

Global Reporting Initiative (GRI) Index

Statement of use: Osaka Gas Co., Ltd. has reported in accordance with the GRI Standards for the period from April 1, 2023 to March 31, 2024.  
Title of GRI 1 used: Foundation 2021

■ The Universal Standards

GRI 2: General Disclosures 2021		Place of publication			
1. The organization and its reporting practices		Integrated Report	Sustainability Report	ESG Data	Others
2-1	<b>Organizational details</b> a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.	At a Glance P.11 Company Data P.83	Outline of the Daijias Group P.4		Corporate Profile
2-2	<b>Entities included in the organization's sustainability reporting</b> a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	-	Sustainability Report Editorial Policy -	P.3	Group Companies
2-3	<b>Reporting period, frequency and contact point</b> a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	Editorial Policy P.84	Sustainability Report Editorial Policy P.3		ESG Office, Corporate Strategy Dept. Osaka Gas Co., Ltd. 4-1-2, Hiranomachi, Chuo-ku, Osaka 541-0046, Japan <a href="#">We Value Your Feedback</a> <a href="#">Contact Us</a>
2-4	<b>Restatements of information</b> a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.			FY2023 actual data on annual training at Osaka Gas FY2022 actual data on Occupational Accident Occurrences at Osaka Gas	Due to misstatement, no effect of correction
2-5	<b>External assurance</b> a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.		Environmental Management P.32-33		Third-Party Verification
2. Activities and workers		Integrated Report	Sustainability Report	ESG Data	Others
2-6	<b>Activities, value chain and other business relationships</b> a. report the sector(s) in which it is active; b. describe its value chain, including: i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	Businesses P.13-14	Supply Chain Management P.96-98		Social Impact of Business Activities in Our Energy Value Chain and Our Efforts toward Sustainability
2-7	<b>Employees</b> a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	Non-Financial Data P.78	Outline of the Daijias Group P.4	Social Data > Employees (Employment) P.2	Business Report Employees P.14
2-8	<b>Workers who are not employees</b> a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.			Social Data > Employees (Health and Safety) > Data on contractors P.4	
3. Governance		Integrated Report	Sustainability Report	ESG Data	Others
2-9	<b>Governance structure and composition</b> a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.	Introducing Our Directors P.61-68, 71 Corporate Governance	Corporate Governance P.116-122, 125		Corporate Governance Report - Organizational Composition and Operation P.9-23
2-10	<b>Nomination and selection of the highest governance body</b> a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	Views on the Composition of Directors P.66-68 Advisory Committee Activities	Views on the Composition of Directors P.120-122 Advisory Committee Activities		Corporate Governance Report - Organizational Composition and Operation P.9-17
2-11	<b>Chair of the highest governance body</b> a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	Corporate Governance Initiatives P.67	Corporate Governance Initiatives P.121		Corporate Governance Report - Organizational Composition and Operation P.9
2-12	<b>Role of the highest governance body in overseeing the management of impacts</b> a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	Sustainability Management P.23 Human Rights Due Diligence P.53 Climate Change Governance: Risk Management P.49, 51 Communication with Shareholders and Investors P.56 Corporate Governance P.64, 65, 68, 71	Sustainability Management P.16 Review of Materiality P.20 Dialogue with Stakeholders P.25 Environmental Governance Promotion Structure P.32 Climate Change Governance Risk Management P.47, 49 System for Promotion of Human Rights Due Diligence P.91 Corporate Governance P.118, 119, 122, 125		Corporate Governance Report Feedback to Management P.7
2-13	<b>Delegation of responsibility for managing impacts</b> a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	Sustainability Management P.23	Sustainability Management P.16		Corporate Governance Report Sustainability Initiatives P.3
2-14	<b>Role of the highest governance body in sustainability reporting</b> a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	Sustainability Management P.23 Overview of Corporate Governance System P.65	Sustainability Management P.16 Review of Materiality P.20 Overview of Corporate Governance System P.119		

