

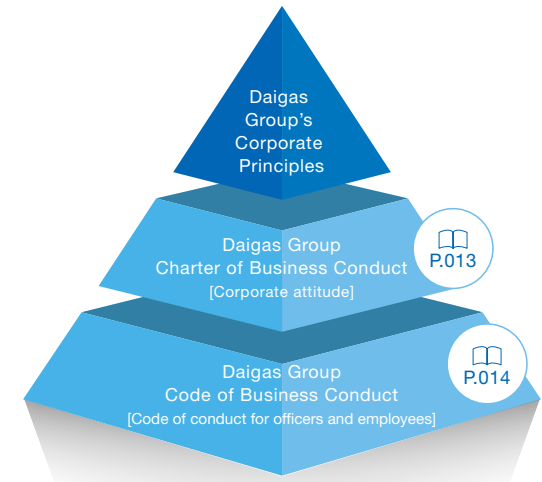
# Daigas Group's Values

## Daigas Group Philosophy

The Daigas Group has established the Daigas Group Corporate Principles, the Daigas Group Charter of Business Conduct, and the Daigas Group Code of Business Conduct. The Daigas Group Corporate Principles consist of What We Aim To Be, Our Commitment, and Our Corporate Motto.

The Group believes that the creation of four types of value is the fulfillment of its social responsibility by creating value primarily for customers, as well as for society, shareholders, and employees, aiming to become a corporate group that powers continuous advancement in customers' lives and businesses.

We have also established the Daigas Group Charter of Business Conduct as a statement of our corporate stance and the Daigas Group Code of Business Conduct as a specific code of conduct to be followed by our officers and employees, and we conduct our business activities based on them.



## Daigas Group's Corporate Principles

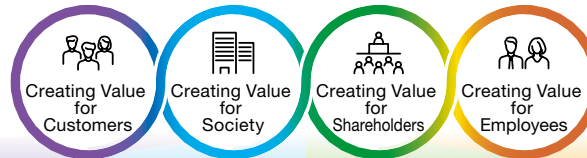


### -What the Daigas Group Aims To Be-

**A corporate group that powers continuous advancement in customer's lives and businesses.**

### -Daigas Group's Commitment-

**We create four types of value.**



### -Our Corporate Motto-

**Service First**

## Realization of Value Creation

### Value for Customers

We provide services that meet customer expectations for comfort, convenience and reliability in diverse fields.

- Promotion of development and provision of new products and services in the energy business
- Continuation of zero serious accidents in energy production and supply
- Expansion into the real estate, telecommunications, and new materials businesses
- Contribution to the creation of new services and the elimination of the labor shortage through DX and other means
- Customer accounts: 10.38 million (FY2024.3)
- Customer satisfaction rate of 90% or higher for 12 consecutive years (FY2024.3)

### Value for Society

We conduct fair and transparent business operations and contribute to the sustainable development of society and the improvement of the global environment.

- Ongoing maintenance of stable and safe supply of energy
- Promotion of earthquake countermeasures: Extension of polyethylene (PE) pipes to 18,300 km (FY2024.3)
- Contribution to the realization of a carbon neutral society through the advanced use of natural gas, the provision of carbon neutral gaseous energy, and the widespread use of renewable energies Avoided emissions: 5.01 million tons (FY2024.3)
- Promotion of co-creation with local communities
- Initiatives to promote fair and transparent business with suppliers

### Value for Shareholders

We strive to achieve stable long-term growth and maximize corporate value while maintaining a sound financial foundation.

- Introduction and deepening of ROIC-focused management
- Shareholder returns in line with profit growth
- Promotion of understanding of company through dialogue with capital markets
- Implementation of transition finance Funds procured: Over 100.0 billion yen (FY2023.3 - FY2024.3)

### Value for Employees

We respect the individuality of each employee and provide support for their personal growth and professional fulfillment.

- Promoting diversity, equity and inclusion (DE&I) Ratio of female executives: 26.7% (FY2024.3) Ratio of female directors: 20.0% (FY2024.3)
- Enhancement of skills development programs and development of training systems that will enable anyone to take on challenges Annual average hours of training per employee: 25.1 hours (FY2024.3)
- Employee engagement Maintenance at appropriate levels Confirmed four comprehensive indicators (overall satisfaction, loyalty, intention to continue working, and intention to recommend) (FY2024.3)

## Daigas Group Charter of Business Conduct [Daigas Group Charter of Business Conduct](#)

The Daigas Group places the highest priority on creating value for customers and aims to lead creating value for customers to creating value for society, for shareholders, and for employees through its business activities. We believe that our social responsibility lies in creating value for all these stakeholders through fair and transparent business activities.

