Timee

Policy for Remuneration of Directors and Executive Officers Timee, Inc.

1. Basic Policy

To achieve sustainable growth and maximize corporate value over the medium to long term, the Company believes it is essential to design and operate an appropriate remuneration system that functions as a sufficient incentive for management. In light of this, the Company sets remuneration at appropriate levels, taking into consideration the position and responsibilities of each Director and Executive Officer.

Considering that the main responsibility of Executive Directors is to drive business execution, their remuneration consists of fixed base remuneration and stock remuneration, which serves as an incentive to enhance corporate value over the medium to long term.

Considering that the main duty of Outside Directors is to supervise and audit the management of the Company, they shall receive only fixed base remuneration in light of their responsibilities and expected roles.

Remuneration for Executive Officers who do not concurrently serve as Directors is paid stably and objectively in accordance with the Company's employee salary system, based on the "Executive Officer Remuneration System" deliberated by the Nomination & Remuneration Committee and approved by the Board of Directors.

2. Policy on Determining Base Remuneration (Fixed Remuneration)

Base remuneration for the Company's Directors and Executive Officers is a fixed monetary payment paid monthly, calculated for each individual as follows:

(1) Executive Directors: Calculated by comprehensively considering their position, responsibilities, and duties, as well as the Company's business performance for each period and their degree of contribution. The Company also factors in the salary levels of its employees and prevailing market levels among peer companies and the industry as a whole.

(2) Outside Directors: Calculated by comprehensively considering their responsibilities, expected roles, and market levels among peer companies. To effectively fulfill their management supervisory function from an independent and objective standpoint, their remuneration is not linked to business performance.

(3) Executive Officers: Calculated by applying the base amount stipulated in the "Executive Officer Remuneration System," based on the importance and scope of their designated business execution domain and their individual capabilities.

3. Policy on Incentive Remuneration

To strongly motivate Executive Directors to commit to enhancing the Company's stock price and to share value with shareholders over the medium to long term, their incentive remuneration is granted exclusively in the form of stock remuneration, such as 1-yen stock options exercisable upon retirement.

Incentive remuneration for Executive Officers is paid or granted in an appropriate combination of cash bonuses and stock remuneration (e.g., 1-yen stock options exercisable upon retirement) designed to share value with shareholders over the medium to long term, based on the "Executive Officer Remuneration System."

Incentive remuneration is calculated individually based on the company-wide business performance for each fiscal year, factoring in individual roles and the achievement rate of targets. The final details are determined by the Board of Directors after deliberation by the Nomination & Remuneration Committee.

4. Policy on the Ratio of Remuneration by Type

The Company requires Executive Directors and Executive Officers to commit to driving business performance and maximizing corporate value from a medium- to long-term perspective. Therefore, the remuneration composition is designed to strike an appropriate balance between base remuneration, which ensures the stable execution of duties, and incentive remuneration, which encourages performance enhancement.

For Executive Directors, as a guideline, stock remuneration accounts for approximately 25 when the total amount of base remuneration and stock remuneration is set at 100.

For Executive Officers, as a guideline, stock remuneration accounts for approximately 15 when the total amount of cash remuneration and stock remuneration is set at 100.

However, Since incentive remuneration is variable and calculated based on the business performance of each period, the actual remuneration ratio may not exactly match the aforementioned guidelines.

5. Procedures for Determining the Details of Individual Remuneration

The decision-making process for individual remuneration amounts is as follows:

(1) The amounts of base remuneration and incentive remuneration for Executive Directors and Executive Officers, as well as the base remuneration for Outside Directors, are consulted in advance with the voluntary Nomination & Remuneration Committee.

(2) The Nomination & Remuneration Committee objectively deliberates on the individual remuneration proposals based on this policy and reports its findings to the Board of Directors. Giving maximum respect to this report, the Board of Directors makes the final decision on Directors' remuneration within the limits approved at the General Meeting of Shareholders, and determines Executive Officers' remuneration based on the Company's "Executive Officer Remuneration System."