Supplementary Financial Information for the 3rd Quarter of the Fiscal Year ending March 2009

In this material, "2Q", "3Q" mean "1st half (April through September)", "first nine months (April through December)" respectively, except as otherwise noted.

1. Consolidated

January 2009 Osaka Gas Co., Ltd.

	(million yen)									
		FY08.3	FY09.3	Results	FY09.3 Fc	precasted	FY08.3 3Q→FY09.3 3Q (A→B)			
		(A) 3Q Results	2Q	(B) 3Q	at 2Q end	Latest	Changes	Notes (100 million yen)		
								OG+713, Subsidiaries+309,		
	Operating Revenues	840,792	606,353	930,611	1,404,000	1,335,000	89,819	Consolidated Adjustment Increase-125		
	Operating Expenses	787,613	605,094	926,750	1,387,000	1,283,000	139,136			
								OG-463, Subsidiaries-40,		
	Operating Profit	53,178	1,258	3,861	17,000	52,000	-49,317	Consolidated Adjustment Decrease+10		
								OG-514, Subsidiaries-14,		
								Equity in Net Income of Affiliates		
Consolidated	Ordinary Profit	56,363	3,546	5,610	18,500	51,500	-50,752	(Idemitsu Snorre, IPP in Spain)+23		
	Net Income After Tax	33,692	207	743	7,000	28,000	-32,948	OG-332		
								Feedstock Inventory+397,		
	Total Assets *	1,467,934	1,491,857	1,525,338	1,613,500	1,613,500		Cash and Time Deposits+258		
	Total Shareholders' equity *	648,592	627,371	580,201	639,600	660,600		OG-617		
	Interest-bearing Debt *	566,441	624,025			730,600	120,215	OG+1,157		
	Operating Revenues	594,565	429,200					Gas+672, Others+41		
	Operating Expenses	565,492	441,133	683,243	1,018,000	958,000	117,750			
								Margin of Gas Sales-364,		
								Labor Costs/Operating Expenses/ Depreciation		
	Operating Profit	29,073	-11,932	-17,298		27,000		Costs Increase-63		
Non-	Ordinary Profit	34,015	-11,139	-17,427	-6,000	27,000	-51,442			
Consolidated	Net Income After Tax	22,007	-7,019	-11,272	-4,000	17,000	-33,279			
								Feedstock Inventory+274,		
	Total Assets *	1,119,871	1,138,002	1,183,756		1,240,300		Cash and Time Deposits+236		
	Total Shareholders' equity *	523,689	498,049	461,935	503,700	524,700	-61,753	Net Income After Tax-112, Dividends-150		
								Bonds+600,		
								Operating Capital Increase incurred by Fuel		
	Interest-bearing Debt *	422,668	478,110			577,500		Cost Increase and Seasonal Influence etc.		
	Operating Revenues	1.41	1.41	1.40	1.39	1.36	-0.02			
Consolidated/	Operating Profit	1.83	_	_	_	1.93	_			
Non-Consolidated		1.66	_	_	_	1.91	_			
Ratio	Net Income After Tax	1.53	_	-	_	1.65	_			

^{*}B/S items show figures at the end of the each term.

2. Number of Employees and Capital Expenditure

		FY08.3 FY09.3 Results		FY09.3 Forecasted		FY08.3 3Q→FY09.3 3Q (A→B)		
		(A) 3Q Results	2Q	(B) 3Q	at 2Q end	Latest	Changes	Notes (100 million yen)
	Number of Employees (*b)	_	18,732	-	19,018	19,018	_	
								Implementation of investment in Condensate
Consolidated	i e	(47,547)	(28,100)	(43,214)	(68,415)	(68,415)	(-4,333)	field (Crux) in Australia in FY08.3 3Q.
	Capital Expenditure (million yen)	75,323	45,706	71,027	115,688	115,688	-4,296	
	Number of Employees (*a)	7,111	7,003	6,978	6,862	6,862	-133	
Non-	Number of Employees (*b)	5,519	5,490	5,496	5,492	5,492	-23	
Consolidated	i	(28,546)	(19,219)	(29,567)	(48,072)	(48,072)	(1,021)	
	Capital Expenditure (million yen)	43,265	26,732	40,950	67,868	67,868	-2,314	

^{*(}a): including the seconded to other organization and excluding part-time workers, (b): excluding the seconded other organization and including part-time workers Figures in the "FY08.3 3Q results" columns show the number of employees as of the end of FY08.3.

