



February 15, 2024

[Unofficial Translation]

Tetsuya Kikuta
Representative Director, President
Chief Executive Officer
Dai-ichi Life Holdings, Inc.
Code: 8750 (TSE Prime section)

(Amendment) Announcement of Amendments to the “Notice Concerning Commencement of Tender Offer for Shares of Benefit One Inc. (Securities Code: 2412)” as a Result of the Submission of an Amendment Statement for the Tender Offer Registration Statement

With respect to the tender offer under the Financial Instruments and Exchange Act (Act No. 25 of 1948, as amended; the “Act”) by Dai-ichi Life Holdings, Inc. (the “Tender Offeror”) for common shares of Benefit One Inc. (the “Target Company”) listed on the Prime Market of Tokyo Stock Exchange, Inc. under code number 2412), some of the matters contained in the Tender Offer Registration Statement, which was submitted on February 9, 2024, need to be corrected as a result of the Tender Offeror having finished confirming the shares, etc. of the Target Company owned by the specially related parties on February 15, 2024, the Tender Offeror having submitted the Quarterly Report for the third quarter of its 122nd fiscal year (from October 1, 2023 through December 31, 2023) on February 14, 2024, the Target Company having submitted the Quarterly Report for the third quarter of its 29th fiscal year (from October 1, 2023 through December 31, 2023) on February 14, 2024, and the Tender Offeror adding these Quarterly Reports to the attachments of the Tender Offer Registration Statement. Accordingly, in order to make the necessary corrections, the Tender Offeror submitted an Amendment Statement dated February 15, 2024, for the Tender Offer Registration Statement to the Director-General of the Kanto Local Finance Bureau, pursuant to Article 27-8, paragraphs 1 and 2 of the Act.

The Tender Offeror hereby announces that as a result of the foregoing, it partially amends the “Notice Concerning Commencement of Tender Offer for Shares of Benefit One Inc. (Securities Code: 2412)” dated February 8, 2024, as stated below.

These amendments do not make any changes to the “terms of purchase, etc.” as defined in Article 27-3, paragraph 2, item 1 of the Act.

Underlines indicate amendments.

2. Outline of Purchase

(6) Changes in the Ownership Ratio of Shares as Result of the Purchase (Before Amendment)

Number of Voting Rights Represented by Shares Held by the Tender Offeror Before the Tender Offer	0 voting rights	(Ownership Ratio of Shares Before the Tender Offer: 0.00%)
Number of Voting Rights Represented by Shares Held by Specially Related Parties Before the Tender Offer	<u>832,502</u> voting rights	(Ownership Ratio of Shares Before the Tender Offer: 52.50%)
Number of Voting Rights Represented by Shares Held by the Tender Offeror After the Tender Offer	773,721 voting rights	(Ownership Ratio of Shares After the Tender Offer: 48.79%)

Number of Voting Rights Represented by Shares Held by Specially Related Parties After the Tender Offer	812,104 voting rights	(Ownership Ratio of Shares After the Tender Offer: 51.21%)
Number of Voting Rights of All Shareholders of the Target Company (as of September 30, 2023)	1,587,042 voting rights	

<Omitted>

(After Amendment)

Number of Voting Rights Represented by Shares Held by the Tender Offeror Before the Tender Offer	0 voting rights	(Ownership Ratio of Shares Before the Tender Offer: 0.00%)
Number of Voting Rights Represented by Shares Held by Specially Related Parties Before the Tender Offer	<u>832,501</u> voting rights	(Ownership Ratio of Shares Before the Tender Offer: 52,50%)
Number of Voting Rights Represented by Shares Held by the Tender Offeror After the Tender Offer	773,721 voting rights	(Ownership Ratio of Shares After the Tender Offer: 48.79%)
Number of Voting Rights Represented by Shares Held by Specially Related Parties After the Tender Offer	812,104 voting rights	(Ownership Ratio of Shares After the Tender Offer: 51.21%)
Number of Voting Rights of All Shareholders of the Target Company (as of September 30, 2023)	1,587,042 voting rights	

<Omitted>

End