

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, 2025 to March 31, 2026.
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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 2026)

Number	Title of disclosure	Relevant disclosures and sections
GRI 2: General Disclosures 2021		
2-1	Organizational details	> <i>Integrated Report 2026</i> – Company Profile / Shareholder and Stock Information P.58 > <i>Integrated Report 2026 Action Book</i> – Company Profile / Business Sites / Major Subsidiary Information P.34
2-2	Entities included in the organization's sustainability reporting	> <i>Integrated Report 2026</i> – Company Profile / Shareholder and Stock Information P.58 > <i>Integrated Report 2026 Action Book</i> – Company Profile / Business Sites / Major Subsidiary Information P.34
2-3	Reporting period, frequency, and contact point	> <i>Integrated Report 2026</i> – Editorial Policy / Disclosure Framework P.2 > <i>Integrated Report 2026</i> – Company Profile / Shareholder and Stock Information P.58
2-4	Restatements of information	There were no restatements of information.
2-5	External assurance	> Website – Company Information – Sustainability – External Evaluation –Independent Practitioner's Assurance Report
2-6	Activities, value chain, and other business relationships	> <i>Integrated Report 2026</i> – Value Creation Process P.15 > <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1 > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)
2-7	Employees	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
2-8	Workers who are not employees	> <i>Sustainability Factbook 2026</i> (Social Data) P.12
2-9	Governance structure and composition	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Sustainability Factbook 2026</i> (Governance Data) P.16 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-10	Nomination and selection of the highest governance body	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-11	Chair of the highest governance body	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > 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	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)

Number	Title of disclosure	Relevant disclosures and sections	
2-13	Transfer of responsibility for managing impacts	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32	> <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Integrated Report 2026</i> – Directors and Audit & Supervisory Board Members P.51 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)
2-14	Role of the highest governance body in sustainability reporting	> <i>Integrated Report 2026</i> – Materiality P.13 > <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31	
2-15	Conflicts of interest	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-16	Communication of critical concerns	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33	
2-17	Collective knowledge of the highest governance body	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-18	Evaluation of the performance of the highest governance body	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-19	Remuneration policies	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > Website – Company Information – Investor Relations – Corporate Governance – Summary of Corporate Governance (Japanese only)	
2-20	Process to determine remuneration	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > 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	> <i>Integrated Report 2026</i> – Message from the President P.8	
2-23	Policy commitments	> <i>Integrated Report 2026</i> – Toho Gas Group's Universal Values / Philosophical Framework P.3 > <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Corporate Governance P.47	> <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)
2-24	Embedding policy commitments	> <i>Integrated Report 2026</i> – Toho Gas Group's Universal Values / Philosophical Framework P.3 > <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Climate Change Mitigation P.22 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Integrated Report 2026 Action Book</i> – Harmony with Nature P.25	> <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > 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	Processes to remediate negative impacts	> <i>Integrated Report 2026 Action Book</i> – Value Provided to Stakeholders P.27 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43	> <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33

Number	Title of disclosure	Relevant disclosures and sections
2-26	Mechanisms for seeking advice and raising concerns	> <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33
2-27	Compliance with laws and regulations	> <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33
2-28	Membership associations	> Website – Company Information – Sustainability – External Evaluation – 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	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26
2-30	Collective bargaining agreements	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43

