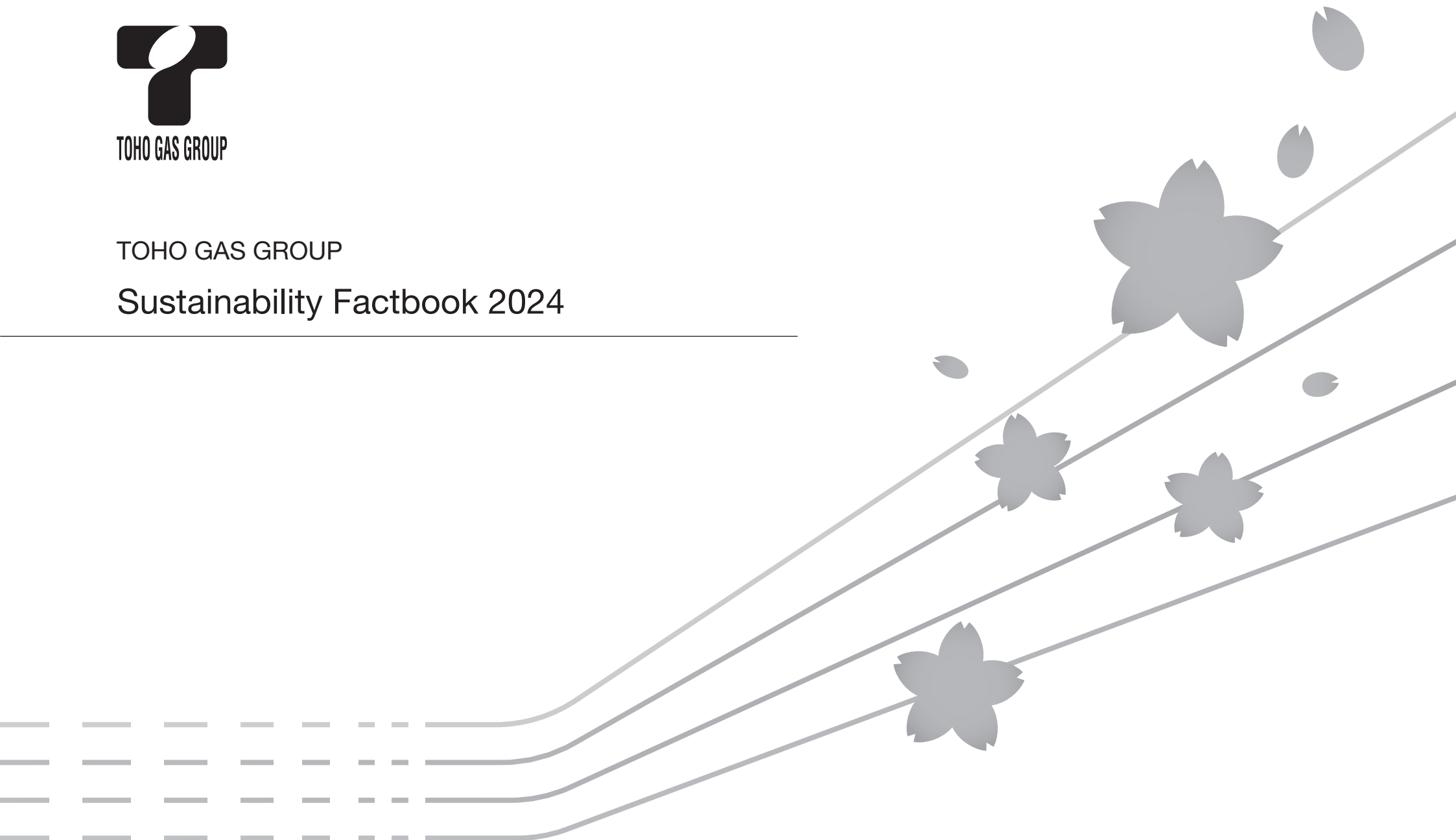




TOHO GAS GROUP

# Sustainability Factbook 2024

---



# CONTENTS

---

**– ESG Data 1**

Environmental Data (Independent Practitioner’s Assurance)..... 1

Social Data ..... 13

Governance Data ..... 17

**– Content Indices 20**

GRI Content Index.....20

SASB Content Index .....29

United Nations Global Compact Content Index.....30

ISO 26000 Content Index.....31

☑ 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"> <li>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.</li> <li>Overseas consolidated subsidiaries are not included in the calculation as they have small environmental impact and are difficult to acquire quantitative data.</li> <li>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 (CO<sub>2</sub> equivalent) from procurement" "Category 11: CO<sub>2</sub> emissions from customer use" (As of end of March 2024)</li> </ul>
Scope of coverage with respect to total CO <sub>2</sub> 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 m³	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/m<sup>3</sup>.

## 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 m <sup>3</sup> *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 Nm<sup>3</sup>), and data for FY2023 and beyond are based on measured values (thousand m<sup>3</sup>) without temperature or pressure correction.

