

☑ indicates the Japanese version of the data assured by independent practitioner, Deloitte Tohmatsu Sustainability Co., Ltd.

Boundary: Scope of Data Collection

		Unit	FY2023	Remarks
Number of companies covered		Companies	22	<ul style="list-style-type: none"> The scope of aggregate total covers, in principle, the following domestic consolidated subsidiaries: Toho Gas Network Co., Ltd., Toho Gas Life Solutions Co., Ltd., Toho Gas Communications Co., Ltd., Toho Gas Customer Service Co., Ltd., Mizushima Gas Co., Ltd., Toho Gas Techno Co., Ltd., Toho Liquefied Gas Co., Ltd., Toeki Kyokyu Center Co., Ltd., Waseda Gas Co., Ltd., Yamasa Sohgyo Co., Ltd., Inuyama Gas Service, Co., Ltd., Sirius Solar Japan 63 GK, Toho Real Estate Co., Ltd., Toho Gas Engineering Co., Ltd., Toho Gas Information System Co., Ltd., Toho Service Co., Ltd., Toho LNG Shipping Co., Ltd., Toho Reinetsu Co., Ltd., Toho Gas Safety Life Co., Ltd., Gas Living Mie Co., Ltd., Yokkaichi Air Conditioning Engineering Co., Ltd. Overseas consolidated subsidiaries are not included in the calculation as they have small environmental impact and are difficult to acquire quantitative data. Scope of coverage includes Minori Gas Co., Ltd. and Sugiyama, Ltd. for only the following items: 1. Raw Materials Usage and Sales Amount of Key Products: "Resources for LPG - LPG - Consolidated subsidiaries" and "LPG sales - Consolidated subsidiaries" 3. Emissions into Atmosphere - Scope 3 emissions in the city gas and LPG value chain: "Categories 1, 3, and 4 - Greenhouse gases (CO₂ equivalent) from procurement" "Category 11: CO₂ emissions from customer use" (As of end of March 2024)
Scope of coverage with respect to total CO ₂ emissions amounts (coverage rate)	Toho Gas	%	100	
	Consolidated subsidiaries (domestic)		100	
	Consolidated subsidiaries (overseas)		0	

1. Raw Materials Usage and Sales Amount of Key Products

			Unit	FY2019	FY2020	FY2021	FY2022	FY2023
City gas raw materials *1	LNG	Total	Thousand tonnes	2,977	2,834	2,827	2,664	2,647
		Toho Gas		2,932	2,791	2,783	2,617	2,595
		Consolidated subsidiaries		46	43	45	47	52
	LPG	Total		110	109	144	150	115
		Toho Gas		109	108	143	149	113
		Consolidated subsidiaries		0.8	0.9	0.9	1.0	1.3
Resources for LPG	LPG	Consolidated subsidiaries *2	486	462	486	475	465	
City gas sales *1		Total	Million m ³	3,881	3,701	3,709	3,550	3,464
		Toho Gas		3,824	3,647	3,654	3,491	3,398
		Consolidated subsidiaries *3		56	54	56	59	66
LPG sales		Consolidated subsidiaries *2	Thousand tonnes	486	462	486	475	465
Electricity sales		Toho Gas	Million kWh	990	1,602	2,126	2,369	2,579
Heat sales		Toho Gas	Thousand GJ	399	359	371	375	342

*1 Includes LNG sales.

*2 Scope of coverage includes Minori Gas Co., Ltd. and Sugiyama, Ltd.

*3 City gas calorific value at consolidated subsidiaries: 46 MJ/m³.