Number	Title of disclosure	Relevant disclosures and sections	
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	> Integrated Report 2026 – Materiality P.13	
3-2	List of material topics	> Integrated Report 2026 – Materiality P.13	
3-3	Management of material topics	> Integrated Report 2026 – Materiality P.13	
Sector standards			
GRI 11: Oil and Gas Sector (2021)			
11-1	GHG emissions	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22 > Sustainability Factbook 2026 (Environmental Data) P.1	
11-2	Climate adaptation, resilience, and transition	> Integrated Report 2026 – Disclosure Based on TCFD and TNFD Recommendations P.39	
11-3	Air emissions	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22 > Sustainability Factbook 2026 (Environmental Data) P.1	
11-4	Biodiversity	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Harmony with Nature P.25	
11-5	Waste	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Resource Recycling P.24 > Sustainability Factbook 2026 (Environmental Data) P.1	
11-6	Water and effluents	> Integrated Report 2026 Action Book – Resource Recycling P.24 > Sustainability Factbook 2026 (Environmental Data) P.1	
11-7	Closure and rehabilitation	—	
11-8	Asset integrity and critical incident management	> Integrated Report 2026 – Internal Controls P.48 > Integrated Report 2026 Action Book – Internal Control Initiatives P.32	
11-9	Occupational health and safety	> Integrated Report 2026 Action Book – Human Resource Strategy P.28 > Sustainability Factbook 2026 (Social Data) P.12	
11-10	Employment practices	> Integrated Report 2026 – Human Resource Strategy P.35 > Integrated Report 2026 Action Book – Human Resource Strategy P.28 > Integrated Report 2026 – Initiatives Focused on Respect for Human Rights P.43	
11-11	Non-discrimination and equal opportunity	> Integrated Report 2026 – Human Resource Strategy P.35 > Integrated Report 2026 Action Book – Human Resource Strategy P.28 > Integrated Report 2026 – Initiatives Focused on Respect for Human Rights P.43 > Integrated Report 2026 – Internal Controls P.48	> Integrated Report 2026 Action Book – Internal Control Initiatives P.32 > Integrated Report 2026 – Compliance P.48 > Integrated Report 2026 Action Book – Compliance Initiatives P.33
11-12	Forced labor and modern slavery	> Integrated Report 2026 – Initiatives Focused on Respect for Human Rights P.43 > Integrated Report 2026 – Internal Controls P.48 > Integrated Report 2026 Action Book – Internal Control Initiatives P.32 > Integrated Report 2026 – Compliance P.48	> Integrated Report 2026 Action Book – Compliance Initiatives P.33 > 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 2026 – Human Resource Strategy P.35 > Integrated Report 2026 Action Book – Human Resource Strategy P.28 > Integrated Report 2026 – Initiatives Focused on Respect for Human Rights P.43 > Integrated Report 2026 – Internal Controls P.48 > Integrated Report 2026 Action Book – Internal Control Initiatives P.32	> Integrated Report 2026 – Compliance P.48 > Integrated Report 2026 Action Book – Compliance Initiatives P.33 > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)
11-14	Economic impacts	> Integrated Report 2026 – Stable Cash Flow Generation from Core Businesses P.25 > Integrated Report 2026 – Nurturing the Driving Forces of Growth P.30	> Integrated Report 2026 – Mission and Responsibility Toward Carbon Neutrality P.33 > Integrated Report 2026 Action Book – Business Overview P.7
11-15	Local communities	> Integrated Report 2026 – Contributions to the Local Community P.44 > Integrated Report 2026 Action Book – Contributions to the Local Community P.26 > Website – Company Information – Initiatives and Activities – Initiatives Fostering Coexistence with the Local Community (Japanese only)	

Number	Title of disclosure	Relevant disclosures and sections	
11-16	Land and resource rights	—	
11-17	Rights of indigenous peoples	—	
11-18	Conflict and security	—	
11-19	Anti-competitive behavior	> <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33	
11-20	Anti-corruption	> <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48	> <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > 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	> <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Financial and Non-Financial Highlights P.53 > <i>Integrated Report 2026</i> – Main Consolidated Financial Data P.55	> Annual Securities Report – Company Overview (Transition of Significant Business Indicators, etc.) (Japanese only) > Annual Securities Report – Information on Reporting Company (Employee data, etc.) (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	> <i>Integrated Report 2026</i> – Disclosure Based on TCFD and TNFD Recommendations P.39 > <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > Annual Securities Report – Business Overview (Business and Other Risks) (Japanese only)	
201-3	Defined benefit plan obligations and other retirement plans	> Annual 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	> <i>Integrated Report 2026</i> – Stable Cash Flow Generation from Core Businesses P.25 > <i>Integrated Report 2026</i> – Nurturing the Driving Forces of Growth P.30 > <i>Integrated Report 2026</i> – Mission and Responsibility Toward Carbon Neutrality P.33 > <i>Integrated Report 2026 Action Book</i> – Business Overview P.7 > <i>Integrated Report 2026 Action Book</i> – Climate Change Mitigation P.22 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24	> <i>Integrated Report 2026 Action Book</i> – Harmony with Nature P.25 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > 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	Relevant disclosures and sections	
205: Anti-Corruption 2016			
205-1	Operations assessed for risks related to corruption	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32	> <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > 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	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32	> <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > 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	> <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33	
206: Anti-Competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	> <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33	
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	—	
GRI 300: The Environment			
301: Materials 2016			
301-1	Materials used by weight or volume	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > Website – Commercial and Industrial Customers – Customer Support (About Toho City Gas) (Japanese only) > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	
301-2	Recycled input materials used	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	
301-3	Reclaimed products and their packaging materials	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	
302: Energy 2016			
302-1	Energy consumption within the organization	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	
302-2	Energy consumption outside of the organization	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	
302-3	Energy intensity	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	
302-4	Reduction of energy consumption	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Climate Change Mitigation P.22 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	
302-5	Reductions in energy requirements of products and services	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Climate Change Mitigation P.22 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1	