### 3. Emissions into Atmosphere

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

CO <sub>2</sub> 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 <sub>2</sub> emissions from energy sources	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Total	tonnes-CO <sub>2</sub> e	607	584	1,280	755	640
CO <sub>2</sub> emissions (non-energy source)	tonnes-CO <sub>2</sub>	0	0	0	0	0
Methane (CH <sub>4</sub> ) emissions *2	tonnes-CO <sub>2</sub> e	315	233	237	253	284
N <sub>2</sub> 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 <sub>6</sub> emissions		0	0	16	0	0
NF <sub>3</sub>		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 <sub>2</sub> equivalent) from procurement	Ten thousand tonnes-CO <sub>2</sub> e	168	160	161	153	151 <input checked="" type="checkbox"/>
Category 11 CO <sub>2</sub> emissions from customer use	Ten thousand tonnes-CO <sub>2</sub>	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 <sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> 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 <sup>3</sup>	301,363	264,028	252,087	226,410	228,834
				1,343	1,251	1,295	1,276	1,196 <input checked="" type="checkbox"/>
				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 m³	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 <sub>2</sub> emissions	CO <sub>2</sub> emissions factors are as shown in the table below. Formula: CO <sub>2</sub> emissions [tonnes-CO <sub>2</sub> ] = (Purchased electricity, fuel consumption, purchased heat x CO <sub>2</sub> emission factor) [tonnes-CO <sub>2</sub> ] - (J-credits used) [tonnes-CO <sub>2</sub> ]
	Methane emissions	This applies to emissions from manufacturing facilities at city gas plants. Formula: Methane emission [tonnes-CO <sub>2</sub> e] = Gas vented volume per respective facility (representative value) [m <sup>3</sup> /vent] x Number of venting x Methane concentration [%] x 1/100 [1%] x 16 [g] / 22.4 [L] x 1,000 [L/m <sup>3</sup> ] x 1/1,000,000 [tonnes/g] x Global warming potential [tonnes-CO <sub>2</sub> 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 <sub>2</sub> e] = (Fluorocarbon filled [tonnes] - Recovered fluorocarbon [tonnes]) x Global warming potential [tonnes-CO <sub>2</sub> e/tonnes] * The global warming potential (GWP) is referenced from the Global Warming Act.
	N <sub>2</sub> O	The scope of coverage is usage of fuel in facilities and machinery for fuel combustion. Formula: N <sub>2</sub> O emissions (tonnes-CO <sub>2</sub> e) = Fuel usage (thousand Nm <sup>3</sup> ) x Unit heat value (GJ/thousand Nm <sup>3</sup> ) x Emission factor per unit of equipment (tonnes-N <sub>2</sub> O/GJ) x Global warming potential (tonnes-CO <sub>2</sub> e/tonnes) Note: The global warming potential (GWP) is referenced from the Global Warming Act.
	SF <sub>6</sub>	We calculated amounts of leakage from SF <sub>6</sub> -filled transformers and other such equipment. Formula: Leakage amount (tonnes-CO <sub>2</sub> e) = (SF <sub>6</sub> filled (tonnes) - SF <sub>6</sub> recovered (tonnes)) x Global warming potential (tonnes-CO <sub>2</sub> 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"> <li>Total amount of tap water, industrial water, and well water withdrawn</li> <li>Seawater withdrawn: total amount of withdrawal by gasification seawater pumps in city gas plants.</li> </ul> Formula: Seawater withdrawn [thousand m <sup>3</sup> ] = Pump rated capacity [thousand m <sup>3</sup> /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"> <li>Amount generated based on manifests or amount measured by waste processor</li> </ul>
	Waste reduced	<ul style="list-style-type: none"> <li>Reduction of water and so on as a result of incineration, dehydration, and other processes at intermediate processing facilities</li> </ul> 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"> <li>Waste recycled for reuse as raw materials through sorting and so on at intermediate processing facilities</li> </ul> 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"> <li>The ratio of the reduced or the recycled at intermediate processing facilities to the generated</li> </ul> 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 <sub>2</sub> equivalent)	Procurement	Formula: Greenhouse gas emissions (CO <sub>2</sub> 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 <sub>2</sub> emissions	Customer use	CO <sub>2</sub> emissions factors are as shown in the table below. Formula: CO <sub>2</sub> emissions = City gas sales & LNG sales & LPG sales x CO <sub>2</sub> emissions factors

CO<sub>2</sub> Emission Factors

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

For Reference: Appropriate Evaluations of Reductions of CO<sub>2</sub> Due to Reduced Use of Electricity

The amounts of CO<sub>2</sub> 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 <sup>3</sup>	45.0	45.0	45.0	45.0	—	Toho Gas's city gas calorific value (0°C, 1 atmosphere)
		GJ/thousand m <sup>3</sup>	—	—	—	—	45.0	Total calorific value: 45 GJ/thousand m <sup>3</sup>
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 <sup>3</sup>	43.5	43.5	43.5	43.5	—	
		GJ/thousand m <sup>3</sup> 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: • CO<sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> emissions in the society and reducing CO<sub>2</sub> 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 <sub>2</sub> 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 <sub>2</sub>
Reduce CO <sub>2</sub> emissions per unit of business activity	CO <sub>2</sub> emission factor: -2%/year	Scopes 1 and 2	99%	2021	2021	2025	141 thousand tonnes-CO <sub>2</sub>

### (2) Long-term Target


The Group has established a FY2030 target for the amount of contribution to CO<sub>2</sub> 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 <sub>2</sub> 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 <sub>2</sub>

## 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), CO<sub>2</sub> 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.**

デロイト トーマツ


(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

# Social Data 2024

## 1. Employment \*1

			Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Number of employees	Non-consolidated	Total	Persons	2,764	2,750	2,702	1,638	1,139
		Male		2,314	2,288	2,237	1,312	945
		Female		450	462	465	326	194
	Consolidated	Total		6,198	6,225	6,180	6,080	6,042
		Male		4,728	4,726	4,685	4,605	4,543
		Female		1,470	1,499	1,495	1,475	1,499
Average age (non-consolidated)		Total	Age	42.6	42.6	42.3	41.5	41.6
		Male		42.8	42.7	42.4	41.8	41.8
		Female		41.5	41.7	42.0	40.5	40.5
Average years of service (non-consolidated)		Total	Years	17.7	17.6	17.0	16.6	15.9
		Male		17.6	17.4	16.5	16.4	15.8
		Female		18.0	18.6	19.0	17.4	16.3
Number of graduate recruits (non-consolidated) *2		Total	Persons	86	82	82	89	94
		Male		68	63	59	62	63
		Female		18	19	23	27	31
Number of mid-career recruits (non-consolidated)				28	17	33	28	51
Ratio of mid-career recruits (non-consolidated)			%	24.6	17.2	28.7	25.5	36.4
Number of rehires (non-consolidated) *3			Persons	325	316	295	121	84
Turnover rate (non-consolidated) *4			%	1.66	1.32	1.50	1.77	1.72
Ratio of temporary employees (dispatch staff) (non-consolidated)				11.0	11.0	11.1	16.0	8.9

\*1 Data is as of end of March every year. Full-time employees, not including seconded employees (non-consolidated) Starting from FY2022, due to the spin-off of Toho Gas Network Co., Ltd., the performance data presented here pertains to Toho Gas Co., Ltd. alone.

