Supplementary Financial Information for 2nd Quarter of the Fiscal Year Ending March 2027（FY2027）

1. Overview of Consolidated Financial Results

(million yen)

	Results			Forecasts		FY2026 Q2 Results → FY2027 Q2 Results (A→C)			FY2026 Results → FY2027 Revised Forecasts (B→E)			FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E)		
	FY2026		FY2027	FY2027										
	A. Q2	B. Full Year	C. Q2	D. Announced July. 30	E. Announced Oct. 29	Changes		Remarks	Changes		Remarks	Changes		Remarks
Net sales	959,167	2,030,302	1,025,319	2,170,000	2,254,000	66,152	6.9%	Increase in electricity sales volume in the Domestic Energy Business, etc.	223,697	11.0%	Increase in sales from the higher unit selling price of city gas, etc.	84,000	3.9%	Increase in sales from the higher unit selling price of city gas, etc.
Operating profit	89,669	174,809	60,279	150,000	150,000	-29,389	-32.8%	Time-lag effect, etc.	-24,809	-14.2%	Time-lag effect, etc.	±0	±0%	
Ordinary profit	105,461	204,522	82,704	190,000	190,000	-22,756	-21.6%	Time-lag effect, etc.	-14,522	-7.1%	Time-lag effect, etc.	±0	±0%	
Excluding time-lag gains/losses	86,296	195,387	108,578	197,000	226,000	22,281	25.8%	Increase in profit in U.S. and Australia, etc.	30,612	15.7%	Increase in profit in Australia and U.S., etc.	29,000	14.7%	Increase in profits in Australia and U.S., etc.
Profit attributable to owners of the parent	94,855	152,751	66,619	145,000	145,000	-28,235	-29.8%	Absence of Insurance claim income recorded in the prior year, etc.	-7,751	-5.1%	Time-lag effect, etc.	±0	±0%	
Excluding time-lag gains/losses	81,056	146,173	85,015	149,977	170,596	3,958	4.9%	Increase in profit in U.S. and Australia, etc.	24,422	16.7%	Increase in profit in Australia and U.S., etc.	20,619	13.7%	Increase in profits in Australia and U.S., etc.
Total assets[1]	3,195,996	3,321,405	3,520,654	3,509,935	3,484,935	199,248	6.0%	Increase in Cash and Deposits etc.	163,530	4.9%		-25,000	-0.7%	Decrease in foreign currency translation adjustments reflecting the revision of foreign exchange assumptions.
Shareholders' equity[1]	1,671,934	1,806,042	1,840,626	1,839,594	1,814,594	34,583	1.9%		8,551	0.5%		-25,000	-1.4%	Decrease in foreign currency translation adjustments reflecting the revision of foreign exchange assumptions.
Shareholders' equity excluding accumulated other comprehensive income[1]	1,352,260	1,350,808	1,352,726	1,362,000	1,362,000	1,918	0.1%		11,191	0.8%		±0	±0%	
Balance of interest-bearing debts[1]	1,015,152	940,735	1,122,014	1,150,000	1,150,000	181,279	19.3%		209,264	22.2%		±0	±0%	
Balance of hybrid bonds and loans[1]	175,000	175,000	175,000	-	-	±0	±0%		-	-		-	-	
Cash flows from operating activities	199,521	340,740	123,093	287,000	287,000	-76,427	-38.3%		-53,740	-15.8%		±0	±0%	
Cash flows from investing activities (Forecasts are amount of investment)	110,261	241,852	112,013	320,000	320,000	1,751	1.6%		78,147	32.3%		±0	±0%	

1 Changes are differences from the results of the end of previous fiscal year.

(Reference) Time Lag and Assumptions

(million yen)

