



Toho Gas Group

Sustainability Factbook

2026

CONTENTS

ESG Data

Environmental Data 2026	01
Social Data 2026	12
Governance Data 2026	16

Content Indices

GRI Content Index.....	18
SASB Content Index.....	29
United Nations Global Compact Content Index.....	30
ISO 26000 Content Index	31

Environmental Data 2026

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

The Toho Gas Group quantitatively evaluates energy consumption, water withdrawal and discharge, and environmental impacts across each stage of its value chain based on the life cycle assessment (LCA) methodology. Through these assessments, the Group seeks to understand not only the environmental impacts arising from its own business activities but also those generated throughout the value chain, including at raw material suppliers and by customers using city gas, liquefied natural gas (LNG), liquefied petroleum gas (LPG), and electricity. The Group is advancing initiatives aimed at reducing these environmental impacts.

Boundary: Scope of Data Collection

		Unit	FY2025	Remarks
Number of companies covered		Companies	31	The scope of the aggregate total covers all domestic and overseas business sites of Toho Gas Co., Ltd. and the following consolidated subsidiaries: Toho Gas Network Co., Ltd., Toho Gas Life Solutions Co., Ltd., Toho Gas Communications Co., Ltd., Toho Gas Customer Service Co., Ltd., Mizushima Gas Co., Ltd., Toho Gas Techno Co., Ltd., Toho Liquefied Gas Co., Ltd., Toeki Kyokyu Center Co., Ltd., Waseda Gas Co., Ltd., Yamasa Sohgyo Co., Ltd., 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., Toho Gas Australia Pty Ltd, Toho Gas Ichthys Pty Ltd, Toho Gas Ichthys Development Pty Ltd, Toho Gas Canada Ltd., Toho Gas USA Investment, LLC, TOHO GAS SINGAPORE PTE. LTD., Toho Gas USA Corporation, TOHO GAS REAL ESTATE DEVELOPMENT AUSTRALIA PTY LTD, Toho Gas USA Carbon Neutral Development, LLC, and Toho Gas Arise Investment Pty Ltd (As of the end of March 2026)
Scope of coverage with respect to total CO ₂ emissions (coverage rate)	Toho Gas	%	100	
	Consolidated subsidiaries		100	

1. Raw Materials Usage and Sales Amount of Key Products

Raw materials usage and sales amount of key products			Unit	FY2021	FY2022	FY2023	FY2024	FY2025
City gas raw materials*1	LNG feedstock	Total	Thousand t	2,827	2,664	2,647	2,562	2,535
		Toho Gas		2,783	2,617	2,595	2,512	2,485
		Consolidated subsidiaries		45	47	52	51	50
	LPG feedstock	Total		144	150	115	134	126
		Toho Gas		143	149	113	133	125
		Consolidated subsidiaries		0.9	1.0	1.3	1.3	1.1
Resources for LP gas	LPG feedstock	Consolidated subsidiaries	486	475	465	474	473	
City gas sales*1		Total	Million m³	3,709	3,550	3,464	3,404	3,360
		Toho Gas		3,654	3,491	3,398	3,340	3,298
		Consolidated subsidiaries*2		56	59	66	64	62
LP gas sales		Consolidated subsidiaries	Thousand t	486	475	465	474	473
Electricity sales		Toho Gas	Million kWh	2,126	2,369	2,579	2,815	2,897
Heat sales		Toho Gas	Thousand GJ	371	375	381	413	406

*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	FY2021	FY2022	FY2023	FY2024	FY2025		
Electricity* ¹	Total			Thousand kWh	119,306	118,202	118,697	115,520	122,615 ★		
	Toho Gas	Total			104,760	101,843	102,440	100,465	107,622		
		City gas plants			69,813	69,038	67,661	65,969	73,057		
		Electric Business			581	679	1,406	1,375	1,473		
		District heating and cooling			19,692	20,019	20,900	20,889	21,237		
		Offices, etc.			15,418	12,592	12,561	12,345	11,855		
	Consolidated subsidiaries				15,894	17,736	16,676	15,707	14,994		
	City gas* ²	Total			Thousand m ³	15,068	15,850	15,873	15,266	14,874 ★	
Toho Gas		Total				14,590	14,261	14,639	14,023	13,613	
		City gas plants				1,796	1,814	2,348	2,224	1,730	
		District heating and cooling				9,090	8,754	8,366	9,279	9,288	
		Offices, etc.				3,704	3,692	3,925	2,520	2,596	
Consolidated subsidiaries			477	1,589		1,234	1,243	1,261			
Vehicular fuel		Total				GJ	115,311	109,030	101,422	98,520	94,065 ★
		Toho Gas					20,003	9,616	6,135	925	1,005
	Consolidated subsidiaries			95,308	99,414		95,287	97,595	93,059		
Other energy* ¹	Total			GJ	1,009,628	846,853	336,355	371,799	371,600 ★		
	Toho Gas				984,189	829,658	322,094	357,290	327,653		
	Consolidated subsidiaries				64,085	63,889	50,713	50,808	43,947		
Amount of energy consumption – total* ¹	Total			GJ	2,232,501	2,094,660	1,510,903	1,507,315	1,512,281		
	Toho Gas				2,037,893	1,847,637	1,292,634	1,290,442	1,269,984		
	Consolidated subsidiaries				238,085	298,680	256,231	255,518	242,296		

