Management Approach and Performance of Materiality Items in FY2024.3

-	Materiality		Maintain and Expand Customer Base	Improvement of Customer Satisfaction and Quality of Services	Customer Health and Safety	Stable Supply of Services	Climate Change	Coexistence with Local Community
Ma	anagement oproach	Why the topic is material	The Daigas Group's business began more than a hundred years ago with gas lamps. Since then, the from that continued to meet the various water-figure behalfur, power generation, and more. We also use our strong relationship with customers as a basis for expanding into new terrories such as industrial gas, real estate, information communication, new materials, and home services. The Group considers its meaning for society to be in string to improve the behalbod and business of its formation customers, based on its aim to become a corporate group that the processing of the control of the processing of the further excellence.	We believe it is important to drive to improve our security and service quality as well as appropriately provide customes with information to the provided of the provided provided to the provided so that they can use them in a safer and more convenient manner.	The Dalgas Group announced the Long-Term Management Vision 2020. It was a considered to the Long-Term Management Plan 2022 in Merch 2027 and the Medium-Term Management Plan 2022 in Merch 2021. Expense selection of the General Plan 2022 in Merch 2022 in M	for the Daigas Group, which aims to enhance the resilience of customers and society, we believe that it is important to systematically upgrade our properties of the propertie	Tacking Climate Change is seen as one of the Sudativable Development Goals (SOGs) adopted by the United Nations. For the Dalgas Group, initiatives to reduce CO2 emissions are a crucial mission.	The Daigas Group operatics is business that is noted in and supported by local communities. We believe that our vertous contributions to local local communities we believe that our vertous contributions or local to be development of both the Group and society.
		OBoundary	Within and beyond the Group	Within and beyond the Group	Within the Group	Within the Group	Within and beyond the Group	Within and beyond the Group
		Ciscolitative Management systems and performance Indicator	Wathtain and Expand Customer Base (Number of customer accounts) GRI Standards: Not applicable	witern and beginn dire droup. Enhance customer relationship menagement (Customer satisfaction rate) GRI Standards: Not applicable (General disclosure Item: 102-43)	witten the Lindop Maintain safety and quality levels (Number of serious accidents) GH Standards: 416-1	weaths the Laroup Strengthen resilience of energy supply (Build a resilient energy supply GBI Standards: Not applicable	within and beginn the drough. Achieve carbon neutrality (CD, emissions of the Daigss Group). Provide clean energy and expand removable energy value chair (Percentage of removable in our power generation portfolio in Jayan, contribution to developing removable capacity on a global basis). -Promote advanced utilization of returnal gas and environmental products (Avoided emissions). GMI Standards: 302-1, 305-5	within and beginds the shallow. Pennate communication with local communities (Number of our participation in local powerment) activities (a. community development planning), number of joint efforts with local communities). GRI Standards: 413-1
		Commitment	We are committed to achieving our vision by engaging in business activities in accordance with the Diagas Group Corporate Principles. -Chremational and domestic standards> -Cass Rushress ActCass Rushress ActCass Rushress ActCass Caste -Cass Rushress ActCaste -Caste -Cas	The Daigas Group is committed to improving the quality of security and service in each customer contact operation by adhering to our "Customer Security Operation Make" and "Product Safety Voluntary Action Plan" in accordance with the Product Liability Act and the Gas Business Act. -Chremational and domestic standards> -Gas Business Act. -Product Liability Act -Chr-house policy and standards> -Product Safety Voluntary Action Plan for Residential Cas Appliances -Security Operation Rules -Customer Service Rules	The Diagas Group is committed to ensuring the quality of city gas, our primary product, its stable supply, and the safety of our gas and power generation facilities all by adhering to our "Security Rules" in accordance with the Gas Business Act. -Cinernational and domestic standards> -Cias Business Act. -Cin-house policy and standards> -Ciayas Group County Business Act. -Cin-house policy and standards> -Ciayas Group Code of Business Conduct -Security Rules	The Diagas Group is committed to ensuring the stable supply of city gas and the safety of its gas facilities by adhering to the Group's "Security Rules" in accordance with the Gas bisness Art. **CInternational and domestic standards>-(-Gas Business Act on Disaster Management CIn-house policy and standards>-(-Tallegas Group Cide of Business Conduct -Anti-Disaster Measures Plan	The Daigas Group is committed to achieve a low-carbon/carbon-neutral society under the Daigas Group Carbon Neutral Vision, which was formulated and announced in Jamany 2021 and expresses the Group's determination to take on the Calleinge of achieving carbon neutrality by 2050. **CInternational and domestic standards>**150 14001* **GIN FORCION CARBON CONTRACT OF THE ADMINISTRACT OF	Based on the "Dagas Group Code of Business Conduct" and the fact that, as a member of society, we care about the issues faced by society, we are about the issues faced by society, we street to evaluate the community by contributing to unhary community development concepts as well as co-creating with stakeholders. -International and domestic standardss- 150 26000 -In-house policy and standards> -Dagas Group Code of Business Conduct
