To Whom It May Concern August 13, 2026

Company Name	Isetan Mitsukoshi Holdings Ltd.
Representative	Toshiyuki Hosoya, President and CEO
	(Code No. 3099/ Prime Market of the Tokyo Stock Exchange)
Contact	Tsuyoshi Oyama, General Manager, Corporate Communication and IR Division, Corporate Finance and Accounting Department (TEL.050-1704-0684)

Notice Regarding Stock Split, Partial Modification of Share Repurchase Program in Connection with the Stock Split, Revision of Dividend Forecast, and Modification to Shareholder Benefit Program

Isetan Mitsukoshi Holdings (the "Company") hereby announces that, at a meeting of the Board of Directors held on August 13, 2026, it resolved to conduct a stock split and partially modify matters related to share repurchase in connection with the stock split. The Company also announces a revision of its dividend forecast and a modification of its shareholder benefit program in connection with the stock split, as described below.

1. Stock Split

(1) Purpose of the Stock Split

The purpose of the stock split is to reduce the investment unit of the Company's shares, to make them more accessible to a broader range of investors, including individual investors, and expanding the shareholder base over the medium to long term.

(2) Details of the Stock Split

(i) Method of the Stock Split

Each common share held by shareholders of record as of September 30, 2026, will be split into two shares.

(ii) Number of Shares to Be Increased as a Result of the Stock Split

Total number of outstanding shares before the stock split	367,451,554 shares ※1
Number of shares to be increased by the stock split	367,451,554 shares ※1
Total number of outstanding shares after the stock split	734,903,108 shares ※1
Total number of authorized shares after the stock split	1,500,000,000 shares

*1 The above numbers of shares may change in the future due to the exercise of stock acquisition rights or other factors.

(iii) Schedule of the Stock Split

Public notice of the record date (scheduled)	September 15, 2026 (Tuesday)
Record date	September 30, 2026 (Wednesday)
Effective date	October 1, 2026 (Thursday)

(3) Other

(i) Change in Capital Stock

There will be no change in the Company's stated capital as a result of the stock split.

(ii) Adjustment to the Number of Shares Subject to Each Stock Acquisition Right

The Company has issued stock acquisition rights (stock options as stock-based compensation). Upon the stock split, the exercise price will remain unchanged at ¥1 per share, and the number of shares subject to each stock acquisition right will be adjusted by multiplying the number of shares before the adjustment by two.

(iii) Adjustment to the Number of Shares to Be Delivered under the Stock Compensation Plan

Under the stock compensation plan (Board Incentive Plan Trust) for directors, executive officers and certain other officers, the number of the Company's shares and other benefits to be delivered based on points granted to eligible directors, executive officers and other officers will be adjusted in accordance with the stock split ratio on and after October 1, 2026.

2. Partial Modification of Matters Related to Share Repurchase

In connection with the stock split, the Company will adjust the maximum number of shares to be acquired under the share repurchase resolution approved at the meeting of the Board of Directors held on February 6, 2026.

	Before Revision	After Revision
Maximum number of shares to be acquired	18,000,000 shares (maximum)	36,000,000 shares (maximum)

(For Reference)

Matters Resolved at the Board of Directors Meeting Held on February 6, 2026

(i) Class of shares to be acquired	Common shares
(ii) Maximum number of shares to be acquired	18,000,000 shares (maximum)
*representing 5.1% of the total number of issued shares (excluding treasury shares)	
(iii) Total acquisition cost	¥30,000,000,000 (maximum)
(iv) Acquisition period	From February 9, 2026, to February 8, 2027
(v) Acquisition method	Market purchases on the Tokyo Stock Exchange

3. Revision to Dividend Forecast

In connection with the stock split, the Company hereby revises its year-end dividend forecast for the fiscal year ending March 31, 2027, previously announced on May 13, 2026, as follows. This revision is made solely to reflect the stock split ratio and does not represent any substantive change in the dividend forecast per share. As the stock split will become effective on October 1, 2026, the interim dividend for the fiscal year ending March 31, 2027, with a record date of September 30, 2026, will be paid based on the number of shares held prior to the stock split.

Record Date	Dividend per Share (JPY)		
	End of Second Quarter	Year-End	Annual
Previous Forecast (Announced on May 13, 2026)	¥40.00	¥40.00	¥80.00
Revised Forecast	¥40.00	¥20.00	-
(Pre-stock-split basis)		(¥40.00)	(¥80.00)

4.Revision to Shareholder Benefit Program

(1) Reason for the Revision

The Company provides a shareholder benefit card to shareholders recorded in the shareholder register as of September 30 and March 31 of each year according to the number of shares held, as a token of appreciation for their continued support and to promote long-term investment in the Company's shares. In connection with the stock split, the shareholder benefit program will be revised to extend eligibility to shareholders holding 100 shares or more after the stock split (equivalent to 50 shares or more but fewer than 100 shares before the stock split). There will be no substantive change to the benefits provided to shareholders holding 100 shares or more.

(2) Effective Date of the Revision

The revised shareholder benefit program will become effective for shareholders holding 100 shares or more who are recorded in the shareholder register as of March 31, 2027.

(3) Details of the Revision

The annual purchase limit refers to the maximum annual purchase amount eligible for discounts under the shareholder benefit program.

Before the Revision			After the Revision		
Number of Shares Held (Before the Stock Split)	Annual Purchase Limit	Long-Term Shareholder Benefit*1	Number of Shares Held (After the Stock Split)	Annual Purchase Limit	Long-Term Shareholder Benefit*2
Fewer than 100 shares	-	-	Fewer than 100 shares	-	-
			100 shares or more but fewer than 200 shares	¥150,000	-
100 shares or more but fewer than 300 shares	¥300,000	-	200 shares or more but fewer than 600 shares	¥300,000	-
300 shares or more but fewer than 500 shares	¥400,000	¥800,000	600 shares or more but fewer than 1,000 shares	¥400,000	¥800,000
500 shares or more but fewer than 1,000 shares	¥500,000	¥1,000,000	1,000 shares or more but fewer than 2,000 shares	¥500,000	¥1,000,000
1,000 shares or more but fewer than 3,000 shares	¥1,000,000	¥2,000,000	2,000 shares or more but fewer than 6,000 shares	¥1,000,000	¥2,000,000
3,000 shares or more but fewer than 5,000 shares	¥1,500,000	¥3,000,000	6,000 shares or more but fewer than 10,000 shares	¥1,500,000	¥3,000,000
5,000 shares or more but fewer than 10,000 shares	¥2,000,000	¥4,000,000	10,000 shares or more but fewer than 20,000 shares	¥2,000,000	¥4,000,000
10,000 shares or more	¥3,000,000	¥6,000,000	20,000 shares or more	¥3,000,000	¥6,000,000

For shareholders recorded under a new shareholder account number as of the September record date, the annual purchase limit for the initial year will be one-half of the applicable amount shown above.

*1 Long-Term Shareholder Benefit (Before Revision)

The annual purchase limit will be doubled for shareholders who have continuously held 100 shares or more, have been recorded in the shareholder register as of March 31 for two consecutive years, and hold 300 shares or more at such time.

*2 Long-Term Shareholder Benefit (After Revision)

The annual purchase limit will be doubled for shareholders who have continuously held 100 shares or more, have been recorded in the shareholder register as of March 31 for two consecutive years, and hold 600 shares or more at such time.