*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 Ambient Temperature and Pressure equivalent values (thousand m³ SATP). Consumption volumes of city gas with a calorific value other than 45 MJ/Nm³ have been converted based on the 45 MJ/Nm³ standard calorific value.

3. Emissions into Atmosphere

Greenhouse gas emissions	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Scope 1 and 2	t-CO ₂ e	143,274	135,391	108,963	110,451	115,504
Scope 1, 2, and 3		11,416,178	10,939,972	10,193,018	10,611,068	10,498,706
Offsets through domestic and international certified emissions reductions (Scope 1 and 2)		1,480	160	152	2,985	0
Offsets through domestic and international certified emissions reductions (Scope 3)		0	0	0	0	1,167
Emissions after offsets: Scope 1 and 2		141,794	135,231	108,811	107,466	115,504
Scope 1, 2, and 3		11,414,698	10,939,812	10,192,866	10,608,083	10,497,539

CO ₂ emissions from energy source				Unit	FY2021	FY2022	FY2023	FY2024	FY2025	
Scope 1 and 2 – total* ¹	Total			t-CO ₂	140,514	134,476	108,171	108,431	112,778 ★	
	Toho Gas	Total			125,844	116,795	91,331	91,257	94,995	
		City gas plants			41,550	42,049	44,609	42,177	44,296	
		Electric Business			37,620	29,363	5,371	6,983	6,667	
		District heating and cooling			30,148	31,070	27,851	31,207	32,406	
		Offices, etc.			16,886	14,551	13,560	10,961	11,626	
	Consolidated subsidiaries				16,901	20,240	18,650	19,139	17,783	
Scope 1	Total				94,542	83,749	52,077	55,368	53,218 ★	
	Toho Gas	Total			84,259	72,590	42,535	45,337	43,449	
		City gas plants			14,287	14,402	13,602	14,066	12,685	
		Electric Business			37,353	29,060	4,734	6,354	5,867	
		District heating and cooling			22,798	20,047	16,196	19,590	19,412	
		Offices, etc.			9,821	9,081	8,004	5,327	5,485	
	Consolidated subsidiaries				10,284	11,160	9,542	10,031	9,768	
Scope 2 (Market-based)* ¹	Total				45,971	50,727	56,094	53,063	59,560 ★	
	Toho Gas	Total			41,586	44,206	48,796	45,920	51,545	
		City gas plants			27,264	27,648	31,007	28,111	31,610	
		Electric Business			267	303	637	628	800	
		District heating and cooling			7,350	11,023	11,656	11,618	12,994	
		Offices, etc.			7,065	5,469	5,557	5,633	6,141	
	Consolidated subsidiaries				6,618	9,080	9,108	9,108	8,015	
Scope 2 (Location-based)					—	—	—	—	53,756	

Greenhouse gas emissions other than CO ₂ emissions from energy source		Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Toho Gas	Total	t-CO ₂ e	1,280	755	640	2,021	2,727
	CO ₂ (non-energy source)	t-CO ₂	0	0	0	1,420	1,784
	Methane (CH ₄)* ²	t-CO ₂ e	237	253	284	242	350
	N ₂ O		53	162	85	93	91
	Fluorocarbons (CFCs, HCFCs, HFCs)* ³		974	340	272	265	502
	Perfluorocarbons (PFCs)		0	0	0	0	0
	SF ₆		16	0	0	0	0
	NF ₃		0	0	0	0	0
	Other greenhouse gases		0	0	0	0	0

Scope 3 emissions in the city gas and LP gas value chains**	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Category 1, 3, and 4 Greenhouse gas emissions (CO₂ equivalent) from procurement	Ten thousand t-CO ₂ e	161	153	151	148	147 ★
Category 11 CO₂ emissions from customer use		959	920	851	895	885 ★