		(Responsibilities	In addition to the organizations responsible for "Customer Health and Safety" and "Improving Customer Satisfaction and Service Quality," the regularization in charge of customers are responsible for implementing the inhabition.	In addition to the organization responsible for "Customer Health and Safety," the General Manager of the Energy Solution Business Unit plans to the Customer Service Council	We established the "Salety and Disaster Prevention Committee" as a company-wide committee to certrally manage and promote measures and permote measures with the aim of building a system that exercises governance across the company during normal times. **Topical Committee State and Prevention Committee State	We have the same security promotion system as that for "Customer Health and Safety."	The Diagna Group uses indicators and targets to help reduce GHC emissions and expand the use of resewable energy in each business transport and expand the use of resewable energy in each business transport are supervised by the Environment Subcommittee, ESC Committee, and ESC Cournel (Management Meeting). The PDCA (plandor-check-act) cycle is used to manage such actions. **Bodd of Smith Services** **Bodd of Smith Ser	Under the ESG Committee, the Social Contribution Subcommittee deleberates and reports on cross-sectional social contribution activities within the Dalgars Group. These of this promotion (Dependent of the Promotion (Dependent allow threater and Issouther Vite Provident) (Organization Extreme and Issouther Vite Provident) Social Contribution Subcommittee Social Contribution S
		○Performance in FY2824.3	The number of customer accounts means the number of gas and electricity supply contracts, safety, warranty and other service contracts, etc. in PT/204.3, as a result of developing me services and taking other measures, the number of customer accounts reached 10.38 million. The target of 10 million accounts for 2009 set in the Long-Term Management Vision was reached in FY2023.3	Since PT-1987 3, Diaks as a his conducted Cationic Statistication Survey to the improve outside residention. The univery covers fine areas of operation that have direct interaction with customers (opening gas views, appliance regards, appliance saled privin Installation), periodic safety inspections [gas facility surveys], and telephone support (custome center)). After each interaction, customers evaluate their levels of satisfaction in the survey, and the results are aggregated. Overall satisfaction in the survey, and the results are aggregated. Overall satisfaction in the survey, and the results are aggregated of versile satisfaction in the survey. As a survey of the survey of	We achieved continued area serious accidents for PTO2-4.3 by carving or qualify corrol of dry gain in gas involucion facilities and safety inspection of gas pipelines and supply facilities in the gas supply business. The procedures were conducted based on guidelines in accordance with laws and regulations as well as in-house rules.	Ne are noting to increase the perentage of earthquake resident page to the total, and to subdicide supply blocks to being as shift off due to emergency measures (to prevent secondary disasters) to the minimum central possible. We believe that energy resilience can be improved by taking both measures: increasing earthquake resistance as a preventive measure against earthquakes and minimizing damage and achieving early restoration in the event of an earthquake. The percentage of earthquake resistant poer seached in PY2024.3 is approximately 89%, and the number of supply blocks increased to 727.	In Energy Transition 2020 released in Neurol 2022, we declared CD2 emissioner neutron targets for PO2013. To fire bapage foreup. To achieve these targets, we will promote initiatives aimed at net zero emissions from fleest, etc. In PY2024.3, we promoted the more widespread use of renewable emergy sources with various initiatives such as the joint development of solar power protein in Japan and overseas and the launch of commercial operation of new wind farms in Japan. The amount of renewable energy sources in Japan and well well be solar to the protein a will be Will for PY2024.3. We have taken several initiatives, which included cryogenic power generation at our LNG terminals, the introduction of enewable energy sources in Japan and high-efficiency to-twimal power generation both in Japan and overseas, the introduction of flue cless and gas-powered air conditioning and high-efficiency to-twimal power generation rates, and correction to the use of natural gas as a fuel in Japan and overseas.	The Dagas cross operates a Numera that is noted in and supported by tools communities, we believe that or unrous contributions to boal communities will create a virtuous cycle leading to the development of both the Group and society. In PY2024-3, we participated in local governments' activities for community development including proposals aimed at building realized cities and creating attractive communities with added value, as well as measures against global warming. Joint efforts with local communities included joint activities that holp solve extractive communities, as well as in the proposed production, one revealube local communities, as well as in initiatives in collaboration with NROs and community organizations. Major activities are shown in the table below.