2-15	<p><b>Conflicts of interest</b></p> <p>a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;</p> <p>b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:</p> <ul style="list-style-type: none"> <li>i. cross-board membership;</li> <li>ii. cross-shareholding with suppliers and other stakeholders;</li> <li>iii. existence of controlling shareholders;</li> <li>iv. related parties, their relationships, transactions, and outstanding balances.</li> </ul>						<p>Corporate Governance Report Related Party Transactions</p> <p>Business Reports Principal Shareholders</p> <p>Details of Directors and Audit &amp; Supervisory Board members</p> <p>Securities Report (Japanese Only)</p>	<p>P.2</p> <p>P.26</p> <p>P.16</p> <p>P.35, 50, 61, 111</p>	
2-16	<p><b>Communication of critical concerns</b></p> <p>a. describe whether and how critical concerns are communicated to the highest governance body;</p> <p>b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.</p>						<p>Corporate Governance Report Corporate Governance system Auditing Department Description of Internal Control Systems System for reporting to the Audit and Supervisory Committee</p>	<p>P.20</p> <p>P.29</p> <p>P.30</p>	
2-17	<p><b>Collective knowledge of the highest governance body</b></p> <p>a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.</p>	<p>Advisory Committee Activities</p> <p>P.68</p>	<p>Advisory Committee Activities</p> <p>P.122</p>						
2-18	<p><b>Evaluation of the performance of the highest governance body</b></p> <p>a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;</p> <p>b. report whether the evaluations are independent or not, and the frequency of the evaluations;</p> <p>c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.</p>	<p>Evaluation and Analysis of Effectiveness of the Board of Directors as a Whole</p> <p>P.71</p>	<p>Evaluation and Analysis of Effectiveness of the Board of Directors as a Whole</p> <p>P.125</p>						
2-19	<p><b>Remuneration policies</b></p> <p>a. describe the remuneration policies for members of the highest governance body and senior executives, including:</p> <ul style="list-style-type: none"> <li>i. fixed pay and variable pay;</li> <li>ii. sign-on bonuses or recruitment incentive payments;</li> <li>iii. termination payments;</li> <li>iv. clawbacks;</li> <li>v. retirement benefits;</li> </ul> <p>b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.</p>	<p>Directors Remuneration</p> <p>P.69-70</p>	<p>Directors Remuneration</p> <p>P.123-124</p>				<p>Corporate Governance Report</p>	<p>P.21-22</p>	
2-20	<p><b>Process to determine remuneration</b></p> <p>a. describe the process for designing its remuneration policies and for determining remuneration, including:</p> <ul style="list-style-type: none"> <li>i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;</li> <li>ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;</li> <li>iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives;</li> </ul> <p>b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.</p>	<p>Advisory Committee Activities Outline of Remuneration</p> <p>P.68-70</p>	<p>Advisory Committee Activities Outline of Remuneration</p> <p>P.122-124</p>				<p>Corporate Governance Report</p>	<p>P.21-22</p>	
2-21	<p><b>Annual total compensation ratio</b></p> <p>a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual);</p> <p>b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual);</p> <p>c. report contextual information necessary to understand the data and how the data has been compiled.</p>								
<b>4. Strategy, policies and practices</b>		<b>Integrated Report</b>		<b>Sustainability Report</b>		<b>ESG Data</b>		<b>Others</b>	
2-22	<p><b>Statement on sustainable development strategy</b></p> <p>a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.</p>	<p>Message from the President</p> <p>P.6-9</p>	<p>Message from the President</p> <p>P.8-11</p>						