Scope 3 emissions (details of emissions by category)**		Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Scope 3	Total	t-CO ₂ e	11,272,904	10,804,581	10,084,055	10,500,616	10,383,202
	Category 1		281,525	273,355	259,354	265,415	261,975
	Category 2		56,002	52,946	52,428	51,007	50,441
	Category 3		1,045,024	984,638	980,293	954,536	944,164
	Category 4		286,038	272,461	266,596	262,277	259,225
	Category 5		3,637	2,394	2,118	2,347	1,120
	Category 6		803	790	785	790	797
	Category 7		1,908	1,877	1,865	1,875	1,893
	Category 8*5		0	0	0	0	0
	Category 9		11,467	11,140	10,745	10,893	10,872
	Category 10*5		0	0	0	0	0
	Category 11		9,586,501	9,204,979	8,509,872	8,951,477	8,852,715
	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	FY2021	FY2022	FY2023	FY2024	FY2025
Toho Gas	NOx*6	t	44	35	21	20	16
	SOx*7		0	0	0	0	0
	VOC*8		0	0	2	0	0

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

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

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

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

- Emissions factors for production, facilities, liquefaction, and overseas transportation of LNG
Japan Gas Association website (<https://www.gas.or.jp/tokucho/>)
The emissions factors used as the source data were revised following the amendment to the Act on Promotion of Global Warming Countermeasures (April 2024), under which the global warming potential (GWP) of methane was changed from 25 to 28. Accordingly, from FY2024 onward, the Group's Scope 3 emissions have been calculated using emissions factors based on a methane GWP of 28. For FY2023 and earlier, however, Scope 3 emissions were calculated using emissions factors based on a methane GWP of 25.
- Emissions 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)
- Emissions 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 emissions factors
"Database of Emissions Unit Values for Calculation of Greenhouse Gas Emissions, Etc., by Organizations Throughout the Supply Chain (Ver. 3.6)" by the Ministry of the Environment (April 2026)

*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 therefore, this category 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 therefore, this category is not applicable.
- Category 12: Since energy, the main product Toho Gas sells, generates no waste, residue, or the like through use, this category is excluded from the scope of calculation.
- 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 therefore, this category is not applicable.
- Category 14: Toho Gas has not implemented a franchise system, and as a result, 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 Use)

			Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Water withdrawal (Water use)		Total	Thousand m³	252,087	226,410	228,834	221,476	212,831
		Tap water, industrial water, and well water		1,295	1,276	1,196	1,209	1,222 ★
		Seawater		250,792	225,134	227,638	220,268	211,609 ★
	Toho Gas	Total		251,897	226,248	228,706	221,359	212,701
		Tap water (Municipal potable water)		363	374	392	407	338
		Industrial water		741	738	673	683	752
		Well water		2	2	2	2	2
		Seawater		250,792	225,134	227,638	220,268	211,609
		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		189	162	128	117	130
		Tap water (Municipal potable water)		124	122	127	116	130
		Industrial water		2	2	1	1	0
		Well water		63	39	0	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) Water Discharges

			Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Wastewater discharge*	Total		Thousand m³	251,934	226,248	228,663	221,293	212,642
		Sewer		325	316	285	286	291 ★
		River		116	108	112	104	108 ★
		Ocean		251,493	225,824	228,266	220,903	212,243 ★
	Toho Gas	Total		251,745	226,086	228,535	221,176	212,514
		Sewer		159	172	174	184	179
		River		94	91	97	91	94
		Ocean		251,491	225,823	228,264	220,901	212,241
	Consolidated subsidiaries	Subsurface and well water		0	0	0	0	0
		External water treatment amounts		0	0	0	0	0
		Total		189	162	128	117	128
		Sewer		166	144	111	101	112
	River	22		17	15	13	14	
	Ocean	1		2	2	2	2	
	Subsurface and well water	0		0	0	0	0	
	External water treatment amounts	0		0	0	0	0	
	Beneficial usage (evaporation, etc.)	Total		153	162	172	184	189
		Toho Gas		153	162	172	184	187
		Consolidated subsidiaries		0	0	0	0	2
COD load	Toho Gas	t	0.0	0.0	0.0	0.0	0.0	

* Wastewater discharge volume is calculated as the amount of water withdrawn minus the volume put to beneficial use (evaporation, water consumption, and water sales).