3. Non-consolidated

(million yen)

FY08.3						FY08.3 3Q→FY09.3 3Q (A→B)		
(A) 3Q Results	2Q	(B) 3Q	at 2Q end	Latest	Changes	Notes (100 million yen)		
					S	Sales Price Increase caused by Fuel Cost		
477,624	351,463	544,849	838,000	816,400	67,224 A	Adjustment System		
						ncidental Business (LNG Sales etc.) Revenues		
116,941			172,000	168,600		ncrease etc.		
594,565	429,200	665,944	1,010,000	985,000	71,378			
251,204	223,958	354,898	550,300	496,800	103,694 L	_NG Price Increase		
					L	_abor Costs (Retirement Allowances) Increase		
203,526	140,052	209,861	295,900	295,900	6,335 e	etc.		
						ncidental Business (LNG Sales etc.) Expenses		
110,761	77,122	118,482	171,800	165,300	7,721 I	ncrease etc.		
565,492	441,133	683,243	1,018,000	958,000	117,750			
29,073	-11,932	-17,298	-8,000	27,000	-46,372			
4,942	792	-128	2,000	0	-5,070			
						Gain on Sales of Investment Securities-29,		
10,119	7,409	9,974	13,000	12,600	-144 E	Exchange Gain+21		
						Derivative Costs+25, Bond Interest+9,		
5,177	6,616	10,102	11,000	12,600	4,925 L	oss on Revaluation of Investment Securities+8		
34,015	-11,139	-17,427	-6,000	27,000	-51,442			
0	0	0	0	0	0	<u> </u>		
12,008			-2,000	10,000	-18,163			
22,007	-7,019	-11,272	-4,000	17,000	-33,279	·		
	A) 3Q Results 477,624 116,941 594,565 251,204 203,526 110,761 565,492 29,073 4,942 10,119 5,177 34,015 0 12,008	A) 3Q Results 2Q 477,624 351,463 116,941 77,736 594,565 429,200 251,204 223,958 203,526 140,052 110,761 77,122 565,492 441,133 29,073 -11,932 4,942 792 10,119 7,409 5,177 6,616 34,015 -11,139 0 0 12,008 -4,120	A) 3Q Results	A) 3Q Results 2Q (B) 3Q at 2Q end 477,624 351,463 544,849 838,000 116,941 77,736 121,094 172,000 594,565 429,200 665,944 1,010,000 251,204 223,958 354,898 550,300 203,526 140,052 209,861 295,900 110,761 77,122 118,482 171,800 565,492 441,133 683,243 1,018,000 29,073 -11,932 -17,298 -8,000 4,942 792 -128 2,000 10,119 7,409 9,974 13,000 5,177 6,616 10,102 11,000 34,015 -11,139 -17,427 -6,000 0 0 0 0 0 0 0 12,008 -4,120 -6,154 -2,000	A) 3Q Results 2Q (B) 3Q at 2Q end Latest 477,624 351,463 544,849 838,000 816,400 116,941 77,736 121,094 172,000 168,600 594,565 429,200 665,944 1,010,000 985,000 251,204 223,958 354,898 550,300 496,800 203,526 140,052 209,861 295,900 295,900 110,761 77,122 118,482 171,800 165,300 565,492 441,133 683,243 1,018,000 958,000 29,073 -11,932 -17,298 -8,000 27,000 4,942 792 -128 2,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	A) 3Q Results		

4. Breakdown of Gross Margin

(million yen)

							(million yen)		
			FY08.3	FY09.3	Results	FY09.3 Fo	precasted		FY08.3 3Q→FY09.3 3Q (A→B)
			(A) 3Q Results	2Q	(B) 3Q	at 2Q end	Latest	Changes	Notes (100 million yen)
Gross Margin	of Gas Sa	ales	226,419	127,505	189,950	287,700	319,600		Loss on Fuel Cost Adjustment System-342, Sales Volume Decrease etc22
	Former	Sales Increase by Tariff	_	_	64,213	_	90,008	_	
Breakdown	+Revised	Increase of Fuel Costs	_	_	106,128	_	110,635	_	
of	Basis	Net Profit and Loss	_	_	-41,914	_	-20,626	_	
Gross Margin		Sales Increase by Tariff	15,044	50,136	88,011	162,518	156,697	72,966	
of	Former	Increase of Fuel Costs	29,830	82,085	137,057	237,662	192,900	107,226	
Gas Sales	Basis	Net Profit and Loss	-14,785	-31,948	-49,046	-75,143	-36,202	-34,260	
	Crude Oil	l Price (\$/bbl)	72.8	119.7	105.1	109.8	92.5		Assumption: \$55/bbl in FY09.3 4Q \$1/bbl fluctuation will have effect of 100 million yen on profit in FY09.3.
		D : (14 (A)	447.0	1001	400.0	105.0	100.0		Assumption: ¥95/\$ in FT09.3 4Q ¥1/\$ fluctuation will have an effect of 500
	Exchange	Rate (Yen/\$)	117.3	106.1	102.8	105.6	100.9	-14.4	million yen on profit in FY09.3.

^{**(}Parenthetic figures) show capital expenditure excluding investment for growth.

January 2009 Osaka Gas Co., Ltd.