Number	Title of disclosure	Relevant disclosures and sections
303: Water and Wastewater 2018		
303-1	Interaction with water as a shared resource	> Integrated Report 2026 Action Book – Resource Recycling P.24 > Sustainability Factbook 2026 (Environmental Data) P.1
303-2	Management of impacts related to drainage	> Integrated Report 2026 Action Book – Resource Recycling P.24 > Sustainability Factbook 2026 (Environmental Data) P.1
303-3	Water intake	> Integrated Report 2026 Action Book – Resource Recycling P.24 > Sustainability Factbook 2026 (Environmental Data) P.1
303-4	Drainage	> Integrated Report 2026 Action Book – Resource Recycling P.24 > Sustainability Factbook 2026 (Environmental Data) P.1
303-5	Water consumption	> Integrated Report 2026 Action Book – Resource Recycling P.24 > Sustainability Factbook 2026 (Environmental Data) P.1
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 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Harmony with Nature P.25
304-2	Significant impacts of activities, products, and services on biodiversity	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Harmony with Nature P.25
304-3	Habitats protected or restored	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Harmony with Nature P.25
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	> Integrated Report 2026 Action Book – Harmony with Nature P.25
305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22 > Sustainability Factbook 2026 (Environmental Data) P.1
305-2	Energy indirect (Scope 2) GHG emissions	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22 > Sustainability Factbook 2026 (Environmental Data) P.1
305-3	Other indirect (Scope 3) GHG emissions	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22 > Sustainability Factbook 2026 (Environmental Data) P.1
305-4	GHG emissions intensity	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22 > Sustainability Factbook 2026 (Environmental Data) P.1
305-5	Reduction of GHG emissions	> Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22 > Sustainability Factbook 2026 (Environmental Data) P.1
305-6	Emissions of ozone-depleting substances (ODS)	> Integrated Report 2026 Action Book – Environmental Management P.19 > Sustainability Factbook 2026 (Environmental Data) P.1
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	> Integrated Report 2026 Action Book – Environmental Management P.19 > Sustainability Factbook 2026 (Environmental Data) P.1

Number	Title of disclosure	Relevant disclosures and sections
306: Waste 2020		
306-1	Production of waste and significant impacts related to waste	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1
306-2	Management of the significant impacts associated with waste	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1
306-3	Waste produced	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1
306-4	Waste diverted from disposal	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1
306-5	Waste directed to disposal	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1
308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	> Website – Company Information – Sustainability – Social (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	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1
Social		
401: Employment 2016		
401-1	New employee hires and employee turnover	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
401-2	Benefits provided to full-time employees, but not temporary or part-time employees	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
401-3	Parental leave	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	—

Number	Title of disclosure	Relevant disclosures and sections
403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-2	Hazard identification, risk assessment, incident investigation	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-3	Occupational health services	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-4	Worker participation, consultation and communication in occupational health and safety	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-5	Worker training on occupational safety and health	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-6	Promoting worker health	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-7	Prevention and reduction of occupational health and safety impacts directly linked to business relationships	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-8	Workers subject to occupational safety and health management system	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-9	Labor-related injuries	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
403-10	Labor-related illness and poor health	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
404: Training and Education 2016		
404-1	Average hours of training per year per employee	> <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
404-2	Programs for upgrading employee skills and transition assistance programs	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28
404-3	Percentage of employees receiving regular performance and career development reviews	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28
405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Sustainability Factbook 2026</i> (Social Data) P.12
405-2	Ratio of basic salary and remuneration of women to men	> Annual Securities Report – Information on Reporting Company (Employee data, etc.) (Japanese only)
406: Non-Discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33

Number	Title of disclosure	Relevant disclosures and sections
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	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > 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	> <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > 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	> <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > 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	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33
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	> <i>Integrated Report 2026</i> – Materiality P.13 > <i>Integrated Report 2026</i> – Mission and Responsibility Toward Carbon Neutrality P.33 > <i>Integrated Report 2026 Action Book</i> – Business Overview P.7 > <i>Integrated Report 2026</i> – Disclosure Based on TCFD and TNFD Recommendations P.39 > <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Climate Change Mitigation P.22 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Integrated Report 2026 Action Book</i> – Harmony with Nature P.25 > <i>Integrated Report 2026 Action Book</i> – Value Provided to Stakeholders P.27 > <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > 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	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1