	Results			Forecasts		FY2026 Q2 Results → FY2027 Q2 Results (A→C)			FY2026 Results → FY2027 Revised Forecasts (B→E)			FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E)		
	FY2026		FY2027	FY2027										
	A. Q2	B. Full Year	C. Q2	D. Announced July. 30	E. Announced Oct. 29	Changes		Remarks	Changes		Remarks	Changes		Remarks
Gains/Losses on time-lag effect[1]	19,164	9,135	-25,873	-7,000	-36,000	-45,038	-		-45,135	-		-29,000	-	
Gains/Losses on time-lag effect ((Non-consolidated) Gas business)	15,149	6,209	-19,973	-1,000	-24,000	-35,122	-		-30,209	-		-23,000	-	
Gains/Losses on time-lag effect ((Non-consolidated) Electricity business)	4,015	2,925	-5,899	-6,000	-12,000	-9,915	-		-14,925	-		-6,000	-	
Crude oil price (JCC) ($/bbl)	73.7	71.4	108.1	87.8	104.2	34.4	46.7%	Average of preliminary monthly data up to September 2026.	32.8	45.9%	Average of preliminary monthly data up to September 2026	16.4	18.6%	October 2026 to March 2027 : 100 $/bbl
Exchange rate (yen/$)	146.0	150.7	159.5	159.9	157.2	13.5	9.2%		6.5	4.3%	October 2026 to March 2027 : 155 yen/$	-2.7	-1.7%	October 2026 to March 2027 : 155 yen/$

1 Included in Domestic Energy

2. Consolidated Management Indicators, etc.

(million yen)

	Results			Forecasts		FY2026 Q2 Results → FY2027 Q2 Results (A→C)			FY2026 Results → FY2027 Revised Forecasts (B→E)			FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E)		
	FY2026		FY2027	FY2027										
	A. Q2	B. Full Year	C. Q2	D. Announced July. 30	E. Announced Oct. 29	Changes		Remarks	Changes		Remarks	Changes		Remarks
ROIC[1]	2.9%	5.8%	2.3%	5.3%	5.3%	-0.6pt	-		-0.5pt	-		0.0pt	-	
Excluding time-lag gains/losses	2.4%	5.5%	3.0%	5.5%	6.2%	0.6pt	-		0.7pt	-		0.7pt	-	
NOPAT[2]	76,658	155,302	66,267	150,411	150,411	-10,391	-13.6%		-4,890	-3.1%		±0	±0%	
Ordinary profit	105,461	204,522	82,704	190,000	190,000	-22,756	-21.6%	Time-lag effect, etc.	-14,522	-7.1%	Time-lag effect, etc.	±0	±0%	
Interest income	6,197	12,839	6,778	-	-	580	9.4%		-	-		-	-	
Interest expenses	7,346	13,781	6,378	-	-	-968	-13.2%		-	-		-	-	
Income taxes	29,951	50,162	16,037	-	-	-13,913	-46.5%		-	-		-	-	
Invested capital[3,4]	2,666,220	2,724,314	2,939,681	2,969,247	2,944,247	215,366	7.9%		219,932	8.1%		-25,000	-0.8%	
Shareholders' equity[4]	1,671,934	1,806,042	1,840,626	1,839,594	1,814,594	34,583	1.9%		8,551	0.5%		-25,000	-1.4%	Decrease in foreign currency translation adjustments reflecting the revision of
Balance of interest-bearing debts[4]	1,015,152	940,735	1,122,014	1,150,000	1,150,000	181,279	19.3%		209,264	22.2%		±0	±0%	
ROE	5.6%	8.7%	3.7%	8.0%	8.0%	-1.9pt	-		-0.7pt	-		0.0pt	-	
Excluding time-lag gains/losses	4.8%	8.4%	4.7%	8.2%	9.4%	-0.1pt	-		1.0pt	-		1.2pt	-	
Shareholders' equity / Total assets[4]	52.3%	54.4%	52.3%	52.4%	52.1%	-0.0pt	-		-2.3pt	-		-0.3pt	-	
After adjustment[4,5]	55.1%	57.0%	54.8%	54.9%	54.3%	-0.3pt	-		-2.7pt	-		-0.6pt	-	
Debt / Equity ratio[4]	0.61	0.52	0.61	0.63	0.63	0.09	-		0.11	-		0.01	-	
After adjustment[4,5]	0.53	0.45	0.54	0.55	0.57	0.09	-		0.12	-		0.01	-	
DOE[6,7]	-	3.5%	-	3.7%	3.6%	-	-		0.1pt	-		-0.1pt	-	
Payout ratio[7]	-	30.7%	-	34.1%	33.9%	-	-		3.2pt	-		-0.2pt	-	
EBITDA[8]	169,003	333,887	153,257	337,000	337,000	-15,746	-9.3%		3,112	0.9%		±0	±0%	
Excluding time-lag effect	149,838	324,752	179,130	344,000	373,000	29,292	19.5%		48,247	14.9%		29,000	8.4%	
Operating profit	89,669	174,809	60,279	150,000	150,000	-29,389	-32.8%	Time-lag effect, etc.	-24,809	-14.2%	Time-lag effect, etc.	±0	±0%	
Share of profit (loss) of entities accounted for using equity method	14,397	23,938	16,659	32,000	32,000	2,261	15.7%		8,061	33.7%		±0	±0%	
Depreciation (including amortization of goodwill)	64,937	135,138	76,318	155,000	155,000	11,380	17.5%		19,861	14.7%		±0	±0%	
Free cash flow[9]	89,259	98,888	11,080	-33,000	-33,000	-78,179	-87.6%		-131,888	-		±0	-	
Earnings per share (EPS) (yen)[7]	240.69	391.15	175.16	380.73	383.02	-65.53	-27.2%		-8.13	-2.1%		2.29	0.6%	
Book value per share (BPS) (yen)[4,7]	4,283.0	4,705.00	4,888.40	4,837.35	4,819.3	183.40	3.9%		114.26	2.4%		-18.09	-0.4%	
Annual dividends per share (DPS) (yen)	60.0	120.0	65.0	130.0	130.0	-	-		10.0	8.3%		±0.0	±0%	
Number of employees	21,942	21,835	22,330	22,786	22,786	388	1.8%		951	4.4%		±0	±0%	
Number of consolidated subsidiaries	154	154	148	-	-	-6	-3.9%		-	-		-	-	
Number of equity method affiliates	49	50	47	-	-	-2	-4.1%		-	-		-	-	

