

Independent Assurance Statement

To: Dai-ichi Life Holdings, Inc.

The Association for Non-Financial Information Assurance (ANFIA) had been engaged by Dai-ichi Life Holdings, Inc. (hereinafter “Dai-ichi Life”) to conduct an independent assurance with respect to the specified information on Sustainability Data prepared by Dai-ichi Life (the subject information). The aim of this statement is to provide limited assurance on the reliability and objectivity of select information included on the subject information. The scope of this assurance was described in the attached table.

Dai-ichi Life’s Responsibility

Dai-ichi Life is responsible for collecting, calculating, and publishing the data necessary for the calculation of performance values in accordance with the standards it has established for the calculation and reporting of indicators (hereinafter “standards established by Dai-ichi Life”).

ANFIA’s Responsibility

ANFIA’s responsibility is to express a conclusion of limited assurance on the subject information based on the evidence obtained and the procedures performed.

ANFIA conducted limited assurance based on our standards in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Assurance Engagements Other than Audits or Reviews of Historical Financial Information), the ISAE 3410 (Assurance Engagements on Greenhouse Gas Statements). ANFIA has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000. ANFIA is independent of Dai-ichi Life and its affiliates and has no potential for impartiality or conflict of interest.

It should be noted that the procedures to be conducted in a limited assurance engagement are more limited than those to be conducted in a reasonable assurance engagement.

Assurance Procedures

The procedures followed by ANFIA are based on professional and expert judgment and include the following.

- Assessment of the policies and procedures for calculating the indicators covered by the assurance.
- Questions to Dai-ichi Life’s personnel to understand the above policies and calculation procedures.
- Reconciliation and recalculation with the obtained evidence to ensure that the actual values of the indicators covered by the assurance are captured, aggregated, and disclosed in accordance with the standards established by Dai-ichi Life
- Obtaining and collating data on which to base key assumptions and calculation methods.
- Confirmation of the validity of the actual values of the indicators covered by the assurance.
- Consistency with the base records for the indicators described in the subject information.

Scope of our assurance engagement

The subject information, as prepared by Dai-ichi Life for which we have provided a third-party

assurance, are as follows:

Sustainability Data (FY2022)

Scope	Assured value	Boundary
Percentage of females in management positions	29.3%	Dai-ichi Life Holdings and three domestic life insurance companies.
Absentee rate	1.20	Dai-ichi Life Insurance Company
Electric power consumption (GJ)	971,256 GJ	Dai-ichi Life Group
Fuel consumption (GJ)	211,161 GJ	
Steam and chilled/hot water consumption (GJ)	83,423 GJ	
Total waste disposed	8,761 t	
Industrial waste disposed	1,991 t	
General waste disposed	6,770 t	

GHG emissions and WACI of Dai-ichi Life (listed equity, corporate bond, and real estate portfolios as of 2021)

Portfolio	GHG emissions (ten thousand tCO ₂ e)	WACI (tCO ₂ e / million yen)
Domestic Equities	200	0.7
Foreign Equities	19	1.2
Domestic Corporate Bond	190	2.4
Foreign Corporate Bond	31	0.6
Real Estate	10	—

Boundary of the calculation

Dai-ichi Life Holdings, Inc. and its consolidated subsidiaries.

Conclusion

As a result of the assurance procedures described above, nothing has come to our attention that causes us to believe that the indicators listed in the subject information have not been calculated, in all material respects, in accordance with the standards established by Dai-ichi Life.

The Association for Non-Financial Information Assurance

The Association for Non-Financial Information Assurance
 Tokyo, Japan
 August 4, 2023