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December 11, 2025



## Consolidated Financial Results for the Fiscal Year Ended October 31, 2025 (Under Japanese GAAP)



Company name: Timee, Inc.

Listing: Tokyo Stock Exchange

Securities code: 215A

URL: <http://corp.timee.co.jp/>

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Scheduled date of annual general meeting of shareholders: January 28, 2026

Scheduled date to commence dividend payments: —

Scheduled date to file annual securities report: January 26, 2026

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes (for institutional investors and securities analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the fiscal year ended October 31, 2025 (from November 1, 2024 to October 31, 2025)

#### (1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
October 31, 2025	34,289	—	6,747	—	6,670	—	5,310	—
October 31, 2024	—	—	—	—	—	—	—	—

Note: Comprehensive income For the fiscal year ended October 31, 2025: ¥5,296 million [-%]

For the fiscal year ended October 31, 2024: ¥— million [-%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ordinary profit to total assets	Operating profit to net sales
Fiscal year ended					
October 31, 2025	Yen 53.53	Yen 49.59	% 36.6	% 19.8	% 19.7
October 31, 2024	—	—	—	—	—

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended October 31, 2025: ¥— million

For the fiscal year ended October 31, 2024: ¥— million

Note: As the fiscal year ended October 31, 2025 is the first year of preparing consolidated financial statements, figures and year-on-year changes for the fiscal year ended October 31, 2024 are not stated. Furthermore, the return on equity and ordinary profit to total assets for the fiscal year ended October 31, 2025 are calculated based on equity and total assets as of October 31, 2025, respectively.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
October 31, 2025	33,609	14,540	43.2	144.74
October 31, 2024	—	—	—	—

Reference: Equity As of October 31, 2025: ¥14,519 million As of October 31, 2024: ¥— million

Note: As the fiscal year ended October 31, 2025 is the first year of preparing consolidated financial statements, figures for the fiscal

year ended October 31, 2024 are not stated.

### (3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended October 31, 2025	Millions of yen 2,674	Millions of yen (1,280)	Millions of yen 581	Millions of yen 14,215

Note: As the fiscal year ended October 31, 2025 is the first year of preparing consolidated financial statements, figures for the fiscal year ended October 31, 2024 are not stated.

## 2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended October 31, 2024	Yen —	Yen 0.00	Yen —	Yen 0.00	Yen 0.00	Millions of yen —	% —	% —
Fiscal year ended October 31, 2025	Yen —	Yen 0.00	Yen —	Yen 0.00	Yen 0.00	Millions of yen —	% —	% —
Fiscal year ending October 31, 2026 (Forecast)	Yen —	Yen 0.00	Yen —	Yen 0.00	Yen 0.00	Millions of yen —	% —	% —

## 3. Consolidated financial results forecast for the fiscal year ending October 31, 2026 (from November 1, 2025 to October 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
First half	19,228	16.8	3,128	(4.2)	3,078	(4.5)	2,102	(18.0)	20.95
	~19,975	~21.4	~3,688	~13.0	~3,638	~12.9	~2,662	~3.8	~26.53
Full year	39,648	15.6	7,837	16.2	7,756	16.3	5,304	(0.1)	52.88
	~41,241	~20.3	~8,924	~32.3	~8,843	~32.6	~6,299	~18.6	~62.79

Note: Consolidated financial results forecast for the fiscal year ending October 31, 2026 is disclosed with range. For further details, reference documents are the attached materials, "(4) Future Outlook" under "1. Overview of Operating Results and Others."

**\*Notes**

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 company (Company name) SukimaWorks Inc.

Excluded: – (Company name) –

(2) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(3) Number of issued shares (common stock)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of October 31, 2025	100,314,000 shares
As of October 31, 2024	97,122,000 shares

(ii) Number of treasury shares at the end of the period

As of October 31, 2025	– shares
As of October 31, 2024	– shares

(iii) Average number of shares outstanding during the period

For the fiscal year ended October 31, 2025	99,185,250 shares
For the fiscal year ended October 31, 2024	95,412,000 shares

Note: The Company conducted a 3,000-for-1 split of its common stock effective March 31, 2024. The total number of issued shares at the end of the period (including treasury shares) and the average number of shares outstanding during the period were calculated based on the assumption that said stock split was conducted at the beginning of the fiscal year ended October 31, 2024.