2-23	<p><b>Policy commitments</b></p> <p>a. describe its policy commitments for responsible business conduct, including:</p> <ul style="list-style-type: none"> <li>i. the authoritative intergovernmental instruments that the commitments reference;</li> <li>ii. whether the commitments stipulate conducting due diligence;</li> <li>iii. whether the commitments stipulate applying the precautionary principle;</li> <li>iv. whether the commitments stipulate respecting human rights;</li> </ul> <p>b. describe its specific policy commitment to respect human rights, including:</p> <ul style="list-style-type: none"> <li>i. the internationally recognized human rights that the commitment covers;</li> <li>ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment;</li> </ul> <p>c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;</p> <p>d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level;</p> <p>e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships;</p> <p>f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.</p>	<p>Initiatives for Human Rights</p> <p>P.53</p>	<p>Human Rights</p> <p>P.89-93</p>				<p>Daigas Group Charter of Business Conduct</p> <p>Daigas Group Code of Business Conduct</p> <p>Daigas Group Human Rights Policy</p> <p>Declaration of Health and Productivity Management</p> <p>Daigas Group Procurement Policy</p> <p>Daigas Group Procurement Policy for Suppliers (the Daigas Group Procurement Guidelines for Suppliers)</p>		
2-24	<p><b>Embedding policy commitments</b></p> <p>a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:</p> <ul style="list-style-type: none"> <li>i. how it allocates responsibility to implement the commitments across different levels within the organization;</li> <li>ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures;</li> <li>iii. how it implements its commitments with and through its business relationships;</li> <li>iv. training that the organization provides on implementing the commitments.</li> </ul>	<p>Value the Daigas Group Creates</p> <p>Sustainability Management</p> <p>Value Creation Practices</p> <p>Disclosure Based on the TCFD Recommendations</p> <p>Internal Control</p> <p>P.3-5</p> <p>P.23</p> <p>P.32, 38, 40, 42</p> <p>P.49-51</p> <p>P.73</p>	<p>Activities for dissemination of the Corporate Principles</p> <p>Sustainability Management</p> <p>Stakeholder Engagement</p> <p>Environmental Management</p> <p>Disclosure Based on the TCFD Recommendations</p> <p>Promoting Business Transformation with DX</p> <p>Human Resource Development DE &amp; I (Diversity, Equity, and Inclusion)</p> <p>Occupational Health and Safety</p> <p>Human Rights</p> <p>Supply Chain Management</p> <p>Customer Health and Safety</p> <p>Internal Control</p> <p>Compliance</p> <p>Information Security</p> <p>Protection of Personal Information</p> <p>P.15</p> <p>P.16-20</p> <p>P.26</p> <p>P.32-33</p> <p>P.47-49</p> <p>P.65-66</p> <p>P.75-77</p> <p>P.78-79</p> <p>P.83</p> <p>P.89-95</p> <p>P.96-98</p> <p>P.100, 103</p> <p>P.127</p> <p>P.130-132</p> <p>P.133</p> <p>P.134</p>						
2-25	<p><b>Processes to remediate negative impacts</b></p> <p>a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;</p> <p>b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;</p> <p>c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;</p> <p>d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;</p> <p>e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p>	<p>Initiatives Undertaken by the Compliance Desks (Internal Reporting System in FY2024.3)</p> <p>P.54</p>	<p>Mechanism for receiving stakeholder grievances</p> <p>Human Rights Desk</p> <p>Internal Reporting Systems and Compliance Desks</p> <p>P.26</p> <p>P.93</p> <p>P.131-132</p>						
2-26	<p><b>Mechanisms for seeking advice and raising concerns</b></p> <p>a. describe the mechanisms for individuals to:</p> <ul style="list-style-type: none"> <li>i. seek advice on implementing the organization's policies and practices for responsible business conduct;</li> <li>ii. raise concerns about the organization's business conduct.</li> </ul>	<p>Initiatives Undertaken by the Compliance Desks (Internal Reporting System in FY2024.3)</p> <p>P.54</p>	<p>Mechanism for receiving stakeholder grievances</p> <p>Human Rights Desk</p> <p>Internal Reporting Systems and Compliance Desks</p> <p>P.26</p> <p>P.93</p> <p>P.131-132</p>				<p>Consultations and Reports from Partner Companies</p>		
2-27	<p><b>Compliance with laws and regulations</b></p> <p>a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <ul style="list-style-type: none"> <li>i. instances for which fines were incurred;</li> <li>ii. instances for which non-monetary sanctions were incurred;</li> </ul> <p>b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:</p> <ul style="list-style-type: none"> <li>i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;</li> <li>ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;</li> </ul> <p>c. describe the significant instances of non-compliance;</p> <p>d. describe how it has determined significant instances of non-compliance.</p>						<p>During the reporting period, no significant regulatory violations occurred.</p>		

