

(Translation)

March 7, 2016

To Whom It May Concern:

Company Name: Message Co., Ltd. (the “Company”)

Name of Toshio Sato
Representative: President and Representative
Director
(JASDAQ Code Number: 2400)

Name and Title of Keijiro Ishibe
Contact Person: Director of Business Planning
Division

Telephone Number: 086-242-1551

Notice of the Completion of the Procedures Carried out by Sompo Japan Nipponkoa Holdings, Inc. for Making the Company their Subsidiary

As announced in the “Notice Regarding the Results of the Tender Offer for the Company Shares by Sompo Japan Nipponkoa Holdings, Inc., and the Change of the Parent Company and Other Associated Company” dated March 1, 2016, we hereby inform you that the settlement procedures in connection with a tender offer for the common shares of the Company, which had been conducted by Sompo Japan Nipponkoa Holdings, Inc. (“SOMPO HOLDINGS”) since January 29, 2016, were completed today, and the Company has become a subsidiary of SOMPO HOLDINGS.

Upon becoming a subsidiary of SOMPO HOLDINGS, the Company will be able to introduce the broad network, management resources and knowhow of the SOMPO HOLDINGS group into its business operations more directly. By utilizing these resources, we will establish a system which will enable us to improve the quality of our speedier nursing care services and provide safe and secure nursing care services to our customers. Going forward, we will also improve the working conditions of our help staff, focus on recruitment and training, and aim to pay the highest salaries in the nursing care sector. Furthermore, we will realize the nursing care services of the highest quality, offering our customers greater satisfaction, by creating a system which will develop our employees as nursing care professionals.

We will unite the strengths of SOMPO HOLDINGS and the Company group and make every effort to regain the trust of our customers, so that they will continue to use the facilities and nursing care services of the Company group with a sense of security. We ask for your continued support.

[Reference] Outline of SOMPO HOLDINGS and the shareholding ratio in the Company (as of March 7, 2016)

(1) Name	Sompo Japan Nipponkoa Holdings, Inc.
(2) Address	26-1, Nishi-Shinjuku 1-chome, Shinjuku-ku, Tokyo
(3) Name and Title of Representative	Kengo Sakurada Group CEO, Representative Director, President

(4) Business Activities	Management of P&C insurance companies, life insurance companies, and other companies controlled as subsidiaries pursuant to the Insurance Business Act, and other related operations	
(5) Capital	100,045 million yen (as of December 31, 2015)	
(6) Date of Establishment	April 1, 2010	
(7) Shareholding Ratio in the Company (Note)	Sompo Japan Nipponkoa Holdings, Inc.	91.13%
	Sompo Japan Nipponkoa Insurance Inc.	3.50%

(Note) The denominator is the total number of the issued shares as of December 31, 2015 (20,080,000 shares), as set forth in the 19th Business Period Third Quarterly Report filed by the Company on February 12, 2016. Any fraction is rounded off to two decimal places.

End