

Timee

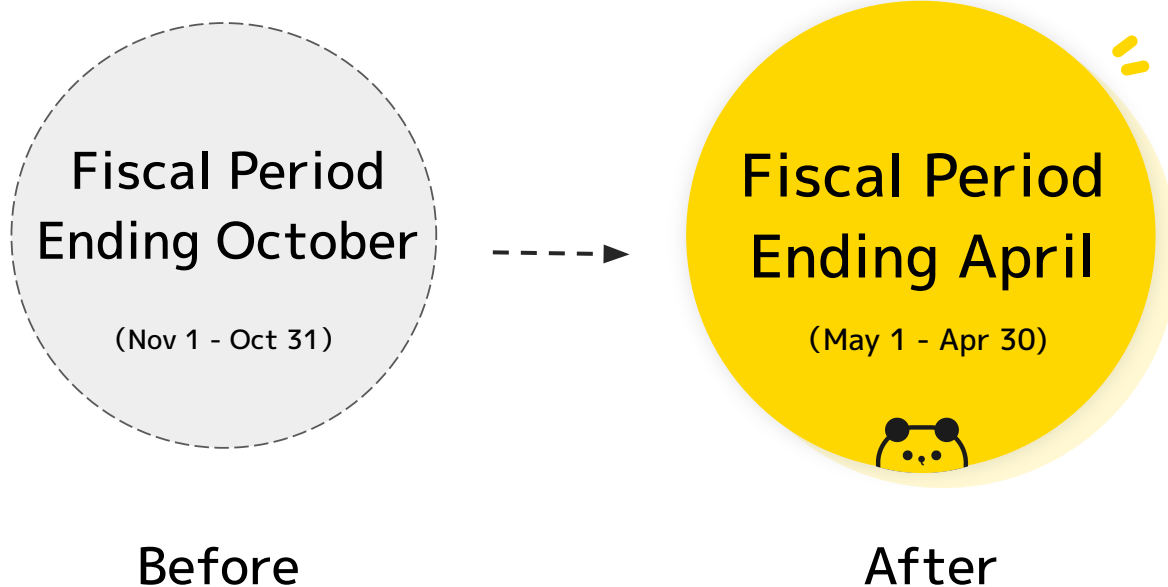
Supplemental Material Regarding the Change in Fiscal Year-End

December 22, 2025

Timee, Inc. (215A)

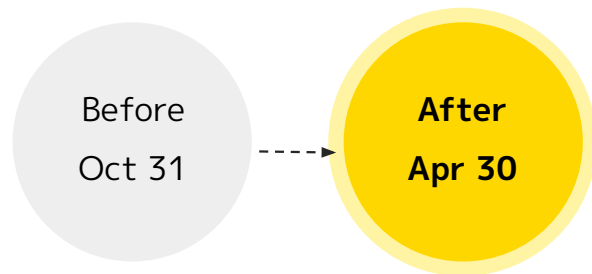
Change in Fiscal Year-End

At the Board of Directors meeting held on Dec 22, 2025, it was resolved to propose changing the fiscal year-end as an agenda item for the General Meeting of Shareholders.



Main Points

Change in Fiscal Year-End

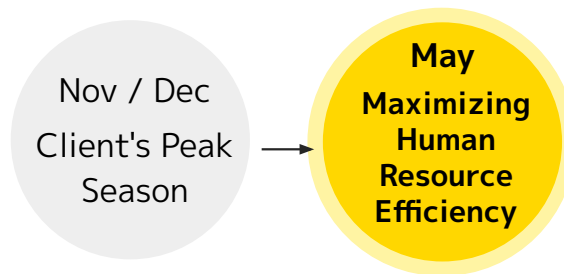


Before: Fiscal year from Nov 1 to Oct 31

After: Fiscal year from May 1 to Apr 30

At the Board of Directors meeting held on December 22, 2025, it was resolved to propose changing the fiscal year-end as an agenda item for the General Meeting of Shareholders.

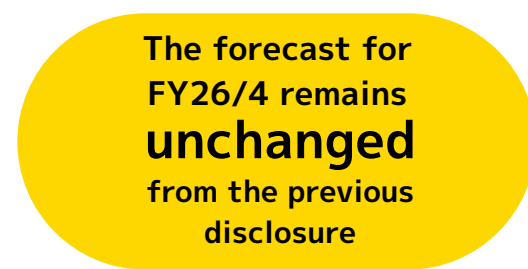
Purpose and Background



Current Issue: The fiscal year-end and beginning overlap with the clients' peak season and preparation period. Internal administrative tasks during this time hinder the maximization of human resource effectiveness, particularly for sales activities targeting the peak season.

Solution: By shifting the fiscal year start from November to May (a 6-month shift), we will maximize the impact of our human resources during the most critical sales period.

