

SASB Content Index

■ Sustainability Disclosure Topics and Accounting Metrics

Gas Utilities & Distributors

Topics	Accounting metrics	Code	Location in <i>Integrated Report 2025</i> and other documents
Energy affordability	Average retail gas rate for (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transportation services only	IF-GU-240a.1	> Website – Residential Customers – Customer Support (Japanese only) > Website – Residential Customers – Gas (Japanese only) > Website – Commercial and Industrial Customers – Customer Support (Japanese only) > Website – Commercial and Industrial Customers – Gas (Japanese only)
	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	IF-GU-240a.2	> Website – Residential Customers – Gas (Applicable Monthly Charges) (Japanese only) > Website – Residential Customers – Gas (Gas Billing System) (Japanese only)
	(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	> Integrated Report – Disclosure Based on TCFD Recommendations > Securities Report (Japanese only)
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	> Integrated Report – Mission and Responsibility Toward Carbon Neutrality > Integrated Report – Deeper Cultivation of Region-Based Business > Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures
Integrity of gas delivery infrastructure	Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAOs), 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	> Website – Company Activities – Initiatives and Activities – Safety Initiatives (Japanese only)
	Percentage of gas (1) transmission and (2) distribution pipelines inspected	IF-GU-540a.3	> Website – Company Activities – Initiatives and Activities – Safety Initiatives (Japanese only)
	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	IF-GU-540a.4	> Integrated Report – Stable Cash Flow Generation from Core Business > Website – Company Activities – Initiatives and Activities – Safety Initiatives (Japanese only)