5. Gas Sales Volume

		FY08.3	FY09.3	Results	FY09.3 Fo	orecasted	FY08.3 3Q→FY09.3 3Q (A→B)		
		(A) 3Q Results	2Q	(B) 3Q	at 2Q end	Latest	Changes	Notes (100 million yen)	
Average	ed Temperature	20.5	23.4	20.2	17.1	17.1	-0.2		
Gas Sal	Gas Sales per Household (m ³ /month)		24.0	25.7	33.0	33.0	-0.5	97.9%	
Re	Residential		832	1,338	2,292	2,272	-22	98.4%	
No	on–Residential	4,531	3,027	4,415	5,989	5,785	-116	97.4%	
	Commercial	773	519	740	981	995	-33	95.7%	
	Public and Medical	447	306	433	602	582	-14	96.9%	
	Industrial	3,311	2,201	3,242	4,406	4,208	-69	97.9%	
Wł	Wholesale		215	326	467	443	-6	98.3%	
Total Volume	Total Volume of Gas Sales (million m ³ , 45MJ/m ³)		4,074	6,079	8,748	8,500	-144	97.7%	
Su	Supply for Non-Regulated Customers		2,587	3,780	5,115	4,909	-26	99.3%	
Number	of Customers (Thousand)	6,852	6,903	6,918	6,932	6,932	66	101.0%	
Number	of Newly Built Houses (Thousand)	75	50	73	128	128	-2	97.3%	

(Reference) Consolidated Gas Sales

(Note of office) controlled to a calco									
	FY08.3	FY09.3 Results		FY09.3 Forecasted		FY08.3 3Q→FY09.3 3Q (A→B)			
	(A) 3Q Results	2Q	(B) 3Q	at 2Q end	Latest	Changes	Notes (100 million yen)		
Osaka Gas	6,222	4,074	6,079	8,748	8,500	-144	97.7%		
Nabari Kintetsu Gas	16.6	13.5	19.3	25.4	25.3	2.8	116.7%		
Sasayama Toshi Gas	1.2	8.0	1.1	1.5	1.5	-0.1	95.5%		
Toyooka Energy	5.7	4.1	5.8	7.2	7.2	0.1	101.3%		
Shingu Gas	_	8.0	1.1	1.4	1.4	1.1	_		
Total Volume of Gas Sales (million m ³ , 45MJ/m ³)	6.246	4.093	6.106	8.784	8.535	-140	97.8%		

<Abbreviation>

Grp: Group
GPI: Gas and Power Investment
OGEE: Osaka Gas Energy Europe
OSR: Osaka Gas Summit Resources

<Disclaimer>

Certain statements contained herein are forward-looking statements, strategies and plans, which reflect our judgment based on information available to date. Actual results may differ materially from those discussed in such statements. Among the factors that could cause actual results to differ materially are: economic trends in Japan, sharp fluctuations in exchange rate and oil prices, and extraordinary weather conditions.

Subsidiaries Information for the 3rd Quarter of the Fiscal Year ending March 2009

A=Gas, B=L P G, Electricity, and other Energies, C=Gas Appliances and House-Pipe Installation, D=Real Estate. E=Others

January 2009 Osaka Gas Co., Ltd.

