Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail. The Company assumes no responsibility for this translation or for direct, indirect or any other forms of damages arising from the translation.

October 20, 2026

To whom it may concern,

Company name istyle Inc.
Representative Tetsuro Yoshimatsu,
Representative Director and Chairperson, CEO
(Stock Exchange Code: 3660 Prime Market)
Contact Kei Sugawara, Director and Vice Chairperson, CFO
(TEL. +81-3-6161-3660)

Notice Regarding Revision of Executive Compensation System
(Policy for Determining Executive Compensation, etc.)

istyle Inc. (the "Company") hereby announces that its Board of Directors resolved at a meeting held on October 20, 2026, to revise the executive compensation system (policy for determining executive compensation, etc.) for Directors as set forth below.

This revision will be implemented within the maximum limit of compensation for Directors (up to 400 million yen per year) approved at the 26th Annual General Meeting of Shareholders held on September 27, 2025.

1. Purpose and Background of Revision

The Company has been reviewing the compensation system for Directors with the aim of promoting sustainable enhancement of corporate value over the medium to long term and fostering further value sharing with shareholders. In order to further clarify the roles and performance responsibilities according to executive positions and to ensure that incentives for achieving performance targets function appropriately, the Company decided to revise the policy for determining individual compensation, including payout conditions and calculation methods, while maintaining the performance indicators for performance-linked compensation (Profit attributable to owners of parent and Consolidated operating profit).

2. Main Details of Revision

(1) Revision of Payout Conditions and Calculation Methods for Performance-Linked Compensation, etc.
Performance-linked compensation shall be cash compensation. For each executive position, an amount calculated according to the achievement rate of the consolidated earnings forecast announced at the beginning of the fiscal year regarding the component ratio of performance indicators (Profit attributable to owners of parent and Consolidated operating profit) shall be paid to executive Directors at a fixed period every year as follows:

(a) Chairperson and CEO:
If the achievement rate of the consolidated earnings forecast announced in the financial summary at the beginning of the fiscal year is 80% or more but less than 100%, 10 million yen will be paid (no performance-linked compensation will be paid if the achievement rate is less than 80%). If the achievement rate is 100% or more, an amount obtained by adding 10 million yen to the amount obtained by multiplying the figure resulting from subtracting 100% from the achievement rate by 60 million yen will be paid, up to a maximum limit of 40 million yen.

(b) Representative Director and COO:
If the achievement rate of the consolidated earnings forecast is 80% or more but less than 100%, 4 million yen will be paid (no performance-linked compensation will be paid if the achievement rate is less than 80%). If the achievement rate is 100% or more but less than 120%, an amount obtained by adding 4 million yen to the amount obtained by multiplying the figure resulting from subtracting 100% from the achievement rate by 40 million yen will be paid. If the achievement rate is 120% or more, an amount obtained by adding 12 million yen to the amount obtained by multiplying the figure resulting from subtracting 120% from the achievement rate by 380 million yen and dividing by 3 will be paid, up to a maximum limit of 50 million yen.

(c) Vice Chairperson and CFO:
If the achievement rate of the consolidated earnings forecast is 100% or more, an amount obtained by multiplying the figure resulting from subtracting 100% from the achievement rate by 50 million yen will be paid, up to a maximum limit of 25 million yen (no performance-linked compensation will be paid if the achievement rate is less than 100%).

[Reference: Performance Indicator Component Ratio (Unchanged)]
(Profit attributable to owners of parent / Consolidated operating profit)

- Chairperson and CEO: 100%
- Representative Director and COO: 30% / 70%
- Vice Chairperson and CFO: 70% / 30%

(2) Policy for Determining the Ratio by Type of Compensation
The ratio by type of compensation for each executive Director is set based on the following target ratio (Fixed Compensation / Performance-Linked Compensation / Stock Compensation) assuming a 100% achievement rate of the consolidated earnings forecast at the beginning of the fiscal year:

[Target Compensation Breakdown at 100% Achievement Rate]
(Fixed Compensation / Performance-Linked Compensation / Stock Compensation)

- Chairperson and CEO: 71% / 14% / 14%
- Representative Director and COO: 74% / 7% / 19%
- Vice Chairperson and CFO: 83% / 0% / 17%

3. Timing of Application
This policy will be applied from the 28th business term (the fiscal year ending June 30, 2027).