\*2 Numbers starting in April in the following fiscal year

\*3 Including part-time employees

\*4 Includes seconded employees

## 2. Development of Human Resources

	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Total training hours (non-consolidated)*	Hours	739.5	686.3	738.3	797.5	727.4
Annual average training days (non-consolidated)*	Days/person	1.2	1.1	1.1	1.2	1.1
Annual average training hours (non-consolidated)*	Hours/person	9.1	8.3	8.6	9.0	8.4

\* Training organized by the Personnel Department. Independent training by respective areas of the company is not included.

### 3. Promotion of Diversity

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Ratio of female employees	Non-consolidated	%	16.3	16.8	17.2	19.9	19.6
	Consolidated		23.7	24.1	24.2	24.3	24.8
Ratio of women in management positions (non-consolidated) *1			2.2	2.9	3.1	3.4	3.4
Ratio of employment of people with disabilities (non-consolidated through FY2019, and consolidated from FY2020) *2			2.25	2.28	2.36	2.35	2.40

\*1 Includes seconded employees

\*2 As of June 1 for each fiscal year. Note that the rate for FY2024 is 2.53%.

### 4. Creating a Work-friendly Environment

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023
New recipients of childcare leave *1		Persons	23	21	33	39	65
	Number of males therein:		2	5	15	25	51
Employees who begin child-rearing or nursing-care leave *1*2	Female	%	95.5	100.0	94.7	107.7	87.5
	Male		2.1	5.4	13.2	29.4	51.5
Percentage of male employees who took childcare leave or leave for childcare purposes *1*2			75.5	75.3	76.3	96.5	94.9
New recipients of reduced working hours for childcare *1		Persons	15	19	7	20	15
	Number of males therein:		2	1	0	2	1
New recipients of caregiving leave *1			2	1	1	0	1
	Number of males therein:		0	0	0	0	1
New recipients of reduced working hours for caregiving *1			0	2	1	1	0
	Number of males therein:		0	0	0	0	0
Ratio of paid leave taken *1		%	85.4	70.2	79.3	81.3	89.9
Average monthly overtime hours per person *1		Hours/person per month	10.7	10.2	10.7	11.1	11.4
Number of labor-union members (consolidated)		Persons	2,832	2,796	2,752	2,694	2,649

\*1 Up until FY2021, the performance data pertained to Toho Gas Co., Ltd. alone. From FY2022 onwards, the data includes the combined performance of Toho Gas Co., Ltd. and Toho Gas Network Co., Ltd.

\*2 Calculated in accordance with the provisions of the Act on Promotion of Women's Active Engagement in Professional Life.

Regarding the "percentage of male employees who took childcare leave or leave for childcare purposes," the calculation is the proportion of male employees who, upon the birth of their child, took childcare leave or special leave for childcare purposes.

## 5. Occupational Health and Safety Initiatives

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023	
Target of occupational health and safety (non-consolidated)	Accidents accompanied by lost time	Cases	0	0	0	0	0	
	Fatal accidents		0	0	0	0	0	
Number of incidents related to occupational health and safety (non-consolidated)	Accidents accompanied by lost time		0	0	0	0	0	
	Fatal accidents		0	0	0	0	0	
Targets related to accident occurrence (non-consolidated)	Work injuries (work-related injuries)		0	0	0	0	0	
	Traffic injuries		0	0	0	0	0	
Number of accidents (non-consolidated)	Work injuries (work-related injuries)		6	4	3	0	0	
	Traffic injuries		19	17	10	6	4	
Lost-time incident rate (non-consolidated) *1		—	0.31	0.75	0.52	0.25	0	
Lost-time accident severity rate (non-consolidated) *2			0.0003	0.029	0.017	0.009	0	
Medical-checkup participation rate target (non-consolidated)		%	100	100	100	100	100	
Medical-checkup participation rate results (non-consolidated)			100	100	100	100	100	
Totalled results for medical-checkup history forms *3	Percent of men who smoke		28.7	27.6	23.9	23.1	16.3	
	Percent of men who exercise regularly		20.9	21.5	22.6	23.9	25.8	
Medical-checkup effect indicator *3			Ideal body weight ratio (male)	70.0	69.1	69.9	72.7	75.7
Stress-check effect indicator *3	Participation rate		—	96.3	97.9	98.1	96.4	98.8
	Overall health risk	93		92	92	87	86	

\*1 The frequency of accidents is represented by the number of incidents resulting in work stoppages due to workplace accidents per one million total work hours. Lost-time incident rate = (number of work stoppages) / (total work hours of workers) x 1,000,000

\*2 The severity of accidents is represented by the number of workdays lost due to workplace accidents per 1,000 total work hours. Lost-time accident severity rate = (number of lost workdays) / (total work hours of workers) x 1,000

\*3 To reduce the number of employees taking leave due to illness and those requiring health considerations, specific targets have been established for each item.

2024 Health and Safety Promotion Plan: Smoking rate (male): 20%, Ideal body weight ratio (male): 69.3%, Stress check overall health risk: 91.

