



TOHO GAS GROUP

Sustainability Factbook

2025

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Environmental Data 2025

★ Third-party assurance provided by KPMG AZSA Sustainability Co., Ltd.

Boundary: Scope of Data Collection

		Unit	FY2024	Remarks
Number of companies covered		Companies	21	- The scope of aggregate total covers, in principle, the Company and 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 Sohgyou Co., Ltd., Sirius Solar Japan 63 GK, Toho Gas Real Estate Development Co., Ltd., Toho Gas Energy Engineering Co., Ltd., Toho Gas Information System Co., Ltd., Toho Service Co., Ltd., Toho LNG Shipping Co., Ltd., Toho Cryogenics Co., Ltd., Toho Gas Safety Life Co., Ltd., Gas Living Mie Co., Ltd., Yokkaichi Air Conditioning Engineering Co., Ltd. - Overseas consolidated subsidiaries are not included in the calculation as they have small environmental impact and it is difficult to acquire quantitative data from them (As of the end of March 2025)
Scope of coverage with respect to total CO ₂ emissions (coverage rate)	Toho Gas	%	100	
	Consolidated subsidiaries (domestic)		100	
	Consolidated subsidiaries (overseas)		0	

1. Raw Materials Usage and Sales Amount of Key Products

			Unit	FY2020	FY2021	FY2022	FY2023	FY2024
City gas raw materials*1	LNG feedstock	Total	Thousand t	2,834	2,827	2,664	2,647	2,562
		Toho Gas		2,791	2,783	2,617	2,595	2,512
		Consolidated subsidiaries		43	45	47	52	51
	LPG feedstock	Total		109	144	150	115	134
		Toho Gas		108	143	149	113	133
		Consolidated subsidiaries		0.9	0.9	1.0	1.3	1.3
	Resources for LPG	LPG feedstock		Consolidated subsidiaries	462	486	475	465
City gas sales*1		Total	Million m³	3,701	3,709	3,550	3,464	3,404
		Toho Gas		3,647	3,654	3,491	3,398	3,340
		Consolidated subsidiaries*2		54	56	59	66	64
LPG sales		Consolidated subsidiaries	Thousand t	462	486	475	465	474
Electricity sales		Toho Gas	Million kWh	1,602	2,126	2,369	2,579	2,815
Heat sales		Toho Gas	Thousand GJ	359	371	375	381	413

*1 Includes LNG sales

*2 Consolidated subsidiary city gas sales (46 MJ/Nm³) conversion based on city gas calorific value (45 MJ/Nm³)

2. Energy Consumption

			Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Purchased electricity* ¹	Total		Thousand kWh	122,224	119,306	118,202	118,697	115,520
	Toho Gas	Total		107,481	104,760	101,843	102,440	100,465
		City gas plants, etc.		73,779	70,392	69,714	69,063	67,307
		District heating and cooling		19,753	19,692	20,019	20,900	20,889
		Offices, etc.		14,372	15,420	12,595	12,565	12,381
	Consolidated subsidiaries			15,621	15,894	17,736	16,676	15,707
City gas* ²	Total		Thousand m³	15,655	15,068	15,850	15,873	15,266
	Toho Gas	Total		15,199	14,590	14,261	14,639	14,023
		City gas plants, etc.		1,839	1,796	1,814	2,348	2,224
		District heating and cooling		9,258	9,090	8,754	8,366	9,279
		Offices, etc.		4,102	3,704	3,692	3,925	2,520
	Consolidated subsidiaries			457	477	1,589	1,234	1,243
Vehicular fuel	Total		GJ	122,945	115,311	109,030	101,422	98,520
	Toho Gas			21,443	20,003	9,616	6,135	925
	Consolidated subsidiaries			101,501	95,308	99,414	95,287	97,595
Other energy* ¹	Total			578,475	1,009,628	846,853	336,355	371,799
	Toho Gas			545,136	984,189	829,658	322,094	357,290
	Consolidated subsidiaries			63,287	64,085	63,889	50,713	50,808
Amount of energy consumption – total* ¹	Total			1,845,901	2,232,501	2,094,660	1,510,903	1,507,315
	Toho Gas			1,637,455	2,037,893	1,847,637	1,292,634	1,290,442
	Consolidated subsidiaries			241,575	238,085	298,680	256,231	255,518

*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 is based on standard condition equivalent values (thousand Nm³), and data for FY2023 and beyond is based on standard environmental condition equivalent values (thousand m³ SATP).

3. Emissions into Atmosphere

Greenhouse gas emissions				Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Scope 1 and 2				t-CO ₂ e	128,456	143,274	135,391	108,963	110,451
Scope 1, 2, and 3					11,291,165	11,416,178	10,939,972	10,193,018	10,611,068
Offsets through domestic and international certified emissions reductions					0	1,480	160	152	2,985
Emissions after offsets: Scope 1 and 2					128,456	141,794	135,231	108,811	107,466
Scope 1, 2, and 3					11,291,165	11,414,698	10,939,812	10,192,866	10,608,083

CO ₂ emissions from energy source				Unit	FY2020	FY2021	FY2022	FY2023	FY2024	
Scope 1 and 2 total*1	Total			t-CO ₂	127,872	140,514	134,476	108,171	108,431	
	Toho Gas				111,400	125,844	116,795	91,331	91,257	
		City gas plants, etc.			61,176	79,169	71,411	49,978	49,143	
		District heating and cooling			32,772	30,148	31,070	27,851	31,207	
		Offices, etc.			17,674	16,887	14,552	13,562	10,977	
	Consolidated subsidiaries				18,456	16,901	20,240	18,650	19,139	
Scope 1	Total				70,269	94,542	83,749	52,077	55,368	
	Toho Gas				61,103	84,259	72,590	42,535	45,337	
		City gas plants, etc.			29,103	51,640	43,462	18,336	20,420	
		District heating and cooling			21,201	22,798	20,047	16,196	19,590	
		Offices, etc.			10,798	9,821	9,081	8,004	5,327	
	Consolidated subsidiaries				9,166	10,284	11,160	9,542	10,031	
Scope 2*1	Total				57,603	45,971	50,727	56,094	53,063	
	Toho Gas				50,297	41,586	44,206	48,796	45,920	
		City gas plants, etc.			32,073	27,530	27,950	31,642	28,723	
		District heating and cooling			11,570	7,350	11,023	11,656	11,618	
		Offices, etc.			6,876	7,066	5,470	5,559	5,650	
	Consolidated subsidiaries				9,290	6,618	9,080	9,108	9,108	