2. Energy Consumption

			Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Purchased electricity	Total *1		Thousand kWh	142,181	122,224	119,306	118,202	118,697 <input checked="" type="checkbox"/>
	Toho Gas	Total *1		120,372	107,481	104,760	101,843	102,440
		City gas plants, etc.		84,798	73,779	70,392	69,714	69,063
		District heating and cooling		21,359	19,753	19,692	20,019	20,900
		Offices, etc.		14,456	14,372	15,420	12,595	12,565
	Consolidated subsidiaries			22,764	15,621	15,894	17,736	16,676
City gas	Total		Thousand m³ *2	16,721	15,655	15,068	15,850	14,870 <input checked="" type="checkbox"/>
	Toho Gas	Total		16,098	15,199	14,590	14,261	13,732
		City gas plants, etc.		2,045	1,839	1,796	1,814	2,126
		District heating and cooling		10,421	9,258	9,090	8,754	7,900
		Offices, etc.		3,632	4,102	3,704	3,692	3,706
	Consolidated subsidiaries			623	457	477	1,589	1,138
Vehicular fuel	Total		GJ	127,231	122,945	115,311	109,030	101,422 <input checked="" type="checkbox"/>
	Toho Gas			27,183	21,443	20,003	9,616	6,135
	Consolidated subsidiaries			100,048	101,501	95,308	99,414	95,287
Other energy	Total *1			391,335	578,475	1,009,628	846,853	336,355 <input checked="" type="checkbox"/>
	Toho Gas			357,128	545,136	984,189	829,658	322,094
	Consolidated subsidiaries			66,418	63,287	64,085	63,889	50,713
Amount of energy consumption - total	Total *1			1,818,503	1,879,030	2,275,978	2,146,317	1,572,219
	Toho Gas			1,542,042	1,637,455	2,037,893	1,847,637	1,314,967
	Consolidated subsidiaries			276,461	241,575	238,085	298,680	257,252

*1 Because portions corresponding to double counting from intra-group exchanges are excluded, figures may not add up to totals.

*2 In accordance with the calculation methods outlined in the guidelines for filling out reports under the Act on Rationalization of Energy Use and Shift to Non-fossil Energy (Energy Saving Act), data for up to FY2022 are based on standard condition equivalent values (thousand Nm³), and data for FY2023 and beyond are based on measured values (thousand m³) without temperature or pressure correction.

3. Emissions into Atmosphere

Greenhouse gas emissions	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Scopes 1 and 2	tonnes-CO ₂ e	139,497	128,456	141,794	135,231	108,811
Scopes 1, 2, and 3	tonnes-CO ₂ e	11,851,491	11,291,165	11,414,698	10,939,812	10,192,866

CO ₂ emissions from energy source	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Scopes 1 and 2 total *1	Toho Gas Total *1	138,890	127,872	140,514	134,476	108,171 <input checked="" type="checkbox"/>
	City gas plants, etc.	117,631	111,400	125,844	116,795	91,331
	District heating and cooling	59,940	61,176	79,169	71,411	49,978
	Offices, etc.	39,158	32,772	30,148	31,070	27,851
	Consolidated subsidiaries	18,722	17,674	16,887	14,552	13,562
		23,436	18,456	16,901	20,240	18,650
Scope 1	Toho Gas Total	62,353	70,269	94,542	83,749	52,077 <input checked="" type="checkbox"/>
	City gas plants, etc.	52,713	61,103	84,259	72,590	42,535
	District heating and cooling	19,527	29,103	51,640	43,462	18,336
	Offices, etc.	23,134	21,201	22,798	20,047	16,196
	Consolidated subsidiaries	10,052	10,798	9,821	9,081	8,004
		9,640	9,166	10,284	11,160	9,542
Scope 2 *1	Toho Gas Total *1	76,537	57,603	45,971	50,727	56,094 <input checked="" type="checkbox"/>
	City gas plants, etc.	64,918	50,297	41,586	44,206	48,796
	District heating and cooling	40,413	32,073	27,530	27,950	31,642
	Offices, etc.	16,024	11,570	7,350	11,023	11,656
	Consolidated subsidiaries	8,670	6,876	7,066	5,470	5,559
		13,796	9,290	6,618	9,080	9,108