5. Waste

			Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Industrial waste	Waste generated	Total (Included in totals: Amount of hazardous waste materials generated*)	t	40,642 (8)	38,593 (2)	34,078 (126)	39,118 (59)	30,086 (20) ★
		Toho Gas		1,127	580	818	566	589
		Consolidated subsidiaries		39,515	38,013	33,260	38,552	29,497
	Waste reduced	Total		3,379	2,426	2,506	2,657	2,984 ★
		Toho Gas		195	110	193	79	90
		Consolidated subsidiaries		3,184	2,316	2,313	2,578	2,895
	Waste recycled	Total		35,857	34,700	30,481	35,207	26,255 ★
		Toho Gas		896	456	604	472	486
		Consolidated subsidiaries		34,961	34,244	29,877	34,735	25,768
	Weight reduction and recycling rate	Total	%	97	96	97	97	97 ★
		Toho Gas		97	98	97	97	98
		Consolidated subsidiaries		97	96	97	97	97
	Final disposal waste	Total	t	1,406	1,467	1,091	1,254	847 ★
		Toho Gas		36	14	21	15	13
		Consolidated subsidiaries		1,370	1,453	1,070	1,239	834

* 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 Toho Gas Group

Item		Calculation method
Emissions into the atmosphere	CO ₂	CO₂ emissions factors are as shown in the table below. Formula: CO ₂ emissions [t-CO ₂] = (Purchased electricity, fuel consumption, purchased heat × CO ₂ emissions 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 occurrences × Methane concentration [%] × 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 Fluorocarbon Emission Control 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] × Emissions 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	Water withdrawal (Water use)	- 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]
	Wastewater discharge	Wastewater discharge is calculated by subtracting the amount for beneficial usage from the volume of withdrawn water. Formula: Wastewater discharge = Water withdrawal – Beneficial usage
Waste	Waste generated	Amount generated based on manifests or amount measured by waste processor
	Waste reduced	Reduction of water, among others, 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 attributed to Toho Gas and rubble (asphalt, concrete, and the like from gas-related construction) attributed to Toho Gas Network, whereas figures from the Japan Environmental Management Association for Industry's "Recycle Data Book 2025" are used as reduction rates for other materials. Formula: Waste reduced = Waste generated × Reduction rate
	Waste recycled	Waste recycled for reuse as raw materials through sorting and other processes at intermediate processing facilities Reported values from industrial waste processors are used as recycling rates for sludge attributed to Toho Gas and rubble (asphalt, concrete, and the like from gas-related construction) attributed to Toho Gas Network, whereas figures from the Japan Environmental Management Association for Industry's "Recycle Data Book 2025" are used as recycling rates for other materials. Formula: Waste recycled = Waste generated × Recycling rate
	Weight reduction and recycling rate	The ratio of the waste reduced or recycled at intermediate processing facilities to the waste 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
Emissions into the atmosphere	Categories 1, 3, and 4 Greenhouse gas emissions (CO ₂ equivalent) from procurement	Formula: Greenhouse gas emissions (CO ₂ equivalent) = Raw material usage of LNG (including sales in liquefied form) and LPG × Greenhouse gas emissions factor* * Source: (LNG) Japan Gas Association website (LPG) Calculated based on "Future Forecast for Life Cycle Greenhouse Gas Emissions of LNG and City Gas 13A" (Energy and Resources, Vol. 28-2, published in March 2007)
	Category 11 CO ₂ emissions from customer use	CO₂ emissions factors are as shown in the table below. Formula: CO ₂ emissions = City gas sales & LNG sales & LP gas sales × CO ₂ emissions factors However, the emissions factors for biogas and synthetic methane are 0 t-CO ₂ /1,000 m ³

CO₂ Emissions Factors

		Unit	FY2021	FY2022	FY2023	FY2024	FY2025	Remarks
Electricity		t-CO ₂ /thousand kWh	0.379	0.388	0.459	0.421	0.411	- Figures by electric power company released pursuant to ministerial ordinance under the Global Warming Act - In this table, Chubu Electric Power Miraiz Co., Inc. is listed as an example. - CO₂ emissions were calculated using the adjusted emissions factor until FY2023 and the base emissions factor (adjusted for non-fossil fuel power) from FY2024. - For the calculation of CO₂ emissions generated by Toho Gas electricity, the "base emissions factor" was used through FY2023, the unadjusted emissions factor was used in FY2024, and the base emissions factor (adjusted for non-fossil fuel power) has been used from FY2025 onward.
City gas		t-CO ₂ /thousand Nm ³	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	2.09	Service-specific emissions factors (residuals) for Toho Gas released pursuant to ministerial ordinance under the Global Warming Act
Other fuels	LPG	t-CO ₂ /t	3.00	3.00	2.99	2.99	2.99	Source: Emissions factors pursuant to calculation ordinance under the Global Warming Act
	LNG	t-CO ₂ /t	2.70	2.70	2.79	2.79	2.79	
	Natural gas	t-CO ₂ /thousand Nm ³	2.22	2.22	—	—	—	
		t-CO ₂ /thousand m ³ SATP	—	—	1.96	1.96	1.96	
	Diesel oil	t-CO ₂ /thousand L	2.58	2.58	2.62	2.62	2.62	
	Gasoline	t-CO ₂ /thousand L	2.32	2.32	2.29	2.29	2.29	
Purchased heat	Steam (excluding industrial steam), hot water, and cold water	t-CO ₂ /GJ	0.0570	0.0570	0.0532	0.0532	0.0532	