Greenhouse gas emissions other than CO ₂ emissions from energy sources			Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Toho Gas	Total		t-CO ₂ e	584	1,280	755	640	2,021
	CO ₂ (non-energy source)		t-CO ₂	0	0	0	0	1,420
	Methane (CH ₄)*2		t-CO ₂ e	233	237	253	284	242
	N ₂ O			68	53	162	85	93
	Fluorocarbons (CFCs, HCFCs, HFCs)*3			283	974	340	272	265
	Perfluorocarbon (PFC)			0	0	0	0	0
	SF ₆			0	16	0	0	0
	NF ₃			0	0	0	0	0
	Other greenhouse gas			0	0	0	0	0

Scope 3 emissions in the city gas and LPG value chain**4	Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Category 1, 3, and 4 Greenhouse gases (CO₂ equivalent) from procurement	Ten thousand t-CO ₂ e	160	161	153	151	148 ★
Category 11 CO₂ emissions from customer use		950	959	920	851	895 ★

Scope 3 emissions (details of emissions by category)**4	Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Scope 3	Total	11,162,709	11,272,904	10,804,581	10,084,055	10,500,616
	Category 1	266,910	281,525	273,355	259,354	265,415
	Category 2	55,805	56,002	52,946	52,428	51,007
	Category 3	1,047,721	1,045,024	984,638	980,293	954,536
	Category 4	281,187	286,038	272,461	266,596	262,277
	Category 5	2,426	3,637	2,394	2,118	2,347
	Category 6	809	803	790	785	790
	Category 7	1,922	1,908	1,877	1,865	1,875
	Category 8*5	0	0	0	0	0
	Category 9	10,896	11,467	11,140	10,745	10,893
	Category 10*6	0	0	0	0	0
	Category 11	9,495,034	9,586,501	9,204,979	8,509,872	8,951,477
	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

Other environmentally hazardous emissions	Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Toho Gas	NOx*6	40	44	35	21	20
	SOx*7	0	0	0	0	0
	VOC*8	0	0	0	2	0

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

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

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

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

- Emission factors for production, facilities, liquefaction, and overseas transportation of LNG
Japan Gas Association website (<https://www.gas.or.jp/tokucho/>)
The global warming potential of methane was revised from 25 to 28 in April 2024, but Scope 3 emissions for up to FY2023 are calculated using the global warming potential prior to revision.
- Emission factors for production, facilities, and overseas transportation of LPG
"Future Forecast for Life Cycle Greenhouse Gas Emissions of LNG and City Gas 13A" from the Journal of the 26th Annual Meeting of the Japan Society of Energy and Resources (Vol. 28-2, published in March 2007)
- Emission factors for domestic transportation of LPG
"Life-cycle Inventory Analysis on Fossil-derived Energy Sources in Japan" (The 353rd Conference of the Japan Society of Energy and Resources, held in May 1999)
- Other key emission factors
"Database of Emissions Unit Values for Calculation of Greenhouse Gas Emissions, Etc., by Organizations Throughout the Supply Chain (Ver. 3.5)" by the Ministry of the Environment (March 2025)

*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 Scope 1 and 2, and so this is not applicable.
- Category 10: The main product Toho Gas sells is energy, and no processing accompanied by CO₂ emissions is performed by other companies, and so this is not applicable.
- Category 12: The main product Toho Gas sells is energy, and no waste, residue, or the like is generated through use, so this category 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 Scope 1 and 2 or Scope 3 Category 11, and so this is not applicable.
- Category 14: Toho Gas has not implemented a franchise system, and so there are no CO₂ emissions for which this category is applicable.
- Category 15: This category applies to operators of 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.

*6 Covers emissions from facilities subject to Air Pollution Control Act regulations on soot and smoke

*7 Covers emissions from the combustion of city gas

*8 Covers painting activities at city gas plants and substances with a high environmental impact (xylene, toluene, ethylbenzene)

4. Water

(1) Water Withdrawal (Water Consumption)

			Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Water withdrawal (water consumption)		Total	Thousand m³	264,028	252,087	226,410	228,834	221,476
		Tap water, industrial water, and well water		1,251	1,295	1,276	1,196	1,209 ★
		Seawater		262,777	250,792	225,134	227,638	220,268 ★
	Toho Gas	Total		263,843	251,897	226,248	228,706	221,359
		Tap water (Municipal potable water)		363	363	374	392	407
		Industrial water		700	741	738	673	683
		Well water		3	2	2	2	2
		Seawater		262,777	250,792	225,134	227,638	220,268
		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		184	189	162	128	117
		Tap water (Municipal potable water)		117	124	122	127	116
		Industrial water		2	2	2	1	1
		Well water		65	63	39	0	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) Discharged, etc., into Water Systems

			Unit	FY2020	FY2021	FY2022	FY2023	FY2024	
Waste water discharge	Total		Thousand m³	263,869	251,934	226,248	228,663	221,293	
		Sewer*		332	325	316	285	286	
		River		112	116	108	112	104	
		Ocean		263,425	251,493	225,824	228,266	220,903	
	Toho Gas	Total		263,685	251,745	226,086	228,535	221,176	
				Sewer*	173	159	172	174	184
				River	88	94	91	97	91
				Ocean	263,423	251,491	225,823	228,264	220,901
				Subsurface and well water	0	0	0	0	0
				External water treatment amounts	0	0	0	0	0
	Consolidated subsidiaries	Total		184	189	162	128	117	
				Sewer*	159	166	144	111	101
				River	24	22	17	15	13
				Ocean	2	1	2	2	2
				Subsurface and well water	0	0	0	0	0
				External water treatment amounts	0	0	0	0	0
	Beneficial usage (amount of evaporation)	Total		158	153	162	172	184	
		Toho Gas		Beneficial usage (amount of evaporation)	158	153	162	172	184
		Consolidated subsidiaries		Beneficial usage (amount of evaporation)	0	0	0	0	0
COD load	Toho Gas		t	0.0	0.0	0.0	0.0	0.0	

* The amount of water discharged to sewers is calculated by deducting sewer reduction and exemption allowance amounts (water evaporation at facilities) from the total amount of water discharged.

