

# Sustainability Data Book



**Dai-ichi Life**  
Holdings

# Scope of Aggregation and Calculation Period

## Scope of aggregation

Dai-ichi Life Holdings (HD) and its 15 major subsidiaries are covered.  
When referring to a specific aggregation scope, abbreviations in parentheses are used.

### < Major Subsidiaries >

- The Dai-ichi Life Insurance Company, Limited (DL)
- The Dai-ichi Frontier Life Insurance Co, Ltd (DFL)
- The Neo First Life Insurance Company, Limited (NFL)
- ipet Insurance Co., Ltd (ipet)
- Benefit One Inc.
- Dai-ichi Life International Holdings, LLC (DLIHD)
- Vertex Investment Solutions Co., Ltd. (Vertex)
- Protective Life Corporation
- TAL Dai-ichi Life Australia Pty Ltd.
- Partners Group Holdings Limited
- Dai-ichi Life Insurance Company of Vietnam Limited
- Dai-ichi Life Insurance (Cambodia) PLC.
- Dai-ichi Life Insurance Myanmar Ltd.
- Dai-ichi Life Reinsurance Bermuda Ltd.
- DL-Canyon Investments LLC

## Calculation period

Unless otherwise stated, the calculation period is from April 2024 to March 2025, and the results as of the end of March 2025 are listed.

## GHG emissions

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Direct GHG emissions (Scope 1)	*1	tCO <sub>2</sub> e	20,536	33,755	34,156	26,068
Indirect GHG emissions (Scope 2) Location-based	*1	tCO <sub>2</sub> e	70,211	71,343	65,732	64,796
Indirect GHG emissions (Scope 2) Market-based	*1	tCO <sub>2</sub> e	50,727	11,054	8,567	6,693
Coverage of the above data * (1)	*1	%	100	100	100	100

\*(1) Ratio of companies included in the scope of aggregation (calculated based on the number of employees)

## GHG emissions

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Other related indirect GHG emissions (scope 3) (excluding category 15)	*2	tCO <sub>2</sub> e	247,300	341,243	139,836	235,644
Purchased goods and services (category 1)	*2	tCO <sub>2</sub> e	-	16,309	14,525	15,871
Capital Goods (category 2)	*2	tCO <sub>2</sub> e	-	294,647	95,516	189,784
Fuel-and-energy-related activities (not included in scope 1 or 2) (category 3)	*2	tCO <sub>2</sub> e	-	15,789	15,120	15,047
Upstream transportation and distribution (category 4)	*2	tCO <sub>2</sub> e	-	236	366	321
Waste generated in operations (category 5)	*2	tCO <sub>2</sub> e	-	8	9	8
Business travel (category 6)	*2	tCO <sub>2</sub> e	-	1,419	1,680	1,941
Employee commuting (category 7)	*2	tCO <sub>2</sub> e	-	12,556	12,375	12,412
Upstream leased assets (category 8)	*2	tCO <sub>2</sub> e	-	0	0	0
Downstream transportation and distribution (category 9)	*2	tCO <sub>2</sub> e	-	0	0	0
Processing of sold products (category 10)	*2	tCO <sub>2</sub> e	-	0	0	0
Use of sold products (category 11)	*2	tCO <sub>2</sub> e	-	0	0	0
End of life treatment of solds products (category 12)	*2	tCO <sub>2</sub> e	-	281	245	258
Downstream leased assets (category 13)	*2	tCO <sub>2</sub> e	-	0	0	0
Franchises (category 14)	*2	tCO <sub>2</sub> e	-	0	0	0

## GHG emissions <sup>\*(2)</sup>

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Investment and financing (category 15) Absolute emissions	*2	10,000 tCO <sub>2</sub> e	1,018	890	2,640	2,683
Domestic stocks	*2	10,000 tCO <sub>2</sub> e	200	169	148	131
Foreign stocks	*2	10,000 tCO <sub>2</sub> e	19	15	13	10
Domestic corporate bonds	*2	10,000 tCO <sub>2</sub> e	190	161	135	114
Foreign corporate bonds	*2	10,000 tCO <sub>2</sub> e	31	26	25	33
Loans	*2	10,000 tCO <sub>2</sub> e	569	510	428	455
Real estates	*2	10,000 tCO <sub>2</sub> e	10	9	8	5
Sovergin bonds <sup>*(3a)</sup>	*2	10,000 tCO <sub>2</sub> e	-	-	1,883	1,934
Coverage of the above data <sup>*(3b)</sup>	*2	%	87	87	98	98

\* (2) Emissions in FY2024 are provisional values measured using data available as of March 2025.