1 ROIC = NOPAT / Invested capital (average of the beginning and the end of each fiscal year)
2 NOPAT = Ordinary profit + Interest expenses - Interest income - Income taxes
3 Invested capital = Shareholders' equity + Balance of interest-bearing debts (excluding risk-free leased Liabilities to us)
4 Changes are differences from the results of the end of previous fiscal year.
5 Calculated with 50% of issued hybrid bonds and loans as equity.
6 DOE = Annual dividends per share (DPS) / Shareholders' equity excluding accumulated other comprehensive income per share (average of the beginning and the end of each fiscal year)
7 The FY2027 forecasts of DOE, Payout ratio, EPS and BPS exclude the impact of the share buyback announced on May 8, 2026, to be executed from October 1, 2026.
8 EBITDA = Operating profit + Share of profit (loss) of entities accounted for using equity method + Depreciation (including amortization of goodwill)
9 Free cash flow = Cash flows from operating activities - Cash flows from investing activities

3. Results for Each Segment

(million yen)

	Results			Forecasts		FY2026 Q2 Results → FY2027 Q2 Results (A→C)			FY2026 Results → FY2027 Revised Forecasts (B→E)			FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E)		
	FY2026		FY2027	FY2027										
	A. Q2	B. Full Year	C. Q2	D. Announced July. 30	E. Announced Oct. 29	Changes		Remarks	Changes		Remarks	Changes		Remarks
Net sales	959,167	2,030,302	1,025,319	2,170,000	2,254,000	66,152	6.9%		223,697	11.0%		84,000	3.9%	
Domestic Energy	775,871	1,643,406	815,111	1,733,000	1,812,500	39,240	5.1%	Increase in electricity sales volume in the Domestic Energy Business, etc.	169,093	10.3%	Increase in sales from the higher unit selling price of city gas, etc.	79,500	4.6%	Increase in sales from the higher unit selling price of city gas, etc.
International Energy	69,518	143,790	80,369	143,500	156,000	10,851	15.6%	Increase in sales in U.S and .Australia etc.	12,209	8.5%	Increase in sales in Australia and U.S., etc.	12,500	8.7%	Increase in sales in Australia and U.S., etc.
Life & Business Solutions	146,374	319,839	165,911	360,000	360,000	19,537	13.3%		40,160	12.6%		±0	±0%	
Adjustments	-32,596	-76,734	-36,073	-66,500	-74,500	-3,476	-		2,234	-		-8,000	-	
Ordinary profit	105,461	204,522	82,704	190,000	190,000	-22,756	-21.6%	Time-lag effect, etc.	-14,522	-7.1%	Time-lag effect, etc.	±0	±0%	Time-lag effect, etc.
Excluding time-lag gains/losses	86,296	195,387	108,578	197,000	226,000	22,281	25.8%	Increase in profit in U.S. and Australia, etc.	30,612	15.7%	Increase in profit in Australia and U.S., etc.	29,000	14.7%	Increase in profits in Australia and U.S., etc.
Segment profit (loss)[1]	104,066	198,748	76,939	182,000	182,000	-27,127	-26.1%		-16,748	-8.4%		±0	±0%	
Operating profit	89,669	174,809	60,279	150,000	150,000	-29,389	-32.8%		-24,809	-14.2%		±0	±0%	