Number	Title of disclosure	Relevant disclosures and sections
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	> <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1 > 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	> <i>Integrated Report 2026</i> – Stable Cash Flow Generation from Core Businesses P.25 > <i>Integrated Report 2026</i> – Mission and Responsibility Toward Carbon Neutrality P.33 > <i>Integrated Report 2026 Action Book</i> – Business Overview P.7 > <i>Integrated Report 2026</i> – Disclosure Based on TCFD and TNFD Recommendations P.39 > Website – Residential Customers – Gas and Gas Appliance Safety (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	> <i>Integrated Report 2026</i> – Stable Cash Flow Generation from Core Businesses P.25 > <i>Integrated Report 2026</i> – Mission and Responsibility Toward Carbon Neutrality P.33 > <i>Integrated Report 2026 Action Book</i> – Business Overview P.7 > <i>Integrated Report 2026</i> – Disclosure Based on TCFD and TNFD Recommendations P.39 > Website – Residential Customers – Gas and Gas Appliance Safety (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	> <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33

SASB Content Index

■ Sustainability Disclosure Topics and Accounting Metrics

Gas Utilities & Distributors

Topics	Accounting metrics	Code	Relevant disclosures and sections
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 – Gas and Gas Appliance Safety (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 2026 – Disclosure Based on TCFD and TNFD Recommendations P.39 > Annual 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 2026 Action Book – Business Overview P.7 > Integrated Report 2026 Action Book – Environmental Management P.19 > Integrated Report 2026 Action Book – Climate Change Mitigation P.22
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 2026 Action Book – Business Overview P.7 > Website – Company Activities – Initiatives and Activities – Safety Initiatives (Japanese only)

United Nations Global Compact Content Index

Item	Principle	Relevant disclosures and sections
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.	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Social Data P.12, Governance Data P.16 > 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.	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Social Data P.12, Governance Data P.16 > 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.	> <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Climate Change Mitigation P.22 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Integrated Report 2026 Action Book</i> – Harmony with Nature P.25 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1 > 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.	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> (Governance Data) P.16 > Website – Company Information – Sustainability – Social (Supply Chain Collaboration) > Website – Company Information – Materials Procurement – Partnership Building Declaration (Japanese only)

ISO 26000 Content Index

ISO 26000		Relevant disclosures and sections
Guidance on social responsibility core subjects	Issues	
Organizational governance	Issue 1: Organizational governance	> <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33
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	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Social Data P.12, Governance Data P.16 > 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	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Social Data P.12, Governance Data P.16 > 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	> <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026 Action Book</i> – Environmental Management P.19 > <i>Integrated Report 2026 Action Book</i> – Climate Change Mitigation P.22 > <i>Integrated Report 2026 Action Book</i> – Resource Recycling P.24 > <i>Integrated Report 2026 Action Book</i> – Harmony with Nature P.25 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Sustainability Factbook 2026</i> (Environmental Data) P.1 > Website – Company Information – Sustainability – Social (Supply Chain Collaboration)

ISO 26000		Relevant disclosures and sections
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	> <i>Integrated Report 2026</i> – Advancement of Sustainability Management P.38 > <i>Integrated Report 2026</i> – Initiatives Focused on Respect for Human Rights P.43 > <i>Integrated Report 2026</i> – Corporate Governance P.47 > <i>Integrated Report 2026 Action Book</i> – Corporate Governance Initiatives P.31 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> (Governance Data) P.16 > 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	> <i>Integrated Report 2026</i> – Stable Cash Flow Generation from Core Businesses P.25 > <i>Integrated Report 2026</i> – Mission and Responsibility Toward Carbon Neutrality P.33 > <i>Integrated Report 2026 Action Book</i> – Business Overview P.7 > <i>Integrated Report 2026 Action Book</i> – Value Provided to Stakeholders P.27 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Environmental Data P.1, Social Data P.12, Governance Data P.16 > Website – Residential Customers – Gas and Gas Appliance Safety (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	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Environmental Data P.1, Social Data P.12, Governance Data P.16 > 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 Evaluation – Participation in Initiatives, and Major Sustainability Evaluations
	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	> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Environmental Data P.1, Social Data P.12, Governance Data P.16 > 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 Evaluation – Participation in Initiatives, and Major Sustainability Evaluations
Community involvement and development		> <i>Integrated Report 2026</i> – Human Resource Strategy P.35 > <i>Integrated Report 2026 Action Book</i> – Human Resource Strategy P.28 > <i>Integrated Report 2026</i> – Communication with Shareholders and Investors P.46 > <i>Integrated Report 2026</i> – Contributions to the Local Community P.44 > <i>Integrated Report 2026 Action Book</i> – Contributions to the Local Community P.26 > <i>Integrated Report 2026</i> – Internal Controls P.48 > <i>Integrated Report 2026 Action Book</i> – Internal Control Initiatives P.32 > <i>Integrated Report 2026</i> – Compliance P.48 > <i>Integrated Report 2026 Action Book</i> – Compliance Initiatives P.33 > <i>Sustainability Factbook 2026</i> – Environmental Data P.1, Social Data P.12, Governance Data P.16 > 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 Evaluation – Participation in Initiatives, and Major Sustainability Evaluations