

Independent Assurance Report for Environmental and Social Indicators

Independent Assurance Report

To the Representative Director Executive Chairperson and CEO of Daiichi Sankyo Company, Limited

We were engaged by Daiichi Sankyo Company, Limited (the "Company") to undertake a limited assurance engagement of the environmental and social performance indicators marked with (the "Indicators") for the period from April 1, 2023 to March 31, 2024 included in its Value Report 2024 (the "Report") for the fiscal year ended March 31, 2024.

The Company's Responsibility

The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the "Company's reporting criteria"), as described in the Report.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with the 'International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information' and the 'ISAE 3410, Assurance Engagements on Greenhouse Gas Statements' issued by the International Auditing and Assurance Standards Board. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures, and the procedures performed vary in nature from, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

- Interviewing the Company's responsible personnel to obtain an understanding of its policy for preparing the Report and reviewing the Company's reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical procedures on the Indicators.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company's reporting criteria, and recalculating the Indicators.
- Visiting the Company's Shinagawa R&D Center selected on the basis of a risk analysis.
- Evaluating the overall presentation of the Indicators.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Indicators in the Report are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Report.

Our Independence and Quality Management

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In accordance with International Standard on Quality Management 1, we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

/s/ Yoshimitsu Nagasaka
Yoshimitsu Nagasaka, Director
KPMG AZSA Sustainability Co., Ltd.
Tokyo, Japan
September 30, 2024

Notes to the Reader of Independent Assurance Report:

This is a copy of the Independent Assurance Report and the original copies are kept separately by the Company and KPMG AZSA Sustainability Co., Ltd.

Global Reporting Initiative (GRI) Standards

Statement of use

Daiichi Sankyo Group has reported in accordance with the GRI Standards for the period from April 1st, 2023 to March 31st, 2024.

GRI 1 used

GRI 1: Foundation 2021

Universal Standards

General Disclosures 2021

| Item | Indicator | Relevant Pages in Value Report 2024 |
|--|---|--|
| 1. The organization and its reporting practices | | |
| 2-1 | Organizational details | – |
| 2-2 | Entities included in the organization's sustainability reporting | – |
| 2-3 | Reporting period, frequency and contact point | 2 |
| 2-4 | Restatements of information | – |
| 2-5 | External assurance | 107 |
| 2. Activities and workers | | |
| 2-6 | Activities, value chain, and other business relationships | 25-34/69 |
| 2-7 | Employees | 3/66/109-110 |
| 2-8 | Workers who are not employees | – |
| 3. Governance | | |
| 2-9 | Governance structure and composition | 51-54 |
| 2-10 | Nomination and selection of the highest governance body | 51-54 |
| 2-11 | Chair of the highest governance body | 51/61-62 |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 63-64/73-74 |
| 2-13 | Delegation of responsibility for managing impacts | – |
| 2-14 | Role of the highest governance body in sustainability reporting | After creating the Value Report, it is reviewed and approved by the chairman of the Board, CEO and CFO, and then issued. |
| 2-15 | Conflicts of interest | – |
| 2-16 | Communication of critical concerns | 51-52/98-101 |
| 2-17 | Collective knowledge of the highest governance body | – |
| 2-18 | Evaluation of the performance of the highest governance body | 58 |
| 2-19 | Remuneration policies | 55-57 |
| 2-20 | Process to determine remuneration | 57 |
| 2-21 | Annual total compensation ratio | – |

| Item | Indicator | Relevant Pages in Value Report 2024 |
|--|--|-------------------------------------|
| 4. Strategy, policies and practices | | |
| 2-22 | Statement on sustainable development strategy | 5-10 |
| 2-23 | Policy commitments | 90-91/99-100/102 |
| 2-24 | Embedding policy commitments | 90-91/99-103 |
| 2-25 | Processes to remediate negative impacts | 98-101 |
| 2-26 | Mechanisms for seeking advice and raising concerns | 98-101 |
| 2-27 | Compliance with laws and regulations | 98-101 |
| 2-28 | Membership associations | – |
| 5. Stakeholder engagement | | |
| 2-29 | Approach to stakeholder engagement | 31-32 |
| 2-30 | Collective bargaining agreements | – |

Material Topics , Topic Standards [Here](#)