Unit Calorific Value

		Unit	FY2021	FY2022	FY2023	FY2024	FY2025	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	50.1	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	54.7	54.7	54.7	
	Natural gas	GJ/thousand Nm ³	43.5	43.5	—	—	—	
		GJ/thousand m ³ SATP	—	—	38.4	38.4	38.4	
	Diesel oil	GJ/thousand L	37.7	37.7	38.0	38.0	38.0	
	Gasoline	GJ/thousand L	34.6	34.6	33.4	33.4	33.4	

6. Responses to Water Risks

(1) Evaluation of Water Stress

As the Toho Gas Group uses water resources for a variety of applications, including vaporizing LNG, we believe effective water utilization is important and conduct water stress and risk impact assessments accordingly. In FY2025, we conducted an evaluation using the *Aqueduct Global Water Risk Atlas* developed by the World Resources Institute (WRI), and have confirmed that some areas where the Group's main offices and plants are located experience medium to high water stress.

As seawater accounts for over 99% of water used in the Group's business activities, and freshwater use is minimal, we have determined that addressing water stress is a low priority.

(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	FY2021	FY2022	FY2023	FY2024	FY2025
Number of incidents of non-compliance with water quality/quantity permits, standards, and regulations	Incidents	0	0	0	0	0

(3) Disclosure of Water Consumption and Discharge Amounts

We make efforts to conserve the amount of water used across all business sites by monitoring the consumption of municipal potable water in offices, industrial water, and well water. We assess the amount of water discharged at discrete discharge sites and manage water quality in accordance with applicable laws, regulations, and ordinances.

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 business sites (other than water discharged to sewers).

Data on water withdrawal and wastewater discharge volumes for the past five years can be found on pages 5 and 6 of this report.

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	FY2021	FY2022	FY2023	FY2024	FY2025
Fines related to environmental legislation	Yen	0	0	0	0	0

8. Percentage of Business Sites with ISO 14001 Certification

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Percentage of business sites with ISO 14001 certification*	%	36	36	36	40	40

* The scope of calculation covers facilities designated as energy management factories, etc., under the Energy Conservation Act.

9. Indicators and Targets for CO₂ Emissions Reduction, Etc.*

(1) Short-Term (FY2030)

Item	Indicators and targets	Percentage of scope/category emissions covered by the target	Target scope and category	Set year	Base year	Target year	Emissions in base fiscal year
Greenhouse gas emissions (Scope 1 through 3)	Reduce emissions by 500,000 t	Scope 1 and 2, Scope 3 Category 1, 2, 3, 4, 5, 6, 7, 9, 11	100%	2025	2020	2030	11.29 million t-CO ₂ e
Reduction of the Company's own CO ₂ emissions	Net zero emissions at the Company's own office sites	Scope 1 and 2	—	2025	2020	2030	128 thousand t-CO ₂ e
Avoided emissions	3 million t	—	—	2021	2020	2030	—

(2) Medium-Term (FY2040)

Item	Indicators and targets	Percentage of scope/category emissions covered by the target	Target scope and category	Set year	Base year	Target year	Emissions in base fiscal year
Greenhouse gas emissions (Scope 1 through 3)	Reduce emissions by 3 million t	Scope 1 and 2, Scope 3 Category 1, 2, 3, 4, 5, 6, 7, 9, 11	100%	2025	2020	2040	11.29 million t-CO ₂ e
Avoided emissions	5 million t	—	—	2025	2020	2040	—

(3) Long-Term (FY2050)

Item	Indicators and targets	Percentage of scope/category emissions covered by the target	Target scope and category	Set year	Base year	Target year	Emissions in base fiscal year
Greenhouse gas emissions (Scope 1 through 3)	Carbon neutrality	Scope 1 and 2, Scope 3 Category 1, 2, 3, 4, 5, 6, 7, 9, 11	100%	2021	2020	2050	11.29 million t-CO ₂ e

* Based on Japan's 7th Strategic Energy Plan, this scenario assumes a range of uncertainty in the progress toward achieving carbon neutrality. The figures presented assume a case in which carbon neutrality advances through technological breakthroughs, significant cost reductions, and the utilization of various innovative technologies. This assumption is based on information available at present and may be revised as appropriate in response to changes in the business environment, as it is significantly affected by external factors such as international conditions and regulatory developments.