	pecific actions	taken regarding materiality	We have expanded nor life service platform "Sumus LINC" services, and finded-the communication service relate plan. Additionally, we have work to develop optimal service solutions for each continens, such as launching "Fibility", a refrigerate food delivery service. In the International Energy Business, we increased the number of new in the International Energy Business, we increased the number of new other initiatives.	To achieve higher service standards, we have created a shared manual for each area of operation. We also in acine awareness through training for managers and employees in charge. We strived to improve the touch operation period on customer opinion. We will make improvements to collect feedback from a wider range of customers and increase response rates. Saised on incustomer feedback, we will continue to offer services from the customer's perspective.	To essure that our customers can use gas with packs of mind, the Daigs Conquisitives to mare the quality and atable supply of the chyg set that in delivers and the safety of its production and supply facilities. Ensuring quality and safety of chy gas. Ensuring quality and safety of chy gas is checked on a daily hastis to a child the contrainers with laws and regulations, and the amount of gas held in gas holders and the gas supply researce are certainly controlled in real time. Ensured the contrainers with laws and regulations, and there supply facilities, we conduct inspections at the frequency and in accordance with the details specified in the "Security Rivers". Fills for accident prevention and workplace safety. For conduct wascess this, address accidence, and education to improve disaster and accident response capabilities.	resistance of gas facilities as a preventive measure (promotion of the spread of earthquake-resistant facilities), including the infroduction of highly earthquake-resistant quisa pipes. We are refurbaling aged gas pipes and introducing pipes with superior resistance to earthquakes and corrosion according to the plan. We are actively reposing the repair of obtained gas pipes at customers' sites that pose a risid corrosion. We completed measures for cast own pipes (pipes requiring measures) alread measures for cast non pipes (pipes maintained and managed) and pipes for preventing corrosion and destroration. As part of emergency measures for cast two pipes (to be maintained and managed) and pipes for preventing corrosion and destroration. As part of emergency measures for prevent secondary dissessive, we have established as as	In order to native the Dalpias Crisus Carbon Neutral Vision, we aim to become carbon neutral in our group beliensets by 2005 through innovation for decarbonization technologies. We work on decarbonization technologies. We work on decarbonization technologies of gaseous energy, such as methanation. In addition, believing that it is important to ensure CD emissions reduction until the excellentation of decarbonization technologies, we have set targets for development contribution, and CD emissions reduction contribution according to the contribution and contribution and contribution and contribution and contribution and scheining allow carbon/carbon neutral society. With the recognition of the acternal environment as described above, we extended Central provision 2018 to Methan 2018 that contline the overall pictures of the Group's transition to low-carbon and carbon-neutral energy.	Participation in local governmenta' activities (i.e. community development planning) "Support for SDGs promotion activities by local governments through proposals for community building "Proposals for/participation in councils, committees, etc. organized by various groups and local governments Co-creation with local communities -Research activities with third parties to create attractive cities -Support for activities by deletely people in collaboration with local governments, INPA; etc. this INPOs and social entroprenses -Awareness raising of social issues through "Hy Des Tolwocase Kansai" -Awareness raising of social issues through "Hy Pos Tolwocase Kansai" -Holding "Fureni Bazzas," etc. under the "Small Light Campagin" -Holding "Fureni Bazzas," etc. under the "Small Light Campagin" -Activities for revisities communities in collaboration with broad governments and third parties ("Talkirnhout and Walkirnhout activities)

Materiality		Supply Chain Management	Compliance	Employee Engagement	Development of Employee Skills	Diversity and Inclusion
Management approach	Why the topic is material	Our broad-based city gas value chain is built on the cooperation of various business partners. Fulfilling our social responsibility by working with our suppliers in the value chain builds relationships of trust with our stakeholders and furthers the development of the entire value chain.	The Daigas Group's view on compliance is that it entails sensible corporate activities based on sound ethics with a particular focus on observing laws and regulations. To maintain the trust of stakeholders, it is vital to ensure that our directors, officers, and employees uphold compliance.	In the Daigas Group Corporate Principles, the Group declares its aim to create "value for society," "value for shareholders," and "value for employees," as	Bithe balgas Group Corporate Principles, the Group declares its aim to create "value for society," "value for shareholders," and "value for employees," as well as "value for sciontens," its top priority, We believe that developing human and intellectual capital is a source of value creation. The balgas Group's Long-Term Management Vision 2030 lists the promotion of work style reform and development of human resources as important goals to be attained by that year. We consider if value to develop personnel who are capable of working active) in a rapidly changing business environment, and to that end we offer a range of training and educational programs aimed at developing individual capabilities.	