Share of profit (loss) of entities accounted for using equity method	14,397	23,938	16,659	32,000	32,000	2,261	15.7%		8,061	33.7%		±0	±0%	
Domestic Energy	40,057	71,941	-2,295	49,500	33,999	-42,352	-	Time-lag effect, etc.	-37,941	-52.7%	Time-lag effect, etc.	-15,500	-31.3%	Time-lag effect, etc.
Excluding time-lag gains/losses	20,892	62,806	23,577	56,500	69,999	2,685	12.9%	Improved competitiveness of our long-term LNG contracts relative to JLC, etc.	7,193	11.5%	Improved competitiveness of our long-term LNG contracts relative to JLC, etc.	13,500	23.9%	Improved competitiveness of our long-term LNG contracts relative to JLC, etc.
(Electricity business) [2]	16,740	29,475	-4,411	6,500	500	-21,151	-	Time-lag effect, etc.	-28,975	-98.3%	Time-lag effect, etc.	-6,000	-92.3%	Time-lag effect, etc.
(Electricity business) [2] excluding time-lag effects	12,724	26,550	1,488	12,500	12,500	-11,235	-88.3%	Increase in fixed costs due to the commencement of operations at the Power Plant, etc.	-14,050	-52.9%	Increase in fixed costs due to the commencement of operations at the Power Plant, etc.	±0	±0%	
Operating profit	38,657	68,749	-49	47,000	34,499	-38,706	-	Time-lag effect, etc.	-34,249	-49.8%	Time-lag effect, etc.	-12,500	-26.6%	Time-lag effect, etc.
Share of profit (loss) of entities accounted for using equity method	1,399	3,191	-2,246	2,500	-500	-3,646	-		-3,691	-		-3,000	-	
International Energy	45,155	88,397	60,561	89,000	104,500	15,406	34.1%		16,102	18.2%		15,500	17.4%	
Operating profit	32,157	67,650	41,655	59,500	72,000	9,497	29.5%	Increase in profit in U.S. and Australia, etc.	4,349	6.4%	Increase in profit in Australia, etc.	12,500	21.0%	Increase in profits in Australia and U.S., etc.
Share of profit (loss) of entities accounted for using equity method	12,997	20,746	18,905	29,500	32,500	5,908	45.5%	Absence of impairment loss from the U.S. renewable energy assets in the previous fiscal year, etc.	11,753	56.6%	Absence of impairment loss from the U.S. renewable energy assets in the previous fiscal year, etc.	3,000	10.2%	Increase in profits from Freeport LNG, etc.
Life & Business Solutions	16,607	37,447	20,263	40,500	40,500	3,655	22.0%	Increase in profits from real estate development business, etc.	3,052	8.2%	Increase in profits from the foreign activated carbon business, etc.	±0	±0%	
Adjustments	2,246	963	-1,590	3,000	3,000	-3,836	-		2,036	211.4%		±0	±0%	
Non-operating profit/loss[3]	1,394	5,774	5,765	8,000	8,000	4,370	313.4%	Increase in profits from the sales of investment in U.S. IPP projects, etc.	2,225	38.5%	Increase in profits from the sales of investment in U.S. IPP projects, etc.	±0	±0%	
ROIC	2.9%	5.8%	2.3%	5.3%	5.3%	-0.6pt	-		-0.5pt	-		0.0pt	-	
Excluding time-lag gains/losses	2.4%	5.5%	3.0%	5.5%	6.2%	0.6pt	-		0.7pt	-		0.7pt	-	
Domestic Energy[4]	-	4.6%	-	3.1%	2.3%	-	-		-2.3pt	-		-0.8pt	-	
International Energy[4]	-	8.0%	-	9.0%	10.5%	-	-		2.5pt	-		1.5pt	-	
Life & Business Solutions[4]	-	5.7%	-	6.1%	6.1%	-	-		0.4pt	-		±0.0pt	-	