C Kinpai Renotech 1,431 5923 8,516 1,4837 14 C Kinpai Renotech 1,131 669 1,403 1,670 1 C Kinpai Renotech 804 557 840 1,280 1 A Osaka Gas Customer Relations 9,801 7,009 10,593 14,027 14 B Kansal Business Information 3,744 2,416 3,910 5,130 5 C Osaka Gas Socurity Service 6,661 4,916 7,483 10,121 10 E Unitika Life 1,569 1,439 1,985 2,421 2 C Rakuyo Gas 3227 574 987 1,350 1 C Gakuennae Gascenter 1,220 694 1,076 1,645 1 C Kingal Life Gas Living 812 486 778 1,209 1 C Hello 792 574 987 1,345 1 C Hello 792 574 1,466 1 1 1 1 1 1	70 +271 30 +36 27 +792 30 +165 30 +165 31 21 +621 21 +396 50 +70 44 +164 6 +79 30 +1,693 46 +612 77 +1,615 73 +1,591 47 2,231 50 +263 33 +430 6 ±0 25 3,544
FY09.3 Q and: Number of Consolidated Subsidiaries 137	FY09.3 3Q (A B) 29 1 37 25 30 + 271 30 + 165 27 + 792 30 + 165 513 21 + 621 21 + 396 50 + 70 44 46 + 79 30 72 38 + 1,093 46 + 612 77 + 1,615 73 + 1,591 47 2,231 70 + 263 33 + 430 6 ± 0 25 3,544
Affiliated Recorded by Equity 5	(A B) 29 1 37 25 70 + 271 50 + 36 50 + 792 30 + 165 16 513 21 + 621 21 + 390 50 + 70 45 144 99 34 44 + 164 44 + 164 46 + 79 30 72 30 + 263 47 2,231 77 + 1,615 73 + 1,591 47 2,231 66 ± 0 25 3,544
B Osaka Gas International Transport 1,374 915 1,372 1,829 1, C Kingai Renotech 1,373 699 1,400 1,670 1, C Kingai Renotech 1,371 699 1,400 1,670 1, C Kingai Renotech 1,280 1, Kingai Renotech 1,280 1,280 1, Kingai Renotech 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,280 1,28	(A B) 29 1 37 25 70 + 271 50 + 36 50 + 792 30 + 165 16 513 21 + 621 21 + 390 50 + 70 45 144 99 34 44 + 164 44 + 164 46 + 79 30 72 30 + 263 47 2,231 77 + 1,615 73 + 1,591 47 2,231 66 ± 0 25 3,544
C Kinpai 8,541 5,223 8,516 1,4837 1,4 C Kinpai Renotech 1,31 659 1,403 1,670 1 C Kinpai Hauzex 804 5,577 840 1,280 1, A Osaka Gas Customer Relations 9,801 7,009 10,583 14,027 14, B Kansai Business Information 3,744 2,416 3,910 5,130 5 C Osaka Gas Housing & Equipment 12,090 7,607 11,676 17,416 15. C Osaka Gas Saccurity Service 6,861 4,916 7,483 10,121 10. E Unitika Life 1,589 1,439 1,985 2,421 2 C Rakuyo Gas 927 574 967 1,350 1, C Gakuennae Gascenter 1,220 694 1,076 1,645 1, C Kuzuha Gas Living 812 486 778 1,209 1, C Kuzuha Gas Living 812 486 778 1,244 1, C Hearts </td <td>37 25 70 +271 30 +36 27 +792 30 +165 16 513 21 +621 21 +396 30 +70 45 144 39 34 44 +164 46 +79 38 +1,093 46 +612 77 +1,615 73 +1,591 47 2,231 30 +263 55 726 33 +430 6 ±0 25 3,544</td>	37 25 70 +271 30 +36 27 +792 30 +165 16 513 21 +621 21 +396 30 +70 45 144 39 34 44 +164 46 +79 38 +1,093 46 +612 77 +1,615 73 +1,591 47 2,231 30 +263 55 726 33 +430 6 ±0 25 3,544
C Kinpai Renotech 1,131 699 1,403 1,670 1, 1 C Kinpai Hauzex 804 557 840 1,280 1, 1 A Osaka Gas Customer Relations 9,801 7,009 10,593 14,027 14, 1 B Kansal Business Information 3,744 2,416 3,910 5,130 5, 6 C Osaka Gas Security Service 6,861 4,916 7,433 10,121 10, 1 E Unitika Life 1,569 1,439 1,985 2,221 2, 2 C Rakuyo Gas 927 574 997 1,350 1, 1,076 C Gakuenmae Gascenter 1,220 694 1,076 1, 645 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	70 +271 30 +36 27 +792 30 +165 30 +165 31 21 +621 21 +396 50 +70 44 +164 6 +79 30 +1,693 46 +612 77 +1,615 73 +1,591 47 2,231 50 +263 33 +430 6 ±0 25 3,544
C Cimpal Hauzex 804 557 840 1.280 1 A Osaka Gas Customer Relations 9.801 7.009 10,593 14,027 14, B Kansal Business Information 3,744 2.416 3,910 5,130 5 C Osaka Gas Housing & Equipment 12,090 7,607 11,576 17,416 15 E Osaka Gas Security Service 6,861 4,916 7,483 10,211 10 E Unitike Life 1,569 1,439 1,965 2,221 2 C Rakumenae Gascenter 1,220 694 1,076 1,645 1 C Gauzuha Gas Living 812 496 776 1,209 1 C Kuzuha Gas Living 812 496 776 1,209 1 C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,446 1 C Hearts 1,767 1,072 1,689 2,460 <td< td=""><td>360 + 36 277 + 792 370 + 165 16 513 21 + 621 21 + 396 30 + 70 45 144 39 344 44 + 164 46 + 79 38 + 1,093 46 + 612 37 + 1,591 47 2,231 300 + 263 33 + 430 6 ± 0 25 3,544</td></td<>	360 + 36 277 + 792 370 + 165 16 513 21 + 621 21 + 396 30 + 70 45 144 39 344 44 + 164 46 + 79 38 + 1,093 46 + 612 37 + 1,591 47 2,231 300 + 263 33 + 430 6 ± 0 25 3,544
A Osaka Gas Customer Relations 9,801 7,009 10,509 14,027 14,8 B Kansal Business Information 3,744 2,416 3,910 5,130 5,5 C Osaka Gas Housing & Equipment 12,090 7,607 11,576 17,416 15,5 E Osaka Gas Security Service 6,861 4,916 7,483 10,121 10,0 Initika Life 1,559 1,439 1,986 2,241 2,2 C Rakuyo Gas 927 574 997 1,350 1, C Gakuenmae Gascenter 1,220 694 1,076 1,645 1, C Kuzuha Gas Living 812 486 778 1,209 1, C Kuzuha Gas Living 812 486 778 1,244 1, C Gas Ruk (former Takenaka Malko Service Shop) 987 645 1,067 1,446 1, C Hearts 1,1,677 1,072 1,698 2,480 2, <td>27 + 792 30 + 165 16 513 21 + 621 21 + 396 50 + 70 45 144 46 + 79 30 72 38 + 1,093 46 + 612 57 + 1,615 73 + 1,591 47 2,231 30 + 263 33 + 430 6 ± 0 25 3,544</td>	27 + 792 30 + 165 16 513 21 + 621 21 + 396 50 + 70 45 144 46 + 79 30 72 38 + 1,093 46 + 612 57 + 1,615 73 + 1,591 47 2,231 30 + 263 33 + 430 6 ± 0 25 3,544