5. Waste

			Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Industrial waste	Waste generated	Total	t	43,272	40,642	38,593	34,078	39,118 ★
		(Included in totals: Amount of hazardous waste materials generated*)		(9)	(8)	(2)	(126)	(59)
		Toho Gas		1,271	1,127	580	818	566
		Consolidated subsidiaries		42,001	39,515	38,013	33,260	38,552
	Waste reduced	Total	t	2,782	3,379	2,426	2,506	2,657 ★
		Toho Gas		189	195	110	193	79
		Consolidated subsidiaries		2,593	3,184	2,316	2,313	2,578
	Waste recycled	Total		39,532	35,857	34,700	30,481	35,207 ★
		Toho Gas		1,028	896	456	604	472
		Consolidated subsidiaries		38,504	34,961	34,244	29,877	34,735
	Weight reduction and recycling rate	Total	%	98	97	96	97	97 ★
		Toho Gas		96	97	98	97	97
		Consolidated subsidiaries		98	97	96	97	97
	Final disposal waste	Total	t	958	1,406	1,467	1,091	1,254 ★
		Toho Gas		54	36	14	21	15
		Consolidated subsidiaries		904	1,370	1,453	1,070	1,239

* 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

GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials.

Business Activities of the Toho Gas Group

	Item	Calculation method
Atmosphere and water quality	CO ₂	CO₂ emission factors are as shown in the table below. Formula: CO ₂ emissions [t-CO ₂] = (Purchased electricity, fuel consumption, purchased heat × CO ₂ emission factor) [t-CO ₂]
	Methane	This applies to emissions from manufacturing facilities at city gas plants. Formula: Methane emissions [t-CO ₂ e] = Gas vented volume per respective facility (representative value) [m ³ /vent] × Number of venting × Methane concentration [%] × 1/100 [1%] × 16 [g]/22.4 [L] × 1,000 [L/m ³] × 1/1,000,000 [t/g] × Global warming potential [t-CO ₂ e/t] Note: The global warming potential (GWP) is referenced from the Act on Promotion of Global Warming Countermeasures (Global Warming Act).
	Fluorocarbon	We calculated leaked gases from equipment regulated by the Fluorocarbon Emission Control Act. Formula: Leaked fluorocarbons [t-CO ₂ e] = (Fluorocarbon filled [t] – Recovered fluorocarbon [t]) × Global warming potential [t-CO ₂ e/t] Note: The global warming potential (GWP) is referenced from the Global Warming Act.
	N ₂ O	The scope of coverage is usage of fuel in facilities and machinery for fuel combustion. Formula: N ₂ O emissions (t-CO ₂ e) = Fuel usage (thousand Nm ³) × Unit heat value (GJ/thousand Nm ³) × Emission factor per unit of equipment (t-N ₂ O/GJ) × Global warming potential (t-CO ₂ e/t) Note: The global warming potential (GWP) is referenced from the Global Warming Act.
	SF ₆	We calculated amounts of leakage from SF₆-filled transformers and other such equipment. Formula: Leakage amount (t-CO ₂ e) = (SF ₆ filled [t] – SF ₆ recovered [t]) × Global warming potential (t-CO ₂ e/t) Note: The global warming potential (GWP) is referenced from the Global Warming Act.
	Water withdrawal (water consumption)	- Total amount of tap water, industrial water, and well water withdrawn - Seawater withdrawn: Total amount of withdrawal by gasification seawater pumps in city gas plants Formula: Seawater withdrawn [thousand m ³] = Pump rated capacity [thousand m ³ /h] × Operation time [h]
	Waste 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	Amount generated based on manifests or amount measured by waste processor
	Waste reduced	Reduction of water and so on as a result of incineration, dehydration, and other processes at intermediate processing facilities Reported values from industrial waste processors are used as reduction rates for sludge of Toho Gas and rubble (asphalt, concrete, and the like from gas pipeline construction) of Toho Gas Network, whereas figures from the Japan Environmental Management Association for Industry's "Recycle Data Book 2024" are used as reduction rates of other materials. Formula: Waste reduced = Waste generated × Reduction rate
	Waste recycled	Waste recycled for reuse as raw materials through sorting and so on at intermediate processing facilities Reported values from industrial waste processors are used as recycling rates for sludge of Toho Gas and rubble (asphalt, concrete, and the like from gas pipeline construction) of Toho Gas Network, whereas figures from the Japan Environmental Management Association for Industry's "Recycle Data Book 2024" are used as recycling rates of other materials. Formula: Waste recycled = Waste generated × Recycling rate
	Weight reduction and recycling rate	The ratio of the reduced or the recycled at intermediate processing facilities to the generated Formula: Weight reduction and recycling rate = (Waste reduced + Waste recycled)/Waste generated
	Final disposal waste	Formula: Final disposal waste = Waste generated – (Waste reduced + Waste recycled)

Emissions from Procurement and Customer Use

Item			Calculation method
Atmosphere	Greenhouse gases (CO ₂ equivalent)	Procurement	Formula: Greenhouse gas emissions (CO ₂ equivalent) = Raw materials usage of LNG (including sales in liquid) and LPG × 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 March 2007) (gross calorific value basis)
	CO ₂ emissions	Customer use	CO ₂ emission factors are as shown in the table below. Formula: CO ₂ emissions = City gas sales & LNG sales & LPG sales × CO ₂ emission factors However, the emission factors for biogas and synthetic methane are 0 t-CO ₂ /1,000 m ³ .

CO₂ Emissions Factors

		Unit	FY2020	FY2021	FY2022	FY2023	FY2024	Remarks
Electricity		t-CO ₂ /thousand kWh	0.426	0.379	0.388	0.459	0.421	- Figures by electric power company released pursuant to ministerial ordinance under the Global Warming Act - In this table, Chubu Electric Power Miraiz Co., Inc. (formerly, Chubu Electric Power Co., Inc.) is listed as an example. - CO₂ emissions are calculated using "adjusted emission factor" until FY2023, and "base emission factor (non-fossil power adjusted)" from FY2024. "Adjusted emission factor" are used to calculate CO₂ emissions. "Base emission factor" from FY2021 is used to calculate self-consignment portion of CO₂ emissions of Toho Gas electricity, and from FY2024, an unadjusted emission factor is used.
City gas		t-CO ₂ /thousand Nm ³	2.29	2.29	2.29	—	—	Calorific value calculated by Toho Gas's city gas (13A) representative composition (0°C, 1 atmosphere)
		t-CO ₂ /thousand m ³	—	—	—	2.05	2.09	Factors (residuals) by lineup of Toho Gas released pursuant to ministerial ordinance under the Global Warming Act
Other fuels	LPG	t-CO ₂ /t	3.00	3.00	3.00	2.99	2.99	Source: • Emission factors pursuant to calculation ordinance under the Global Warming Act
	LNG	t-CO ₂ /t	2.70	2.70	2.70	2.79	2.79	
	Natural gas	t-CO ₂ /thousand Nm ³	2.22	2.22	2.22	—	—	
		t-CO ₂ /thousand m ³ SATP	—	—	—	1.96	1.96	
	Diesel oil	t-CO ₂ /thousand L	2.58	2.58	2.58	2.62	2.62	
	Gasoline	t-CO ₂ /thousand L	2.32	2.32	2.32	2.29	2.29	
Purchased heat	Steam (excluding industrial steam), hot water, and cold water	t-CO ₂ /GJ	0.0570	0.0570	0.0570	0.0532	0.0532	

