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Corporate Action Announcement

Citibank, N.A., acting as depositary bank, announces the following:

Date: September 25, 2017 Status: Final

Announcement For: Ratio Change

Company Name: Osaka Gas Co Ltd

Security Information Current Information: New Information:

DR Ticker: OSGSY
ORD Ticker: 9532 JP
CUSIP: 687739102
Country: Japan
Exchange: OTC

Ratio (ORD:DR): 10:1

Sponsorship Level: Unsponsored ADR Program

DTC Eligible: Yes

DR ISIN: US6877391028 **ORD ISIN:** JP3180400008

Custodian(s): CITIBANK JAPAN LTD.

Announcement

Please click to view the Notice of Ratio Change for additional information.

continued



Shareholder Services

Questions may be directed to Shareholder Services toll free at 1-877-248-4237

For further information on Citi's Depositary Receipt Services, visit www.citi.com/dr.