B Kansai Business Information 3,744 2,416 3,910 5,130 5,130 5 C Osaka Gas Housing & Equipment 12,090 7,607 11,576 17,416 15,5 E Osaka Gas Security Service 6,861 4,916 7,483 10,121 10, E Unitika Life 1,589 1,439 1,985 2,421 2,2 2,2 2,27 574 997 1,350 1, 1, 1,066 1,645 1, 1, 1,067 1,486 1,778 1,209 1, 1,066 1,645 1, 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1,446 1, 1,067 1	300 + 165 16 513 21 + 621 21 + 396 500 + 70 45 144 46 + 79 300 72 38 + 1,093 46 + 612 77 + 1,615 73 + 1,591 47 2,231 15 726 33 + 430 6 ± 0 25 3,544
C Cosaka Gas Housing & Equipment 12,000 7,607 11,576 17,416 15 E Osaka Gas Security Service 6,861 4,916 7,483 10,121 10 I Unitika Life 1,559 1,439 1,985 2,421 2,2 C Rakuyo Gas 92,7 574 997 1,350 1, C Gakuenmae Gascenter 1,220 694 1,076 1,645 1, Kiuzuna Gas Lving 812 486 778 1,209 1, C Heillo 792 574 957 1,244 1, C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,446 1, C Gias and Power Investment 11,517 8,727 12,610 16,698 16, B Gas and Power Investment 11,517 8,727 12,610 16,698 16, B Gas and Power Investment 11,517 8,727 12,610 16,698 16,	16 513 21 + 621 21 + 396 50 + 70 45 144 99 34 44 + 164 46 + 79 38 + 1,093 46 + 612 07 + 1,615 73 + 1,591 47 2,231 15 726 33 + 430 6 ± 0 25 3,544
E Cosake Gas Security Service 6,861 4,916 7,883 10,121 10 E Unitika Life 1,589 1,439 1,986 2,421 2 C Rakuyo Gas 927 574 997 1,350 1, C Gakuenmae Gascenter 1,220 694 1,076 1,645 1, C Kuzuha Gas Living 812 486 778 1,204 1, C Hello 792 574 957 1,244 1, C Gias Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,446 1, C Hearts 1,767 1,072 1,695 2,430 2, B Gas and Power Investment 11,517 8,727 12,610 16,698 16, B Gas and Power 5,124 3,598 5,736 8,346 8, B Nakayama Joint Power Generation 6,413 4,360 8,004 11,473 11, <	1
E Unitika Life 1,589 1,439 1,985 2,421 2 C Rakuyo Gas 927 574 997 1,350 1 C Gakuenmae Gascenter 1,220 694 1,076 1,645 1 C Kuzuha Gas Living 812 486 778 1,299 1 C Helio 792 574 957 1,244 1 C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,446 1 C Helio 1,767 1,072 1,696 2,480 2 B Gas and Power Investment 11,577 8,727 12,610 16,698 16 B Gas and Power Generation 4,628 3,955 6,244 9,107 9 B Nakayama Jaoya Joint Power Generation 4,628 3,955 6,244 9,107 9 B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 1,1 B Centec Kyoto 1,363 1,360 8,004 11,473 1,1	50 + 70 45 144 39 34 44 + 164 46 + 79 30 72 98 + 1,093 46 + 612 77 + 1,615 73 + 1,591 47 2,231 00 + 263 33 + 430 6 ± 0 25 3,544
C Gakuenmae Gascenter 1,220 694 1,076 1,645 1, C Kuzuha Gas Living 812 486 778 1,209 1, C Hello 792 574 957 1,244 1, C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,446 1, C Helio 1,767 1,072 1,685 2,480 2, C Hearts 1,767 1,072 1,685 2,480 2, B Gas and Power Investment 11,517 8,727 12,610 16,698 16, B Gas and Power Generation 4,628 3,955 6,244 9,107 9, B Nakayama Joint Power Generation 6,413 4,360 8,004 1,473 11, B Cogneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4,	15
C Kuzuha Gas Living 812 486 778 1,209 1, CHello C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,244 1, CTe C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,244 1, CTe C Hearts 1,767 1,072 1,695 2,480 2 B Gas and Power Investment 11,517 8,727 12,610 16,698 16,698 B Gas and Power 5,124 3,598 5,736 8,346 8,88 B Nakayama Nagoya Joint Power Generation 4,628 3,955 6,244 9,107 9,9 B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 11, C Cegneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Kyoto 1,983	34 44 + 164 46 + 79 30 72 98 + 1,093 46 + 612 77 + 1,615 73 + 1,591 47 2,231 500 + 263 15 726 33 + 430 6 ± 0 25 3,544
C Hello 792 574 957 1,244 1, C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,446 1, C Hearts 1,767 1,072 1,695 2,480 2, B Gas and Power Investment 11,517 8,727 12,610 16,698 16,698 B Gas and Power Generation 4,628 3,955 5,736 8,346 8,8 B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 11, B Cogeneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Osaka 2,545 1,005 1,819 4,715 4, AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B USa IPS (FY09.3:21 Companies) 9,660 4,33 <	44 + 164 46 + 79 30 72 98 + 1,093 46 + 612 77 + 1,615 73 + 1,591 47 2,231 500 + 263 15 726 33 + 430 6 ± 0 25 3,544
C Gas Ruk (former Takenaka Maiko Service Shop) 987 645 1,067 1,446 1,46 C Hearts 1,767 1,072 1,695 2,480 2, B Gas and Power Investment 11,517 8,727 12,610 16,698 16, B Gas and Power 5,124 3,598 5,736 8,346 8, B Nakayama Joint Power Generation 4,628 3,955 6,244 9,107 9 B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 11, C Cogeneration Technology Service 9,659 4,926 7,427 10,447 10, C Centec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, AB Nabari Kintetsu Gas 2,399 3,350 4,593	46 + 79 50 72 28 + 1,093 46 + 612 77 + 1,615 73 + 1,591 47 2,231 500 + 263 65 726 33 + 430 6 ± 0 25 3,544
C Hearts 1,767 1,072 1,695 2,480 2 B Gas and Power Investment 11,517 8,727 12,610 16,698 16, B Gas and Power 5,124 3,598 5,736 8,346 8, B Nakayama Joint Power Generation 4,628 3,955 6,244 9,107 9, B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 11, B Cogeneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Osaka 2,545 1,005 1,819 4,715 4, AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B Osaka Gas Summit Resources 4 3 4 6 6 B US IPPS (FY03.3 21 Companies) 9,660 4,339 6,115 7,825	72 98 + 1,093 46 + 612 77 + 1,615 73 + 1,591 747 2,231 900 + 263 903 + 430 6 ± 0 25 3,544