**[Reference] Overview of non-consolidated financial results**

**1. Non-consolidated financial results for the fiscal year ended October 31, 2025 (from November 1, 2024 to October 31, 2025)**

**(1) Non-consolidated operating results**

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended								
October 31, 2025	34,289	27.6	6,769	59.4	6,692	70.5	5,332	90.6
October 31, 2024	26,880	66.5	4,247	117.0	3,924	103.9	2,797	55.2

	Basic earnings per share		Diluted earnings per share	
	Yen	Yen	Yen	Yen
Fiscal year ended				
October 31, 2025	53.76		49.80	
October 31, 2024	29.31		25.63	

Notes 1. The Company conducted a 3,000-for-1 split of its common stock effective March 31, 2024. Basic earnings per share and diluted earnings per share were calculated based on the assumption that said stock split was conducted at the beginning of the fiscal year ended October 31, 2024.

2. As the Company was listed on the Growth Market of the Tokyo Stock Exchange on July 26, 2024, diluted earnings per share for the fiscal year ended October 31, 2024 were calculated by considering the average price of shares during the period from the date of the initial listing to October 31, 2024 as the average price of shares during the period.

**(2) Non-consolidated financial position**

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
October 31, 2025	33,445	14,562	43.5	144.96
October 31, 2024	26,575	9,095	34.2	93.47

Reference: Equity

As of October 31, 2025: ¥14,541 million

As of October 31, 2024: ¥9,078 million

\* Financial results are outside the scope of audit by certified public accountants or an audit firm.

\* Proper use of financial results forecast and other special matters

The financial results forecast and other forward-looking statements herein are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and they are not intended to be a promise by the Company that they will be achieved. Actual results may differ significantly from those forecasts due to a wide range of factors. For the above-mentioned financial results forecast, reference documents are the attached materials, “(4) Future Outlook” under “1. Overview of Operating Results and Others.”

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## 1. Overview of Operating Results and Others

The following is a summary of the operating results, financial position, and cash flows of the Group. The Company began preparing consolidated financial statements from the fiscal year ended October 31, 2025 following the acquisition of shares in SukimaWorks Inc. during the fourth quarter of the fiscal year ended October 31, 2025. Therefore, no comparison with the previous fiscal year is provided.

### (1) Overview of Operating Results for the current fiscal year

Under the vision “Helping individuals create more valuable time” and having a mission “Building infrastructure for expanding life’s possibilities through work,” the Group provides on-demand job platform “Timee,” a fee-charging employment placement business that matches “time when someone wants to work” and “time when workers are needed” across the country. Different from conventional recruitment platforms, jobs which are matched on “Timee” are based on direct employment between clients and workers\*1 on a one-day basis.

During the fiscal year ended October 31, 2025, despite continued stagnation in certain areas of private consumption and other variables, the Japanese economy continued to recover moderately due to an improvement in employment and income conditions, and an increase in inbound demand. Meanwhile, the outlook still remains uncertain due to factors such as an unstable global situation, depreciation of the yen and rising prices, as well as rising interest rates resulting from monetary policies.

In the labor market, measures by the government to address the “Annual Income Threshold” are progressing, raising expectations for sustainable income growth. Furthermore, the regional minimum wages in each prefecture have been revised, and the national average of the minimum wage has risen to 1,121 yen per hour, up 66 yen year on year. In addition, as labor shortages become chronic for society as a whole amid the declining population, falling birthrate, and aging society, there are expanding needs for acceptance of outside personnel by companies and diverse ways of working. Accordingly, we believe that demand for the Group’s business that offers new ways of working will further expand.