2-28	<b>Membership associations</b> a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.			Initiatives and Organizations the Daiwa Group Participates In	P.27			<ul style="list-style-type: none"> <li>-The Osaka Chamber of Commerce and Industry</li> <li>-Kansai Economic Federation</li> <li>-Kansai Association of Corporate Executives</li> <li>-Japan Business Federation (Keidanren)</li> <li>-The Japan Gas Association (JGA)</li> </ul>
<b>5. Stakeholder engagement</b>		<b>Integrated Report</b>		<b>Sustainability Report</b>		<b>ESG Data</b>		<b>Others</b>
2-29	<b>Approach to stakeholder engagement</b> a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.			Stakeholder Engagement	P.24-26			
2-30	<b>Collective bargaining agreements</b> a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.			Labor Management Relations	P.88			

GRI 3: Disclosures on Material Topics		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #	
3-1	<b>Process to determine material topics</b> a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	Sustainability Management	P.23-24	Review of Materiality	P.20-22	Materiality	
3-2	<b>List of material topics</b> a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period.	Materiality Indicators and Targets	P.25	Results of Materiality Indicators in Medium-Term Management Plan 2023 New Materiality Indicators and Targets	P.18-19 P.23	Materiality	
3-3	<b>Management of material topics</b> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	Value the Daiwa Group Creates	P.4-5	Realizing Value Creation  Main Opportunities and Tools for Contacts with Stakeholders and Value Created through the Contacts	P.12  P.24	Materiality  Social Impact of Business Activities in Our Energy Value Chain and Our Efforts toward Sustainability	11-1-1 11-2-1 11-3-1 11-11-1 11-12-1 11-15-1

- Topic Standards/Sector Standards
- Economic
- The items highlighted in yellow are materiality indicators chosen by the company.

Disclosures		Place of publication				SECTOR STANDARD REF #
GRI 201: Economic Performance	Integrated Report	Sustainability Report	ESG Data	Other		
201-1	<b>Direct economic value generated and distributed</b> a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value related: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at the country, regional, and market levels, and the criteria used for defining significance.		Social contribution activity costs	P.110	Securities Report (Japanese Only)	P66-73
201-2	<b>Financial implications and other risks and opportunities due to climate change</b> a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before or after action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity.	Disclosures Based on the TCFD Recommendations	P.49-51	Disclosures Based on the TCFD Recommendations	P.47-49	
201-3	<b>Defined benefit plan obligations and other retirement plans</b> a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities. b. If a separate fund exists to pay the plan's pension liabilities: i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. d. Percentage of salary contributed by employee or employer. e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.				Securities Report (Japanese Only)	P.98-100
201-4	<b>Financial assistance received from government</b> a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation; b. The information in 201-4-a by country. c. Whether, and the extent to which, any government is present in the shareholding structure.					
GRI 202: Market Presence		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
202-1	<b>Ratios of standard entry level wage by gender compared to local minimum wage</b> a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. d. The definition used for 'significant locations of operation'.					
202-2	<b>Proportion of senior management hired from the local community</b> a. Percentage of senior management at significant locations of operation that are hired from the local community. b. The definition used for 'senior management'. c. The organization's geographical definition of 'local'. d. The definition used for 'significant locations of operation'.				100%	
GRI 203: Indirect Economic Impacts		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
203-1	<b>Infrastructure investments and services supported</b> a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.		Community	P.109-115		
203-2	<b>Significant indirect economic impacts</b> a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.					
GRI 204: Procurement Practices		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
204-1	<b>Proportion of spending on local suppliers</b> a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'.					

GRI 205: Anti-corruption		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
205-1	<b>Operations assessed for risks related to corruption</b> a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	<u>Periodic Reviews and Monitoring</u> P.74	<u>Periodic Reviews and Monitoring Compliance</u> P.128	P.130-132		
205-2	<b>Communication and training about anti-corruption policies and procedures</b> a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	<u>Periodic Reviews and Monitoring</u> P.74	<u>Responsible Procurement</u> P.98 <u>Periodic Reviews and Monitoring Compliance</u> P.130-132			
205-3	<b>Confirmed incidents of corruption and actions taken</b> a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.					
GRI 206: Anti-competitive Behavior		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
206-1	<b>Legal actions for anti-competitive behavior, anti-trust, and monopoly practices</b> a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgments.				No anti-competitive behavior was identified.	
GRI 207: Tax		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
207-1	<b>Approach to tax</b> a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.		<u>Tax Compliance</u> P.132		<u>Daigas Group Code of Business Conduct</u>	
207-2	<b>Tax governance, control, and risk management</b> a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).	<u>Corporate Governance System</u> P.64 <u>Periodic Reviews and Monitoring Initiatives for Compliance</u> P.74 P.54	<u>Corporate Governance System</u> P.118 <u>Periodic Reviews and Monitoring Internal Reporting Systems and Compliance Deals</u> P.131-132 <u>Tax Compliance</u> P.132		<u>Daigas Group Code of Business Conduct</u>	
207-3	<b>Stakeholder engagement and management of concerns related to tax</b> a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	<u>Initiatives for Compliance</u> P.54	<u>Internal Reporting Systems and Compliance Deals</u> P.131-132 <u>Tax Compliance</u> P.132			
207-4	<b>Country-by-country reporting</b> a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4.					

Environment

■ The items highlighted in yellow are materiality indicators chosen by the company.