We have established the Daigas Group Charter of Business Conduct in order to demonstrate our determination to match our stakeholders' expectations and fulfill our corporate social responsibility toward our Group's sustainable development. This Charter serves as the Group's fundamental guide to achieving sustainable economic growth and resolving social issues through its business activities in cooperation with customers, society, shareholders, and employees.

The Daigas Group's management members are expected to be role models in acting in accordance with the Charter. They will take strict corrective action in case of any infringement of the Charter.

### Daigas Group Charter of Business Conduct

#### I. Creating Value for Customers

The Daigas Group aims to enhance energy resilience through a reliable and safe supply of energy, including natural gas, electricity, and LPG, while ensuring safety and providing services. The Daigas Group strives to create value through the development of various businesses and innovation for customers' comfortable lifestyles and sustainable business development.

#### II. Contributing to the Sustainability of the Environment and Society

The Daigas Group addresses the environmental issues both at regional and global levels as a matter of paramount importance in its business centered on energy supply. In light of the impacts of its business activities on the environment, the Daigas Group strives to tackle climate change and other environmental issues, develop innovative technologies and promote their wider use, and support the advanced use of resources and materials.

#### III. Engaging With and Contributing to Society

The Daigas Group ensures the transparency of its business operations and discloses information for the public's better understanding of its corporate activities. The Daigas Group promotes cooperation with various stakeholders through productive dialogue and makes positive contribution to the local community as a good corporate citizen.

#### IV. Respecting Human Rights

The Daigas Group respects human rights as basic rights inherent to all. The Group supports the international standards on human rights and promotes activities and programs to protect the human rights of its stakeholders.

#### V. Complying with Laws and Regulations

The Daigas Group strives to earn the trust of society through its compliance with laws and regulations on all levels, including the management and employees. The Group's compliance is not limited to observing laws and regulations but includes acting sensibly as a member of society. The Group conducts business activities with fairness and integrity, respecting the culture and customs of each country and region where it operates.

#### VI. Providing Work Environment That Supports Employees' Personal Growth

The Daigas Group provides a safe and healthy working environment for its employees while securing employment opportunities. The Group values its employees' individual uniqueness, respects their independence as individuals, supports their personal growth, and promote DE&I (Diversity, Equity, and Inclusion) at the workplace.

## Daigas Group Policies [Daigas Group Policies](#)

The Daigas Group has established policies to demonstrate its corporate attitude in each field. The policies, including those related to sustainability, and declarations are as follows:

- Daigas Group Human Rights Policy
- Daigas Group Diversity Promotion Policy
- Daigas Group Procurement Policy
- Daigas Group Procurement Policy for Suppliers (the Daigas Group Procurement Guidelines for Suppliers)
- Daigas Group Environmental Policy
- Daigas Group Biodiversity Promotion Policy
- Green Purchasing Guidelines
- Privacy Policy
- Product Safety Voluntary Action Plan
- Declaration of Health and Productivity Management

## Daigas Group Code of Business Conduct



The Daigas Group's corporate social responsibility is to create new value through fair competition and thereby contribute to society. In fulfilling its corporate social responsibility, compliance is of utmost importance for the Daigas Group.

The Daigas Group Code of Business Conduct ("the Code") sets forth the standards of conduct that all officers and employees of the Daigas Group are required to follow in order to achieve compliance management.

As we operate business in accordance with the Code, which also forms the basis of the Group's other internal rules, we should always adhere to the spirit and intent of the Code even in face of any circumstances that fall outside its expected situations, which we might encounter in the rapidly changing business environment.

### Daigas Group Code of Business Conduct

1. Respecting human rights
2. Providing safe and secure workplace
3. Complying with laws and regulations
4. Avoiding use of professional positions and company property for personal reasons
5. Complying with laws in each country and region, and respecting international standards including those on human rights
6. Contributing to the environmental conservation
7. Complying with anti-monopoly laws and regulations, and conducting fair transactions
8. Providing products and services
9. Ensuring safety of products and services
10. Interacting with customers appropriately
11. Engaging with and contributing to society
12. Building and maintaining sound relationships with business partners
13. Engaging business partners in following Daigas Group Code of Business Conduct
14. Managing proper use of information and systems
15. Disclosing information and engaging with stakeholders
16. Properly handling intellectual property
17. Avoiding association with anti-social groups and individuals
18. Making tax payment and performing accounting practices proper

To make the Daigas Group Code of Business Conduct easier to understand for officers and employees working for the Group, we have extracted the essence of the 18 items in the Code to create "Our Declaration" (10 items).