Greenhouse gas emissions other than CO ₂ emissions from energy sources	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Total	tonnes-CO ₂ e	607	584	1,280	755	640
CO ₂ emissions (non-energy source)	tonnes-CO ₂	0	0	0	0	0
Methane (CH ₄) emissions *2	tonnes-CO ₂ e	315	233	237	253	284
N ₂ O emissions		71	68	53	162	85
Fluorocarbons (CFCs, HCFCs, HFCs)		221	283	974	340	272
Perfluorocarbon (PFCs) emissions		0	0	0	0	0
SF ₆ emissions		0	0	16	0	0
NF ₃		0	0	0	0	0
Other greenhouse gas emissions		0	0	0	0	0

Scope 3 emissions in the city gas and LPG value chain *4	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Categories 1, 3, and 4 Greenhouse gases (CO ₂ equivalent) from procurement	Ten thousand tonnes-CO ₂ e	168	160	161	153	151 <input checked="" type="checkbox"/>
Category 11 CO ₂ emissions from customer use	Ten thousand tonnes-CO ₂	996	950	959	920	851 <input checked="" type="checkbox"/>

Scope 3 emissions (details of emissions by category) *4		Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Scope 3	Total	tonnes-CO ₂ e	11,711,994	11,162,709	11,272,904	10,804,581	10,084,055
	Category 1		281,283	266,910	281,525	273,355	259,354
	Category 2		58,637	55,805	56,002	52,946	52,428
	Category 3		1,100,501	1,047,721	1,045,024	984,638	980,293
	Category 4		295,689	281,187	286,038	272,461	266,596
	Category 5		2,143	2,426	3,637	2,394	2,118
	Category 6		806	809	803	790	785
	Category 7		1,913	1,922	1,908	1,877	1,865
	Category 8 *5		0	0	0	0	0
	Category 9		11,462	10,896	11,467	11,140	10,745
	Category 10 *5		0	0	0	0	0
	Category 11		9,959,561	9,495,034	9,586,501	9,204,979	8,509,872
	Category 12 *5		0	0	0	0	0
	Category 13 *5		0	0	0	0	0
	Category 14 *5		0	0	0	0	0
	Category 15 *5		0	0	0	0	0
	Other (upstream) *5		0	0	0	0	0
	Other (downstream) *5		0	0	0	0	0

*1 Because portions corresponding to double counting from intra-group exchanges are excluded, figures may not add up to totals.

*2 Calculations cover the amounts of emissions in the manufacture of city gas.

*3 Calculated the gases regulated by the Act on Rational Use and Appropriate Management of Fluorocarbons.

*4 Sources of CO₂ emission factors used are as follows:

- Emission factors for production, facilities, liquefaction, and overseas transportation of LNG
Japan Gas Association website (<https://www.gas.or.jp/tokucho/>)
The global warming potential of methane was revised from 25 to 28 in April 2024, but Scope 3 emissions for up to FY2023 are calculated using the global warming potential prior to revision.
- Emission factors for production, facilities, and overseas transportation of LPG
“Future Forecast for Life Cycle Greenhouse Gas Emissions of LNG and City Gas 13A” from the Journal of the 26th Annual Meeting of the Japan Society of Energy and Resources (Vol. 28-2, published in March 2007)
- Emission factors for domestic transportation of LPG
“Life-cycle Inventory Analysis on Fossil-derived Energy Sources in Japan” (The 353rd Conference of the Japan Society of Energy and Resources, held in May 1999)
- Other key emission factors
“Database of Emissions Unit Values for Calculation of Greenhouse Gas Emissions, Etc., by Organizations Throughout the Supply Chain (Ver. 2.3)” by the Ministry of the Environment (March 2016)

*5 No figures are disclosed for the following categories, which are unrelated to our business activities.