\* (3a) Excluding LULUCF

\* (3b) Ratio of investment assets for which GHG emissions is available among the measured assets

## GHG emissions <sup>\*(2)</sup>

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Investment and financing (category 15) Absolute emissions* <sup>(4)</sup>	*2	10,000 tCO <sub>2</sub> e	1,018	890	757	749
Electricity	*2	10,000 tCO <sub>2</sub> e	608	530	496	505
Steel	*2	10,000 tCO <sub>2</sub> e	171	141	90	90
Chemicals	*2	10,000 tCO <sub>2</sub> e	39	36	26	24
Petroleum gas	*2	10,000 tCO <sub>2</sub> e	34	28	22	19
Transport	*2	10,000 tCO <sub>2</sub> e	23	25	24	19
Others	*2	10,000 tCO <sub>2</sub> e	143	130	98	93
Investment (category 15) WACI	*2	tCO <sub>2</sub> e/¥mn	1.7	1.4	1.2	1.2
Domestic stocks	*2	tCO <sub>2</sub> e/¥mn	0.7	0.6	0.5	0.4
Foreign stocks	*2	tCO <sub>2</sub> e/¥mn	1.2	0.9	0.8	0.8
Domestic corporate bonds	*2	tCO <sub>2</sub> e/¥mn	2.4	1.6	1.4	1.1
Foreign corporate bonds	*2	tCO <sub>2</sub> e/¥mn	0.6	0.4	0.7	0.9
Loans	*2	tCO <sub>2</sub> e/¥mn	5.1	3.9	4.1	3.5
Coverage of the above data <sup>*(3b)</sup>	*2	%	87	87	94	94

\* (2) Emissions in FY2024 are provisional values measured using data available as of March 2025.

\* (3b) Ratio of investment assets for which GHG emissions is available among the measured assets.

\* (4) The Types of measured assets are domestic stocks, Foreign stocks, domestic corporate bonds, foreign corporate bonds, Loans, and real estates.

## Energy consumption

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Non-renewable energy consumption	*1	GJ	998,787	369,339	338,687	331,048
Renewable energy consumption	*1	GJ	342,725	896,501	869,717	891,518
Coverage of the above data * (5)	*1	%	100.0	100.0	100.0	100.0

## Waste disposed

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2023
Total waste disposed	*1	t	8,999	8,761	4,001	4,859
Total waste recycled	*1	t	1,832	1,915	1,498	1,278
Waste with unknown disposal method	*1	t	7,167	6,846	2,503	3,581
Coverage of the above data * (5)	*1	%	95.6	99.4	95.3	94.3

## Water consumption

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Total net water consumption	*1	1000 m <sup>3</sup>	733	653	1,016	1,069
Coverage of the above data * (5)	*1	%	96.0	83.4	85.0	87.2

\*(5) Ratio of companies included in the scope of aggregation (calculated based on the number of employees)

## Scope of aggregation

- \*1: In principle, Dai-ichi Life Holdings and its 15 major subsidiaries are included based on the operational control approach. In addition, the following 24 companies, including unconsolidated subsidiaries, are also included.  
Dai-ichi Life Business Services Co., Ltd., Dai-ichi Life Challenged Co., Ltd., A.F. BUILDING MANAGEMENT Co., Ltd., The Dai-ichi Life Techno Cross Co., Ltd, DAI-ICHI SEIMEI CARD SERVICE Co.,LTD., Alpha Consulting Co., Ltd., Asset Guardian Co., Ltd., Corporate–pension Business Service Co., Ltd., Mizuho-DL Financial Technology Co., Ltd., JAPAN EXCELLENT ASSET MANAGEMENT CO.,LTD., RIFARE BUILDING MANAGEMENT CO.,LTD., The Dai-ichi Life Research Institute Inc, QOLeal Limited, Dai-ichi Life Realty Asset Management Co., Ltd., THE DAI-ICHI BUILDING CO., LTD., SOHGO HOUSING CO., Ltd., Asset Management One Co., Ltd., O.M. Building Management Inc, STEC- CORPORATION, HARUMI CORPORATION, Nihon Bussan CO., Ltd., PT Panin Dai-ichi Life, Star Union Dai-ichi Life Insurance Company Limited, TOPAZ CAPITAL, INC.
- \*2: DL