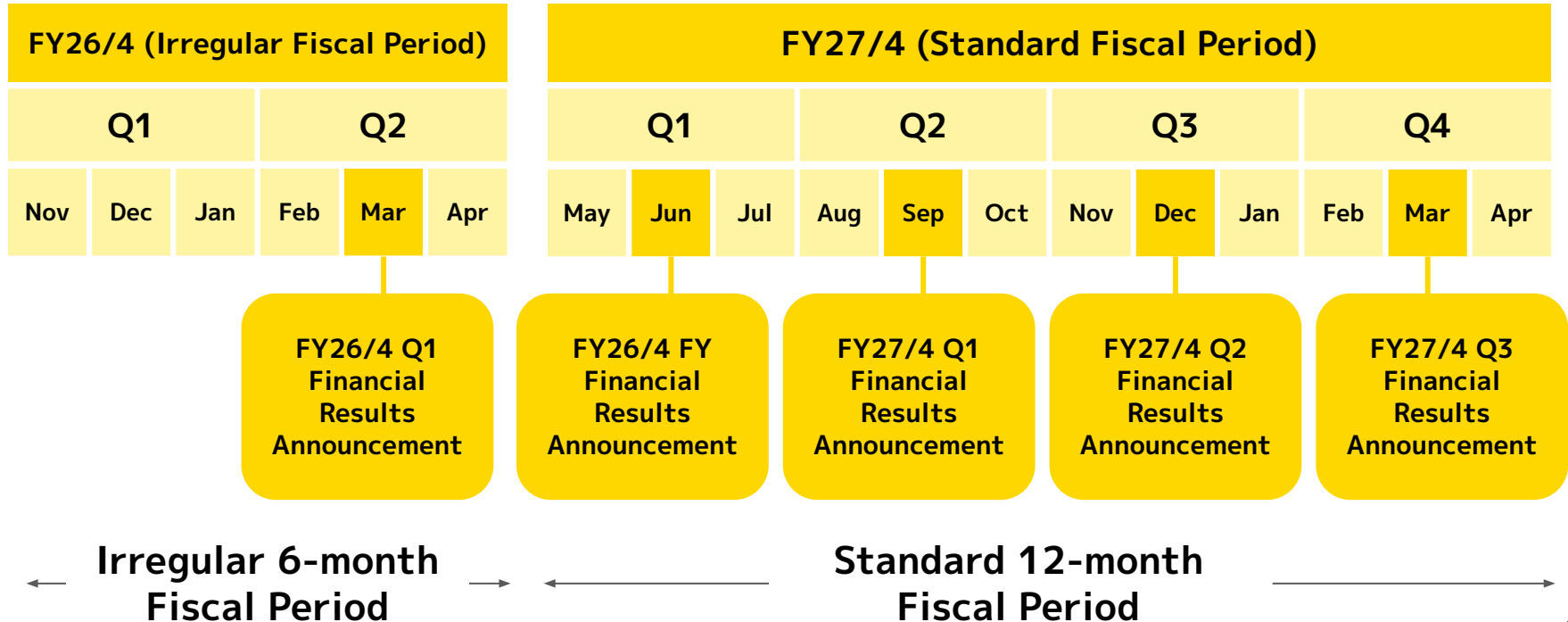
Impact on Forecasts



Full-year forecasts (Nov 2025 – Oct 2026) were disclosed on Dec 11, 2025, broken down by six-month periods. FY26/4 (irregular fiscal year) forecasts are consistent with the Nov 2025 – Apr 2026 semi-annual forecasts. FY27/4 forecasts will be announced alongside the FY26/4 full-year results.

Schedule Following the Change in Fiscal Year-End

Change of Fiscal Year-End from October to April



Consolidated Forecast for the Irregular Fiscal Year Ending Apr 2026 (FY26/4)

FY26/4 (irregular fiscal period) forecast remains unchanged
from the previously disclosed (Dec 11) FY26/10 1H forecast

Unit : JPY MM	Prior Period Nov 2024 - Apr 2025	FY26/4 (Current Irregular Fiscal Period) Nov 2025 - Apr 2026	YoY
Net Sales	16,460	19,228 - 19,975	+16.8% - +21.4%
Spot Work	16,406	18,559 - 19,306	+13.1% - +17.7%
Non-Spot Work	54	692	+1,177.7%
(Of which, Timee Career Plus)	53	163	+208.8%
(Of which, SukimaWorks)	NA	516	NA
Consolidation Adjustment	NA	▲23	NA
Operating Profit	3,264	3,128 - 3,688	▲4.2% - +13.0%
Spot Work	3,388	3,732 - 4,292	+10.1% - +26.7%
Non-Spot Work	▲123	▲570	NA
Consolidation Adjustment	NA	▲33	NA
Ordinary Profit	3,222	3,078 - 3,638	▲4.5% - +12.9%
Profit Attributable to Owners of Parent	2,564	2,102 - 2,662	▲18.0% - +3.8%

(For your reference) New Fiscal Period Basis (12-month Conversion)⁽¹⁾

Unit : JPY MM	Prior Period May 2024 - Apr 2025	New Fiscal Period Basis (12-month Conversion) ⁽¹⁾ May 2025 - Apr 2026	YoY
Net Sales	30,890	37,057 - 37,804	+20.0% - +22.4%
Spot Work	30,818	36,279 - 37,026	+17.7% - +20.1%
Non-Spot Work	72	802	+1,006.0%
(Of which, Timee Career Plus)	72	273	+276.7%
(Of which, SukimaWorks)	NA	516	NA
Consolidation Adjustment	NA	▲23	NA
Operating Profit	5,793	6,611 - 7,171	+14.1% - +23.8%
Spot Work	5,948	7,489 - 8,048	+25.9% - +35.3%
Non-Spot Work	▲155	▲822	NA
Consolidation Adjustment	NA	▲33	NA
Ordinary Profit	5,529	6,526 - 7,086	+18.0% - +28.2%
Profit Attributable to Owners of Parent	4,396	4,848 - 5,408	+10.3% - +23.0%

*1 FY25/10 2H Actual+FY26/4 Forecast (May 2025 - Apr 2026)

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