Disclosures

		Place of publication				SECTOR STANDARD REF #
		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
<b>GRI 301: Materials</b>						
301-1	<b>Materials used by weight or volume</b> a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. non-renewable materials used; ii. renewable materials used.		<u>Environmental Impact throughout the Daigas Group Value Chain</u> P.34	<u>Environmental Performance Data &gt; Energy consumption</u> P.4		
301-2	<b>Recycled input materials used</b> a. Percentage of recycled input materials used to manufacture the organization's primary products and services.				LNG, a raw material for city gas, does not contain materials derived from recycling.	
301-3	<b>Reclaimed products and their packaging materials</b> a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.		<u>Environmental Impact throughout the Daigas Group Value Chain</u> P.34	<u>Environmental Performance Data &gt; Daigas Group Environmental Action Targets and Indicators</u> P.3		
<b>GRI 302: Energy</b>						
3-3	<b>Management of material topics</b>				Materiality	11.1.1
302-1	<b>Energy consumption within the organization</b> a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.		<u>Environmental Impact throughout the Daigas Group Value Chain</u> P.34	<u>Environmental Performance Data &gt; Energy consumption</u> P.4		11.1.2
302-2	<b>Energy consumption outside of the organization</b> a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used.		<u>Environmental Impact throughout the Daigas Group Value Chain</u> P.34	<u>Environmental Performance Data &gt; Energy consumption</u> P.4		
302-3	<b>Energy intensity</b> a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio, whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both.		<u>Environmental Impact throughout the Daigas Group Value Chain</u> P.34	<u>Environmental Performance Data &gt; Energy consumption</u> P.4		
302-4	<b>Reduction of energy consumptions</b> a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used.	<u>Non-Financial Data</u> P.78	<u>Daigas Group's Avoided Emissions, CO2 reduction initiative</u> P.42-44	<u>Environmental Performance Data &gt; Energy consumption</u> P.4		
302-5	<b>Reductions in energy requirement of products and services</b> a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.	<u>Non-Financial Data</u> P.78	<u>Daigas Group's Avoided Emissions, CO2 reduction initiative</u> P.42-44	<u>Environmental Performance Data &gt; Energy consumption</u> P.4		

