

Consolidated Companies in Fiscal 2002

	Company	Capital (Millions of Yen)	Business Lines	Osaka Gas's Ownership (Percentage of indirect ownership) (%)
G1	Osaka Gas International Transport Inc.	3,190	Leasing of LNG tankers	100.0
	Kinki Piping Co., Ltd.	112	Installation of gas pipes, civil engineering and road pavement work	100.0 (64.3)
	OG Road Co., Ltd.	50	Manufacturing and sale of road materials	100.0 (100.0)
	Enetech Kyoto Co., Ltd.	30	Design, installation and sales of systems and facilities, including air conditioning, water supply and drainage and hot water	100.0 (100.0)
	Enetech Minami-Osaka Co., Ltd.	20	Design, installation and sales of systems and facilities, including air conditioning, water supply and drainage and hot water	100.0 (100.0)
G2	Liquid Gas Co., Ltd.	1,030	Sales of LNG, LPG, liquid oxygen, nitrogen and argon	100.0
	CRYO-AIR Co., Ltd.	480	Production and sales of liquid nitrogen, oxygen, and argon	55.0 (55.0)
	Cold Air Products Co., Ltd.	480	Production and sales of liquid nitrogen, oxygen, and argon	55.0 (55.0)
	Gasnet Co., Ltd.	46	Production and sales of high-pressure gases (oxygen, nitrogen, etc.) and sales of high-pressure gas equipment and facilities, etc.	55.0 (55.0)
	Liquid Gas Kyoto Co., Ltd.	40	Sales of LPG, equipment, kerosene and charcoal, and installation of pipes	100.0 (100.0)
G3	Nissho Iwai Petroleum Gas Co., Ltd.	1,726	Import and sales of LPG	70.0
	Nissho Iwai Gas Energy Co., Ltd.	170	Sales of LPG, gas equipment and oil	100.0 (100.0)
	Nissho Iwai Gas Co., Ltd.	80	Sales of LPG, gas equipment and oil	100.0 (100.0)
	Nissho Propane Sekiyu Co., Ltd.	60	Sales of LPG, gas equipment and oil	100.0 (100.0)
	Kochi Nissho Propane Co., Ltd.	50	Sales of LPG, gas equipment and oil	100.0 (100.0)
	Ehime Nissho Propane Co., Ltd.	20	Sales of LPG, gas equipment and oil	66.7 (66.7)
	Nissho Gas Sales Co., Ltd.	13	Sales of LPG, gas equipment and oil	100.0 (100.0)
G4	Gas and Power Investment Co., Ltd.	2,100	Research, planning, development and investment in energy business (domestic and abroad)	100.0
	Gas and Power Co., Ltd.	450	Electricity supply, energy environmental service and investment in energy facilities Investments for infrastructure facilities in energy businesses	100.0 (100.0)
G5	Harman Co., Ltd.	300	Sales of gas appliances and equipment	60.0
	Harman Planning Co., Ltd.	383	Management and leasing of real estate	100.0 (34.6)
	Harman Engineering Co., Ltd.	50	Exterior wall cleaning, pipe refurbishment, maintenance and management of air conditioning and water supply/drainage systems for district heating systems	100.0 (100.0)
	Harman Seiki Co., Ltd. (Note 1)	50	Production of dies, assembly and processing of small-lot products, preparation of prototypes	100.0 (100.0)
G6	Urbanex, Inc.	1,421	Real estate development, business support service	100.0 (3.3)
	Kyoto Research Park Co., Ltd.	100	Research park operation, industry-academia exchange projects, Real estate management, operation and leasing	100.0 (100.0)
	Serendi Co., Ltd.	100	Office and travel services	100.0 (100.0)
G7	Kinrei Co., Ltd.	966	Manufacture and sales of frozen foodstuffs, restaurant operation	74.7 (30.4)
	OG Royal Co., Ltd. (Note 2)	100	Restaurant operation	50.0 (50.0)
G8	Osaka Gas Information System Research Institute Co., Ltd.	400	Information processing, sales of computer hardware and software, development	100.0 (12.5)
G9	Osaka Gas Chemicals Co., Ltd.	480	Sales of coke, coal tar, crude benzene, petroleum and chemical products	100.0 (5.3)
G10	OG Capital Co., Ltd.	3,000	Management of OG Capital Group companies (Holding company)	100.0
	Active Life Co., Ltd.	900	Retirement housing and health care	76.7 (76.7)
	OGIC Co., Ltd.	600	Leasing of gas appliances, office machinery and other equipment	100.0 (100.0)
	Osaka Gas Housing Equipment Co., Ltd.	450	Sales of kitchen units, kitchen utensils and other equipment for the home	100.0 (100.0)
	Kansai Research Institute, Inc.	300	Research and development of leading-edge technologies, consulting and exchange of information on technical research and development	100.0 (100.0)
	Kiccory Co., Ltd. (Note 3)	300	Sales of DIY materials	100.0 (100.0)
	Osaka Gas Engineering Co., Ltd.	100	Planning, design, consultation and technical consultation on industrial equipment and facilities	100.0 (100.0)
	Osaka Gas Security Service Co., Ltd.	100	Security services, sales of home security services	100.0 (100.0)
	OG Auto Service Co., Ltd.	100	Leasing of vehicles, maintenance of vehicles	100.0 (100.0)
	OG Sports Co., Ltd.	100	Management of sports facilities, sales of sporting goods	100.0 (100.0)
	Kansai Business Information Inc.	100	Research on trends in consumption, manufacturing, and technology; temporary staffing services and personnel introduction services	100.0 (100.0)
	L-Net Co., Ltd.	40	Publication of town magazine, various types of research including consumer research	100.0 (100.0)
	Unitika Life Co., Ltd.	10	Management and maintenance of real estate	90.0 (90.0)

Notes: 1) The company was dissolved in April 2002.

2) Although its share in OG Royal was less than 50%, Osaka Gas accounted for OG Royal as a subsidiary because it exercised actual control over this company. Because Osaka Gas sold a portion of its shares in OG Royal to an outside company in April 2002, OG Royal is no longer an affiliated company.

3) Because Osaka Gas sold all of its shares in Kiccory to an outside company in May 2002, Kiccory is no longer an affiliated company.