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

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

For more information, please refer to the Japan Gas Association website (in Japanese): <https://www.gas.or.jp/kankyo/taisaku/denki/>

Unit Calorific Values

		Unit	FY2020	FY2021	FY2022	FY2023	FY2024	Remarks
City gas		GJ/thousand Nm ³	45.0	45.0	45.0	45.0	45.0	Toho Gas's city gas calorific value (0°C, 1 atmosphere)
Other fuels	LPG	GJ/t	50.8	50.8	50.8	50.1	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/t	54.6	54.6	54.6	54.7	54.7	
	Natural gas	GJ/thousand Nm ³	43.5	43.5	43.5	—	—	
		GJ/thousand m ³ SATP	—	—	—	38.4	38.4	
	Diesel oil	GJ/thousand L	37.7	37.7	37.7	38.0	38.0	
	Gasoline	GJ/thousand L	34.6	34.6	34.6	33.4	33.4	

Notes: 1. CO₂ emissions at city gas plants, etc., include the portion for the electricity business. 2. Figures in table may not add up 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 Aqueduct, 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 is 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 mitigating impacts on ecosystems.

	Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Number of incidents of non-compliance with water quality/quantity permits, standards, and regulations	Times	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 off-site 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 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	FY2020	FY2021	FY2022	FY2023	FY2024
Fines related to environmental legislation	Yen	0	0	0	0	0

8. Medium- to Long-Term Targets for CO₂ Emissions Reduction, Etc.

(1) Medium-Term Target

The Toho Gas Group established environmental action goals for FY2022 to FY2025 based on the Toho Gas Group Vision, the Toho Gas Group Medium-Term Management Plan, and other business objectives, and is promoting initiatives to contribute to reducing CO₂ emissions in society and reducing CO₂ emissions intensity in our business activities.

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

(2) Long-Term Target

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

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

Third-Party Assurance of Environmental Data

To enhance the reliability of environmental data, Toho Gas Group has obtained third-party assurance from KPMG AZSA Sustainability Co., Ltd., with regard to the FY2024 data disclosed in this publication.

Independent third-party assurance certificate

Independent Practitioner's Limited Assurance Report

To the Representative Director, President of TOHO GAS CO., LTD.

Conclusion

We have performed a limited assurance engagement on whether selected environmental performance indicators (the "subject matter information" or the "SMI") presented in TOHO GAS CO., LTD.'s (the "Company") Sustainability Factbook 2025 (the "Report") for the year ended March 31, 2025 have been prepared in accordance with the criteria (the "Criteria"), which are established by the Company and are explained in Calculation Standards for Main Environmental Data of the Report. The SMI subject to the assurance engagement is indicated in the Report with the symbol "★".

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company's SMI for the year ended March 31, 2025 is not prepared, in all material respects, in accordance with the Criteria.

Basis for Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, and International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as "other information"). We have read the other information but have not performed any procedures with respect to the other information.

Responsibilities for the SMI

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used; and
- preparing the SMI in accordance with the Criteria.

Inherent limitations in preparing the SMI

As described in Calculation Standards for Main Environmental Data of the Report, GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials. Hence, the selection by management of a different but acceptable measurement method, activity data, emission factors, and relevant assumptions or parameters could have resulted in materially different amounts being reported.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Company's management.

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures including trend analysis;
- identifying and assessing the risks of material misstatements;
- performing a site visit at one of the Company's sites which was determined through our risk assessment procedures;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

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 a reasonable assurance engagement been performed.

/s/ Yoshimitsu Nagasaka

Yoshimitsu Nagasaka, Engagement Partner

KPMG AZSA Sustainability Co., Ltd.

Tokyo Office, Japan

September 26, 2025

Notes to the Reader of Independent Assurance Report:

This is a copy of the Independent Assurance Report and the original copies are kept separately by the Company and KPMG AZSA Sustainability Co., Ltd.

Social Data 2025

1. Employment**1

			Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Number of employees	Non-consolidated	Total	Persons	2,750	2,702	1,638	1,139	934
		Male		2,288	2,237	1,312	945	761
		Female		462	465	326	194	173
	Consolidated	Total		6,225	6,180	6,080	6,042	6,074
		Male		4,726	4,685	4,605	4,543	4,520
		Female		1,499	1,495	1,475	1,499	1,554
Average age (non-consolidated)		Total	Age	42.6	42.3	41.5	41.6	41.4
		Male		42.7	42.4	41.8	41.8	42.0
		Female		41.7	42.0	40.5	40.5	38.9
Average years of service (non-consolidated)		Total	Years	17.6	17.0	16.6	15.9	15.2
		Male		17.4	16.5	16.4	15.8	15.4
		Female		18.6	19.0	17.4	16.3	14.3
Number of graduate recruits (non-consolidated)*2		Total	Persons	82	82	89	94	95
		Male		63	59	62	63	66
		Female		19	23	27	31	29
Number of mid-career recruits (non-consolidated)		17		33	28	51	53	
Ratio of mid-career recruits (non-consolidated)			%	16.5	28.7	25.5	36.4	36.1
Number of rehires (non-consolidated)*3			Persons	316	295	121	84	66
Turnover rate (non-consolidated)*4			%	1.32	1.50	1.77	1.72	1.93
Ratio of temporary employees (dispatch staff) (non-consolidated)				11.0	11.1	16.0	8.9	6.0

*1 Data is as of end of the March of every year. Full-time employees, not including seconded employees (non-consolidated). Starting from FY2023, 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 of the following fiscal year

*3 Including part-time employees

*4 Includes seconded employees

2. Development of Human Resources

	Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Total training hours (non-consolidated)*	Hours	686.3	738.3	797.5	727.4	1,090.9
Annual average training days (non-consolidated)*	Days/person	1.1	1.1	1.2	1.1	1.2
Annual average training hours (non-consolidated)*	Hours/person	8.3	8.6	9.0	8.4	9.4

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

3. Promotion of Diversity

		Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Ratio of female employees	Non-consolidated	%	16.8	17.2	19.9	19.6	20.3
	Consolidated		24.1	24.2	24.3	24.8	25.6
Ratio of women in management positions (non-consolidated)*1			2.9	3.1	3.4	3.4	3.5
Ratio of employment of people with disabilities (consolidated)*2			2.28	2.36	2.35	2.40	2.53

*1 Includes seconded employees

*2 As of June 1 for each fiscal year. Note that the rate for FY2025 is 2.55%.