1 Segment profit = Operating profit + Share of profit (loss) of entities accounted for using equity method.
2 It is a simple total of the profit in Osaka Gas Co., Ltd.'s incidental electricity business and profits of its affiliated companies involved in electricity business.
3 Excluding share of profit(loss) of entities accounted for using equity method
4 It is a simple total of business units.

4. Results of Major Areas and Major Companies

(million yen)

			Results FY2026 A. Q2	Results FY2026 B. Full Year	Results FY2027 C. Q2	Forecasts FY2027 D. Announced July. 30	Forecasts FY2027 E. Announced Oct. 29	FY2026 Q2 Results → FY2027 Q2 Results (A→C) Changes		Remarks	FY2026 Results → FY2027 Revised Forecasts (B→E) Changes		Remarks	FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E) Changes		Remarks
Net sales	Domestic	Osaka Gas Co., Ltd.	671,629	1,409,438	723,542	-	-	51,913	7.7%		-	-		-	-	
		Osaka Gas Network Co., Ltd.	95,292	213,412	96,286	217,865	217,865	993	1.0%		4,453	2.1%		±0	±0%	
		Osaka Gas Marketing Co., Ltd.	30,184	63,362	30,351	63,273	63,273	166	0.6%		-89	-0.1%		±0	±0%	
		Daigas Energy Co., Ltd.	36,462	79,147	36,177	75,495	75,495	-285	-0.8%		-3,651	-4.6%		±0	±0%	
		Osaka Gas International Transport Inc.	22,692	48,684	19,441	43,831	43,831	-3,251	-14.3%		-4,852	-10.0%		±0	±0%	
	International	USA	57,963	118,435	65,018	119,939	122,439	7,054	12.2%		4,003	3.4%		2,500	2.1%	Increase in sales from Freeport LNG, etc.
		Australia	10,590	24,117	15,082	25,275	35,275	4,491	42.4%		11,158	46.3%		10,000	39.6%	Impact of market conditions, etc.
	LBS[1]	Real estate development	43,139	93,615	48,216	103,031	103,031	5,076	11.8%		9,416	10.1%		±0	±0%	
		Information technology	45,973	101,440	48,441	103,978	103,978	2,467	5.4%		2,538	2.5%		±0	±0%	
		Chemical materials	58,840	125,802	71,743	150,798	150,798	12,903	21.9%		24,995	19.9%		±0	±0%	
Segment profit (loss)	Domestic	Osaka Gas Co., Ltd.[2]	33,384	34,542	-3,203	-	-	-36,587	-		-	-		-	-	
		Osaka Gas Network Co., Ltd.	-10,912	-310	-7,070	4,991	4,991	3,841	-		5,301	-	Increase in transportation revenue, etc.	±0	±0%	
		Osaka Gas Marketing Co., Ltd.	5,650	6,278	3,910	5,273	5,273	-1,739	-30.8%		-1,005	-16.0%		±0	±0%	
		Daigas Energy Co., Ltd.	3,186	5,952	3,439	4,696	4,696	252	7.9%		-1,256	-21.1%		±0	±0%	
		Osaka Gas International Transport Inc.	1,299	4,577	-162	2,423	2,423	-1,462	-	Impact of deferred shipping charge recovery, etc.	-2,153	-47.1%	Impact of deferred shipping charge recovery, etc.	±0	±0%	