# Scope 3 emission calculation method

Scope 3 category	Emission calculation method <sup>*(6)</sup>
1. Purchased goods and services	Actual measurement of OA paper and printed materials purchased in large volume. Converted from purchase price into CO2 emissions.
2. Capital Goods	Actual measurement of net increase in tangible fixed assets. Converted from purchase price to CO2 emissions.
3. Fuel-and-energy-related activities (not included in scope 1 or 2)	Estimated emissions related to electricity procurement.
4. Upstream transportation and distribution	Actual measurement based on accumulation of logistics distance and weight. In logistics, the weight calculated by the logistics provider is multiplied by the distance travelled (ton-kilometers) and then converted into CO2 emissions.
5. Waste generated in operations	Actual measurement based on accumulation of waste weight. Converted to CO2 emissions for the weight of waste at the three head office sites (Hibiya, Toyosu and Shin-Oi).
6. Business travel	Accumulated business trip data.
7. Employee commuting	Estimated from amounts calculated from commuting data.
12. End of life treatment of solds products	Estimates based on actual purchases of printed materials, assuming all printed materials delivered to customers are discarded.

<sup>\*(6)</sup> "Emission intensity database for calculating greenhouse gas emissions, etc. of organizations through supply chains" (Ver. 3.4) is used for our intensity figure.

## Number of employees

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Consolidated number of employees	*3	People	62,260	60,997	59,495	60,814

## Gender Ratio

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Ratio of women in the workforce	*17	%	91.0	90.4	90.1	89.4
Ratio of women in top management position	*13	%	12.1	13.4	13.7	17.1
Total number of management positions <sup>*(7)</sup>	*17	People	3,680	3,747	3,833	3,745
Total number of women in manement position (6 domestic companies) <sup>*(7)</sup>	*17	People	1,049	1,102	1,135	1,170
Percentage of female in management position (6 domestic companies) <sup>*(7)</sup>	*17	%	28.5	29.4	29.6	31.2
HD	*4	%	14.8	16.2	18.5	17.5
DL	*5	%	30.1	31.3	32.0	33.5
DFL	*8	%	12.5	15.9	15.6	19.1
NFL	*9	%	19.5	16.0	16.4	17.4
ipet	*10	%	-	33.9	27.9	25.8
Benefit One	*11	%	-	-	-	50.0
Ratio of women in entry-level management <sup>*(7)</sup>	*17	%	37.1	37.5	37.5	40.0
Ratio of women in senior management <sup>*(7)</sup>	*17	%	9.4	9.8	12.5	14.2
Ratio of women in management positions in revenue-generating functions (such as sales) <sup>*(8)</sup>	*5	%	32.0	33.2	33.7	35.2

\* (7) Ratio of the number of employees in the company of sopce of aggregation for which data is available to the total number of employees on a consolidated basis during the last fiscal year is 84.1%

\* (8) Ratio of the number of employees in the company of sopce of aggregation for which data is available to the total number of employees on a consolidated basis during the last fiscal year is 78.1%



## Gender Ratio

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Ratio of female in STEM-related positions	*23	%	4.6	5.3	3.7	5.8
Average age	*4	Years old	41 years 11 months	42 years 2 months	41 years 9 months	39 years 2 months
Average years of service	*4	Years	14 years 10 months	15 years 9 months	14 years and 6 months	11 years and 8 months
Average years of service for employees (male)	*6	Years	21 years and 5 months	21 years and 11 months	22 years and 5 months	22 years and 3 months
Average years of service for employees (female)	*6	Years	12 years 3 months	13 years 0 months	13 years 7 months	13 years 9 months

## Salary

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Average annual salary	*4	10,000 yen	978.7	972.2	949.9	1,044.2

