



January 11, 2024

[Unofficial Translation]

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

**Notice Concerning the Progress of Implementation of Tender Offer for Shares of Benefit One Inc.
(Securities Code: 2412)**

Dai-ichi Life Holdings, Inc. (the “Tender Offeror”) previously announced in its press release dated December 7, 2023 and titled “Notice Concerning Planned Commencement of Tender Offer for Shares of Benefit One Inc. (Securities Code: 2412)” (including matters revised under the “Notice Concerning Determination of Tender Offer Price and Share Repurchase Price Stated in ‘Notice Concerning Planned Commencement of Tender Offer for Shares of Benefit One Inc. (Securities Code: 2412)’” dated December 21, 2023; the “Press Release Dated December 7, 2023”) that it plans to commence the tender offer for the common stock of Benefit One Inc. (the “Target Company”) (the “Tender Offer”) within five business days of the date on which all of the Conditions Precedent (having the same meaning as defined in the Press Release Dated December 7, 2023; the same applies hereafter) are satisfied or waived by the Tender Offeror if the Conditions Precedent are satisfied (or waived by the Tender Offeror), and that taking into account the period of time required for discussions and negotiations with the Target Company’s board of directors and special committee, as well as the Target Company’s parent company, Pasona Group Inc. (“Pasona Group”), it aims to commence the Tender Offer in mid-January 2024.

The Tender Offeror is proceeding with discussions and negotiations with the Target Company’s board of directors and special committee, as well as Pasona Group, in order to implement the Tender Offer. However, these discussions and negotiations are still ongoing as of today. Currently, the Tender Offeror aims to commence the Tender Offer around the end of January 2024 if all of the Conditions Precedent are satisfied (or waived by the Tender Offeror).

Once the conditions for the commencement of the Tender Offer are satisfied and the Tender Offer is commenced, or if there is any change in the expected timing of the commencement of the Tender Offer as described above, the Tender Offeror will make an announcement promptly.

End