- Category 8: Emission amounts involving leased property and other leased assets are fundamentally covered by Scopes 1 and 2, and so this is not applicable.
- Category 10: The main products Toho Gas sells are energy, and no processing accompanied by CO₂ emissions is performed by other companies, and so this is not applicable.
- Category 12: The main products Toho Gas sells are energy, and because equipment is mainly sold by gas equipment manufacturers, no waste, residue, or the like is generated through use, and so this is not applicable.
- Category 13: The majority of emissions accompanying the use of tenant properties owned by the Toho Gas Group and Toho Gas-owned properties at customer locations are covered by Scopes 1 and 2 or Scope 3 Category 11, and so this is not applicable.
- Category 14: Toho Gas has not implemented a franchise system, and so there are no CO₂ emissions for which this category is applicable.
- Category 15: This category applies to investment businesses and operators that offer financial services, being chiefly private financial institutions (commercial banks, etc.), and is not applicable.
- Other (upstream): Toho Gas upstream Scope 3 emissions relate to the categories of purchased goods, capital goods, fuel procurement, and transportation (upstream), and there are no other upstream emissions.
- Other (downstream): Toho Gas downstream Scope 3 emissions relate to the categories of transportation (downstream) and product use, and there are no other downstream emissions.

4. Water

(1) Water Withdrawal (Water Consumption)

			Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Water withdrawal (water consumption)		Total	Thousand m ³	301,363	264,028	252,087	226,410	228,834
		Tap water, industrial water, and well water		1,343	1,251	1,295	1,276	1,196 <input checked="" type="checkbox"/>
		Seawater		300,020	262,777	250,792	225,134	227,638 <input checked="" type="checkbox"/>
	Toho Gas	Total		301,145	263,843	251,897	226,248	228,706
		Tap water (Municipal potable water)		354	363	363	374	392
		Industrial water		770	700	741	738	673
		Well water		1	3	2	2	2
		Seawater		300,020	262,777	250,792	225,134	227,638
		Surface water from rivers, ponds, and lakes		0	0	0	0	0
		Quarry water		0	0	0	0	0
		Rainwater		0	0	0	0	0
		External wastewater		0	0	0	0	0
	Consolidated subsidiaries	Total		218	184	189	162	128
		Tap water (Municipal potable water)		132	117	124	122	127
		Industrial water		14	2	2	2	1
		Well water		71	65	63	39	0
		Seawater		0	0	0	0	0
		Surface water from rivers, ponds, and lakes		0	0	0	0	0
		Quarry water		0	0	0	0	0
		Rainwater		0	0	0	0	0
		External wastewater		0	0	0	0	0

(2) Discharge, Etc., to Water Systems

			Unit	FY2019	FY2020	FY2021	FY2022	FY2023	
Water discharge	Total		Thousand m ³	301,176	263,869	251,934	226,248	228,663	
	Sewer *1	422		332	325	316	285 <input checked="" type="checkbox"/>		
	River	91		112	116	108	112 <input checked="" type="checkbox"/>		
	Ocean	300,663		263,425	251,493	225,824	228,266 <input checked="" type="checkbox"/>		
	Total			300,958	263,685	251,745	226,086	228,535	
	Sewer *1	224		173	159	172	174		
	River	91		88	94	91	97		
	Ocean	300,643		263,423	251,491	225,823	228,264		
	Subsurface and well water	0		0	0	0	0		
	External water treatment amounts	0		0	0	0	0		
	Total			218	184	189	162	128	
	Sewer *1	198		159	166	144	111		
	River	0		24	22	17	15		
	Ocean	20		2	1	2	2		
	Subsurface and well water	0		0	0	0	0		
	External water treatment amounts	0		0	0	0	0		
	Total			187	158	153	162	172	
	Beneficial usage (amount of evaporation)	Toho Gas		Beneficial usage (amount of evaporation)	187	158	153	162	172
		Consolidated subsidiaries		Beneficial usage (amount of evaporation)	0	0	0	0	0
	COD load	Toho Gas		tonnes	0.0	0.0	0.0	0.0	0.0

*1 The amount of water discharged to sewers is calculated with deductions of sewer reduction and exemption amounts, which evaporated at facilities.