			Unit	FY2019	FY2020 *4	FY2021	FY2022	FY2023
Number of persons who participated in occupational health and safety-related training (non-consolidated)	Education of foremen and health and safety supervisors	2 days	Persons	58	—	6	6	2
	Education of health and safety promoters *5	3 hours		93	115	125	43	90
	Traffic-safety training program for young employees	1 day		41	—	30	22	20
	Traffic-safety training program	1 hour		235	—	423	158	100
	New employee training (mental health training (self-care))	90 minutes		74	82	82	52	47
	Labor management training (mental health training (line care))	60 to 90 minutes		31	49	45	23	35

\*4 Training in FY2020 was partially postponed to prevent COVID-19 infection. Education of new-employee safety promotion officers was conducted by means of distributed textbooks.

\*5 Only for new health and safety promoters in 2022 and earlier.

## 6. Other - Changes in Health Management Indices \*1

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Rate of receiving detail examination		%	79	74	81	82	84
Rate of health guidance for high-risk individuals			99	69	91	90	86
Participation rate in measures related to women’s health issues *2			100	100	100	100	100
Employee satisfaction with health measures *3			—	—	—	—	96
Follow-up rate for high-risk individuals *4			—	100	100	100	100
Status of employee health literacy *5	New employee training		—	100	100	94	100
	Other training		—	100	100	99	100
Absenteeism *6	Absence rate (due to mental health)		1.35	1.39	1.28	1.52	1.28
	Absence rate (due to physical health)		0.95	0.8	0.91	0.89	0.9
Presenteeism *7	Actual	—	—	—	—	—	76.87
	Number of people measured (response rate)		—	—	—	—	2,789 (98.5%)
Work engagement *8	Actual		—	—	BB	BB	BB
	Number of people measured (response rate)		—	—	2,615 (96.7%)	2,632 (97.3%)	2,708 (95.1%)

\*1 Data extracted from employees of Toho Gas Co., Ltd. and Toho Gas Network Co., Ltd.

\*2 Video education on women's health for female employees (during medical checkup performed at company clinic).

\*3 Based on results (total of "Very satisfied" and "Somewhat satisfied") of survey taken after FY2023 seminar on improving sleep habits.

\*4 Percentage of regular follow-ups of individuals with diabetes or high blood pressure by a public health nurse.

\*5 Based on results (total of "Understood well" and "Understood somewhat") of survey taken after mental health training.

\*6 Percentage of employees who took a long-term absence or leave (30 days or more) due to injury or illness.

Data was extracted and compiled from the attendance system for all employees, and therefore, the response rate is 100%.

\*7 Based on results of Tokyo University's Single-Item Presenteeism Question (SPQ).

\*8 Based on results of the engagement survey conducted by Link and Motivation Inc. Toho Gas scored "52 ≤ x < 55: BB" where the average company score is 50.

\*6-8: Final goal indicators of health management initiatives

Targets have been set in the 14th Three-Year Health and Safety Promotion Plan based on the average values from the previous three years.

Absenteeism (2023-2025 average): Absence rate (due to mental health) 1.4%, Absence rate (due to physical health) 0.9%

Presenteeism: Not set due to insufficient historical data

Work engagement: A [58 to less than 61]

# Governance Data 2024

## 1. Corporate Governance Organization

### (1) Number of Members of the Board of Directors and Audit & Supervisory Board and Number of Meetings Held

				Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Number of members of the Board of Directors and the Audit & Supervisory Board	Board of Directors' Meeting	Total		Persons	9	9	9	9	9
		Internal	Number of women therein		7	6	6	6	6
					0	0	0	0	0
		Outside	Number of women therein		2	3	3	3	3
					0	1	1	1	1
	Audit & Supervisory Board Meeting	Total			5	5	5	5	5
		Internal	Number of women therein		2	2	2	2	2
					0	0	0	0	0
		Outside	Number of women therein		3	3	3	3	3
					1	1	1	1	1
	Nomination and Remuneration Committee	Total			7	8	8	8	8
		Internal	Number of women therein		2	2	2	2	2
					0	0	0	0	0
		Outside	Number of women therein		5	6	6	6	6
					1	2	2	2	2
Board of Directors' Meetings and Audit & Supervisory Board Meeting held*	Number of Board of Directors' Meetings			Times	12	12	12	12	12
	Number of Audit & Supervisory Board Meetings			Times	12	12	12	12	12

\* Refer to Toho Gas website "Corporate Information > Sustainability > Governance > Corporate Governance"  
[https://www.tohogas.co.jp/lang/en/corporate/document/annual/pdf/2024toho\\_tougou\\_en\\_p71-73.pdf](https://www.tohogas.co.jp/lang/en/corporate/document/annual/pdf/2024toho_tougou_en_p71-73.pdf)

(2) Major Committees, Etc. Held \*1

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Carbon Neutral Promotion Committee	President	Times	—	—	3	5	7
Sustainability Committee *2	Director and Managing Executive Officer in charge of the CSR Environment Department		2	2	3	2	2
Disaster Mitigation Committee	President		2	2	3	2	2
Safety Committee	President		2	2	2	2	2
Research Committee	President		1	1	1	1	1
Central Safety and Health Committee	President		2	2	2	2	2
Compliance Committee	President		2	2	2	2	2
Personal Information Protection Committee	Director and Senior Managing Executive Officer in charge of the Internal Control Department		2	2	2	2	2
Cyber Security Committee	General Manager of R&D/Digital Division		3	2	1	1	1

\*1 Current as of March 2024

\*2 Group Environmental Preservation Committee in 2022 and earlier

## 2. Compliance System / Anti-corruption

		Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Number of compliance training sessions *1		Times	15	16	9	12	15
Number of compliance consultation services rendered (consolidated)	Number of compliance consultations *2	Cases	18	5	27	43	52
Content of major consultations (consolidated)	Consultations relating to internal rules, laws and regulations, etc.		—	1	7	21	18
	Consultations relating to interpersonal relations and harassment in the workplace		—	4	14	15	25
	Consultations relating to employee treatment and working hours		—	0	6	7	9
	Consultations relating to corruption (bribery, etc.)		—	0	0	0	0
Compliance-awareness survey results (consolidated)	Aware of no violation of compliance, not just by oneself but also including issues in surrounding areas	%	66	69	68	68	68
	Awareness of no violation of compliance by oneself		32	29	30	31	31
	Not very aware - Other		2	2	2	1	1

\*1 In FY2023, we provided an Antimonopoly Law workshop for director and managerial-level employees, online training (themes including workplace communication, harassment, etc.) for all employees, etc.