B Gas and Power Investment 11,517 8,727 12,610 16,698 16 B Gas and Power 5,124 3,598 5,736 8,346 8, B Nakayama Joint Power Generation 4,628 3,955 6,244 9,107 9, B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 11, B Cogeneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Osaka 2,545 1,005 1,819 4,715 4, AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B Osaka Gas Summit Resources 4 3 4 6 G B US IPPs (FV9.9.3: 21 Companies) 9,660 4,339 6,115 7,825 7, C Directly Under Osaka Gas Business Unit Total 115,362 75,811 116,088 167,532 165, B Liquid Gas 8,052 6,452 10,394 13,176 13, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG 1,258 968 1,361 1,618 1, B Cryo-Air 2,410 1,674 2,387 2,909 2, B Cash Gas Cash Cash Cash Cash Cash Cash Cash Ca	98 + 1,093 46 + 612 97 + 1,615 73 + 1,591 47 2,231 90 + 263 15 726 93 + 430 6 ± 0 25 3,544
B Gas and Power 5,124 3,598 5,736 8,346 8, Nakayama Joint Power Generation 4,628 3,955 6,244 9,107 9, B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 11, B Cogeneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, G Enetec Cyaka 2,545 1,005 1,819 4,715 4, A M SA Experiments 4 3 4 6 6 8 US IPPS (FY09.3: 21 Companies) 2,920 2,399 3,350 4,593 4,933 4,155 4 6 6 8 US IPPS (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7,7 7 7 7 9 7 7 8,271 12,217 <	#6
B Nakayama Joint Power Generation 4,628 3,955 6,244 9,107 9, B Nakayama Nagoya Joint Power Generation 6,413 4,360 8,004 11,473 11, B Cogeneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Osaka 2,545 1,005 1,819 4,715 4, AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B Osaka Gas Summit Resources 4 3 4 6 6 B US IPPS (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7, Others 8,457 5,575 8,271 12,217 12, 12, Directly Under Osaka Gas Business Unit Total 115,362 75,811 116,088 167,532 165, B Liquid Gas 8,052 6,452 10,394	77 + 1,615 73 + 1,591 47 2,231 30 + 263 55 726 33 + 430 6 ± 0 25 3,544
B Cogeneration Technology Service 9,659 4,926 7,427 10,447 10, C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Osaka 2,545 1,005 1,819 4,715 4, AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B Osaka Gas Summit Resources 4 3 4 6 B US IPPs (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7, Others 8,457 5,575 8,271 12,217 12, Directly Under Osaka Gas Business Unit Total 115,362 75,811 116,088 167,532 165, B Liquid Gas 8,052 6,452 10,394 13,176 13, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Cryo - Air 2,2410 1,674 2,387 2,909 2, B Gas - Net 1,800 1,202 1,897 2,458 2, Directly Gas 1,361 1,674 2,387 2,909 2, Directly Gas 1,472 1,022 1,570 2,231 2, Directly Gas 1,361 1,674 2,387 2,909 2, Directly Gas 1,361 1,674 2,387 2,909 2, Directly Gas 2,315 3, Directly Gas 4, Directly G	47 2,231 00 + 263 15 726 33 + 430 6 ± 0 25 3,544
C Enetec Kyoto 1,983 1,398 2,247 4,000 4, C Enetec Osaka 2,545 1,005 1,819 4,715 4, AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B Osaka Gas Summit Resources 4 3 4 6 6 B US IPPs (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7, Others 8,457 5,575 8,271 12,217 12, Directly Under Osaka Gas Business Unit 10 115,362 75,811 116,088 167,532 165, B Liquid Gas 8,052 6,452 10,394 13,176 13, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG Sales 0 1,258 968 1,361 1,618 1, B Cold Air Products 1,258 968 1,361 1,618 1, </td <td>00 + 263 15 726 93 + 430 6 ± 0 25 3,544</td>	00 + 263 15 726 93 + 430 6 ± 0 25 3,544
C Enetec Osaka 2,545 1,005 1,819 4,715 4, AB AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B B Osaka Gas Summit Resources 4 3 4 6 B US IPPs (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7, Others Directly Under Osaka Gas Business Unit 10 Chers 8,457 5,575 8,271 12,217 12, 17 12, 13, 17 13, 13, 17	726 93 + 430 6 ± 0 25 3,544
AB Nabari Kintetsu Gas 2,920 2,399 3,350 4,593 4, B B Osaka Gas Summit Resources 4 3 4 6 B US IPPs (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7, Others 8,457 5,575 8,271 12,217 12,2	93 + 430 6 ± 0 25 3,544
B Osaka Gas Summit Resources 4 3 4 6 B US IPPs (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7, Others 8,457 5,575 8,271 12,217 12, 12, Directly Under Osaka Gas Business Unit Total 115,362 75,811 116,088 167,532 165, B Liquid Gas 8,052 6,452 10,394 13,176 13, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG Sales 0 1,296 2,072 3,150 3, B Cold Air Products 1,258 968 1,361 1,618 1, B Cryo-Air 2,410 1,674 2,387 2,909 2, B Gas-Net 1,800 1,202 1,897 2,458 2, Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Pro	6 ± 0 25 3,544
B US IPPs (FY09.3: 21 Companies) 9,660 4,339 6,115 7,825 7, Directly Under Osaka Gas Business Unit Total 115,362 75,811 116,088 167,532 165, B Liquid Gas 8,052 6,452 10,394 13,176 13, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG Sales 0 1,296 2,072 3,150 3, B Cold Air Products 1,258 968 1,361 1,618 1, B Cryo-Air 2,410 1,674 2,387 2,909 2, B Gas-Net 1,800 1,202 1,897 2,458 2, Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, <tr< td=""><td>25 3,544</td></tr<>	25 3,544