In such a social and economic environment for Japan and the market environment surrounding the Group, which is a serious labor shortage, our matching business facilitated the mobility of human resources and continued to increase the number of registered client accounts and active accounts\*2 of our services primarily in the logistics and retail industries. Furthermore, we strove to enhance marketing efficiency by continuously monitoring advertising market trends and customer responses for each advertising medium as well as CPI\*3. Marketing activities through digital ads, mainly targeting workers, resulted in a considerable increase in the number of registered workers. The fill rate\*4 in the fiscal year ended October 31, 2025 remained at a high level of 86.1%, which was due to the expansion of the number of core workers\*5.

As a result, the number of registered workers exceeded 12.74 million and the number of registered client accounts exceeded 417 thousand during the fiscal year ended October 31, 2025, generating transaction volume\*6 of 117,202 million yen.

For the fiscal year ended October 31, 2025, the Group reported net sales of 34,289,287 thousand yen, operating profit of 6,747,465 thousand yen, ordinary profit of 6,670,474 thousand yen and profit attributable to owners of parent of 5,310,231 thousand yen.

Figures by segment are omitted, because the Group operates a single business segment of the “Timee” business.

\*1. “Workers” in the statements means “spot workers.”

\*2. Registered client account that posted at least one job listing in a month.

\*3. CPI, an abbreviation of cost per install, refers to acquisition cost per new worker.

\*4. Calculated by dividing the number of active workers by the number of job openings in the fiscal year ended October 31, 2025.

\*5. Core workers are existing workers who work eight or more times per month.

\*6. The total amount of wages and transportation expenses paid to workers.

## (2) Overview of Financial Position for the current fiscal year

### (Assets)

Total assets as of October 31, 2025 were 33,609,174 thousand yen. The main breakdown is current assets of 30,528,858 thousand yen, non-current assets of 3,080,316 thousand yen.

### (Liabilities)

Total liabilities as of October 31, 2025 were 19,068,527 thousand yen. The main breakdown is current liabilities of 18,399,561 thousand yen and non-current liabilities of 668,966 thousand yen.

### (Net assets)

Total net assets as of October 31, 2025 were 14,540,647 thousand yen. The main breakdown is share capital of 221,741 thousand yen, capital surplus of 7,098,534 thousand yen, and retained earnings of 7,213,182 thousand yen.

## (3) Overview of Cash Flows for the current fiscal year

Cash and cash equivalents (“cash”) as of October 31, 2025 were 14,215,097 thousand yen.

The status of each cash flow and the drivers of its change during the fiscal year ended October 31, 2025 are as follows.

### (Cash flows from operating activities)

Net cash provided by operating activities in the fiscal year ended October 31, 2025 was 2,674,709 thousand yen. This was mainly due to profit before income taxes of 6,653,873 thousand yen, an increase in decrease (increase) in advances paid of 2,121,093 thousand yen, and income taxes paid of 2,067,599 thousand yen.

### (Cash flows from investing activities)

Net cash used in investing activities in the fiscal year ended October 31, 2025 was 1,280,130 thousand yen. This was mainly due to purchase of property, plant and equipment of 477,227 thousand yen, purchase of investment securities of 383,609 thousand yen, and purchase of shares of subsidiaries resulting in change in scope of consolidation of 254,543 thousand yen.

### (Cash flows from financing activities)

Net cash provided by financing activities in the fiscal year ended October 31, 2025 was 581,648 thousand yen. This was mainly due to net increase in short-term borrowings of 600,000 thousand yen.

## (4) Future Outlook

The policy for the fiscal year ending October 31, 2026 is to continue strategic investments while aiming for continued growth in net sales and further accelerated growth in operating profit.

For net sales of existing matching services, the Group has reflected the year-on-year sales growth trend for major industries. For selling, general and administrative expenses, the Group will maintain disciplined investment, including improving economics by focusing on retargeting aimed at activating registered workers.

Additionally, as new business and strategic measures, the Group has begun implementing important measures across various industries, such as the onboarding burden reduction project in the logistics industry and entering the social care industry as a new sector. The Group also anticipates sales contributions from “Logi Hero,” a business process outsourcing-type operation within the logistics warehouse sector operated by SukimaWorks Inc., of which we acquired all shares and made a subsidiary as a new business in August 2025, and from “Timee Career Plus,” a full-time employee placement service. This involves investments primarily in personnel expenses and marketing expenses.