Third-Party Assurance of Environmental Data

To enhance the reliability of environmental data, the Toho Gas Group has obtained third-party assurance from KPMG AZSA Sustainability Co., Ltd. with regard to the FY2025 data disclosed in this report.

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 2026 (the "Report") for the year ended March 31, 2026 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, 2026 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. We do not express any form of conclusions thereon.

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.

Summary of the work we performed as the basis for our conclusion

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 24, 2026

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 2026

Note: Unless otherwise indicated, all figures are for Toho Gas Co., Ltd. on a standalone basis.

1. Employment*¹

			Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Number of employees	Non-consolidated	Total	Persons	3,090	3,065	3,014	2,999	3,006
		Male		2,556	2,528	2,456	2,428	2,413
		Female		534	537	558	571	593
	Consolidated	Total		6,180	6,080	6,042	6,074	6,131
		Male		4,685	4,605	4,543	4,520	4,534
		Female		1,495	1,475	1,499	1,554	1,597
Average age			Age	43.2	43.2	42.7	42.4	42.3
Male		43.4		43.4	42.8	42.6	42.4	
Female		42.7		42.6	42.5	41.8	41.8	
Average years of service			Years	18.3	17.7	17.7	17.5	17.2
Male		18.0		17.3	17.3	17.2	17.0	
Female		20.0		19.6	19.2	18.7	18.0	
Number of graduate recruits*2			Persons	82	89	94	95	115
Male		59		62	63	66	88	
Female		23		27	31	29	27	
Number of mid-career recruits				33	28	51	53	42
Male		31		22	41	41	35	
Female		2		6	10	12	7	
Ratio of mid-career recruits			%	28.7	25.5	36.4	36.1	30.7
Number of rehires*3			Persons	271	302	247	200	211
Turnover rate			%	1.50	1.77	1.72	1.93	1.91
Ratio of temporary employees (dispatch staff)*4				11.1	11.3	6.1	4.7	4.5

*¹ Data is as of the end of March of each fiscal year. The scope covers full-time employees (excluding those seconded to affiliated companies and other organizations). *² As of April of the following fiscal year

*³ Including part-time employees *⁴ Combined results for Toho Gas Co., Ltd. (excluding secondees) and Toho Gas Network Co., Ltd.

2. Development of Human Resources*¹

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Total training hours* ²	Hours	738.3	797.5	727.4	1,090.9	893.0
Annual average training days* ²	Days/person	1.1	1.2	1.1	1.2	1.1
Annual average training hours* ²	Hours/person	8.6	9.0	8.4	9.4	8.6
Number of employees attending graduate schools and other educational institutions in Japan and overseas	No. of employees	2	3	6	7	14
Number of openings under the internal job posting system* ³	No. of openings	—	4	19	11	15

*¹ Including employees seconded to affiliated companies and other organizations *² Results of training conducted by the Personnel Department. Does not include department-specific training

*³ Calculated on the basis of one job opening per recruiting organization. Recruitment under this system commenced in FY2022.

3. Promotion of Diversity*1

		Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Ratio of female employees	Non-consolidated	%	17.3	17.5	18.5	19.0	19.7
	Consolidated		24.2	24.3	24.8	25.6	26.0
Ratio of women in management positions			3.1	3.4	3.4	3.5	4.1
Ratio of employment of people with disabilities*2			2.36	2.35	2.40	2.53	2.55
Gender pay gap*3	All employees	%	—	73.3	72.6	72.8	73.2
	Regular employees		—	69.5	68.7	69.8	70.3
	Part-time and fixed-term employees		—	85.6	96.8	98.9	109.0
Median gender pay gap*3	All employees	%	—	72.1	72.3	71.6	72.1
	Regular employees		—	68.4	68.0	68.9	69.5
	Part-time and fixed-term employees		—	96.3	96.0	98.4	96.5

*1 Includes employees seconded to affiliated companies and other organizations *2 Consolidated results. As of June 1 for each fiscal year

*3 Results from FY2022 onward, for which disclosure through the Annual Securities Report became mandatory (the same applies to the median, although disclosure of the median is not mandatory)