5. Waste

			Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Industrial waste	Waste generated	Total (Included in totals: amount of hazardous waste materials generated *1)	tonnes	37,015 (32)	43,272 (9)	40,642 (8)	38,593 (2)	34,078 (126) <input checked="" type="checkbox"/>
		Toho Gas		1,264	1,271	1,127	580	818
		Consolidated subsidiaries		35,751	42,001	39,515	38,013	33,260
	Waste reduced	Total		1,605	2,782	3,379	2,426	2,506 <input checked="" type="checkbox"/>
		Toho Gas		141	189	195	110	193
		Consolidated subsidiaries		1,464	2,593	3,184	2,316	2,313
	Waste recycled	Total		34,588	39,532	35,857	34,700	30,481 <input checked="" type="checkbox"/>
		Toho Gas		1,083	1,028	896	456	604
		Consolidated subsidiaries		33,505	38,504	34,961	34,244	29,877
	Weight reduction and recycling rate	Total	%	98	98	97	96	97 <input checked="" type="checkbox"/>
		Toho Gas		97	96	97	98	97
		Consolidated subsidiaries		98	98	97	96	97
	Final disposal waste	Total	tonnes	822	958	1,406	1,467	1,091 <input checked="" type="checkbox"/>
		Toho Gas		40	54	36	14	21
		Consolidated subsidiaries		782	904	1,370	1,453	1,070

*1 Specially controlled industrial waste regulated by the Cabinet Order for the Enforcement of the Waste Management and Public Cleansing Act.

Calculation Standards for Main Environmental Data
<Business Activities of the Toho Gas Group>

Item		Calculation method
Atmosphere and water quality	CO ₂ emissions	CO ₂ emissions factors are as shown in the table below. Formula: CO ₂ emissions [tonnes-CO ₂] = (Purchased electricity, fuel consumption, purchased heat x CO ₂ emission factor) [tonnes-CO ₂] - (J-credits used) [tonnes-CO ₂]
	Methane emissions	This applies to emissions from manufacturing facilities at city gas plants. Formula: Methane emission [tonnes-CO ₂ e] = Gas vented volume per respective facility (representative value) [m ³ /vent] x Number of venting x Methane concentration [%] x 1/100 [1%] x 16 [g] / 22.4 [L] x 1,000 [L/m ³] x 1/1,000,000 [tonnes/g] x Global warming potential [tonnes-CO ₂ e/tonnes] Note: The global warming potential (GWP) is referenced from the Global Warming Act.
	Fluorocarbons emissions	We calculated leaked gases from equipment regulated by the Fluorocarbon Emission Control Act. Formula: Leaked fluorocarbons [tonnes-CO ₂ e] = (Fluorocarbon filled [tonnes] - Recovered fluorocarbon [tonnes]) x Global warming potential [tonnes-CO ₂ e/tonnes] * The global warming potential (GWP) is referenced from the Global Warming Act.
	N ₂ O	The scope of coverage is usage of fuel in facilities and machinery for fuel combustion. Formula: N ₂ O emissions (tonnes-CO ₂ e) = Fuel usage (thousand Nm ³) x Unit heat value (GJ/thousand Nm ³) x Emission factor per unit of equipment (tonnes-N ₂ O/GJ) x Global warming potential (tonnes-CO ₂ e/tonnes) Note: The global warming potential (GWP) is referenced from the Global Warming Act.