\*2 FY2023 includes opinions, requests, and inquiries that are not violating compliance.

## 3. Information Security

	Unit	FY2019	FY2020	FY2021	FY2022	FY2023
Number of e-learning sessions on information security	Times	0	1	1	2	2
Number of awareness drills using targeted email messages		5	4	6	4	3

## Content Indices

# GRI Content Index

Below is a content index of the standard disclosures in the Sustainability Reporting Standards provided by the Global Reporting Initiative (GRI) and the information we provide on our website.

Statement of use	Toho Gas Co., Ltd. will refer to the GRI Standards and report the information listed in this GRI Content Index for the period from April 1, 2023 to March 31, 2024.
------------------	---

Scope of the report: Toho Gas Co., Ltd. and its consolidated subsidiaries and equity-method affiliates (as of the end of March 2024)

GRI 1: Foundation 2021	
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021		
Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
2-1	Organizational details	> Integrated Report - Company Overview, pp. 91-92
2-2	Entities included in the organization's sustainability reporting	> Integrated Report - Company Overview, pp. 91-92
2-3	Reporting period, frequency and contact point	> Integrated Report - Company Overview, pp. 91-92
2-4	Restatements of information	There were no restatements of information.
2-5	External assurance	> Website - Sustainability - Independent Practitioner's Assurance Report
2-6	Activities, value chain and other business relationships	> Integrated Report - Value Creation Process, p. 13 > Integrated Report - Environmental Management, pp. 49-52 > Sustainability Factbook 2024 (Environmental Data) > Website - Sustainability - Social (Supply Chain Collaboration)
2-7	Employees	> Integrated Report - Promotion of Personnel Policies, pp. 61-65 > Sustainability Factbook 2024 (Social Data)
2-8	Workers who are not employees	> Sustainability Factbook 2024 (Social Data)
2-9	Governance structure and composition	> Integrated Report - Corporate Governance, pp. 71-73 > Sustainability Factbook 2024 (Governance Data) > Website - Investor Relations - Summary of Corporate Governance
2-10	Nomination and selection of the highest governance body	> Integrated Report - Corporate Governance, pp. 71-73 > Website - Investor Relations - Summary of Corporate Governance
2-11	Chair of the highest governance body	> Integrated Report - Corporate Governance, pp. 71-73 > Website - Investor Relations - Summary of Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	> Integrated Report - Corporate Governance, pp. 71-73 > Integrated Report - Internal Controls, pp. 75-76 > Website - Investor Relations - Summary of Corporate Governance
2-13	Delegation of responsibility for managing impacts	> Integrated Report - Corporate Governance, pp. 71-73 > Integrated Report - Internal Controls, pp. 75-76 > Integrated Report - Compliance, pp. 77-78 > Integrated Report - Directors and Audit & Supervisory Board Members, pp. 79-80 > Website - Investor Relations - Summary of Corporate Governance

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> <li>&gt; Integrated Report &gt; Materiality, pp. 15-16</li> <li>&gt; Integrated Report - Toho Gas Group Sustainability Policy, p. 48</li> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> </ul>
2-15	Conflicts of interest	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Website - Investor Relations - Summary of Corporate Governance</li> </ul>
2-16	Communication of critical concerns	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> </ul>
2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Website - Investor Relations - Summary of Corporate Governance</li> </ul>
2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Website - Investor Relations - Summary of Corporate Governance</li> </ul>
2-19	Remuneration policies	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Website - Investor Relations - Summary of Corporate Governance</li> </ul>
2-20	Process to determine remuneration	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Website - Investor Relations - Summary of Corporate Governance</li> </ul>
2-21	Annual total compensation ratio	—
2-22	Statement on sustainable development strategy	> Integrated Report - Message from the President, pp. 9-12
2-23	Policy commitments	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Philosophy, pp. 1-2</li> <li>&gt; Integrated Report - Toho Gas Group Sustainability Policy, p. 48</li> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Communication with Shareholders and Investors, p. 74</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> </ul>
2-24	Embedding policy commitments	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Philosophy, pp. 1-2</li> <li>&gt; Integrated Report - Toho Gas Group Sustainability Policy, p. 48</li> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</li> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Integrated Report - Health Management Initiatives, pp. 67-68</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> </ul>
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Integrated Report - Evolve as an energy operator (Improving customer satisfaction), p. 28</li> </ul>
2-26	Mechanisms for seeking advice and raising concerns	> Integrated Report - Compliance, pp. 77-78