## Gender pay gap <sup>\*(9)</sup>

Item		Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Total of 6 domestic companies	All employees	*22	%	-	38.2	41.6	44.5
	Full-time employees	*22	%	-	37.6	41.8	45.5
	Part-time and fixed-term employees	*22	%	-	42.2	41.8	41.1
HD	All employees	*4	%	-	55.2	61.0	64.4
	Full-time employees	*4	%	-	57.0	61.6	62.0
	Part-time and fixed-term employees	*4	%	-	27.3	44.0	107.4
DL	All employees	*19	%	-	38.0	41.5	43.8
	Full-time employees	*19	%	-	37.4	41.7	44.8
	Part-time and fixed-term employees	*19	%	-	43.2	44.0	40.3
DFL	All employees	*8	%	-	54.3	56.3	59.3
	Full-time employees	*8	%	-	54.0	56.3	59.4
	Part-time and fixed-term employees	*8	%	-	77.5	-(10)	-(10)

\* (9) Gender wage gap is calculated as average annual wage for women / average annual wage for men x 100

\* (10) Data not available as no fixed-term employees were employed in 2023 and 2024

Gender pay gap <sup>\*(9)</sup>

Item		Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
NFL	All employees	*9	%	-	57.9	55.5	54.5
	Full-time employees	*9	%	-	57.9	55.9	55.1
	Part-time and fixed-term employees	*9	%	-	56.2	12.4	-(11)
ipet	All employees	*10	%	-	58.7	55.9	56.0
	Full-time employees	*10	%	-	59.7	56.0	56.6
	Part-time and fixed-term employees	*10	%	-	98.1	100.0	159.7
Benefit One	All employees	*11	%	-	-	-	59.2
	Full-time employees	*11	%	-	-	-	65.7
	Part-time and fixed-term employees	*11	%	-	-	-	51.0

\*(11) Data not available as no fixed-term employees were employed in 2024

## Gender pay gap by job grade FY 2024

Position	Scope	Unit	Female <sup>*(12)</sup>	Male
Managers (base salary only) <sup>*(13)</sup>	*13	-	0.88	1
Managers (base salary + other cash compensation) <sup>*(13)</sup>	*13	-	0.86	1
Non-managers (base salary only) <sup>*(13)</sup>	*13	-	0.72	1

<sup>\*(12)</sup> Ratio with male as 1

<sup>\*(13)</sup> Ratio of the number of employees in the company of scope of aggregation for which data is available to the total number of employees on a consolidated basis during the last fiscal year is 18.4%

## Other ratio

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Workforce Breakdown by race, ethnicity, or nationality <sup>*</sup> (14a)						
Japan	*23	%	99.75	99.68	99.77	99.71
China	*23	%	0.11	0.16	0.11	0.13
Korea	*23	%	0.06	0.08	0.05	0.06
Germany	*23	%	0.01	0.02	0.01	0.01
Australia	*23	%	0.00	0.00	0.00	0.01
Others	*23	%	0.08	0.06	0.06	0.10
Workforce Breakdown of managers by race, ethnicity or nationality <sup>*</sup> (14a)						
Japan	*21	%	99.81	99.82	99.79	99.78
China	*21	%	0.05	0.05	0.04	0.08
South Korea	*21	%	0.09	0.08	0.13	0.08
Germany	*21	%	0.05	0.05	0.04	0.04
Australia	*21	%	0.00	0.00	0.00	0.04
Percentage of employees with disabilities <sup>*</sup> (14b)	*18	%	2.34	2.44	2.49	2.43

<sup>\*</sup>(14a) Ratio of the number of employees in the company of scope of aggregation for which data is available to the total number of employees on a consolidated basis during the last fiscal year is 80.7%. Companies that are included only CR are not included in the total.

<sup>\*</sup>(14b) As of June 1 of each fiscal year. The percentage of employees with disabilities as of June 1 of FY2025 is 2.53%, which exceeds the statutory employment rate.

## Employment

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Number of new hires	*6	People	466	359	373	454
Total number of male	*6	People	128	144	143	225
Percentage of male	*6	%	27.5	40.1	38.3	49.6
Total number of female	*6	People	338	215	230	229
Percentage of female	*6	%	72.5	59.9	61.7	50.4
By Age						
20's and younger	*6	People	200	171	154	203
30-39 years old	*6	People	113	83	97	129
40-49 years old	*6	People	101	73	73	71
50-59 years old	*6	People	46	29	38	41
60s and older	*6	People	6	3	11	10
Percentage of open positions filled by internal candidates (internal hires)	*6	%	95.9	96.4	93.4	84.8
Average hiring cost divided by the number of full-time employees	*6	1,000 yen	2,192	2,097	2,157	2,161

