business Conduct</li> <li>Daigas Group Environmental Policy</li> <li>Daigas Group Procurement Policy</li> <li>Rules for Environment Management Systems</li> <li>Customer Service Rules</li> </ul> | Osaka Gas operates a unified ISO 14001-registered environmental management system (EMS) across the Company under the supervision of the Chief Sustainability Officer (CSuO) (Senior Executive Officer), 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"> <li>ISO 26000</li> <li>Basic Act on Consumer Policies</li> </ul>                                                                                                                                                                          | <ul style="list-style-type: none"> <li>Daigas Group Code of Business Conduct</li> <li>Customer Service Rules</li> </ul>                                                                                                                                       | 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"> <li>Universal Declaration of Human Rights</li> <li>U.N. Global Compact</li> <li>Whistleblower Protection Act</li> </ul>                                                                                                                   | <ul style="list-style-type: none"> <li>Daigas Group Human Rights Policy</li> <li>Daigas Group Code of Business Conduct</li> <li>Customer Service Rules</li> <li>Rules for the systems of consultation and reporting on legal compliance</li> </ul>            | 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"> <li>Universal Declaration of Human Rights</li> <li>U.N. Global Compact</li> <li>Whistleblower Protection Act</li> </ul>                                                                                                                   | <ul style="list-style-type: none"> <li>Daigas Group Human Rights Policy</li> <li>Daigas Group Code of Business Conduct</li> <li>Rules for the systems of consultation and reporting on legal compliance</li> </ul>                                            | 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. |