GRI 303: Water and Effluents		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #		
303-1	<p><b>Interactions with water as a shared resource</b></p> <p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.</p>		<p>Interface with important areas in relation to natural capital</p> <p>P.54</p> <p>Appropriate Use and Discharge of Water Resources</p> <p>P.58</p>					
303-2	<p><b>Management of water discharge-related impacts</b></p> <p>a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <ol style="list-style-type: none"> <li>how standards for facilities operating in locations with no local discharge requirements were determined;</li> <li>any internally developed water quality standards or guidelines;</li> <li>any sector-specific standards considered;</li> <li>whether the profile of the receiving waterbody was considered.</li> </ol>		<p>Interface with important areas in relation to natural capital</p> <p>P.54</p> <p>Appropriate Use and Discharge of Water Resources</p> <p>P.58</p>					
303-3	<p><b>Water withdrawal</b></p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> <li>Surface water;</li> <li>Groundwater;</li> <li>Seawater;</li> <li>Produced water;</li> <li>Third-party water;</li> </ol> <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> <li>Surface water;</li> <li>Groundwater;</li> <li>Seawater;</li> <li>Produced water;</li> <li>Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.</li> </ol> <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ol style="list-style-type: none"> <li>Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids);</li> </ol> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	Non-Financial Data	P.78	Appropriate Use and Discharge of Water Resources	P.58	Environmental Performance Data > Water withdrawal and discharge	P.6	
303-4	<p><b>Water discharge</b></p> <p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ol style="list-style-type: none"> <li>Surface water;</li> <li>Groundwater;</li> <li>Seawater;</li> <li>Third-party water, and the volume of this total sent for use to other organizations, if applicable.</li> </ol> <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ol style="list-style-type: none"> <li>Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids);</li> </ol> <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ol style="list-style-type: none"> <li>Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids);</li> </ol> <p>d. Priority substances of concern for which discharges are treated, including:</p> <ol style="list-style-type: none"> <li>how priority substances of concern were defined, and any international standard, authoritative list, or criteria used;</li> <li>the approach for setting discharge limits for priority substances of concern;</li> <li>number of incidents of non-compliance with discharge limits;</li> </ol> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	Non-Financial Data	P.78	Appropriate Use and Discharge of Water Resources	P.58	Environmental Performance Data > Water withdrawal and discharge	P.6	
303-5	<p><b>Water consumption</b></p> <p>a. Total water consumption from all areas in megaliters.</p> <p>b. Total water consumption from all areas with water stress in megaliters.</p> <p>c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. This includes whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>					Environmental Performance Data > Water withdrawal and discharge	P.6	
GRI 304: Biodiversity		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #		
304-1	<p><b>Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</b></p> <p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <ol style="list-style-type: none"> <li>Geographic location;</li> <li>Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li>Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li>Type of operation (office, manufacturing or production, or extractive);</li> <li>Size of operational site in km<sup>2</sup> (or another unit, if appropriate);</li> <li>Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);</li> <li>Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</li> </ol>		Biodiversity	P.53-58				
304-2	<p><b>Significant impacts of activities, products and services on biodiversity</b></p> <p>a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ol style="list-style-type: none"> <li>Construction or use of manufacturing plants, mines, and transport infrastructure;</li> <li>Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li>Introduction of invasive species, pests, and pathogens;</li> <li>Reduction of species;</li> <li>Habitat conversion;</li> <li>Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ol> <p>b. Significant direct and indirect positive and negative impacts with reference to the following:</p> <ol style="list-style-type: none"> <li>Species affected;</li> <li>Extent of areas impacted;</li> <li>Duration of impacts;</li> <li>Reversibility or irreversibility of the impacts.</li> </ol>		Biodiversity	P.53-56				
304-3	<p><b>Habitats protected or restored</b></p> <p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p>c. Status of each area based on its condition at the close of the reporting period.</p> <p>d. Standards, methodologies, and assumptions used.</p>		Biodiversity	P.53-56				
304-4	<p><b>IUCN Red List species and national conservation list species with habitats in areas affected by operations</b></p> <p>a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ol style="list-style-type: none"> <li>Critically endangered</li> <li>Endangered</li> <li>Vulnerable</li> <li>Near threatened</li> <li>Least concern</li> </ol>		Biodiversity	P.56				
GRI 305: Emissions		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #		
305-1	<p><b>Direct (Scope 1) GHG emissions</b></p> <p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent (t-CO<sub>2</sub>).</p> <p>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent (t-CO<sub>2</sub>).</p> <p>d. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> <li>the rationale for choosing it;</li> <li>emissions in the base year;</li> <li>the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ol> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Environmental Impact throughout the Daigas Group Value Chain in FY2024	P.52	Environmental Impact throughout the Daigas Group Value Chain	P.34	Environmental Performance Data > Greenhouse gas emissions (Scope 1, 2 and 3)	P.4-5	