	International	USA	41,727	80,624	51,730	79,941	85,441	10,003	24.0%	Absence of impairment loss from the U.S. renewable energy assets in the previous fiscal year, etc.	4,817	6.0%	Absence of impairment loss from the U.S. renewable energy assets in the previous fiscal year, etc.	5,500	6.9%	Increase in profitss from Freeport LNG, etc.
		IPP projects[3,4]	9,427	18,964	8,981	15,194	15,194	-445	-4.7%		-3,770	-19.9%		±0	±0%	
		Gains/Losses on market value of derivative	-338	-518	99	-	-	438	-		-	-		-	-	
		Australia	6,589	14,501	11,834	15,283	25,283	5,245	79.6%	Impact of market conditions, etc.	10,782	74.4%	Impact of market conditions, etc.	10,000	65.4%	Impact of market conditions, etc.
	LBS[1]	Real estate development	11,701	22,989	14,149	22,828	22,828	2,448	20.9%	Increase in property sales, etc.	-160	-0.7%		±0	±0%	
		Information technology	1,955	7,688	1,929	8,298	8,298	-25	-1.3%		609	7.9%		±0	±0%	
		Chemical materials	2,537	5,616	4,490	8,861	8,861	1,953	77.0%	Increase in profits from the foreign activated carbon business, etc.	3,245	57.8%	Increase in profits from the foreign activated carbon business, etc.	±0	±0%	

1 Life & Business Solutions
2 Including operating expenses for International Energy
3 Equity method affiliates
4 Excluding profit (loss) on market value of derivative

5. Investment

(million yen)

	Results FY2026 A. Q2	Results FY2026 B. Full Year	Results FY2027 C. Q2	Forecasts FY2027 D. Announced July. 30	Forecasts FY2027 E. Announced Oct. 29	FY2026 Q2 Results → FY2027 Q2 Results (A→C) Changes		Remarks	FY2026 Results → FY2027 Revised Forecasts (B→E) Changes		Remarks	FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E) Changes		Remarks
Investment (A+B)	141,790	283,320	116,831	320,000	320,000	-24,959	-17.6%		36,679	12.9%		±0	±0%	
Investment for quality improvement (A)	40,406	79,851	24,784	77,000	77,000	-15,621	-38.7%		-2,851	-3.6%		±0	±0%	
Investment for growth (B)	101,384	203,468	92,046	243,000	243,000	-9,338	-9.2%		39,531	19.4%		±0	±0%	
Domestic Energy	26,798	51,633	19,276	52,000	52,000	-7,522	-28.1%		366	0.7%		±0	±0%	
International Energy	52,797	104,593	37,780	116,000	116,000	-15,017	-28.4%		11,406	10.9%		±0	±0%	
Life & Business Solutions	21,788	47,242	34,989	75,000	75,000	13,201	60.6%		27,757	58.8%		±0	±0%	
Capital expenditures (included in Investments)	130,596	255,499	111,253	260,000	260,000	-19,343	-14.8%		4,500	1.8%		±0	±0%	

1 Capital expenditures (included in investments) = Investments – Investments for subsidiaries and associates and M&A

6. Supplemental Data of Domestic Energy

((Non-consolidated) Breakdown of gross profit of gas business)

