

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 (FY2024)

Scope	Assured value	Boundary
Absentee rate	1.29	Dai-ichi Life Insurance Company

Gender Pay Gap (FY2024, Unit : Thousand yen)

Scope	Female	Male	Ratio
Administrative position (Annual Base Salary)	7,058	8,054	0.88
Administrative position (Annual Total Cash)	9,728	11,270	0.86
Non-Administrative position (Annual Base Salary)	3,101	4,319	0.72

Boundary : Dai-ichi Life Holdings and Dai-ichi Life Insurance Company

Scope 3 GHG emissions (category 15) and WACI* (Portfolios as of 2024)

Item	Actual value	Unit
Investment and financing (category 15) Absolute emissions	2,683	10,000 tCO ₂ e
Investment (category 15) WACI (weighted average carbon intensity)	1.2	tCO ₂ e / ¥mn

Boundary : Dai-ichi Life Insurance Company

*The calculation method : Please refer to the " https://www.dai-ichi-life-hd.com/sustainability/environment/pdf/nztransitionplan_001.pdf " .

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
July 29, 2025