	SF ₆	We calculated amounts of leakage from SF ₆ -filled transformers and other such equipment. Formula: Leakage amount (tonnes-CO ₂ e) = (SF ₆ filled (tonnes) - SF ₆ recovered (tonnes)) x Global warming potential (tonnes-CO ₂ e/tonnes) Note: The global warming potential (GWP) is referenced from the Global Warming Act.
	Water withdrawal (water consumption)	<ul style="list-style-type: none"> Total amount of tap water, industrial water, and well water withdrawn Seawater withdrawn: total amount of withdrawal by gasification seawater pumps in city gas plants. Formula: Seawater withdrawn [thousand m ³] = Pump rated capacity [thousand m ³ /h] x Operation time [h]
	Water discharge	Water discharge is calculated by subtracting the amount of sewer reduction and exemption from withdrawn water. Formula: Water discharge = Water withdrawal - Sewer reduction and exemption
	Beneficial usage (amount of evaporation)	As the beneficial usage, the scalable loss of water (the amount of sewer reduction and exemption) from regional Energy Centers is used. Basis: Notification of sewer reduction and exemption amount
Waste	Waste generated	<ul style="list-style-type: none"> Amount generated based on manifests or amount measured by waste processor
	Waste reduced	<ul style="list-style-type: none"> Reduction of water and so on as a result of incineration, dehydration, and other processes at intermediate processing facilities Reported values from industrial waste processors are used as reduction rates for sludge of Toho Gas and rubble (asphalt, concrete, and the like from gas pipeline construction) of Toho Gas and Toho Gas Network, whereas figures from the Japan Environmental Management Association for Industry "Recycle Data Book 2023" are used as reduction rates of other materials. Formula: Waste reduced = Waste generated x Reduction rate
	Waste recycled	<ul style="list-style-type: none"> Waste recycled for reuse as raw materials through sorting and so on at intermediate processing facilities Reported values from industrial waste processors are used as recycling rates for sludge of Toho Gas and rubble (asphalt, concrete, and the like from gas pipeline construction) of Toho Gas and Toho Gas Network, whereas figures from the Japan Environmental Management Association for Industry "Recycle Data Book 2023" are used as recycling rates of other materials. Formula: Waste recycled = Waste generated x Recycling rate
	Weight reduction and recycling rate	<ul style="list-style-type: none"> The ratio of the reduced or the recycled at intermediate processing facilities to the generated Formula: Weight reduction and recycling rate = (Waste reduced + Waste recycled) / Waste generated
	Final disposal waste	Formula: Final disposal waste = Waste generated - (Waste reduced + Waste recycled)