In order to expand into new fields of business, it is vital to build a corporate infrastructure that promotes diversity and allows everyone to participate. The Diagas Group recognizes the need for the Group to foster a corporate culture that encourages the free expression of opinions and a transformation into a corporate entity that promotes diversity in its ranks and corporate structure in a way that encourages employees to maximize their potential, irrespective of gender, age, physical ability, or nationality. This intertion is spelled out in the
	OBoundary	Within and beyond the Group	Within the Group	Within the Group	Within the Group	Within the Group
	Management systems and performance OIndicator	Build a responsible supply chain (Appropriate new supplier ratio) GRI Standards: 308-1, 414-1	Promote the Group's compliance (Number of serious violations of laws and regulations) GRI Standards: 307-1, 418-1, 419-1	Credic a workplace where employees can feel a sense of fulfillment (Attitude survey) GRI Standards: Not applicable (General disclosure Item: 102-43)	Create a workplace where employees can feel a sense of fulfillment (Annual average hours of training per employee) GRI Standards: 404-1	Promote diversity and inclusion (Ratio of female executives/Ratio of female directors/Promotion ratio of women in managerial positions/Ratio of female career-track positions/ GRI Standards: 405-1
	Ocommitment	The Daigas Group is committed to fulfilling its social responsibility in close cooperation with business partners in line with the Daigas Group Code of Cooperation of the Compact. The Daigas Group England of the Daigas Group Fouriernet Policy and has made it known to the Group's suppliers, together with the Daigas Group Procurement Policy for Suppliers, together with the Daigas Group Procurement Policy for Suppliers, together with the Compact	The Dalgas Group is committed to fulfilling its social responsibility in line with the Dalgas Group Code of Business Conduct, versided in accordance with the understand in the Code of Business Conduct, versided in accordance with the tentral rules. The Group's directors, officers, and employees also comply with the laws and regulations related to each of their operations. **CInternational and domestic standards** -Universal Declaration of Human Rights -Universal Declaration of Human Rights -Unifor Competition Prevention Act **CIn-house policy and standards* -Saligas Group Code of Business Conduct -Board of Directors Rules -Rules for Personal Information Protection -Privacy Policy (on the handling of information of customers and shareholders)	Its employees through work by enhancing its personnel system to respect individuality and intitative and creating an environment in which the safety and physical/mental health of employees are ensured and diverse tailent can play an active roll. - International and domestic standards> - U.W. Global Compact - Labor Sandards and Afrancement of Measures to Support Raising Next-Generation - Act on the Promotion of Women's Active Engagement in Professional Life - CIn-house policy and standards> - Unaigns Group Code of Business Conduct - Unaigns Group Code of Business Conduct - Unaigns Group Code of Business Conduct - Unaigns Group Desvirity Promotion Policy	The Baigas Group Code of Business Conduct includes our intention to create a workplace where employees can work peacefully. The Group is committed to respecting the individually of the employees and developing their careers and stills to enable diverse prescriptor to reach their full potential. - CINTENTIONAL and domestic standards U.N. Global Compact - Act on Advancement of Measures to Support Raising Next-Generation Children - Children - Act on the Promotion of Women's Active Engagement in Professional Life - CIT-house policy and Standards Baigas Group Code of Business Conduct - Daigas Group Code of Business Conduct - Daigas Group Diversity Promotion Policy	The Daigas Group has formulated the Daigas Group Diversity Promotion Policy with the aim of creating a strong organization that can create new value. The Policy guides us to be a corporate group that can accept diverse values by respecting and approving diverse human resources without discrimination. - CInternational and domestic standards> - U.N. Global Compact - Act on Advancement of Measures to Support Raising Next-Generation Children - Childr
	Responsibilities	Each organization in charge of procuring particular materials is to fulfill its responsibility in accordance with above-mentioned policies and guidelines set by the Daigas Group.	The Dalpas Group has established "Compliance/Nick Hanagement Subcommittees" under the "ESG Gommettee," in order to consider cross- organizational measures and share information, etc. The Compliance Office in the General Affairs Department promotes compliance across the Dalpas Group as a whole, and we have also selected "Heads of Compliance" at each Busines Unit, Company, and Core Affiliate, as wall as "Compliance condinators" and "staff who serve as key presonnel in the compliance efforts" at each organization of Soaks Gas and each affiliate, as part of efforts to enhance compliance across the Group as a whole. Representative Director and President ESG Commettee Commettee		The personnel system of Cosia Gas helps all employees understand their role and expectations through meetings with their managens, who serve as personnel development advisors, and allows employees to choose their own development course to pursue. We find a wind a propose to choose their own development course to pursue. We find a wind a propose to choose their own development course. These include training programs by level junior/new, mid-level, managerial, etc., along with self-directed training. Overseas business training is also provided to develop personnel who on play an active role globally. **Awana Resources Department** **Laman Resources Department**	organization in line with the UN Global Compact, related laws, and the Daigas Group Diversity Promotion Policy to make improvements in recruitment, the