Directly Under Osaka Gas Business Unit Total 115,362 75,811 116,088 167,532 165,	
Directly Under Osaka Gas Business Unit Total 115,362 75,811 116,088 167,532 165, B Liquid Gas 8,052 6,452 10,394 13,176 13, B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B Osaka Gas LPG Sales 0 1,296 2,072 3,150 3, B Cold Air Products 1,258 968 1,361 1,618 1, B Cryo-Air 2,410 1,674 2,387 2,909 2, B Gas-Net 1,800 1,202 1,897 2,458 2, C Others 1,472 1,022 1,570 2,231 2, Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3,	
B Osaka Gas LPG 9,315 6,838 10,444 15,511 14, B B Osaka Gas LPG Sales 0 1,296 2,072 3,150 3, B B Cold Air Products 1,258 968 1,361 1,618 1, B B Cryo-Air 2,410 1,674 2,387 2,909 2, B B Gas-Net 1,800 1,202 1,897 2,458 2, B Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B B Daiya Nensho 3,623 2,344 3,587 5,288 5, B B Hime Nissho Propane 848 567 878 1,236 1, B <t< td=""><td></td></t<>	
B Osaka Gas LPG Sales 0 1,296 2,072 3,150 3, B Cold Air Products 1,258 968 1,361 1,618 1, B Cryo-Air 2,410 1,674 2,387 2,909 2, B Gas-Net 1,800 1,202 1,897 2,458 2, Liquid Gas Group Total 1,472 1,022 1,570 2,231 2, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Fropane Sekiyu 13,189 7,244 12,276 25,140 17, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Hime Nissho Propane 848 567 878 1,236 1, B <	76 + 2,341
B Cold Air Products 1,258 968 1,361 1,618 1, B Cryo-Air 2,410 1,674 2,387 2,909 2, B Gas-Net 1,800 1,202 1,897 2,458 2, Color Detail 1,472 1,022 1,570 2,231 2, Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nigano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane<	
B Cryo-Air 2,410 1,674 2,387 2,909 2, B Gas - Net 1,800 1,202 1,897 2,458 2, Liquid Gas Group Total 1,472 1,022 1,570 2,231 2, Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Propane Sekiyu 13,189 7,244 12,276 25,140 17, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
B Gas-Net 1,800 1,202 1,897 2,458 2, Others 1,472 1,022 1,570 2,231 2, Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Propane Sekiyu 13,189 7,244 12,276 25,140 17, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
Others 1,472 1,022 1,570 2,231 2, Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Propane Sekiyu 13,189 7,244 12,276 25,140 17, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
Liquid Gas Group Total 24,310 19,452 30,129 41,053 40, B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Propane Sekiyu 13,189 7,244 12,276 25,140 17, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Dalya Nensho 3,623 2,344 3,987 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
B Nissho Petroleum Gas 78,731 54,886 80,859 117,700 93, B Nissho Propane Sekiyu 13,189 7,244 12,276 25,140 17, B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,887 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
B Nissho Gas Supply 3,255 2,054 3,063 4,069 4, B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
B Nagano Propane Gas 2,607 1,813 2,774 3,962 3, B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
B Daiya Nensho 3,623 2,344 3,587 5,288 5, B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
B Ehime Nissho Propane 848 567 878 1,236 1, B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
B Kochi Nissho Propane 1,186 848 1,281 1,842 1,	
Others 760 639 1,070 1,451 1,	48 + 309
Nissho Propane Gas Group Total 104,202 70,395 105,791 160,688 128,	
D Urbanex 9,803 8,104 11,752 15,728 15,	
D Osaka Gas Total Facilities 2,550 1,813 2,694 3,500 3,	00 + 143
D OSC Engineering 3,260 2,658 3,793 4,383 4,	
D Kyoto Research Park 3,545 2,400 3,572 4,852 4,	
D Kubota Maison 330 2,843 3,171 7,582 5,	
Others 171 153 217 241 Urbanex Group Total 19,662 17,971 25,202 36,286 34,	38 + 45 36 + 5,540
E Osaka Gas Information System Research Institute (OGIS-RI) 19,571 12,438 18,896 30,800 28,	
E Sakura Information Systems 0 10,170 15,417 22,300 22,	
E Ube Information Systems 3,210 2,207 3,181 5,100 5,	
Others 260 1,344 2,006 2,685 2,	35 + 1,745
OGIS-RI Group Total 23,042 26,159 39,502 60,885 58,	
E Osaka Gas Chemicals 10,725 8,424 11,824 15,480 14,	
E Japan EnviroChemicals 9,937 6,490 9,530 13,437 12,	
E Minabe Chemical Industries 2,631 1,985 3,118 3,732 3,	
Others 954 759 1,006 1,493 1, Osaka Gas Chemicals Group Total 24,248 17,658 25,480 34,142 32,	
D OG Capital 2,094 1,320 1,975 2,607 2,	
E Osaka Gas Engineering 4,930 1,735 3,045 9,066 9,	
E KRI 1,121 519 1,034 3,610 2,	39 103
E OG Sports 8,943 6,835 10,327 14,975 13,	39 103 10 87
E Osaka Gas Autoservice 5,024 3,327 5,045 7,244 7,	39 103 10 87 75 + 1,384
	39 103 10 87 75 + 1,384 14 + 21
	39 103 10 87 75 + 1,384 44 + 21 79 + 627
	103 100 87 75 + 1,384 44 + 21 79 + 627 08 416
	39 103 10 87 75 + 1,384 44 + 21 79 + 627 08 416 01 + 364
	103 10 87 75 +1,384 144 +21 79 +627 108 416 101 +364 103 +10
OG Capital Group Total 51,371 32,783 50,961 78,582 75,	39 103 10 87 75 +1,384 44 +21 79 +627 08 416 31 +364 33 +10 59 +70
Total 362,201 260,231 393,157 579,170 535,	39 103 10 87 75 +1,384 44 +21 79 +627 8 416 91 +364 93 +10 99 +70 57 276

