Sustainability Report Editorial Policy

Principle and Outline

The Daigas Group deems that it is necessary for the Group to listen to people's voices sincerely, and conduct its business activities based on such voices, in order to fulfill its corporate social responsibility (CSR).

In the Daigas Group Medium-Term Management Plan 2026 "Connecting Ambitious Dreams," we laid out the key strategy of "co-create value for a sustainable future," "support employees to shine in their roles," and "evolve business foundation," which contribute to solving social issues. We also reviewed materiality.

On its sustainability site, the Daigas Group reports on the status of management and the progress of related initiatives for the materiality. Activities other than materiality reports are also posted to the extent possible so that the overall picture of the Group's initiatives can be made known to parties outside and inside the Group.

This Sustainability Report is an integrated and edited PDF of the main contents previously posted on the sustainability site.

Coverage and Material

▶Materiality of the Daigas Group

In selecting topics to be covered in the report and prioritizing them, we took into consideration both the impact on society and the environment and the future financial impact on the Group.

For more information on consideration to importance, click the above link for Materiality of the Daigas Group.

Readability and Ease of Understanding

To ensure that a wide range of readers can understand the information provided in the report, careful consideration is given to visual design, including the text size, use of colors, pictures, and diagrams, and technical terms are supplemented with annotations and other explanations.

Third-Party Assurance

For more information on third-party assurance by KPMG AZSA Sustainability Co., Ltd., please see Environmental Performance Data 2026 (Third-Party Assured) at the link below.

▶Environmental Performance Data 2026 (Third-party Assured)

Scope of This Report

Reporting Period:

Fiscal year 2026.3 (April 1, 2025 to March 31, 2026)
*Matters on other periods are partially included.

Reporting Boundary:

Osaka Gas Co., Ltd. and its consolidated subsidiaries

- **Financial data:**
  Osaka Gas Co., Ltd. (1), and its consolidated subsidiaries (154)
- **Environmental data:**
  71 companies in total, including Osaka Gas Co., Ltd. and 70 companies among 154 consolidated subsidiaries are subject to calculation of environmental performance data. Those housed in office buildings as tenants and whose environmental data are difficult to grasp and whose environmental effects are minimal ,as well as overseas companies, are not subject to such calculation. For energy consumption and GHG emissions, two overseas subsidiaries are additionally included, bringing the total to 73 companies.
- **Social, Governance data:**
  Data ranges are described in the respective articles.

Publication Information

This report will be published annually as an annual report.
Publication: September 2026
Last update of the sustainability website: September 2025

About the Notation

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

Guidelines Referred to

- ISO 26000 (Guidance on social responsibility)
- Sustainability Reporting Standards of the Global Reporting Initiative (GRI)
  This report contains information corresponding to disclosure requirements of the GRI Sustainability Reporting Standards.

▶Global Reporting Initiative (GRI) Index

- Environmental Reporting Guidelines 2018 of the Ministry of the Environment
- Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)
- Taskforce on Nature-related Financial Disclosures (TNFD) Recommendations (v1.0)
- International Integrated Reporting Framework of the IFRS Foundation
- Guidance for Collaborative Value Creation of the Ministry of Economy, Trade and Industry
- SASB Standards
- The United Nations Global Compact COP* Policy

*COP
COP stands for Communication on Progress. COP is an annual report that provides information on the status of participants' commitment to the 10 principles of the UN Global Compact. It is an important requirement for participation in the UN Global Compact.