	Performance in PY2024.3	In Sarting new hosiness vinesactions, such as material purchases, we explain the Diagos Congo incurrence (Policy and the Diagos Congo Procurrence) Policy for Suppliers to business partners and ask for their understanding. A cotal of 18 suppliers began new business transactions with us in PY202-43. No business deals were barred from being started due to violations of standards set in the fields of environmental and social impacts, human rights and labor practices.	The Gray's view on complaines is that it entails sensible corporate advivies seasof or source lettle with a portfulder focus on observing joint and are regulations. To maintain the trust of stakeholders, it is essential that officers and employees jource. Recognizing that every management and employees its the key to ensuring compliance, we are continually conducting training sessions and employee surveys to raise awareness. FY2024.3 saw no serious violations of laws and regulations.	In P2022.3, we reviewed the content of the attitude survey, which was conventionally conducted at loaks also, and designed and conducted the we finyloyee Attitude Survey so as to grasp Employee Engagement across the group. It was confirmed that the levels of Dalas Gas and its affiliated companies were higher than those in general. We analyze the results of the Employee Attitude Survey by age bracket, organization, etc., and implement measures to address identified issues.	Regarding employees: Capacity development, a follow-up and an evaluation reare conducted proceeding through an interview with a specificiar, though an interview with a specificiar, the said on management by Objectives (1860) to encourage and motivate each employee to achieve growth on a voluntary basis and formulate a development plan toward the future. The average hours of training per year per employee in 27024.3 avera as follows: - Annual average hours of training per employee: 25.1 hours/person - Participation in e-Learning program: 6.2 hours/person	clade Case promotes initiatives to empower female employees to achieve the targets for 2000. Its PY2024.3, we strived to respect diverse careers and values and roil out to PY2024.3, we strived to respect diverse careers and values and roil out measures attentive to individual's stuators. We made efforts in multiple areas to achieve our female advancement goals, including training appropriate to the timing of Job responsibilities and life events, discensiration of the importance of individual-based management in training for managers, and promotion of male employees to take childcare leave. As of June 2024, the ratio of female directors was 26.7%.
Specific action in FY2024.3	s taken regarding materiality	The Diagos Group conducted questionnaire surveys targeting major business partners, and took other neasures for fulfill social repositibility with our business partners and strive for mutual development across the value chain. Bury on Sustainability Activities Considered in P2004.3 Bury on Sustainability Activities Considered in P2004.3 Man appoint 151 145 Gener Period Value Considered in P2004.3 Man appoint 151 145 Gener Period Value Considered in P2004.3 Service congruence, 34 34 34 Gener Period Value Considered in Value Considered Value	In FY 2024.3, approximately 90% of about 21,300 employees (including temporary and par-lime workers) responded to the survey, confirming that they maintained a high level of understanding of thebaigas Group Code of Business Conduct. Other issues identified in the survey were incorporated into the organization's response measures, and other efforts were made to raise the awareness of Group employees.	and the response rate was 92.4%. At affiliated companies, 7,372 employees responded, and the response rate was 87.7%. Four indicators were used as evaluation indicators: "overall satisfaction," which indicates the current level of	loaka Cas attaches importance to the development of human resources who can play an active role in a rapidly changing business environment. We therefore offer diverse education programs for each employee's sidils if evelopment. Specifically, a variety of training sessions that place according to positions and job categories, including various training programs by job level and extensive self-acticions sylve training. We organized training session in a planned manner throughout PY2024.3.	secrutiment: Strengthen recruitment activities for female students **as a diversity seminar, introduce freale employees' career paths and workplace environments where they are playing an active role; hold seminars for science-major female students **. "Website for recruitment: Test career enamples of women as part of the information; introducing our diversity initiatives bevelopment: To support female employees' career formation, offer continuous career education, including how they would balance work and childicare