## Employment

Item		Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Ratio of mid-career hires							
Sales rep		*7	%	90.8	92.8	95.1	94.2
In-house employee role	Career-track (comprehensive) employee	*6	%	44.5	52.5	49.0	53.0
	Career-track (administrative) employee	*6	%	73.0	75.4	79.0	80.9
	Other	*6	%	100.0	100.0	100.0	100.0

## Employment

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Employee turnover	*20	%	4.0	3.7	3.8	13.3
Male	*20	%	34.2	26.8	32.2	36.5
Female	*20	%	65.8	73.2	67.8	63.5
Managerial level and above	*20	%	15.8	13.0	17.9	30.5
Below managerial level	*20	%	84.2	87.0	82.1	69.5
Voluntary employee turnover	*20	%	3.2	3.7	3.8	13.3
Coverage of the above employee turnover (global basis, full-time employees) <sup>*(15)</sup>	*20	%	84.1	86.6	86.2	86.8

\* (15) Ratio of employees of the company in the scope of aggregation for which data is available to the office worker in the company of scope of aggregation

## Human resource development

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Average amount spent on training and skill development per full-time employees * (16)	*20	Yen	-	-	57,285	47,661
Average hours of training and skill development per full-time employee * (16)	*20	Hours	-	-	5.45	15.0
Training hours by training type						
DX	*20	Hours	-	-	1.4	9.8
Global	*20	Hours	-	-	0.7	1.0
Management	*20	Hours	-	-	1.2	1.1
Nurturing the next generation of management leaders	*20	Hours	-	-	0.5	0.7
Career development support	*20	Hours	-	-	1.7	2.4
Training hours by gender						
male	*20	%	-	-	49	50
female	*20	%	-	-	51	50

\*(16) Ratio of the number of employees in the company of scope of aggregation for which data is available to the total number of employees on a consolidated basis during the last fiscal year is 20.2%

## Employee support program

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Percentage of male employees taking parental leave (total of 6 domestic companies) * (17), (18), (19)	*17	%	92.2	124.8	105.3	103.9
HD	*4	%	100.0	163.6	100.0	108.3
DL	*5	%	85.1	124.8	114.0	110.9
DFL	*8	%	100.0	157.1	88.9	107.1
NFL	*9	%	100.0	140.0	83.3	141.7
ipet	*10	%	-	22.2	33.3	41.7
Benefit One	*11	%	-	-	-	60.0

\*(17) The percentage of male employees taking childcare leave, etc. is calculated in accordance with the calculation standards for the percentage of employees taking childcare leave, etc. that are required to be published under the revised "Childcare and Family Care Leave Law (enforced in April 2023)" of Japan.

\*(18) Figures for FY2024 include Benefit One; figures for FY2022 onwards include ipet; figures for FY2021 and earlier are the total of the four companies excluding ipet and Benefit One

\*(19) The calculation follows the below standards:

FY2022 and later: based on national standard, denominator: persons whose spouse gave birth during the fiscal year, numerator: persons who took parental leave during the fiscal year (excluding persons who took parental leave during the previous fiscal year)

FY2021 and earlier: denominator: persons who will reach the deadline for taking -parental leave during the current fiscal year, Numerator:of those who are due to take parental leave during the current fiscal year, those who took the leave

## Health promotion

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Presenteeism	*5	%	-	24.0	23.4	23.3
Absenteeism	*5	Days	-	2.5	2.2	2.2
Periodic health checkup rate	*5	%	99.8	99.9	99.9	99.9
Rate of detailed examination required by health check-up	*5	%	85.7	87.8	87.4	87.3
Followup health guidance implementation rate	*5	%	100.0	100.0	100.0	100.0
Specific health guidance completion rate	*5	%	93.1	91.1	92.4	-(20)
Gastric cancer screening uptake rate	*5	%	46.7	46.5	45.5	-(20)
Colorectal cancer screening uptake rate	*5	%	80.3	81.0	81.5	-(20)
Breast cancer screening uptake rate	*5	%	72.3	72.2	72.8	-(20)
Cervical cancer screening uptake rate	*5	%	34.9	36.5	38.4	-(20)

\*(20) Currently aggregating figures for FY2024.