<Emissions from Procurement and Customers Use>

Item			Calculation method
Atmosphere	Greenhouse gas emissions (CO ₂ equivalent)	Procurement	Formula: Greenhouse gas emissions (CO ₂ equivalent) = Raw materials usage of LNG (including sales in liquid) and LPG x Greenhouse gas emission factor* * Source: (LNG) Japan Gas Association website The global warming potential of methane was revised from 25 to 28 in April 2024, but Scope 3 emissions for up to FY2023 are calculated using the global warming potential prior to revision. (LPG) Calculated based on "Future Forecast for Life Cycle Greenhouse Gas Emissions of LNG and City Gas 13A" from the Journal of the 26th Annual Meeting of the Japan Society of Energy and Resources (Vol. 28-2, published in 2007) (gross calorific value basis)
	CO ₂ emissions	Customer use	CO ₂ emissions factors are as shown in the table below. Formula: CO ₂ emissions = City gas sales & LNG sales & LPG sales x CO ₂ emissions factors

CO₂ Emission Factors

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	Remarks
Electricity		tonnes-CO ₂ /thousand kWh	0.452	0.426	0.379	0.388	0.459	<ul style="list-style-type: none"> Figures by electric power company released pursuant to ministerial ordinance under the Global Warming Act. In this table, Chubu Electric Power Miraiz Co., Inc. is listed as an example. "Adjusted emission factors" are used to calculate CO₂ emissions. "Base emission factor" from FY2021 is used to calculate self consignment portion of CO₂ emissions of Toho Gas electricity.
City gas		tonnes-CO ₂ /thousand Nm ³	2.29	2.29	2.29	2.29	—	<ul style="list-style-type: none"> Calorific value calculated by the Toho Gas's city gas (13A) representative composition (0°C, 1 atmosphere)
		tonnes-CO ₂ /thousand m ³	—	—	—	—	2.05	<ul style="list-style-type: none"> Factors (residuals) by lineup of Toho Gas released pursuant to ministerial ordinance under the Global Warming Act.
Other fuels	LPG	tonnes-CO ₂ /tonnes	3.00	3.00	3.00	3.00	2.99	Source: • Emissions factors pursuant to calculation ordinance under the Global Warming Act
	LNG	tonnes-CO ₂ /tonnes	2.70	2.70	2.70	2.70	2.79	
	Natural gas	tonnes-CO ₂ /thousand Nm ³	2.22	2.22	2.22	2.22	—	
		tonnes-CO ₂ /thousand m ³ SATP	—	—	—	—	1.96	
	Diesel oil	tonnes-CO ₂ /thousand L	2.58	2.58	2.58	2.58	2.62	
	Gasoline	tonnes-CO ₂ /thousand L	2.32	2.32	2.32	2.32	2.29	
Purchased heat	Steam (excluding industrial steam), hot water, and cold water	tonnes-CO ₂ /GJ	0.0570	0.0570	0.0570	0.0570	0.0532	

For Reference: Appropriate Evaluations of Reductions of CO₂ Due to Reduced Use of Electricity

The amounts of CO₂ that can be reduced by reducing the amount of electricity consumption must be evaluated depending on the power sources (marginal power sources) affected by reduction approaches.

For more information, please refer to the Japan Gas Association website (in Japanese).

<https://www.gas.or.jp/kankyo/taisaku/denki/>

Unit Calorific Values

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	Remarks
City gas		GJ/thousand Nm ³	45.0	45.0	45.0	45.0	—	Toho Gas's city gas calorific value (0°C, 1 atmosphere)
		GJ/thousand m ³	—	—	—	—	45.0	Total calorific value: 45 GJ/thousand m ³
Other fuels	LPG	GJ/tonne	50.8	50.8	50.8	50.8	50.1	Source: Calorific value in the enforcement regulations of the Act on Rationalization of Energy Use and Shift to Non-fossil Energy (Energy Saving Act)
	LNG	GJ/tonne	54.6	54.6	54.6	54.6	54.7	
	Natural gas	GJ/thousand Nm ³	43.5	43.5	43.5	43.5	—	
		GJ/thousand m ³ SATP	—	—	—	—	38.4	
	Diesel oil	GJ/thousand L	37.7	37.7	37.7	37.7	38.0	
	Gasoline	GJ/thousand L	34.6	34.6	34.6	34.6	33.4	

Notes: • CO₂ emissions at city gas plants, etc., include the portion for the electricity business.

• Because the scope of coverage has been revised to a consolidated basis, the figures up through FY2019 include Chita Tansan Co., Ltd., but Chita Tansan is not included from FY2020 and after.

• Numbers in table may not sum due to rounding.

6. Responses to Water Risks

(1) Evaluation of Water Stress

The Toho Gas Group uses water resources for various purposes, such as gasification of LNG, and is aware of the importance of the effective utilization of water.

Through evaluations using Aqeduct, which is issued by the World Resources Institute (WRI), we have confirmed that the areas where the Group's places of business are located all have low water stress.

(2) Compliance with Regulation Criteria

We comply appropriately with regulations and agreements on water, and have experienced no accidents having major environmental impact, or any legal violations.

The seawater used as a heat source for gasification of LNG at city gas plants we design manufacturing facilities to ensure the temperature difference between water intake and water discharge falls within a certain range with the aim of reducing our impact.

	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Number of incidents of non-compliance with water quality/quantity permits, standards and regulations	Incidents	0	0	0	0	0

(3) Disclosure of Water Consumption and Discharge Amounts

We assess the amount of water used generally in the form of municipal potable water in offices, the amount of industrial water, and the amount of well water, and work to conserve water used. For discharged water, we assess the amount of water discharged at discrete discharge sites and manage the quality of water discharged in accordance with laws and regulations concerning discharge as well as ordinances of local governments.