305-2	<b>Energy indirect (Scope 2) GHG emissions</b> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent (t-CO2). b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent (t-CO2). c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	Environmental Impact throughout the Daigas Group Value Chain in FY2024.3 P.52	Environmental Impact throughout the Daigas Group Value Chain P.34	Environmental Performance Data > Greenhouse gas emissions (Scope 1, 2 and 3) P.4-5	Third-Party Verification		
305-3	<b>Other indirect (Scope 3) GHG emissions</b> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent (t-CO2). b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent (t-CO2). d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used.	Environmental Impact throughout the Daigas Group Value Chain in FY2024.3 P.52	Environmental Impact throughout the Daigas Group Value Chain P.34	Environmental Performance Data > Greenhouse gas emissions (Scope 1, 2 and 3) P.4-5			
305-4	<b>GHG emissions intensity</b> a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.			Environmental Performance Data > Greenhouse gas emissions (Scope 1, 2 and 3) P.4-5			
3-3	<b>Management of material topics</b>				Materiality		11.2.1
305-5	<b>Reduction of GHG emissions</b> a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent (t-CO2). b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used.		Environmental Targets, Actions for Climate Change P.38-49	Environmental Performance Data > Greenhouse gas emissions (Scope 1, 2 and 3) P.4-5	Third-Party Verification		11.2.3
305-6	<b>Emissions of ozone-depleting substances (ODS)</b> a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used.				We do not produce, import and export ODS.		
305-7	<b>Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions</b> a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOx ii. SOx iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.			Environmental Performance Data > Greenhouse gas emissions (Scope 3), Resource Use P.4-7			
<b>GRI 306: Waste</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>		<b>SECTOR STANDARD REF #</b>
306-1	<b>Waste generation and significant waste-related impacts</b> a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts related to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.		Environmental Impact throughout the Daigas Group Value Chain P.34	Environmental Performance Data > Resource Use/Discharge and Waste P.6-7			
306-2	<b>Management of significant waste-related impacts</b> a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data.		Environmental Management P.32 Environmental Impact throughout the Daigas Group Value Chain Contributing to the Resource-Recycling Society P.50-52	Environmental Performance Data > Resource Use/Discharge and Waste P.6-7	Third-Party Verification		
306-3	<b>Waste generated</b> a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled.		Environmental Impact throughout the Daigas Group Value Chain Contributing to the Resource-Recycling Society P.50	Environmental Performance Data > Resource Use/Discharge and Waste P.6-7			
306-4	<b>Waste diverted from disposal</b> a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled.		Environmental Impact throughout the Daigas Group Value Chain Contributing to the Resource-Recycling Society P.50	Environmental Performance Data > Resource Use/Discharge and Waste P.6-7			
306-5	<b>Waste directed to disposal</b> a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling iv. Other disposal operations. c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling iv. Other disposal operations. d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled.			Environmental Performance Data > Resource Use/Discharge and Waste P.6-7			
<b>GRI 308: Supplier Environmental Assessment</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>		<b>SECTOR STANDARD REF #</b>
3-3	<b>Management of material topics</b>				Materiality		
308-1	<b>New suppliers that were screened using environmental criteria</b> a. Percentage of new suppliers that were screened using environmental criteria.		Supply Chain Management P.96 Responsible Procurement P.98				
308-2	<b>Negative environmental impacts in the supply chain and actions taken</b> a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.		Responsible Procurement P.98		Social Impact of Business Activities in Our Energy Value Chain and Our Efforts toward Sustainability		

Social

■ The items highlight in yellow are materiality indicators chosen by the company.

Disclosures		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
<b>GRI 401: Employment</b>						
401-1	<b>New employee hires and employee turnover</b> a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.			Social Data > Employees (Employment) P.2-3		
401-2	<b>Benefits provided to full-time employees that are not provided to temporary or part-time employees</b> a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.		Work-Life Balance P.81-82			
401-3	<b>Parental leave</b> a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.			Social Data > Number of employees taking childcare and nursing care leave at Osaka Gas P.4		
<b>GRI 402: Labor / Management Relations</b>						
402-1	<b>Minimum notice periods regarding operational changes</b> a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.					
<b>GRI 403: Occupational Health and Safety</b>						
403-1	<b>Occupational health and safety management system</b> a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.		Occupational Health and Safety P.83-84			
403-2	<b>Hazard identification, risk assessment, and incident investigation</b> a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of those who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related hazards, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.		Occupational Health and Safety P.83-87			
403-3	<b>Occupational health services</b> a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.		Occupational Health and Safety P.83-87			
403-4	<b>Worker participation, consultation, and communication on occupational health and safety</b> a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.		Occupational Health and Safety P.83-87			
403-5	<b>Worker training on occupational health and safety</b> a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.		Occupational Health and Safety P.83-87			
403-6	<b>Promotion of worker health</b> a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.		Occupational Health and Safety P.83-87			
403-7	<b>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</b> a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.		Occupational Health and Safety P.83-87			
403-8	<b>Workers covered by an occupational health and safety management system</b> a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.					
403-9	<b>Work-related injuries</b> a. For all employees: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. c. Work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. e. Whether the rates of work-related injury have been calculated based on 200,000 or 1,000,000 hours worked. f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.		Occupational Health and Safety P.84	Social Data > Employees (Health and Safety) P.4-5		