4. Creating a Work-Friendly Environment

		Unit	FY2020	FY2021	FY2022	FY2023	FY2024
New recipients of childcare leave* ¹		Persons	21	33	39	65	59
	Number of males therein:		5	15	25	51	53
Employees who begin child-rearing or nursing-care leave* ¹ , * ²	Female	%	100.0	94.7	107.7	87.5	100.0
	Male		5.4	13.2	29.4	51.5	67.1
Percentage of male employees who took childcare leave or leave for childcare purposes* ¹ , * ²			75.3	76.3	96.5	94.9	105.1
New recipients of reduced working hours for childcare* ¹		Persons	19	7	20	19	8
	Number of males therein:		1	0	2	1	2
New recipients of caregiving leave* ¹			1	1	0	1	1
	Number of males therein:		0	0	0	1	1
New recipients of reduced working hours for caregiving* ¹			2	1	1	0	2
	Number of males therein:		0	0	0	0	0
Ratio of paid leave taken* ¹		%	70.2	79.3	81.3	89.9	81.8
Average monthly overtime hours per person* ¹		Hours/ person per month	10.2	10.7	11.1	11.4	11.3
Number of labor union members (consolidated)		Persons	2,796	2,752	2,694	2,649	2,500

*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	FY2020	FY2021	FY2022	FY2023	FY2024	
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)		4	3	0	0	1	
		Traffic injuries		17	10	6	4	1	
Lost-time incident rate (non-consolidated)*1				—	0.75	0.52	0.25	0	0
Lost-time accident severity rate (non-consolidated)*2					0.029	0.017	0.009	0	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
Total results for medical checkup history forms		Percentage of men who smoke			27.6	23.9	23.1	16.3	17.7
		Percentage of men who exercise regularly			21.5	22.6	23.9	25.8	25.4
Medical-checkup effect indicator		Ideal body weight ratio (male)			69.1	69.9	72.7	75.7	73.9
Stress-check effect indicator		Participation rate			97.9	98.1	96.4	98.8	98.9
		Overall health risk		—	92	92	87	86	89
Education of foremen and health and safety supervisors*3	Education of health and safety promoters	2 days	Persons	—	6	6	2	2	
	Traffic safety training program for young employees*4	3 hours		115	125	43	90	69	
	Traffic safety training program for young employees	1 day		—	30	22	20	4	
	Traffic safety training program	1 hour		—	423	158	100	39	
	New employee training (mental health training [self-care])	90 minutes		82	82	52	47	94	
	Labor management training (mental health training [line care])	60 to 90 minutes		49	45	23	35	121	

*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) × 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) × 1,000

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

*4 Only for new health and safety promoters in FY2022 and earlier

6. Other – Changes in Health Management Indices*1

		Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Rate of receiving detailed examination		%	74	81	82	84	82
Rate of health guidance for high-risk individuals			69	91	90	86	89
Participation rate in measures related to women’s health issues*2			100	100	100	100	100
Employee satisfaction with health measures*3			—	—	—	96	95
Follow-up rate for high-risk individuals*4			100	100	100	100	100
Status of employee health literacy*5	New employee training		100	100	94	100	100
	Other training		100	100	99	100	100
Absenteeism*6	Absence rate (due to mental health)		1.39	1.28	1.52	1.28	1.73
	Absence rate (due to physical health)		0.80	0.91	0.89	0.90	0.94
Presenteeism*7	Actual	—	—	—	—	76.87	77.81
	Number of people measured (response rate)		—	—	—	2,789 (98.5%)	1,980 (98.9%)
Work engagement*8	Actual		—	BB	BB	BB	BB
	Number of people measured (response rate)		—	2,615 (96.7%)	2,632 (97.3%)	2,708 (95.1%)	2,985 (97.5%)

*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 FY2024 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, 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.

Governance Data 2025

1. Corporate Governance Organization

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

				Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Number of members of the Board of Directors and Audit & Supervisory Board	Board of Directors' Meeting	Total		Persons	9	9	9	9	9
		Internal	Number of women therein		6	6	6	6	6
					0	0	0	0	0
		Outside	Number of women therein		3	3	3	3	3
					1	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			8	8	8	8	8
		Internal	Number of women therein		2	2	2	2	2
					0	0	0	0	0
		Outside	Number of women therein		6	6	6	6	6
					2	2	2	2	2
Board of Directors' Meetings and Audit & Supervisory Board Meetings held*	Number of Board of Directors' Meetings			Times	12	12	12	12	12
	Number of Audit & Supervisory Board Meetings				12	12	12	12	12

* For details, please see the Summary of Corporate Governance under Corporate Governance in the Investor Relations section of the Toho Gas website.

(2) Major Committees, Etc., Held*¹

	Committee chair	Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Carbon Neutral Promotion Committee	President	Times	—	3	5	7	9
Sustainability Committee* ²	Director and Managing Executive Officer in charge of the CSR Environment Department* ³		2	3	2	2	2
Disaster Mitigation Committee	President		2	3	2	2	3
Safety Committee	President		2	2	2	2	2
Research Committee	President		1	1	1	1	1
Central Safety and Health Committee* ⁴	President		2	2	2	2	2* ⁵
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		2	1	1	1	2

*¹ Current as of March 31, 2025 *² Group Environmental Preservation Committee in FY2022 and earlier *³ The CSR Environment Department was renamed the Sustainability Promotion Department in April 2025.

*⁴ The Central Safety and Health Board was reorganized in FY2024 to create the Toho Gas Group Safety and Health Board. *⁵ The Central Safety and Health Board and the Toho Gas Group Safety and Health Board each met one time in FY2024.