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
2-27	Compliance with laws and regulations	<a href="#">&gt; Integrated Report - Internal Controls, pp. 75-76</a> <a href="#">&gt; Integrated Report - Compliance, pp. 77-78</a>
2-28	Membership associations	<a href="#">&gt; Website - Sustainability - Participation in Initiatives, and Major ESG Evaluations</a> <ul style="list-style-type: none"> <li>• United Nations Global Compact</li> <li>• Japan Business Federation</li> <li>• Japan Gas Association</li> <li>• Keidanren Nature Conservation Council</li> <li>• Central Japan Economic Federation</li> <li>• Nagoya Chamber of Commerce and Industry</li> </ul>
2-29	Approach to stakeholder engagement	<a href="#">&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</a> <a href="#">&gt; Integrated Report - Communication with Shareholders and Investors, p. 74</a>
2-30	Collective bargaining agreements	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Integrated Report - Health Management Initiatives, pp. 67-68</a>
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	<a href="#">&gt; Integrated Report &gt; Materiality, pp. 15-16</a>
3-2	List of material topics	<a href="#">&gt; Integrated Report &gt; Materiality, pp. 15-16</a>
3-3	Management of material topics	<a href="#">&gt; Integrated Report &gt; Materiality, pp. 15-16</a>
Sector standards		
GRI 11: Oil and Gas Sector (2021)		
11-1	GHG emissions	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
11-2	Climate adaptation, resilience, and transition	<a href="#">&gt; Integrated Report - Disclosure Based on TCFD Recommendations, pp. 39-40</a>
11-3	Air emissions	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
11-4	Biodiversity	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</a>
11-5	Waste	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Resource Recycling, pp. 55-56</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
11-6	Water and effluents	<a href="#">&gt; Integrated Report - Resource Recycling, pp. 55-56</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
11-7	Closure and rehabilitation	—
11-8	Asset integrity and critical incident management	<a href="#">&gt; Integrated Report - Internal Controls, pp. 75-76</a>
11-9	Occupational health and safety	<a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
11-10	Employment practices	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Integrated Report - Respect for Human Rights, pp. 69-70</a>
11-11	Non-discrimination and equal opportunity	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a>
11-12	Forced labor and modern slavery	<a href="#">&gt; Integrated Report - Respect for Human Rights, pp. 69-70</a>

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
11-13	Freedom of association and collective bargaining	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> </ul>
11-14	Economic impacts	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Medium-Term Management Plan 2022-2025, pp. 17-18</li> <li>&gt; Integrated Report - Promote carbon neutrality, pp. 19-26</li> </ul>
11-15	Local communities	> Integrated Report - Contribution to the Local Community, pp. 59-60
11-16	Land and resource rights	—
11-17	Rights of indigenous peoples	—
11-18	Conflict and security	—
11-19	Anti-competitive behavior	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> </ul>
11-20	Anti-corruption	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> </ul>
11-21	Payments to governments	—
11-22	Public policy	—
GRI200: Economic		
201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Financial and Non-Financial Highlights, pp. 5-6</li> <li>&gt; Integrated Report - Value Creation Process, p. 13</li> <li>&gt; Integrated Report - Communication with Shareholders and Investors, p. 74</li> <li>&gt; Integrated Report - Data Section, pp. 85-90</li> <li>&gt; Annual Securities Report (Trends in Key Management Indicators, etc.), pp. 2-3</li> <li>&gt; Annual Securities Report (Employees), p. 9</li> <li>&gt; Annual Securities Report (Dividends Policies), p. 31</li> </ul>
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Disclosure Based on TCFD Recommendations, pp. 39-40</li> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Annual Securities Report (Business Risks and Others), pp. 16-18</li> </ul>
201-3	Defined benefit plan obligations and other retirement plans	> Annual Securities Report (Accounting for Retirement Benefits), p. 60
201-4	Financial assistance received from government	—
202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—
202-2	Proportion of senior management hired from the local community	—
203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promote carbon neutrality, pp. 19-26</li> <li>&gt; Integrated Report - Evolve as an energy operator, pp. 27-32</li> <li>&gt; Integrated Report - Create diverse value, pp. 33-35</li> <li>&gt; Integrated Report - Technology and Product Development, pp. 46-47</li> <li>&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</li> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> </ul>
203-2	Significant indirect economic impacts	—
204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	—

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> </ul>
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> </ul>
205-3	Confirmed incidents of corruption and actions taken	> Integrated Report - Compliance, pp. 77-78
206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	> Integrated Report - Compliance, pp. 77-78
207: Tax 2019		
207-1	Approach to tax	—
207-2	Tax governance, control and risk management	—
207-3	Stakeholder engagement and management of concerns related to tax	—
207-4	Country-by-country reporting	—
The environment		
301: Materials 2016		
301-1	Materials used by weight or volume	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
301-2	Recycled input materials used	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
301-3	Reclaimed products and their packaging materials	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
302: Energy 2016		
302-1	Energy consumption within the organization	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
302-2	Energy consumption outside of the organization	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
302-3	Energy intensity	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
302-4	Reduction of energy consumption	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
302-5	Reductions in energy requirements of products and services	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
303: Water and Wastewater 2018		
303-1	Interaction with water as a shared resource	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
303-2	Management of impacts related to drainage	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
303-3	Water intake	<a href="#">&gt; Integrated Report - Resource Recycling, pp. 55-56</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
303-4	Drainage	<a href="#">&gt; Integrated Report - Resource Recycling, pp. 55-56</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
303-5	Water consumption	<a href="#">&gt; Integrated Report - Resource Recycling, pp. 55-56</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</a>
304-2	Significant impacts of activities, products, and services on biodiversity	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</a>
304-3	Habitats protected or restored	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</a>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</a>
305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
305-4	GHG emissions intensity	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
305-5	Reduction of GHG emissions	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
305-6	Emissions of ozone-depleting substances (ODS)	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>
306: Waste 2020		
306-1	Production of waste and significant impacts related to waste	<a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Resource Recycling, pp. 55-56</a> <a href="#">&gt; Website - Sustainability - Environment (Management of Environmental Preservation)</a> <a href="#">&gt; Sustainability Factbook 2024 (Environmental Data)</a>