4. Creation of a Work-Friendly Environment

		Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Rate of childcare leave uptake*1, *2	Female	%	94.7	107.7	87.5	85.7	111.1
	Male		13.2	29.4	51.5	67.1	80.5
Percentage of male employees who took childcare leave or leave for childcare purposes*2	Toho Gas Co., Ltd. (excluding secondees) and Toho Gas Network Co., Ltd.	%	76.3	96.5	94.9	105.1	103.9
	Toho Gas Co., Ltd. (excluding secondees) and major Group companies*3, *4		—	—	93.4	102.2	101.4
New recipients of reduced working hours for childcare	Toho Gas Co., Ltd. (excluding secondees) and Toho Gas Network Co., Ltd.	Persons	7	20	19	8	12
	Toho Gas Co., Ltd. (excluding secondees) and major Group companies*3		14	23	30	28	21
New recipients of caregiving leave	Toho Gas Co., Ltd. (excluding secondees) and Toho Gas Network Co., Ltd.	Persons	1	0	1	1	0
	Toho Gas Co., Ltd. (excluding secondees) and major Group companies*3		1	0	1	1	1
New recipients of reduced working hours for caregiving	Toho Gas Co., Ltd. (excluding secondees) and Toho Gas Network Co., Ltd.	Persons	1	1	0	2	1
	Toho Gas Co., Ltd. (excluding secondees) and major Group companies*3		2	1	0	3	4
Ratio of paid leave taken*1		%	79.3	81.3	89.9	81.8	85.3
		Days	15.7	16.1	17.8	16.2	16.8
Average monthly overtime hours per person*1		Hours/person per month	10.7	11.1	11.4	11.3	12.2
Number of labor union members*5		Persons	2,752	2,694	2,649	2,500	2,495
Percentage of employees residing in the three Tokai prefectures of Aichi, Gifu, and Mie		%	99.2	99.2	99.3	99.3	99.0
Rate of refreshment leave uptake*6, *7		%	98.6	97.3	99.2	97.6	—

*1 Combined results for Toho Gas Co., Ltd. (excluding secondees) 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.

*3 Aggregated for Group and affiliated companies with 300 or more employees, for which disclosure of the male childcare leave uptake rate and related indicators is mandatory in the Annual Securities Report.

*4 Results from FY2023 onward, for which disclosure became mandatory *5 Includes employees seconded to affiliated companies and other organizations

*6 A program under which employees and job-based regular employees who have completed 10 or more years of service are granted special leave and travel expense support at the milestone ages of 40 and 50

*7 No results are presented for FY2025 as actual results have not yet been finalized.

5. Occupational Health and Safety Initiatives*1

			Unit	FY2021	FY2022	FY2023	FY2024	FY2025	
Target of occupational health and safety		Lost-time injuries	Cases	0	0	0	0	0	
		Work-related fatalities		0	0	0	0	0	
Number of incidents related to occupational health and safety		Lost-time injuries		0	0	0	0	0	
		Work-related fatalities		0	0	0	0	0	
Work-related injury targets		Work injuries (Work-related injuries)		0	0	0	0	0	
		Traffic injuries		0	0	0	0	0	
Total number of work-related injuries		Work injuries (Work-related injuries)		3	2	2	2	2	
		Traffic injuries		10	11	13	5	11	
Lost-time injury frequency rate*2				—	0.52	0.54	0.19	0.25	0.26
Lost-time injury severity rate*3					0.011	0.006	0.001	0.021	0.000
Medical-checkup participation rate target				%	100	100	100	100	100
Medical-checkup participation rate results					100	100	100	100	100
Total results for medical checkup history forms		Percentage of smokers			21.7	20.5	19.0	17.9	16.7
		Percentage of employees who exercise regularly			20.7	21.4	22.8	22.6	22.8
Medical-checkup effect indicator		Ideal body weight ratio			70.9	71.7	71.6	70.2	70.1
Stress-check effect indicator		Participation rate			98.1	96.7	98.5	98.9	98.7
		Overall health risk			—	92	90	89	89
Number of participants in health and safety-related training	Education of foremen and health and safety supervisors	2 days	Persons	6	6	2	2	6	
	Occupational health and safety promoter training program	3 hours		125	43	90	69	74	
	Traffic safety training program for young employees	1 day		30	22	20	28	26	
	Traffic safety training program	1 hour		423	158	100	147	144	
	New employee training (Mental health training [self-care])	90 minutes		82	80	89	94	92	
	Labor management training (Mental health training [line care])	60 to 90 minutes		45	35	91	121	116	

*1 Includes employees of Toho Gas Co., Ltd. (excluding secondees) and Toho Gas Network Co., Ltd.

*2 Lost-time injury frequency rate (LTIFR): An indicator representing the frequency of lost-time-injuries, calculated as the number lost-time injuries per 1 million total hours worked
 $LTIFR = (\text{Number of lost-time injuries}) \div (\text{Total hours worked}) \times 1,000,000$

*3 Lost-time injury severity rate (LTISR): An indicator representing the severity of injuries, calculated as the total number of lost workdays per 1,000 total hours worked
 $LTISR = (\text{Total lost workdays}) \div (\text{Total hours worked}) \times 1,000$