2. Compliance System / Anti-Corruption

		Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Number of compliance training sessions* ¹		Times	16	9	12	15	13
Number of compliance consultation services rendered (consolidated)	Number of compliance consultations* ²	Cases	5	27	43	52	47
Content of major consultations (consolidated)	Consultations relating to internal rules, laws, and regulations, etc.		1	7	21	18	22
	Consultations relating to interpersonal relations and harassment in the workplace		4	14	15	25	18
	Consultations relating to employee treatment and working hours		0	6	7	9	6
	Consultations relating to corruption (bribery, etc.)		0	0	0	0	1

*1 In FY2024, 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 FY2024 survey results include opinions, requests, and inquiries that were not in violation of compliance.

3. Information Security

	Unit	FY2020	FY2021	FY2022	FY2023	FY2024
Number of e-learning sessions on information security	Times	1	1	2	2	2
Number of awareness drills using targeted email messages		4	6	4	3	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, 2024 to March 31, 2025.
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Scope of the report: Toho Gas Co., Ltd. and its consolidated subsidiaries and equity-method affiliates (as of the end of March 2025)

GRI 2: General Disclosures 2021		
Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents
2-1	Organizational details	> Integrated Report – Company Overview > Integrated Report – Major Subsidiary Information / Stock Information
2-2	Entities included in the organization's sustainability reporting	> Integrated Report – Company Overview > Integrated Report – Major Subsidiary Information / Stock Information
2-3	Reporting period, frequency, and contact point	> Integrated Report – Contents and Editorial Policy > Integrated Report – Company Overview
2-4	Restatements of information	There were no restatements of information.
2-5	External assurance	> Website – Company Information – Sustainability – External Evaluations –Independent Practitioner's Assurance Report
2-6	Activities, value chain, and other business relationships	> Integrated Report – Value Creation Process > Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)
2-7	Employees	> Integrated Report – Human Resource Management > <i>Sustainability Factbook 2025</i> (Social Data)
2-8	Workers who are not employees	> <i>Sustainability Factbook 2025</i> (Social Data)
2-9	Governance structure and composition	> Integrated Report – Corporate Governance > <i>Sustainability Factbook 2025</i> (Governance Data) > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-10	Nomination and selection of the highest governance body	> Integrated Report – Corporate Governance > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-11	Chair of the highest governance body	> Integrated Report – Corporate Governance > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-12	Role of the highest governance body in overseeing the management of impacts	> Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-13	Transfer of responsibility for managing impacts	> Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Integrated Report – Compliance > Integrated Report – Directors and Audit & Supervisory Board Members > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-14	Role of the highest governance body in sustainability reporting	> Integrated Report – Materiality > Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Corporate Governance

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents	
2-15	Conflicts of interest	> Integrated Report – Corporate Governance > Integrated Report – Compliance > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-16	Communication of critical concerns	> Integrated Report – Corporate Governance > Integrated Report – Compliance	
2-17	Collective knowledge of the highest governance body	> Integrated Report – Corporate Governance > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-18	Evaluation of the performance of the highest governance body	> Integrated Report – Corporate Governance > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-19	Remuneration policies	> Integrated Report – Corporate Governance > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-20	Process to determine remuneration	> Integrated Report – Corporate Governance > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-21	Annual total compensation ratio	—	
2-22	Statement on sustainable development strategy	> Integrated Report – Top Message	
2-23	Policy commitments	> Integrated Report – Philosophical Framework > Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Environmental Management > Integrated Report – Communication with Shareholders and Investors	> Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)
2-24	Embedding policy commitments	> Integrated Report – Philosophical Framework > Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures	> Integrated Report – Resource Recycling > Integrated Report – Biodiversity > Integrated Report – Communication with Shareholders and Investors > Integrated Report – Contribution to the Local Community > Integrated Report – Initiatives Focused on Respect for Human Rights > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Initiatives and Activities – Efforts to Foster Coexistence with the Local Community (Japanese only) > Website – Company Information – Initiatives and Activities – Efforts to Educate the Next Generation (Japanese only)
2-25	Integrated Report – Compliance	> Integrated Report – Value Provided to Stakeholders > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Compliance	
2-26	Mechanisms for seeking advice and raising concerns	> Integrated Report – Compliance	
2-27	Compliance with laws and regulations	> Integrated Report – Internal Controls > Integrated Report – Compliance	
2-28	Membership associations	> Website – Company Information – Sustainability – External Evaluations – Participation in Initiatives, and Major Sustainability Evaluations • United Nations Global Compact • Japan Business Federation • Japan Gas Association • Keidanren Nature Conservation Council • Environmental Partnership Organizing Club (EPOC) • Nagoya Chamber of Commerce and Industry	
2-29	Approach to stakeholder engagement	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Communication with Shareholders and Investors > Integrated Report – Contribution to the Local Community	
2-30	Collective bargaining agreements	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements	> Integrated Report – Safety and Health Management > Integrated Report – Initiatives Focused on Respect for Human Rights

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents	
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	> Integrated Report – Materiality	
3-2	List of material topics	> Integrated Report – Materiality	
3-3	Management of material topics	> Integrated Report – Materiality	
Sector standards			
GRI 11: Oil and Gas Sector (2021)			
11-1	GHG emissions	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)	
11-2	Climate adaptation, resilience, and transition	> Integrated Report – Disclosure Based on TCFD Recommendations	
11-3	Air emissions	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)	
11-4	Biodiversity	> Integrated Report – Environmental Management > Integrated Report – Biodiversity	
11-5	Waste	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)	
11-6	Water and effluents	> Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)	
11-7	Closure and rehabilitation	—	
11-8	Asset integrity and critical incident management	> Integrated Report – Internal Controls	
11-9	Occupational health and safety	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
11-10	Employment practices	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion	> Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Respect for Human Rights
11-11	Non-discrimination and equal opportunity	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements	> Integrated Report – Safety and Health Management > Integrated Report – Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance
11-12	Forced labor and modern slavery	> Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance	> Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
11-13	Freedom of association and collective bargaining	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Value Provided to Stakeholders	> Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
11-14	Economic impacts	> Integrated Report – Stable Cash Flow Generation from Core Businesses > Integrated Report – Cultivating Drivers of Growth > Integrated Report – Mission and Responsibility Toward Carbon Neutrality	
11-15	Local communities	> Integrated Report – Contribution to the Local Community	> Website – Company Information – Initiatives and Activities – Initiatives Fostering Coexistence with the Local Community (Japanese only)