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
306-2	Management of the significant impacts associated with waste	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Website - Sustainability - Environment (Management of Environmental Preservation)</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
306-3	Waste produced	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Website - Sustainability - Environment (Management of Environmental Preservation)</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
306-4	Waste diverted from disposal	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Website - Sustainability - Environment (Management of Environmental Preservation)</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
306-5	Waste directed to disposal	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Website - Sustainability - Environment (Management of Environmental Preservation)</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Website - Materials Procurement (Green Procurement)</li> </ul>
308-2	Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
Social		
401: Employment 2016		
401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Human Resources Strategy, p. 45</li> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Sustainability Factbook 2024 (Social Data)</li> </ul>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Sustainability Factbook 2024 (Social Data)</li> </ul>
401-3	Parental leave	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Sustainability Factbook 2024 (Social Data)</li> </ul>
402: Labor / Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	—
403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Human Resources Strategy, p. 45</li> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Sustainability Factbook 2024 (Social Data)</li> </ul>
403-2	Hazard identification, risk assessment, accident investigation	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Sustainability Factbook 2024 (Social Data)</li> </ul>
403-3	Occupational health services	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Sustainability Factbook 2024 (Social Data)</li> </ul>
403-4	Worker participation, consultation and communication in occupational health and safety	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Sustainability Factbook 2024 (Social Data)</li> </ul>

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
403-5	Worker training on occupational safety and health	<a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
403-6	Promoting worker health	<a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	<a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
403-8	Workers subject to occupational safety and health management system	<a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
403-9	Labor-related injuries	<a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
403-10	Labor-related illness and poor health	<a href="#">&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
404: Training and Education 2016		
404-1	Average hours of training per year per employee	<a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a>
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a>
405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	<a href="#">&gt; Integrated Report - Human Resources Strategy, p. 45</a> <a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Sustainability Factbook 2024 (Social Data)</a>
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">&gt; Annual Securities Report (Employees), pp. 9-10</a>
406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Integrated Report - Respect for Human Rights, pp. 69-70</a> <a href="#">&gt; Integrated Report - Compliance, pp. 77-78</a>
407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Integrated Report - Respect for Human Rights, pp. 69-70</a> <a href="#">&gt; Integrated Report - Compliance, pp. 77-78</a>
408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Integrated Report - Respect for Human Rights, pp. 69-70</a> <a href="#">&gt; Integrated Report - Compliance, pp. 77-78</a>
409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Integrated Report - Respect for Human Rights, pp. 69-70</a> <a href="#">&gt; Integrated Report - Compliance, pp. 77-78</a>
410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	<a href="#">&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</a> <a href="#">&gt; Integrated Report - Respect for Human Rights, pp. 69-70</a> <a href="#">&gt; Integrated Report - Compliance, pp. 77-78</a>
411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	There were no infringement cases

Number	Title of disclosure	Pages in Integrated Report 2024 and other documents
413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> <li>&gt; Integrated Report &gt; Materiality, pp. 15-16</li> <li>&gt; Integrated Report - Promote carbon neutrality, pp. 19-26</li> <li>&gt; Integrated Report - Evolve as an energy operator, pp. 27-32</li> <li>&gt; Integrated Report - Create diverse value, pp. 33-35</li> <li>&gt; Integrated Report - Disclosure Based on TCFD Recommendations, pp. 39-40</li> <li>&gt; Integrated Report - Technology and Product Development, pp. 46-47</li> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</li> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> </ul>
413-2	Operations with significant actual and potential negative impacts on local communities	> Integrated Report - Environmental Management, pp. 49-52
414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> </ul>
415: Public Policy 2016		
415-1	Political contributions	We do not make political contribution
416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promote carbon neutrality, pp. 19-26</li> <li>&gt; Integrated Report - Evolve as an energy operator, pp. 27-32</li> <li>&gt; Integrated Report - Create diverse value, pp. 33-35</li> <li>&gt; Integrated Report - Disclosure Based on TCFD Recommendations, pp. 39-40</li> <li>&gt; Integrated Report - Technology and Product Development, pp. 46-47</li> <li>&gt; Website - Residential Customers - Customer Support</li> <li>&gt; Website - Commercial and Industrial Customers - Customer Support</li> </ul>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents
417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promote carbon neutrality, pp. 19-26</li> <li>&gt; Integrated Report - Evolve as an energy operator, pp. 27-32</li> <li>&gt; Integrated Report - Create diverse value, pp. 33-35</li> <li>&gt; Integrated Report - Disclosure Based on TCFD Recommendations, pp. 39-40</li> <li>&gt; Integrated Report - Technology and Product Development, pp. 46-47</li> <li>&gt; Website - Residential Customers - Customer Support</li> <li>&gt; Website - Commercial and Industrial Customers - Customer Support</li> </ul>
417-2	Incidents of non-compliance concerning product and service information and labeling	No incidents
417-3	Incidents of non-compliance concerning marketing communications	No incidents
418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	> Integrated Report - Compliance, pp. 77-78

## Content Indices

# SASB Content Index

### ■ Sustainability Disclosure Topics and Accounting Metrics

#### <Gas Utilities & Distributors>

Topics	Accounting metrics	Code	Location
Energy affordability	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	IF-GU-240a.1	<a href="#">&gt; Website - Residential Customers - Customer Support</a> <a href="#">&gt; Website - Commercial and Industrial Customers - Customer Support</a>
	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	IF-GU-240a.2	<a href="#">&gt; Website - Residential Customers - Gas (Applicable Monthly Charges)</a>
	(1) Number of residential customer gas disconnections for non-payment, (2) percentage reconnected within 30 days	IF-GU-240a.3	—
	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	IF-GU-240a.4	<a href="#">&gt; Integrated Report - Evolve as an energy operator, pp. 27-32</a>
End-use efficiency	Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	IF-GU-420a.1	—
	Customer gas savings from efficiency measures by market	IF-GU-420a.2	<a href="#">&gt; Integrated Report - Promote carbon neutrality, pp. 19-26</a> <a href="#">&gt; Integrated Report - Create diverse value, pp. 33-35</a> <a href="#">&gt; Integrated Report - Environmental Management, pp. 49-52</a> <a href="#">&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</a>
Integrity of gas delivery infrastructure	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	IF-GU-540a.1	—
	Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	IF-GU-540a.2	<a href="#">&gt; Website - Initiatives and Activities - Safety Initiatives (Gas Supply Facilities)</a>
	Percentage of gas (1) transmission and (2) distribution pipelines inspected	IF-GU-540a.3	<a href="#">&gt; Website - Initiatives and Activities - Safety Initiatives (Gas Supply Facilities)</a>
	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	IF-GU-540a.4	<a href="#">&gt; Integrated Report - Evolve as an energy operator, pp. 27-32</a> <a href="#">&gt; Website - Initiatives and Activities - Safety Initiatives</a>

