Commitment
Osaka Gas is committed to fulfilling its social responsibility in close cooperation with business partners in line with the Daigas Group Code of Conduct, revised in accordance with the United Nations Global Compact.

In material-procurement activities, which often involve business transactions with new suppliers, Osaka Gas requires such suppliers to observe procurement-related standards and guidelines set by the company, including our Purchasing Policy and CSR-based Purchasing Guidelines.

Responsibilities
Each organization in charge of procuring particular materials is to fulfill its responsibility in accordance with the procurement-related policies and guidelines set by Osaka Gas.

Performance
A total of 49 suppliers began new business transactions with Osaka Gas in FY2019. In the year, no business deals were barred from being started due to violations of standards set in the fields of environmental and social impacts, human rights and labor practices.

Third-Party Verification
The environmental performance data of the Daigas Group included in this report underwent third-party verification by Bureau Veritas Japan Co., Ltd. The verification was conducted to check whether the data were reliable and accurate, and consistent with the purpose of the CSR report.

Independent Verification Report (Excerpt)
Bureau Veritas Japan Co., Ltd. (Bureau Veritas) has been engaged by Osaka Gas Co., Ltd. (Osaka Gas) to provide limited assurance and to conduct an external review over sustainability information selected by Osaka Gas. This Assurance Statement applies to the related information included within the scope of work described below.

Selected information
The scope of our assurance work was limited to assurance over the following information included within the Daigas Group CSR Report 2019 (the ‘Report’) or the Osaka Gas’ corporate website (the ‘Website’) for the period of April 1, 2018 through March 31, 2019 (the ‘Selected Information’):

Environmental data selected by Osaka Gas which are related to the following items:
- Energy consumption
- Atmospheric emissions
- Water withdrawal and discharge
- Chemical substances
- Waste
- Gas sales by volume
- Amount of LNG handled
- FY2019 results to Environmental Action Targets

The scope of our review work was limited to assurance over the following information included within the Daigas Group CSR Report 2019 (the ‘Report’) or the Osaka Gas’ corporate website (the ‘Website’) for the period of April 1, 2018 through March 31, 2019 (the ‘Selected Information’):

- The amount of contribution to CO\(_2\) emission reduction by Daigas Group (including contribution to reductions at customer sites and overseas)
- The reporting boundaries and calculation methodologies are defined by Osaka Gas.

Assessment Standard
We performed our assurance work in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Effective for assurance reports dated on or after December 15, 2015) issued by the International Auditing and Assurance Standards Board and ISO14064-3 (2006): Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions. We performed our review work by using Bureau Veritas’ standard procedures for external review of sustainability information.

Conclusion
On the basis of our methodology and activities described above:
- Nothing has come to our attention to indicate that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria;
- 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 work.