(million yen)

	Results			Forecasts		FY2026 Q2 Results → FY2027 Q2 Results (A→C)			FY2026 Results → FY2027 Revised Forecasts (B→E)			FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E)		
	FY2026		FY2027	FY2027										
	A. Q2	B. Full Year	C. Q2	D. Announced July. 30	E. Announced Oct. 29	Changes		Remarks	Changes		Remarks	Changes		Remarks
Sales from gas business [1]	323,376	698,989	315,722	762,400	806,900	-7,654	-2.4%		107,910	15.4%		44,500	5.8%	
Raw material costs	199,691	441,767	214,843	507,800	561,800	15,151	7.6%		120,032	27.2%		54,000	10.6%	
Gross profit of gas business [1]	123,684	257,222	100,878	254,600	245,100	-22,806	-18.4%		-12,122	-4.7%		-9,500	-3.7%	
Gross profit of gas business excluding time-lag effects [1]	108,535	251,012	120,852	255,600	269,100	12,316	11.3%	Improved competitiveness of our long-term LNG contracts relative to JLC, etc.	18,087	7.2%	Improved competitiveness of our long-term LNG contracts relative to JLC, etc.	13,500	5.3%	Improved competitiveness of our long-term LNG contracts relative to JLC, etc.

1 Figures are calculated excluding gas transportation service and revenue from interoperator settlement.

(Sales-related Results (Cumulative results))

	Results			Forecasts		FY2026 Q2 Results → FY2027 Q2 Results (A→C)			FY2026 Results → FY2027 Revised Forecasts (B→E)			FY2027 Previous Forecasts → FY2027 Revised Forecasts (D→E)		
	FY2026		FY2027	FY2027										
	A. Q2	B. Full Year	C. Q2	D. Announced July. 30	E. Announced Oct. 29	Changes		Remarks	Changes		Remarks	Changes		Remarks
Average temperature (°C)	25.1	18.4	24.4	17.7	17.7	-0.7	-2.7%		-0.7	-3.7%		±0.0	±0%	
Number of customer accounts (thousands)	10,777	10,894	10,973	10,980	10,980	196	1.8%		86	0.8%		±0	±0%	
Gas[1]	5,461	5,527	5,554	-	-	94	1.7%		-	-		-	-	
Electricity[2]	2,483	2,515	2,566	-	-	83	3.3%		-	-		-	-	
Others	2,833	2,852	2,853	-	-	20	0.7%		-	-		-	-	
Domestic gas sales volume (million m^3)[3,4]	3,034	6,560	2,947	6,692	6,692	-87	-2.9%		132	2.0%		±0	±0%	
Residential	541	1,644	554	1,704	1,704	13	2.4%		60	3.6%		±0	±0%	
(Changes) Number of customers	-	-	-	-	-	8	1.5%		-	-		-	-	
(Changes) Impact of temperature	-	-	-	-	-	0	0.0%		-	-		-	-	
(Changes) Others	-	-	-	-	-	5	0.8%		-	-		-	-	
Non-residential	2,493	4,916	2,393	4,988	4,988	-100	-4.0%		72	1.5%		±0	±0%	
(Changes) Demand development	-	-	-	-	-	22	0.9%		-	-		-	-	
(Changes) Impact of temperature	-	-	-	-	-	-31	-1.3%		-	-		-	-	
(Changes) Capacity utilization of facilities	-	-	-	-	-	3	0.1%		-	-		-	-	
(Changes) Individual factor	-	-	-	-	-	-73	-2.9%		-	-		-	-	
(Changes) Others	-	-	-	-	-	-21	-0.8%		-	-		-	-	
Number of units for gas supply (thousands)	5,123	5,161	5,165	5,140	5,140	42	0.8%		-21	-0.4%		±0	±0%	
Domestic electricity sales volume (GWh)[4]	8,141	17,238	8,977	20,932	20,932	836	10.3%		3,694	21.4%	Increase in electricity market sales volume, etc.	±0	±0%	
Retail	3,875	7,776	3,656	-	-	-220	-5.7%		-	-		-	-	
Wholesale, etc	4,266	9,462	5,322	-	-	1,056	24.8%	Increase in electricity market sales volume, etc.	-	-		-	-	
Number of low-voltage electricity supply (thousands)	1,936	1,946	1,968	2,000	2,000	32	1.6%		54	2.8%		±0	±0%	