403-10	<b>Work-related ill health</b> a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. Work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.		Occupational Health and Safety	P83-87	Social Data > Employees (Health and Safety)	P.4-5			
<b>GRI 404: Training and Education</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
3-3	<b>Management of material topics</b>				Materiality				11.11.1
404-1	<b>Average hours of training per year per employee</b> a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	Key Strategy: Support Employees to Shine in Their Roles	P.42	Human Resource Strategy	P.71	Social Data > Employees (Human Resource Development)	P.3		11.11.4
404-2	<b>Programs for upgrading employee skills and transition assistance programs</b> a. Type and scope of programs implemented and assistance provided to upgrade employee skills b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.			Human Resource Development	P.75-77	Social Data > Employees (Human Resource Development)	P.3		
				DE & I (Diversity, Equity, and Inclusion)	P.78-80				
404-3	<b>Percentage of employees receiving regular performance and career development reviews</b> a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.			Human Resources Development	P.76-77				
<b>GRI 405: Diversity and Equal Opportunity</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
3-3	<b>Management of material topics</b>				Materiality				11.11.1
405-1	<b>Diversity of governance bodies and employees</b> a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	Views on the Composition of Directors	P.66-67	Views on the Composition of Directors	P.120-121	Governance Data > Corporate Governance	P.2		11.11.5
405-2	<b>Ratio of basic salary and remuneration of women to men</b> a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.					Securities Report (Japanese Only)	P.9-10		
<b>GRI 406: Non-discrimination</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
406-1	<b>Incidents of discrimination and corrective actions taken</b> a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	Initiatives for Compliance	P.54	Internal Reporting Systems and Compliance Desk	P.131				
<b>GRI 407: Freedom of Association and Collective Bargaining</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
407-1	<b>Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk</b> a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.			Labour-Management Relations	P.88	Social Impact of Business Activities in Our Energy Value Chain and Our Efforts toward Sustainability			
				Supply Chain Management	P.96-98				
<b>GRI 408: Child Labor</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
408-1	<b>Operations and suppliers at significant risk for incidents of child labor</b> a. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	Initiatives for Human Rights	P.53-54	Human Rights	P.89-93				
<b>GRI 409: Forced or Compulsory Labor</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
409-1	<b>Operations and suppliers at significant risk for incidents of forced or compulsory labor</b> a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	Initiatives for Human Rights	P.53-54	Human Rights	P.89-93				
<b>GRI 410: Security Practices</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
410-1	<b>Security personnel trained in human rights policies or procedures</b> a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security. b. Whether training requirements also apply to third-party organizations providing security personnel.								
<b>GRI 411: Rights of Indigenous Peoples</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
411-1	<b>Incidents of violations involving rights of indigenous peoples</b> a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.					There were no violations of laws and regulation in our group.			
<b>GRI 413: Local Communities</b>		<b>Integrated Report</b>	<b>Sustainability Report</b>	<b>ESG Data</b>	<b>Others</b>				<b>SECTOR STANDARD REF #</b>
3-3	<b>Management of material topics</b>				Materiality				11.15.1
413-1	<b>Operations with local community engagement, impact assessments, and development programs</b> a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.			Community	P.109-115				11.15.2
413-2	<b>Operations with significant actual and potential negative impacts on local communities</b> a. Operations with significant actual and potential negative impacts on local communities, including: i. the location of the operations; ii. the significant actual and potential negative impacts of operations.								



GRI 414: Supplier Social Assessment		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
3-3	Management of material topics				Materiality	11.10.1
414-1	<b>New suppliers that were screened using social criteria</b> a. Percentage of new suppliers that were screened using social criteria.		Supply Chain Management P.96			11.10.8
414-2	<b>Negative social impacts in the supply chain and actions taken</b> a. Number of suppliers assessed for social impacts b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.		Responsible Procurement P.98			
GRI 415: Public Policy		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
415-1	<b>Political contributions</b> a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated.				We do not make political donations.	
GRI 416: Customer Health and Safety		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
3-3	Management of material topics				Materiality	11.3.1
416-1	<b>Assessment of the health and safety impacts of product and service categories</b> a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	Enhancing the Resilience of Customers and Society P.38-39	Customer Health and Safety P.90-104			11.3.3
416-2	<b>Incidents of non-compliance concerning the health and safety impacts of products and services</b> a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.				There were no non-compliance incidents resulted in legal punishment such as fines, penalties and warning.	
GRI 417: Marketing and Labeling		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
417-1	<b>Requirements for product and service information and labeling</b> a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.					
417-2	<b>Incidents of non-compliance concerning product and service information and labeling</b> a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.				There were no non-compliance incidents resulted in legal punishment such as fines, penalties and warning.	
417-3	<b>Incidents of non-compliance concerning marketing communications</b> a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.				There were no non-compliance incidents resulted in legal punishment such as fines, penalties and warning.	
GRI 418: Customer Privacy		Integrated Report	Sustainability Report	ESG Data	Others	SECTOR STANDARD REF #
3-3	Management of material topics				Materiality	
418-1	<b>Substantiated complaints concerning breaches of customer privacy and losses of customer data</b> a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	Initiatives for Compliance P.54	Internal Reporting Systems and Compliance Desk P.131			