To ensure these measures contribute to overall company sales at an early stage, the Group has positioned the fiscal year ending October 31, 2026 as a preparatory phase, during which the Group will steadily make strategic investments. However, since it is difficult to precisely incorporate the effects of changes in the current

macroeconomic environment and investments in new areas into the financial results forecast, the Group continues to disclose the financial results forecast for the full year with range.

Specifically, the Group will disclose the consolidated financial results forecast with a lower limit based on a conservative consideration of the recent trend of cost reduction due to seasonal factors primarily in the small to medium-sized logistics industry, and with an upper limit projected based on the indirect sales contribution from horizontal expansion, such as increasing the range of positions through assigning field managers in the logistics industry, and the sales contribution from improved fill rate driven by marketing investment effects in the social care industry.

For net sales, which is the most important management indicator, the Group aims to achieve a year-on-year growth rate of 15.6% to 20.3%. The Company also aims to achieve the operating profit to net sales of 19.8% to 21.6%, which is the same level as the fiscal year ended October 31, 2025.

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
First half	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
	19,228	16.8	3,128	(4.2)	3,078	(4.5)	2,102	(18.0)	20.95
Full year	~19,975	~21.4	~3,688	~13.0	~3,638	~12.9	~2,662	~3.8	~26.53
	39,648	15.6	7,837	16.2	7,756	16.3	5,304	(0.1)	52.88
	~41,241	~20.3	~8,924	~32.3	~8,843	~32.6	~6,299	~18.6	~62.79

The financial results forecast and other forward-looking statements above are based on information currently available to the Group and certain assumptions that the Group deems reasonable, and they are subject to various risks and uncertainties.

For details, please also refer to the material on financial results.

## 2. Basic Policy on Selecting Accounting Standards

The Group prepares its consolidated financial statements in accordance with generally accepted accounting principles in Japan (Japanese GAAP), taking into account the year-on-year comparability and intercompany comparability of consolidated financial statements.

### 3. Consolidated Financial Statements and Principal Notes

#### (1) Consolidated Balance Sheet

(Thousands of Yen)

As of October 31, 2025

Assets	
Current assets	
Cash and deposits	14,225,097
Accounts receivable - trade	3,859,914
Accounts receivable - other	1,304
Advances paid	11,845,463
Prepaid expenses	652,529
Allowance for doubtful accounts	(55,451)
Total current assets	<u>30,528,858</u>
Non-current assets	
Property, plant and equipment	
Facilities attached to buildings	557,322
Vehicles	6,588
Tools, furniture and fixtures	626,565
Construction in progress	91,234
Accumulated depreciation	(485,160)
Total property, plant and equipment	<u>796,550</u>
Intangible assets	
Goodwill	345,283
Total intangible assets	<u>345,283</u>
Investments and other assets	
Investment securities	369,628
Investments in capital	25
Guarantee deposits	567,377
Long-term prepaid expenses	97,103
Deferred tax assets	904,347
Total investments and other assets	<u>1,938,482</u>
Total non-current assets	<u>3,080,316</u>
Total assets	<u>33,609,174</u>

(Thousands of Yen)

As of October 31, 2025

Liabilities	
Current liabilities	
Short-term borrowings	11,110,000
Current portion of long-term borrowings	142,788
Accounts payable - other	2,656,927
Accrued expenses	2,136,573
Advances received	17,680
Refund liabilities	1,020
Deposits received	121,745
Provision for bonuses	1,056
Provision for bonuses for directors	23,058
Income taxes payable	1,487,268
Accrued consumption taxes	701,443
Total current liabilities	18,399,561
Non-current liabilities	
Long-term borrowings	668,966
Total non-current liabilities	668,966
Total liabilities	19,068,527
Net assets	
Shareholders' equity	
Share capital	221,741
Capital surplus	7,098,534
Retained earnings	7,213,182
Total shareholders' equity	14,533,458
Accumulated other comprehensive income	
Valuation difference on available-for-sale securities	(13,980)
Total accumulated other comprehensive income	(13,980)
Share acquisition rights	21,169
Total net assets	14,540,647
Total liabilities and net assets	33,609,174