## Health promotion

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Health care point registration rate	*5	%	73.9	79.4	80.6	79.9
Rate of taking stress checks	*5	%	83.8	81.2	86.3	90.3
Percentage of people with high stress	*5	%	13.5	14.9	14.7	15.6
Percentage of males who exercise regularly	*5	%	53.6	55.0	54.4	38.2
Percentage of females who exercise regularly	*5	%	36.0	36.2	34.9	19.0
Percentage of males who maintain appropriate body weight	*5	%	67.6	67.4	67.2	66.4
Percentage of females who maintain appropriate body weight	*5	%	74.0	73.9	73.5	72.9
Smoking rate (male)	*5	%	27.9	27.3	27.7	27.7
Smoking rate (female)	*5	%	22.8	22.2	21.9	21.7
Number of work-related accidents	*5	Cases	755	663	734	644
Number of cases with suspension of work	*5	Cases	141	126	121	113
Number of commuting accidents	*5	Cases	258	271	242	262
Number of cases with suspension of work	*5	Cases	55	67	62	57
Absence rate* <sup>(21)</sup>	*5	%	1.22	1.25	1.23	1.29
Coverage of the above data* <sup>(22)</sup>	*5	%	81.3	78.0	76.9	76.0

\* (21) Absentee rate calculation:

[Total number of medical leave days/ Total number of employees x Total number of working days ] x 100

Total number of medical leave days is the sum of leave taken for medical treatment due to injury or illness for reasons other than work or commuting. Holidays and leave under the company's prescribed leave system such as maternity leave and parental leave are not included.

\* (22) Ratio of employees covered among consolidated employees

## Others

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Rate of employees with top level of engagement scores	*23	%	28.7	30.7	33.6	36.2
Rate of employees who responded to the engagement survey <sup>*(23)</sup>	*23	%	78.0	68.0	70.0	75.0
Employee union membership rate <sup>*(24)</sup>	*14	%	87.8	89.2	94.8	93.7
Ordinary revenues	*3	100million Yen	82,097	95,088	110,282	98,733
Total operating expenses	*3	100million Yen	7,522	8,417	9,263	9,898
Total employee-related expenses (salaries + benefits) <sup>*(25)</sup>	*3	100million Yen	4,191	4,262	4,375	4,796
Customer satisfaction	*5	%	78	78.7	77.3	77.8
Coverage of the above data <sup>*(26)</sup>	*5	%	84.1	80.5	79.1	78.1

\*(23) Ratio of employees responding to the engagement survey among total number of employees surveyed

\*(24) Ratio of employees who belong to unions among employees of the company in the scope of aggregation

\*(25) Total employee-related expenses is not included directors' remuneration

\*(26) Ratio of companies in the scope of aggregation for which data is available (calculated based on the number of employees)

## Scope of aggregation

- \*3: Consolidated Financial Results
- \*4: HD
- \*5: DL
- \*6 :DL (office worker)
- \*7 :DL (sales rep)
- \*8 :DFL
- \*9 :NFL
- \*10 :iPet
- \*11:Benefit One
- \*12:Benefit One (CR)
- \*13:HD,DL(office worker)
- \*14: HD、DL、 DFL、 NFL
- \*15: HD,DL(office worker) ,DFL,NFL
- \*16: HD,DL,DFL,NFL,iPet
- \*17: HD,DL,DFL,NFL,iPet,Benefit One
- \*18: HD, DLIHD, DL, DFL, NFL, DLTX, other domestic CR
- \*19: DL,DLTX(CR) ,Benefit One (CR), Vertex (CR), Topaz (CR), other domestic CR, overseas CR
- \*20: HD, DL (office worker), DFL, NFL, DLTX (CR), ipet (CR), Benefit One (CR), Vertex (CR), Topaz (CR), other domestic CR, overseas CR
- \*21: HD, DL, DFL, NFL, DLTX (CR), ipet (CR), Benefit One (CR), Vertex (CR), Topaz (CR), other domestic CR, overseas CR
- \*22: HD, DL, DFL, NFL, DLTX (CR), ipet, Benefit One (CR), Vertex (CR), Topaz (CR), other domestic CR, overseas CR
- \*23: HD, DLIHD,DL, DFL, NFL, DLTX (CR), ipet (CR), Benefit One (CR), Vertex (CR), Topaz (CR), other domestic CR, overseas CR