1 The total number of gas customer accounts of Osaka Gas, its Japanese subsidiaries, and companies accounted for using the equity method. (excluding some wholesale customer accounts)
2 The total number of low-voltage electricity customer accounts of Osaka Gas, its Japanese subsidiaries, companies accounted for using the equity method, etc.
3 45 MJ/m^3
4 Gas sales volume and electricity sales volume reflect the estimated usage amount for the period between the last meter reading day in the account closing month and the account closing date, as the revenue for gas sales and electricity sales are estimated and recorded based on the Implementation Guidance on Accounting Standard for Revenue Recognition.

7. Reference Data

(Crude oil price, Exchange rate)

		Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
FY2026	Crude oil price (JCC) ($/bbl)	79.1	75.3	70.3	71.4	72.2	73.1	74.4	71.3	69.5	66.8	65.7	68.9
	Exchange rate (yen/$)	144.5	144.8	144.5	146.7	147.7	148.0	151.3	155.2	156.0	156.8	155.1	158.7
FY2027	Crude oil price (JCC) ($/bbl)	101.9	114.6	117.2	114.4	101.7	100.4						
	Exchange rate (yen/$)	159.3	158.4	160.8	162.6	158.7	156.4						

(Sales-related Results (Quarterly results))

	FY2026		FY2027		FY2026 → FY2027 Changes			
	Q1	Q2	Q1	Q2	Q1		Q2	
Domestic gas sales volume (million m3)1,2	1,524	3,034	1,489	2,947	-35	-2.3%	-87	-2.9%
Residential	366	541	348	554	-18	-4.9%	13	2.4%
(Changes) Number of customers	-	-	-	-	4	1.1%	8	1.5%
(Changes) Impact of temperature	-	-	-	-	-28	-7.5%	0	0.0%
(Changes) Others	-	-	-	-	6	1.6%	5	0.8%
Non-residential	1,158	2,493	1,141	2,393	-17	-1.5%	-100	-4.0%
(Changes) Demand development	-	-	-	-	10	0.9%	22	0.9%
(Changes) Impact of temperature	-	-	-	-	4	0.4%	-31	-1.3%
(Changes) Capacity utilization of facilities	-	-	-	-	2	0.2%	3	0.1%
(Changes) Individual factor	-	-	-	-	-23	-2.0%	-73	-2.9%
(Changes) Others	-	-	-	-	-10	-0.9%	-21	-0.8%
Number of units for gas supply (thousands)	5,124	5,123	5,174	5,165	49	1.0%	42	0.8%
Domestic electricity sales volume (GWh)2	3,473	8,141	3,741	8,977	268	7.7%	836	10.3%
Retail	1,457	3,875	1,412	3,656	-45	-3.1%	-220	-5.7%
Wholesale, etc	2,016	4,266	2,329	5,322	313	15.5%	1,056	24.8%
Number of low-voltage electricity supply (thousands)	1,935	1,936	1,960	1,968	25	1.3%	32	1.6%

1 45MJ/m^3

2 Gas sales volume and electricity sales volume reflect the estimated usage amount for the period between the last meter reading day in the account closing month and the account closing date, as the revenue for gas sales and electricity sales are estimated and recorded based on the Implementation Guidance on Accounting Standard for Revenue Recognition.

(Average temperature of Osaka city)

		Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
FY2026	Average temperature (°C)	15.9	20.1	25.4	30.2	30.8	28.1	21.1	13.9	9.6	6.2	8.4	10.9
FY2027	Average temperature (°C)	17.2	21.6	23.4	29.3	29.9	25.1						

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