

Independent Assurance Statement

To: Dai-ichi Life Holdings, Inc.

The Association for Non-Financial Information Assurance (ANFIA) was engaged by Dai-ichi Life Holdings, Inc. (Dai-ichi Life) to conduct an independent assurance in relation to specified information in its website on Sustainability Data (the Website). This assurance statement applies to the related information included within the scope of our work described below. The aim of this statement is to provide limited assurance on the reliability and objectivity of select information included on the Website. Dai-ichi Life is responsible for the information and its presentation on the Website. ANFIA was not involved in the data gathering or the writing of the Website.

Scope of our assurance engagement

Dai-ichi Life engaged ANFIA to perform limited assurance procedures for:

| Scope | Assured value | Boundary |
|---|---------------|---|
| Male management staff (FY2020) | 2,582 (72.5%) | Dai-ichi Life Holdings and three domestic life insurance companies. |
| Female management staff (FY2020) | 977 (27.5%) | |
| Percentage of employees with disabilities (FY2020) | 2.22% | Dai-ichi Life Group |
| Percentage of people who exercise regularly (Male / FY2020) | 53.6% | Dai-ichi Life Group |
| Percentage of people who exercise regularly (Female / FY2020) | 38.0% | |

Assessment Standards

We carried out limited assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information). ANFIA has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Because of that, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Assurance procedures

Considering the risk of material error, our assurance specialists undertook the following procedures to obtain all the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

- Tracing how data for each indicator within our assurance scope was collected, collated and validated by corporate head office and included in the review.
- Inquiring about the design of the methods used to collect and process the indicators.
- Examining evidence supporting the generation, aggregation and reporting of the indicators in conformity with Dai-ichi Life's reporting criteria and recalculating the indicators.
- Reviewing the presentation of information relevant to the scope of our work on the Website to ensure consistency with our findings.

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that, in all material respects, the indicators on the Website are not prepared in accordance with the Dai-ichi Life's reporting criteria.

The Association for Non-Financial Information Assurance

The Association for Non-Financial Information Assurance
Tokyo, Japan
June 30, 2021