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents
11-16	Land and resource rights	—
11-17	Rights of indigenous peoples	—
11-18	Conflict and security	—
11-19	Anti-competitive behavior	> Integrated Report – Internal Controls > Integrated Report – Compliance
11-20	Anti-corruption	> Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
11-21	Payments to governments	—
11-22	Public policy	—
GRI 200: Economic		
201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	> Integrated Report – Communication with Shareholders and Investors > Integrated Report – Financial and Non-Financial Highlights > Integrated Report – Main Consolidated Financial Data > Securities Report – Company Overview (Transition of Significant Business Indicators, etc.) (Japanese only) > Securities Report – Company Overview (Employees) (Japanese only) > Securities Report – Information About Reporting Company (Dividend Policy) (Japanese only)
201-2	Financial implications and other risks and opportunities due to climate change	> Integrated Report – Disclosure Based on TCFD Recommendations > Integrated Report – Environmental Management > Securities Report – Business Overview (Business and Other Risks) (Japanese only)
201-3	Defined benefit plan obligations and other retirement plans	> Securities Report – Consolidated Financial Statements (Retirement Benefits Accounting Treatment) (Japanese only)
201-4	Financial assistance received from government	—
202: Market Presence 2016		
202-1	Ratios of standard salaries for new employees 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	> Integrated Report – Stable Cash Flow Generation from Core Businesses > Integrated Report – Cultivating Drivers of Growth > Integrated Report – Deeper Cultivation of Region-Based Business > Integrated Report – Mission and Responsibility Toward Carbon Neutrality > Integrated Report – Global Warming Countermeasures > Integrated Report – Resource Recycling > Integrated Report – Biodiversity Conservation > Integrated Report – Contribution to the Local Community > Website – Company Information – Initiatives and Activities – Technological Development Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – DX Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Coexistence with Local Community Initiatives (Japanese only)
203-2	Significant indirect economic impacts	—
204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	—

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents
205: Anti-Corruption 2016		
205-1	Operations assessed for risks related to corruption	> Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
205-2	Communication and training on anti-corruption policies and procedures	> Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
205-3	Confirmed incidents of corruption and actions taken	> Integrated Report – Compliance
206: Anti-Competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	> Integrated Report – Compliance
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	> Integrated Report – Environmental Management > Website – Commercial and Industrial Customers – Customer Support (About Toho City Gas) (Japanese only) > <i>Sustainability Factbook 2025</i> (Environmental Data)
301-2	Recycled input materials used	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
301-3	Reclaimed products and their packaging materials	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
302: Energy 2016		
302-1	Energy consumption within the organization	> Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data)
302-2	Energy consumption outside of the organization	> Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data)
302-3	Energy intensity	> Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data)
302-4	Reduction of energy consumption	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)
302-5	Reductions in energy requirements of products and services	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents
303: Water and Wastewater 2018		
303-1	Interaction with water as a shared resource	> Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
303-2	Management of impacts related to drainage	> Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
303-3	Water intake	> Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
303-4	Drainage	> Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
303-5	Water consumption	> Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
304: Biodiversity 2016		
304-1	Operational bases owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	> Integrated Report – Environmental Management > Integrated Report – Biodiversity
304-2	Significant impacts of activities, products, and services on biodiversity	> Integrated Report – Environmental Management > Integrated Report – Biodiversity
304-3	Habitats protected or restored	> Integrated Report – Environmental Management > Integrated Report – Biodiversity
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	> Integrated Report – Biodiversity
305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)
305-2	Energy indirect (Scope 2) GHG emissions	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)
305-3	Other indirect (Scope 3) GHG emissions	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)
305-4	GHG emissions intensity	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)
305-5	Reduction of GHG emissions	> Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > <i>Sustainability Factbook 2025</i> (Environmental Data)
305-6	Emissions of ozone-depleting substances (ODS)	> Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data)
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	> Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data)

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents
306: Waste 2020		
306-1	Production of waste and significant impacts related to waste	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
306-2	Management of the significant impacts associated with waste	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
306-3	Waste produced	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
306-4	Waste diverted from disposal	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
306-5	Waste directed to disposal	> Integrated Report – Environmental Management > Integrated Report – Resource Recycling > <i>Sustainability Factbook 2025</i> (Environmental Data)
308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	> Website – Company Information – Sustainability – Society (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Green Procurement (Japanese only) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
308-2	Negative environmental impacts in the supply chain and actions taken	> Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data)
Social		
401: Employment 2016		
401-1	New employee hires and employee turnover	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)
401-2	Benefits provided to full-time employees, but not temporary or part-time employees	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)
401-3	Parental leave	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)
402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	—

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents	
403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-2	Hazard identification, risk assessment, accident investigation	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-3	Occupational health services	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-4	Worker participation, consultation and communication in occupational health and safety	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-5	Worker training on occupational safety and health	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-6	Promoting worker health	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-7	Prevention and reduction of occupational health and safety impacts directly linked to business relationships	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-8	Workers subject to occupational safety and health management system	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-9	Labor-related injuries	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
403-10	Labor-related illness and poor health	> Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)	
404: Training and Education 2016			
404-1	Average hours of training per year per employee	> Integrated Report – Human Resource Management > <i>Sustainability Factbook 2025</i> (Social Data)	
404-2	Programs for upgrading employee skills and transition assistance programs	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management	
404-3	Percentage of employees receiving regular performance and career development reviews	> Integrated Report – Human Resource Management > Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management	
405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion	> Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > <i>Sustainability Factbook 2025</i> (Social Data)
405-2	Ratio of basic salary and remuneration of women to men	> Securities Report – Company Overview (Employees) (Japanese only)	
406: Non-Discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements	> Integrated Report – Safety and Health Management > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents
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	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Value Provided to Stakeholders > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	> Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	> Integrated Report – Human Resource Management > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance
411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	There were no infringement cases.
413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	> Integrated Report – Materiality > Integrated Report – Deeper Cultivation of Region-Based Business > Integrated Report – Mission and Responsibility Toward Carbon Neutrality > Integrated Report – Disclosure Based on TCFD Recommendations > Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > Integrated Report – Resource Recycling > Integrated Report – Biodiversity > Integrated Report – Value Provided to Stakeholders > Integrated Report – Communication with Shareholders and Investors > Integrated Report – Contribution to the Local Community > Website – Company Information – Initiatives and Activities – Initiatives Fostering Coexistence with the Local Community (Japanese only)
413-2	Operations with significant actual and potential negative impacts on local communities	> Integrated Report – Environmental Management > <i>Sustainability Factbook 2025</i> (Environmental Data)