Item	Principle	Pages in Integrated Report 2024 and other documents
Human rights	<p>Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and</p> <p>Principle 2: make sure that they are not complicit in human rights abuses.</p>	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Sustainability Factbook 2024 (Social Data, Governance Data)</li> </ul>
Labour	<p>Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;</p> <p>Principle 4: the elimination of all forms of forced and compulsory Labour;</p> <p>Principle 5: the effective abolition of child Labour; and</p> <p>Principle 6: the elimination of discrimination in respect of employment and occupation.</p>	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Sustainability Factbook 2024 (Social Data, Governance Data)</li> </ul>
The environment	<p>Principle 7: Businesses are asked to support a precautionary approach to environmental challenges;</p> <p>Principle 8: undertake initiatives to promote greater environmental responsibility; and</p> <p>Principle 9: encourage the development and diffusion of environmentally friendly technologies.</p>	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Toho Gas Group Sustainability Policy, p. 48</li> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</li> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>
Anti-corruption	<p>Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.</p>	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Sustainability Factbook 2024 (Governance Data)</li> </ul>

ISO 26000		Pages in Integrated Report 2024 and other documents
Guidance on social responsibility core subjects	Issues	
Organizational governance	Issue 1: Organizational governance	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> </ul>
Human rights	<ul style="list-style-type: none"> <li>Issue 1: Due diligence</li> <li>Issue 2: Human rights risk situations</li> <li>Issue 3: Avoidance of complicity</li> <li>Issue 4: Resolving grievances</li> <li>Issue 5: Discrimination and vulnerable groups</li> <li>Issue 6: Civil and political rights</li> <li>Issue 7: Economic, social and cultural rights</li> <li>Issue 8: Fundamental principles and rights at work</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Sustainability Factbook 2024 (Social Data, Governance Data)</li> </ul>
Labour practices	<ul style="list-style-type: none"> <li>Issue 1: Employment and employment relationships</li> <li>Issue 2: Conditions of work and social protection</li> <li>Issue 3: Social dialogue</li> <li>Issue 4: Health and safety at work</li> <li>Issue 5: Human development and training in the workplace</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Sustainability Factbook 2024 (Social Data, Governance Data)</li> </ul>
The environment	<ul style="list-style-type: none"> <li>Issue 1: Prevention of pollution</li> <li>Issue 2: Sustainable resource use</li> <li>Issue 3: Climate change mitigation and adaptation</li> <li>Issue 4: Protection of the environment, biodiversity and restoration of natural habitats</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Toho Gas Group Sustainability Policy, p. 48</li> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</li> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Sustainability Factbook 2024 (Environmental Data)</li> </ul>

ISO 26000		Pages in Integrated Report 2024 and other documents
Guidance on social responsibility core subjects	Issues	
Fair operating practices	Issue 1: Anti-corruption Issue 2: Responsible political involvement Issue 3: Fair competition Issue 4: Promoting social responsibility in the value chain Issue 5: Respect for property rights	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Toho Gas Group Sustainability Policy, p. 48</li> <li>&gt; Integrated Report - Environmental Management, pp. 49-52</li> <li>&gt; Integrated Report - Global Warming Countermeasures, pp. 53-54</li> <li>&gt; Integrated Report - Resource Recycling, pp. 55-56</li> <li>&gt; Integrated Report - Biodiversity Conservation, pp. 57-58</li> <li>&gt; Integrated Report - Respect for Human Rights, pp. 69-70</li> <li>&gt; Integrated Report - Corporate Governance, pp. 71-73</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Website - Sustainability - Social (Supply Chain Collaboration)</li> <li>&gt; Sustainability Factbook 2024 (Governance Data)</li> </ul>
Consumer issues	Issue 1: Fair marketing, factual and unbiased information and fair contractual practices Issue 2: Protecting consumers' health and safety Issue 3: Sustainable consumption Issue 4: Consumer service, support, and complaint and dispute resolution Issue 5: Consumer data protection and privacy Issue 6: Access to essential services Issue 7: Education and awareness	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Promote carbon neutrality, pp. 19-26</li> <li>&gt; Integrated Report - Evolve as an energy operator, pp. 27-32</li> <li>&gt; Integrated Report - Create diverse value, pp. 33-35</li> <li>&gt; Integrated Report - Technology and Product Development, pp. 46-47</li> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Sustainability Factbook 2024 (Environment Data, Social Data, Governance Data)</li> </ul>
Community involvement and development	Issue 1: Community involvement Issue 2: Education and culture Issue 3: Employment creation and skills development Issue 4: Technology development and access Issue 5: Wealth and income creation Issue 6: Health Issue 7: Social investment	<ul style="list-style-type: none"> <li>&gt; Integrated Report - Contribution to the Local Community, pp. 59-60</li> <li>&gt; Integrated Report - Communication with Shareholders and Investors, p. 74</li> <li>&gt; Integrated Report - Promotion of Personnel Policies, pp. 61-65</li> <li>&gt; Integrated Report - Occupational Health and Safety Initiatives, pp. 65-67</li> <li>&gt; Integrated Report - Internal Controls, pp. 75-76</li> <li>&gt; Integrated Report - Compliance, pp. 77-78</li> <li>&gt; Sustainability Factbook 2024 (Environment Data, Social Data, Governance Data)</li> <li>&gt; Website - External Evaluations and Content Indices (Participation in Initiatives, and Major ESG Evaluations)</li> </ul>