

Daigas Group CSR Report 2018 Independent Verification Report

To: Osaka Gas Co., Ltd.



Bureau Veritas Japan Co., Ltd.
System Certification Services Headquarters

Bureau Veritas Japan Co., Ltd. (Bureau Veritas) has been engaged by Osaka Gas Co., Ltd. (Osaka Gas) to conduct an independent verification and review of its environmental data selected by Osaka Gas for inclusion in the Daigas Group CSR Report 2018 (the Report), issued under the responsibility of Osaka Gas. The aim of the verification is to consider the reliability and accuracy of environmental data within the Report and to provide a verification opinion based on objective evidence. The aim of the review is to make an independent review statement concerning the reliability and accuracy of the environmental data.

1. Verification and Review Outline

1) Environmental data through business operations

Bureau Veritas conducted a verification of the following data.

Data verified	Sites Visited	Verification or Review Methodology
Environmental data selected by Osaka Gas for FY2018, which are related to the following items - Energy Consumption - Atmospheric Emissions - Water Withdrawal and Discharge - Chemical Substances - Waste - Environmental Impact Reduction - Environmental Management Indicators - Gas Sales by Volume - FY2018 Results to Environmental Action Targets Note: The reporting boundaries for each data are defined by Osaka Gas.	- Osaka Gas Head Office - Osaka Gas Port Island Office - Osaka Gas Hokubu Office - OGCTS Co., Ltd. Senboku Energy Center - Ube Information Systems, Inc.	- Review of documentary evidence produced by Osaka Gas Head Office and the sites visited - Interviews with relevant personnel of Osaka Gas Head Office and the sites visited - Site inspection assessing data monitoring procedure - Comparison between the reported data and the supporting documentary evidence

The verification was conducted using Bureau Veritas' standard procedures and guidelines for external verification of non-financial reporting, based on current best practice. Bureau Veritas refers to the International Standard on Assurance Engagements (ISAE) 3000 in providing a limited assurance for the scope of work stated herein.

2) Amount of contribution to CO₂ emission reduction

Bureau Veritas conducted a review of the following data.

Data Reviewed	Site Visited	Review Methodology
- The amount of contribution to CO ₂ emission reduction through business operations of Osaka Gas in FY2017 - The amount of contribution to CO ₂ emission reduction at customer sites in FY2017 Note: The reporting boundaries and calculation methodologies for each data are defined by Osaka Gas.	Osaka Gas Head Office	- Review of documentary evidence produced by Osaka Gas Head Office - Interviews with relevant personnel of Osaka Gas Head Office - Comparison between the data used in the calculation of emissions reductions and the supporting documentary evidence

The review was conducted using Bureau Veritas' standard procedures for external review of sustainability reporting.

2. Findings

On the bases of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our verification and review is inaccurate and does not provide a fair representation of the performance for the defined period.
- It is our opinion that Osaka Gas has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of our verification and review.

Bureau Veritas has implemented a code of ethics across its business which is intended to ensure that all our staff maintain high standards in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest. Bureau Veritas activities for Osaka Gas are for sustainability reporting verification only and we believe our verification assignment did not raise any conflicts of interest.