^{*}Listed are noteworthy companies or companies with 1 billion yen or over in operating revenues for FY08.3.

Segment Information for the 3rd Quarter of the Fiscal Year ending March 2009

(million yen)

ginent information for the 3rd Q	uarter or the	FISCAL LEAL C	Filaling Iviai Ci	1 2009				(IIIIIIIIIII yeli
	Gas	LPG, Electricity, other Energies	Gas Appliances, House-Pipe Installation	Real Estate	Others	Total	Elimination and Consolidation	Consolidated
Composition	55.9%	19.6%	10.3%	2.4%	11.8%	100.0%		
Operating Revenues	551,235	193,145	101,385	23,920	116,070	985,758	(55,146)	930,61
Change from FY08.3 3Q	+68,280	+8,379	-2,616	+5,279	+16,601	+95,924	-	+89,81
Notes	+67,496			Urbanex +1,948	+15,417 SIS			
FY09.3 Forecasted at 2Q end	846,000	280,000	147,000	34,500	175,500	1,483,000	(79,000)	1,404,00
FY09.3 Latest Forecast	824,500	244,000	144,500	32,500	168,500	1,414,000	(79,000)	1,335,00
Operating Income	-16,528	5,520	2,409	6,159	5,565	3,125	735	3,86
Sales/ Operating Profit Ratio	-3.0%			25.7%		0.3%		0.4
Change from FY08.3 3Q	-42,280					-49,370		-49,3
Notes	-42,511	OGEA -3,133 OG -2,826		Urbanex +603 Kubota Maison +225	OGIS-RI			
FY09.3 Forecasted at 2Q end	-4,000	2,000	2,000	7,500	9,000	16,500	500	17,0
FY09.3 Latest Forecast	28,000	6,300	i	t	1		11	52,00

Nissho LPG: Nissho Petroleum Gas, OGEA: Osaka Gas Energy America

Sakura-I: Sakura Information Systems, Sakura-I: Sakura Information System (OGIS-RI Group) OGE: Osaka Gas Engineering, OGIS-RI: Osaka Gas Information System Research Institute