### "Our Declaration," Summarizing the Daigas Group Code of Conduct



- I. We will achieve a workplace where human rights are respected and employees can work in comfort and with peace of mind.
- II. We will conduct business activities with legal compliance and decency.
- III. In conducting global business activities, we will comply with all local laws and regulations, and will respect international norms including those concerning human rights.
- IV. We will properly consider the global environment in all of our actions.
- V. We will conduct fair business transactions and competitions.
- VI. We will provide safe and high-quality products and services at reasonable prices, with the aim of enhancing customer satisfaction.
- VII. We will act modestly and sensibly in our relationships with those with whom we do business.
- VIII. We will appropriately handle and disclose information with proper recognition of its value and importance.
- IX. We will prohibit any association with anti-social forces.
- X. We will make appropriate tax payments and properly handle our financial accounts.

### Activities for dissemination of the Corporate Principles

In its Long-Term Management Vision 2030, the Daigas Group has set its sights on evolving into an innovative energy & service company that continues to be the first choice of customers. In addition, the Medium-Term Management Plan 2026 presents the Group's aspiration, "secure peace of mind today, build sustainable lifestyles for tomorrow."

These plans have been formulated based on the Daigas Group Corporate Principles ("Principles"), which the Group has valued since its founding. Based on the belief that it is important for each and every employee to understand the Principles in order to realize value creation, we designated October, which is the anniversary of our founding, as "Group Corporate Principles Month" in FY2022.3, and we have provided e-learning and workshops in continuous efforts to promote familiarization of the Principles among Group employees.

### Setting up opportunities for direct dialogue between the President and Group employees

With the aim of fostering a sense of unity among employees, the Daigas Group provides opportunities for the President to visit workplaces and engage in direct dialogue with employees.

The President communicates his thoughts on "a corporate group that powers continuous advancement in customers' lives and businesses," which is clearly stated in the Daigas Group Corporate Principles as what the Group aims to be, and engages in a frank exchange of opinions with the members at each workplace, thereby working to foster a sense of unity within the Group.

In FY2024.3, a total of nine dialogues took place at the LNG & Engineering Business Unit, Osaka Gas USA Corporation, OGIS-RI Co., Ltd., and other organizations. Also, meetings with junior staff were held three times.



The President's visit to a workplace

### Revision of the Daigas Group Code of Business Conduct in line with the 10 principles of the UN Global Compact and ISO 26000

We fully embrace the UN Global Compact, and in June 2007, we became the first utility in Japan to join. We uphold the 10 principles for enterprises to follow (supporting and respecting the protection of human rights, not being complicit in human rights abuses, upholding the freedom of association and recognizing the right to collective bargaining, eliminating forced labor, effectively abolishing child labor, eliminating discrimination in respect of employment and occupation, supporting a precautionary approach to environmental challenges, undertaking initiatives for environmental responsibility, developing and diffusing environmentally friendly technologies, and working against corruption in all its forms, including extortion and bribery) in the four fields of human rights, labor, environment, and anti-corruption.

In May 2008, the Daigas Group revised its Code of Business Conduct to incorporate the 10 principles of the UN Global Compact and in doing so clearly prohibited activities such as bribes to foreign officials and the use of child labor (currently, details are described in the internal guide for understanding the Code). Because these principles also relate to the dealings that the Group has with its business partners, in June 2009 the "Policy for Purchasing" (currently the "Daigas Group Procurement Policy" and the "Daigas Group Procurement Policy for Suppliers (Daigas Group Procurement Guidelines for Suppliers)") were also revised to stipulate adherence to the UN Global Compact.

In July 2011, we revised the "Daigas Group Code of Business Conduct" again to reflect ISO 26000, which was published in November 2010, to add principles such as respecting international norms, including the laws and regulations of each country/region and those concerned with human rights, and promoting the understanding and requesting the cooperation of business partners.

### Familiarization of the Daigas Group Code of Business Conduct

To promote understanding of the Daigas Group Code of Business Conduct, we have prepared Our Declaration (10 items) as a summary version extracting the essence of the Code and have made it known to all employees by distributing a portable card and posting it on the intranet. In addition, an annual survey is conducted to see the degree of awareness toward compliance among the Group employees, as well as the degree of its penetration at workplace. In FY2024.3, about 90% of approximately 21,500 employees (including temporary employees and part-time workers) responded to the survey, and their answers indicated that the level of understanding on the Daigas Group Code of Business Conduct remained high. We also reflected issues recognized through the survey to organizational countermeasures and took other measures to raise Group employees' awareness.