## Directors

Items	Scope	Unit	2022	2023	2024	2025
Number of directors* (27)	*24	Persons	15	15	15	15
Number of independent directors* (27)	*24	Persons	7	7	7	7
Number of executive directors* (27)	*24	Persons	5	4	4	3
Number of non-executive directors* (27)	*24	Persons	3	4	4	5
Number of Foreign directors* (27)	*24	Persons	1	1	1	1
Number of female directors* (27)	*24	Persons	2	2	3	4
Number of directors with relevant business experience* (27)	*24	Persons	5	6	6	8
Average tenure of directors* (27)	*24	Years	4.67	4.08	3.25	3.67
Number of non-executive/independent directors with 4 or less other mandates* (27)	*24	Persons	10	11	10	12

Items	Scope	Unit	FY2022	FY2023	FY2024	FY2025
The average attendance rate at board meetings	*24	%	99.27	100.00	100.00	-

\*(27) As of June 30 of each year



## Compensation

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
CEO's annual compensation (consolidated)	*25	1 million yen	-	-	121	193
CEO's basic compensation (standalone)	*24	1 million yen	-	-	52	71
Number of shares held by CEO * (28)	*24	Shares	-	-	40,186	50,587
Total basic remuneration of directors (excluding directors who are member of Audit and Supervisory Committee and independent directors)	*24	1 million yen	-	-	178	221
Average number of shares held by directors (excluding directors who are member of Audit and Supervisory Committee and independent directors)* (28)	*24	Shares	-	-	45,097	44,235

\*(28) As of June 24, 2024

## Tax payments, etc. in major countries where the company operates

Items	Dai-ichi Life (FY25/3)	Dai-ichi Frontier Life (FY25/3)	Neo First Life (FY25/3)	Protective (FY24/12)	TAL (FY25/3)	DLVN (FY24/12)	Consolidated (FY25/3)
Location	Japan	Japan	Japan	United States	Australia	Vietnam	-
Main businesses	Domestic Insurance Business	Domestic Insurance Business	Domestic Insurance Business	Overseas Insurance Business	Overseas Insurance Business	Overseas Insurance Business	-
Number of employees * (29)	47,502	543	532	3,586	3,000	1,956	60,814
Ordinary revenues (¥billion)	4,415.0	3,495.7	147.3	2,193.6	768.3	143.3	9,873.3
Ordinary expenses (¥billion)	3,876.3	3,445.8	155.6	2,119.8	711.3	127.0	9,154.2
Ordinary profit (loss)(¥billion)	538.6	49.9	(8.3)	73.8	57.0	16.3	719.1
Extraordinary gains (¥billion)	18.6	-	-	0.3	-	0.1	19.0
Extraordinary losses (¥billion)	68.9	5.9	0.0	0.0	-	0.0	75.8
Provision for reserve for policyholder dividends (¥billion)	100.0	-	-	-	-	-	100.0
Income before income taxes, etc. (¥billion)	388.3	44.0	(8.3)	74.0	57.0	16.4	562.3
Total of corporate income taxes (¥billion)	82.8	11.1	(2.0)	12.5	17.9	3.2	132.7
Net income (loss) (¥billion)	305.5	32.9	(6.3)	61.5	39.1	13.2	429.6

\*(29) As of the end of March 2025

## Income taxes by country (FY 2023) <sup>\*(30)</sup>

Country	Ordinary income (¥billion)	Income before tax (¥billion)	Amount of tax incurred (¥billion)	Amount of tax paid (¥billion)	Number of employees
Japan	8,955.9	317.2	94.5	16.8	53,274
United States	1,004.6	0.1	18.9	14.7	3,844
Vietnam	131.4	17.6	4.1	4.1	2,084
Other countries	790.8	118.0	0.2	△0	4,117
<b>Total</b>	<b>10,882.9</b>	<b>453.1</b>	<b>117.8</b>	<b>35.7</b>	<b>63,319</b>

\*(30) The amounts are based on "Country-by-Country Report " submitted to the Japanese tax authorities and have no direct relation to the consolidated financial statements.