6. Other – Changes in Health Management Indices

		Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Rate of receiving detailed examination*1		%	81	82	84	82	84
Rate of health guidance for high-risk individuals*1			91	90	86	89	85
Participation rate in measures related to women's health issues*1, *2			100	100	100	100	100
Employee satisfaction with health measures*1, *3			—	—	96	95	100
Follow-up rate for high-risk individuals*1, *4			100	100	100	100	100
Status of employee health literacy*1, *5	New employee training		100	94	100	100	100
	Other training		100	99	100	100	100
Absenteeism*1, *6	Absence rate (due to mental health)		1.28	1.52	1.28	1.73	1.53
	Absence rate (due to physical health)		0.91	0.89	0.90	0.94	0.95
Presenteeism*1, *7	Actual		—	—	—	76.87	77.81
	Number of people surveyed (response rate)	—		—	2,789 (98.5%)	1,980 (98.9%)	2,014 (98.7%)
Employee engagement*8, *9	Actual	BB		BB	BB	BB	BB
	Number of people surveyed (response rate)	2,615 (96.7%)		2,632 (97.3%)	2,708 (95.1%)	2,985 (97.5%)	4,464 (97.9%)

*1 Applies to employees of Toho Gas Co., Ltd. on a standalone basis (excluding secondees) and Toho Gas Network Co., Ltd.

*2 Video-based education on women's health is provided for female employees during medical checkups performed at the Company's clinic (aggregated for each calendar year from January to December).

*3 Based on results of surveys conducted after the seminar on improving sleep habits, held each fiscal year (combined number of respondents selecting "good" or "fairly good"). Data collection began in FY2023.

*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 leave of absence (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). Data collection began in FY2023.

*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.

*9 Applies to the Toho Gas Group. The survey was first conducted in FY2021.

Governance Data 2026

Note: Unless otherwise indicated, all figures are for Toho Gas Co., Ltd. on a standalone basis.

1. Corporate Governance Organization

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

				Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Number of members of the Board of Directors and Audit & Supervisory Board	Board of Directors' meeting	Total		Persons	9	9	9	9	9
		Internal	Of which, women		6	6	6	6	6
			0		0	0	0	0	
		Outside	Of which, women		3	3	3	3	3
			1		1	1	1	1	
	Audit & Supervisory Board meeting	Total			5	5	5	5	5
		Internal	Of which, women		2	2	2	2	2
			0		0	0	0	0	
		Outside	Of which, women		3	3	3	3	3
			1		1	1	1	1	
	Nomination and Remuneration Committee	Total			8	8	8	8	8
		Internal	Of which, women		2	2	2	2	2
			0		0	0	0	0	
		Outside	Of which, women		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 Held*1

	Committee chair	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Carbon Neutral Promotion Committee	President	Times	3	5	7	9	7
Sustainability Committee*2	Executive in charge of the Sustainability Promotion Department		3	2	2	2	2
Disaster Mitigation Committee	Executive Vice President		3	2	2	3	3
Safety Committee	Executive Vice President		2	2	2	2	2
Research Committee	President		1	1	1	1	1
Toho Gas Group Safety and Health Committee*3	President		2	2	2	2*4	2
Compliance Committee	President		2	2	2	2	2
Personal Information Protection Committee*5	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		1	1	1	2	2

*1 Current as of March 31, 2025 *2 Group Environmental Preservation Committee in FY2022 and earlier *3 The Central Safety and Health Committee was reorganized in FY2024 to create the Toho Gas Group Safety and Health Committee.

*4 The Central Safety and Health Committee and the Toho Gas Group Safety and Health Committee each met one time in FY2024. *5 The Personal Information Protection Committee was integrated into the Compliance Committee in January 2026.

2. Compliance System / Anti-Corruption

		Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Number of compliance training sessions*1, *2		Times	9	12	15	13	12
Number of consultations received at the compliance desk (consolidated)		Cases	27	43	52	47	55
Content of major consultations (consolidated)	Consultations relating to internal rules, laws, and regulations, etc.		7	21	18	22	16
	Consultations relating to interpersonal relations and harassment in the workplace		14	15	25	18	32
	Consultations relating to employee treatment and working hours		6	7	9	6	7
	Consultations relating to corruption (bribery, etc.)		0	0	0	1	0

*1 From FY2023 to FY2025, we held an Antimonopoly Law workshop for director- and managerial-level employees and online training (themes including workplace communication, harassment, etc.) for all employees, etc.

*2 Number of times conducted by Toho Gas Co., Ltd. for the Toho Gas Group

*3 Survey results include opinions, requests, and inquiries that were not in violation of compliance.

3. Information Security

	Unit	FY2021	FY2022	FY2023	FY2024	FY2025
Number of e-learning sessions on information security	Times	1	2	2	2	5
Number of awareness drills using targeted email messages		6	4	3	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, 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