

■Changes from the Previous Materiality

Previous (FY2022.3 - FY2024.3)			New (from FY2024.3 onward)			
Material issues (Materiality)	Indicators		Material issues (Materiality)	Indicators	Changes	
Climate change	Promote advanced utilization of natural gas and environmental products	Avoided emissions (Baseline: FY2017.3)	Provide carbon neutral energy	Avoided emissions (Baseline: FY2017.3)	Continue previous indicator	
	Provide clean energy and expand renewable energy value chain	Contribution to developing renewables capacity on a global basis		Renewable energy development contribution	Continue previous indicator	
		Percentage of renewables in our power generation portfolio in Japan		Percentage of renewables in our power generation portfolio in Japan	Continue previous indicator	
	CO2 emissions of Daigas Group	CO2 emissions of Daigas Group		CO2 emissions of Daigas Group	Continue previous indicator	
				CO2 emissions reduction in the Group company offices and vehicles	Newly established	
				Promotion of e-methane practical application	Newly established	
				Promotion of methanation technology development	Newly established	
Customer health and safety	Maintain safety and quality levels	Number of serious accidents	Enhance the resilience of customers and society	Number of serious accidents and serious energy supply disruptions caused by the company	Changed boundary of previous indicator	
Stable supply of services (Energy resilience)	Strengthen resilience of energy supply	Build a resilient energy supply facilities		Establishment of resilient facilities	Continue previous indicator	
Maintain and expand customer base	Maintain and expand customer base	Number of customer accounts	Co-create advanced, diverse solutions that meet customer values	Customer accounts	Continue previous indicator	
Improvement of customer satisfaction and quality of services	Enhance customer relationship management	Customer satisfaction rate		Customer satisfaction rate	Continue previous indicator	
				Creation of innovation	Newly established	
Diversity and Inclusion	Promote of diversity and inclusion	Percentage of women in members newly promoted to middle management positions and Percentage of women in new recruits for career-track positions	Create a work environment where employees and the company resonate and enhance each other	Percentage of women in members newly promoted to middle management positions	Continue previous indicator	
				Percentage of women in new recruits for career-track positions	Continue previous indicator	
Employee engagement	Create a workplace where employees can feel a sense of fulfillment	Employee attitude survey		Work engagement score	Change the content of the survey	
Development of employee skills		Annual average hours of training per employee			Abolish the setting of this materiality indicator and establish it as a human resource strategy goal	
				Total number of new graduates and mid-career hires	Newly established	
				Reserve ratio of next-generation management personnel	Newly established	
Diversity and Inclusion	Promote of diversity and inclusion	Percentage of women in executives/ Directors		Maintain and improve the soundness and flexibility of management foundation	Ratio of female directors	Changed boundary of previous indicator
Compliance	Promote the Group's compliance	Number of serious violations of laws and regulations	Number of serious violations of laws and regulations		Continue previous indicator	
					Recruitment of DX core staff	Newly established
Supply chain management	Build a responsible supply chain	Appropriate new supplier ratio	Respect for human rights		Changed boundary of previous indicator	
Coexistence with local community	Promote communication with local communities	Number of our participations in local governments' activities (i.e. community development planning)	Contribution to local communities		Contribution to local communities	Changed boundary of previous indicator
		Number of joint efforts with local communities				
			Sustainable growth of LBS Business		Newly established	