



December 22, 2025



Company name: Timee, Inc.
Name of representative: Ryo Ogawa, President
(Securities code: 215A; Tokyo
Stock Exchange growth Market)
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Notice Concerning Change of Accounting Period (Fiscal Year-End) and Partial Amendments to Articles of Incorporation

Timee, Inc. (the "Company") hereby announces that, at the meeting of the Board of Directors held on December 22, 2025, the Company resolved to change its fiscal year-end and partially amend the Articles of Incorporation, subject to the approval of the "Partial Amendments to the Articles of Incorporation" at the 9th Annual General Meeting of Shareholders scheduled for January 28, 2026, as described below.

1. Reason for change of accounting period

The fiscal year of the Company is defined as one year from November 1 to October 31 of the following year. However, under the current fiscal year structure, internal operations were concentrated at the beginning of the fiscal year, partially overlapping with our peak business period (December). Therefore, with the aim of resolving this overlap and achieving more efficient business operations, the Company has decided to change its fiscal year from May 1 to April 30 of the following year. Additionally, as a transitional measure accompanying this change, new supplementary provisions will be established.

2. Details of the change of accounting period

Current : From November 1 to October 31 of each year

After Change : From May 1 to April 30 of each year

(Note) The 10th fiscal year, which will be a transitional period for the change of the accounting period, is expected to be a six-month period from November 1, 2025 to April 30, 2026.

3. Future Outlook

The change of accounting period (fiscal year-end) is subject to the approval of the "Partial Amendments to the Articles of Incorporation" at the 9th Annual General Meeting of Shareholders scheduled for January 28, 2026. Regarding the financial results forecasts for the 10th fiscal year, please refer to the "Notice Concerning Revisions to Full-Year Consolidated Financial Results Forecasts in Connection with Change of Accounting Period" dated December 22, 2025.

4. Partial amendments to the Articles of Incorporation

I. Reason for the Amendments

In accordance with the change of the accounting period (fiscal year-end), supplementary provisions will be established as a transitional measure, as the 10th fiscal year will be a six-month period from November 1, 2025 to April 30, 2026.

II. Details of the Amendments

The details of the amendments are as follows:

(Underlined parts indicate changes.)

Current Articles of Incorporation	Proposed Amendments
<p>Chapter VII: Accounting</p> <p>(Fiscal year)</p> <p>Article 41</p> <p>The Company's fiscal year shall be the one-year period, from <u>November 1</u> to <u>October 31</u> of the following year.</p> <p>(Record date for dividends of surplus)</p> <p>Article 42</p> <p>The record date for dividends of surplus of the Company shall be <u>October 31</u> of each year.</p> <p>(Interim dividends)</p> <p>Article 43</p> <p>By resolution of the Board of Directors, the Company may pay an interim dividend with <u>April 30</u> of each year as the record date.</p> <p>(Newly established)</p>	<p>Chapter VII: Accounting</p> <p>(Fiscal year)</p> <p>Article 41</p> <p>The Company's fiscal year shall be the one-year period, from <u>May 1</u> to <u>April 30</u> of the following year.</p> <p>(Record date for dividends of surplus)</p> <p>Article 42</p> <p>The record date for dividends of surplus of the Company shall be <u>April 30</u> of each year.</p> <p>(Interim dividends)</p> <p>Article 43</p> <p>By resolution of the Board of Directors, the Company may pay an interim dividend with <u>October 31</u> of each year as the record date.</p> <p>(Supplementary Provisions)</p> <p><u>1. Notwithstanding the provisions of Article 41, the 10th fiscal year shall be a six-month period from November 1, 2025, to April 30, 2026.</u></p> <p><u>2. These supplementary provisions shall be deleted upon the conclusion of the Annual General Meeting of Shareholders for the 10th fiscal year.</u></p>

III. Schedule

Date of the 9th Annual General Meeting of Shareholders: January 28, 2026 (Scheduled)

Effective date of the amendments to the Articles of Incorporation: January 28, 2026 (Scheduled)