## Incidents of “Code of Conducts” violations

Item	Scope	Unit	FY 2021	FY 2022	FY 2023	FY 2024
Corruption and bribery	*24	Cases	-	0	0	0
Discrimination and harassment	*25	Cases	-	-	2	2
Customer privacy information	*24	Cases	-	0	0	0
Conflicts of interest	*24	Cases	-	0	0	0
Money laundering and insider trading	*24	Cases	-	0	0	0
Fines related to corruption and bribery	*24	Yen	-	0	0	0

## Scope of aggregation

\*24: HD

\*25: HD, DL

We have obtained third-party assurance for the following items:

## <Environmental data>

- GHG emissions

- Scope 1
- Scope 2
- Scope 3 (categories 1,2,3,4,5,6,7,12,15)

- Water consumption

## <Social related data>

- Absenteeism rate

- Gender pay gap

For more information see our website.

<https://www.dai-ichi-life-hd.com/en/sustainability/data/index.html>



No.1811005085

### Independent Verification Report

To: Dai-ichi Life Holdings, Inc.

#### 1. Objective and Scope

Japan Quality Assurance Organization (hereafter "JQA") was engaged by Dai-ichi Life Holdings, Inc. (hereafter "the Company") to provide an independent verification on the statement of information regarding FY2024\* Scope 1, 2 & 3 GHG emissions and water consumption (hereafter "the Statement"). The content of our verification was to express our conclusion, based on our verification procedures, on whether the Statement was correctly measured and calculated, in accordance with the GHG emissions and water consumption calculation standards (hereafter "the Rules") developed by the Company. The purpose of the verification is to evaluate the Statement objectively and to enhance the credibility of the Statement.  
\*The fiscal year 2024 of the Company ended on March 31, 2025.

#### 2. Procedure Performed

JQA conducted verification in accordance with "ISO 14064-3" for GHG emissions from Scope 1, 2 & 3, and with "ISAE3000" for water consumption, respectively. The scope of this verification assignment covers Scope 1 & 2 energy-derived CO<sub>2</sub> emissions and amount of activities from Scope 1 & 2, GHG emissions from eight categories of Scope 3 (Category 1, 2, 3, 4, 5, 6, 7 and 12), and water consumption. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent each of the verification objects in the Statement. The organizational boundaries include the Head office of the Company, the head offices, branches and sales sites of the Company's 15 main subsidiary companies\*, and the properties owned by The Dai-ichi Life Insurance Company, Limited in Japan. Our verification procedures included:

- Selecting 10 sample sites for on-site assessment of Scope 1 & 2 and water consumption.
- Holding on-site assessment to check the Statement's boundaries, GHG sources and monitoring points for Scope 1 & 2 and water consumption, and monitoring and calculation system and its controls.
- Performing validation of integrated functions to check the Rules.
- Selecting 2 companies from the Company's 15 main subsidiary companies on the basis of sampling, for Scope 3 verification.
- Holding on-site verification for Scope 3 to check the calculation scenario and allocation method, monitoring and calculation system and its controls.
- Vouching: Cross-checking the GHG emissions data and water consumption data against evidence.

\*The Company's 15 main subsidiary companies: The Dai-ichi Life Insurance Company, Limited, The Dai-ichi Frontier Life Insurance Co., Ltd., The Neo First Life Insurance Company, Limited, Iget Insurance Co., Ltd., Dai-ichi Life International Holdings LLC, Vertex Investment Solutions Co., Ltd., Benefit One Inc., Protective Life Corporation, TAL Dai-ichi Life Australia Pty Ltd, Partners Group Holdings Limited, Dai-ichi Life Insurance Company of Vietnam, Limited, Dai-ichi Life Insurance (Cambodia) PLC., Dai-ichi Life Insurance Myanmar Ltd., Dai-ichi Life Reinsurance Bermuda Ltd., DL - Cayon Investments LLC.

#### 3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the information regarding the Company's FY2024 GHG emissions from Scope 1, 2 & 3 and water consumption in the Statement, is not materially correct, or has not been prepared in accordance with the Rules.

#### 4. Consideration

The Company was responsible for preparing the Statement, and JQA's responsibility was to conduct verification of GHG emissions and water consumption in the Statement only. There is no conflict of interest between the Company and JQA.

Sumio Asada, Executive Board Director  
For and on behalf of Japan Quality Assurance Organization  
1-25, Kandaoncho, Chiyoda-ku, Tokyo, Japan  
June 26, 2025



### 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) 5000 (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.