Number	Title of disclosure	Location in <i>Integrated Report 2025</i> and other documents
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	> Integrated Report – Environmental Management > Integrated Report – Initiatives Focused on Respect for Human Rights > <i>Sustainability Factbook 2025</i> (Environmental Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
415: Public Policy 2016		
415-1	Political contributions	We do not make political contributions.
416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	> Integrated Report – Stable Cash Flow Generation from Core Business > Integrated Report – Deeper Cultivation of Region-Based Business > Integrated Report – Mission and Responsibility Toward Carbon Neutrality > Integrated Report – Disclosure Based on TCFD Recommendations > Website – Residential Customers – Customer Support (Japanese only) > Website – Commercial and Industrial Customers – Customer Support (Japanese only) > Website – Company Activities – Initiatives and Activities – Safety Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Technological Development Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Customer Satisfaction Improvement Initiatives (Japanese only)
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	> Integrated Report – Stable Cash Flow Generation from Core Business > Integrated Report – Deeper Cultivation of Region-Based Business > Integrated Report – Mission and Responsibility Toward Carbon Neutrality > Integrated Report – Disclosure Based on TCFD Recommendations > Website – Residential Customers – Customer Support (Japanese only) > Website – Commercial and Industrial Customers – Customer Support (Japanese only) > Website – Company Activities – Initiatives and Activities – Safety Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Technological Development Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Customer Satisfaction Improvement Initiatives (Japanese only)
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 – Initiatives Focused on Respect for Human Rights > Integrated Report – Compliance

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)

United Nations Global Compact Content Index

Item	Principle	Location in <i>Integrated Report 2025</i> and other documents
Human rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2: Ensure that businesses are not complicit in human rights abuses.	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Social Data, Governance Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Sustainability – Social (Basic Policy on Customer Harassment Prevention) (Japanese only)
Labor	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4: The elimination of all forms of forced and compulsory labor; Principle 5: The effective abolition of child labor; and Principle 6: The elimination of discrimination with respect to employment and occupation.	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Social Data, Governance Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)
The environment	Principle 7: Businesses are asked to support a precautionary approach to environmental challenges; Principle 8: Undertake initiatives to promote greater environmental responsibility; and Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	> Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > Integrated Report – Resource Recycling > Integrated Report – Biodiversity Conservation > Integrated Report – Contribution to the Local Community > Integrated Report – Initiatives Focused on Respect for Human Rights > <i>Sustainability Factbook 2025</i> (Environmental Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Initiatives and Activities – Coexistence with Local Community Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Efforts to Educate the Next Generation (Japanese only)
Anti-Corruption	Principle 10: Businesses should defend against corruption in all its forms, including extortion and bribery.	> Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Governance Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)

ISO 26000 Content Index

ISO 26000		Location in <i>Integrated Report 2025</i> and other documents
Guidance on social responsibility core subjects	Issues	
Organizational governance	Issue 1: Organizational governance	> Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Integrated Report – Compliance
Human rights	Issue 1: Due diligence Issue 2: Human rights risk situations Issue 3: Avoidance of complicity Issue 4: Resolving grievances Issue 5: Discrimination and vulnerable groups Issue 6: Civil and political rights Issue 7: Economic, social, and cultural rights Issue 8: Fundamental principles and rights at work	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Social Data, Governance Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Sustainability – Social (Basic Policy on Customer Harassment Prevention) (Japanese only)
Labor practices	Issue 1: Employment and employment relationships Issue 2: Conditions of work and social protection Issue 3: Social dialogue Issue 4: Health and safety at work Issue 5: Human development and training in the workplace	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Social Data, Governance Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)
The environment	Issue 1: Prevention of pollution Issue 2: Sustainable resource use Issue 3: Climate change mitigation and adaptation Issue 4: Protection of the environment, biodiversity, and restoration of natural habitats	> Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Environmental Management > Integrated Report – Global Warming Countermeasures > Integrated Report – Resource Recycling > Integrated Report – Biodiversity > Integrated Report – Contribution to the Local Community > Integrated Report – Initiatives Focused on Respect for Human Rights > <i>Sustainability Factbook 2025</i> (Environmental Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)

ISO 26000		Location in <i>Integrated Report 2025</i> 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: Promotion of social responsibility in the value chain Issue 5: Respect for property rights	> Integrated Report – Toho Gas Group Sustainability Policy > Integrated Report – Initiatives Focused on Respect for Human Rights > Integrated Report – Corporate Governance > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Governance Data) > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
	Issue 1: Fair marketing, factual and unbiased information, and fair contractual practices Issue 2: Protection of 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	> Integrated Report – Stable Cash Flow Generation from Core Business > Integrated Report – Deeper Cultivation of Region-Based Business > Integrated Report – Mission and Responsibility Toward Carbon Neutrality > Integrated Report – Value Provided to Stakeholders > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Environment Data, Social Data, Governance Data) > Website – Residential Customers – Customer Support (Japanese only) > Website – Commercial and Industrial Customers – Customer Support (Japanese only) > Website – Company Information – Initiatives and Activities – Technological Development Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Customer Satisfaction Improvement Initiatives (Japanese only)
Consumer issues	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	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Communication with Shareholders and Investors > Integrated Report – Contribution to the Local Community > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Environment Data, Social Data, Governance Data) > Website – Company Information – Initiatives and Activities – Coexistence with Local Community Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Efforts to Educate the Next Generation (Japanese only) > Website – Company Information – Sustainability – External Evaluations – Participation in Initiatives, Main Sustainability Assessments
	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	> Integrated Report – Linking Business and Human Resource Strategies > Integrated Report – Human Resource Management > Integrated Report – Diversity, Equity, and Inclusion > Integrated Report – Flexible Workstyles and Productivity Improvements > Integrated Report – Safety and Health Management > Integrated Report – Communication with Shareholders and Investors > Integrated Report – Contribution to the Local Community > Integrated Report – Internal Controls > Integrated Report – Compliance > <i>Sustainability Factbook 2025</i> (Environment Data, Social Data, Governance Data) > Website – Company Information – Initiatives and Activities – Coexistence with Local Community Initiatives (Japanese only) > Website – Company Information – Initiatives and Activities – Efforts to Educate the Next Generation (Japanese only) > Website – Company Information – Sustainability – External Evaluations – Participation in Initiatives, Main Sustainability Assessments