We make no use of collected rainwater or water collected from quarries. Seawater is used as a heat source for gasification of LNG, but water extracted from seawater (fresh water) is not used.

There is no discharged water processed offsite at locations other than our own places of business (other than water discharged to sewers).

Data on amounts of water withdrawal and distributor for the past five years is available in the Environmental Data, under ESG Data (in this PDF).

7. Penalties and Fines Related to Environmental Legislation

There were no administrative dispositions due to violation of laws or regulations related to the environment.

	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Fines related to environmental legislation	Yen	0	0	0	0	0

8. Mid- to Long-term Targets for CO₂ Emissions Reduction, Etc.

(1) Mid-term Target

The Toho Gas Group has announced Toho Gas Group Vision and Toho Gas Group Medium-term Management Plan 2022-2025 in March 2022.

We have established environmental action goals for FY2022 to FY2025 based on the Medium-Term Management Plan and are promoting initiatives to contribute to reducing CO₂ emissions in the society and reducing CO₂ emission intensity in our business activities.

Goal item	Goal value	Target Scope and Category	Ratio of total amount in Scope or Category and target emissions	Set year	Base year	Target year	Emissions in base year
Amount of contribution to CO ₂ reduction	-1 million tonnes	Scopes 1 and 2, Scope 3 Category 1, 2, 3, 4, 5, 6, 7, 9, 11	100%	2021	2020	2025	11.29 million tonnes-CO ₂
Reduce CO ₂ emissions per unit of business activity	CO ₂ emission factor: -2%/year	Scopes 1 and 2	99%	2021	2021	2025	141 thousand tonnes-CO ₂

(2) Long-term Target


The Group has established a FY2030 target for the amount of contribution to CO₂ reduction and announced the Toho Gas Group 2050 Carbon Neutrality Initiative in July 2021.

Goal item	Goal value	Target Scope and Category	Ratio of total amount in Scope or Category and target emissions	Set year	Base year	Target year	Emissions in base year
Amount of contribution to CO ₂ reduction	-3 million tonnes	Scopes 1 and 2, Scope 3 Category 1, 2, 3, 4, 5, 6, 7, 9, 11	100%	2021	2020	2030	11.29 million tonnes-CO ₂

Independent Practitioner's Assurance of Environmental Data

Toho Gas Group has received independent practitioner's assurance from Deloitte Tohmatsu Sustainability Co., Ltd. in order to increase the reliability of environmental data.

[Assurance Scope]

The following data marked with the symbol  in the ESG Data - Environmental Data 2024, including FY2023 energy consumption (purchased electricity, city gas, vehicle fuel, other energy), CO₂ emissions from energy sources (Scope 1, Scope 2, and Scopes 1 and 2 total), Scope 3 emissions in the city gas and LPG value chain, water (water withdrawal, emissions), and industrial waste (waste generated, waste reduced, waste recycled, waste reduction and recycling rate, final disposal waste)

Independent Practitioner's Assurance Report

Deloitte.

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(TRANSLATION)

Independent Practitioner's Assurance Report

August 7, 2024

Mr. Nobuyuki Masuda
Representative Director, President,
TOHO GAS Co., Ltd.

Tomoharu Hase
Representative Director
Deloitte Tohmatsu Sustainability Co., Ltd.
3-2-3, Marunouchi, Chiyoda-ku, Tokyo

We have undertaken a limited assurance engagement of the environmental data indicated with  for the year ended March 31, 2024 (the "Environmental Data") included in the "ESG Data – Environmental Data 2024" (the "Report") of TOHO GAS Co., Ltd. (the "Company").

The Company's Responsibility

The Company is responsible for the preparation of the Environmental Data in accordance with the calculation and reporting standard adopted by the Company (Calculation Standards for Main Environmental Data indicated in the Report). Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Environmental Data based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and the Practical Guideline for the Assurance of Sustainability Information, issued by the Japanese Association of Assurance Organizations for Sustainability Information.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Environmental Data is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.

Member of
Deloitte Touche Tohmatsu Limited