(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income  
 Consolidated Statement of Income

(Thousands of Yen)

	Fiscal year ended October 31, 2025
Net sales	34,289,287
Cost of sales	1,912,702
Gross profit	32,376,585
Selling, general and administrative expenses	25,629,120
Operating profit	6,747,465
Non-operating income	
Interest income	10,994
Gain on sale of non-current assets	1,015
Point income	17,438
Miscellaneous income	8,116
Total non-operating income	37,565
Non-operating expenses	
Interest expenses	113,796
Loss on retirement of non-current assets	284
Miscellaneous losses	475
Total non-operating expenses	114,555
Ordinary profit	6,670,474
Extraordinary losses	
Loss on cancellation of leases	16,601
Total extraordinary losses	16,601
Profit before income taxes	6,653,873
Income taxes – current	1,984,440
Income taxes – deferred	(640,799)
Total income taxes	1,343,641
Profit	5,310,231
Profit attributable to owners of parent	5,310,231

Consolidated Statement of Comprehensive Income

(Thousands of Yen)

	Fiscal year ended October 31, 2025
Profit	5,310,231
Other comprehensive income	
Valuation difference on available-for-sale securities	(13,980)
Total other comprehensive income	(13,980)
Comprehensive income	5,296,251
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	5,296,251

(3) Consolidated Statement of Changes in Equity

Fiscal year ended October 31, 2025

(Thousands of Yen)

	Shareholders' equity			
	Share capital	Capital surplus	Retained earnings	Total shareholders' equity
Balance at beginning of period	149,472	7,026,266	1,902,950	9,078,689
Changes during period				
Issuance of new shares - exercise of share acquisition rights	72,268	72,268		144,537
Profit attributable to owners of parent			5,310,231	5,310,231
Net changes in items other than shareholders' equity				
Total changes during period	72,268	72,268	5,310,231	5,454,769
Balance at end of period	221,741	7,098,534	7,213,182	14,533,458

	accumulated other comprehensive income		Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income		
Balance at beginning of period	-	-	17,302	9,095,992
Changes during period				
Issuance of new shares - exercise of share acquisition rights				144,537
Profit attributable to owners of parent				5,310,231
Net changes in items other than shareholders' equity	(13,980)	(13,980)	3,866	(10,113)
Total changes during period	(13,980)	(13,980)	3,866	5,444,655
Balance at end of period	(13,980)	(13,980)	21,169	14,540,647

(4) Consolidated Statement of Cash Flows

(Thousands of Yen)

	Fiscal year ended October 31, 2025
<b>Cash flows from operating activities</b>	
Profit before income taxes	6,653,873
Depreciation	259,021
Share-based payment expenses	5,331
Increase (decrease) in allowance for doubtful accounts	(15,229)
Interest income	(10,994)
Interest expenses	113,796
Loss on retirement of non-current assets	284
Loss on cancellation of leases	16,601
Decrease (increase) in trade receivables	(672,129)
Loss (gain) on sale of non-current assets	(1,015)
Decrease (increase) in accounts receivable - other	(894)
Decrease (increase) in advances paid	(2,121,093)
Increase (decrease) in accounts payable - other	421,633
Increase (decrease) in accrued expenses	425,259
Increase (decrease) in advances received	(66,408)
Increase (decrease) in accrued consumption taxes	(4,773)
Decrease (increase) in other assets	(394,166)
Increase (decrease) in other liabilities	239,831
Subtotal	<u>4,848,926</u>
Interest received	9,379
Interest paid	(113,796)
Loss on cancellation of leases paid	(2,201)
Income taxes paid	(2,067,599)
Net cash provided by (used in) operating activities	<u>2,674,709</u>
<b>Cash flows from investing activities</b>	
Purchase of property, plant and equipment	(477,227)
Purchase of investment securities	(383,609)
Proceeds from sale of non-current assets	1,243
Payments of leasehold and guarantee deposits	(166,220)
Proceeds for lease and guarantee deposits	227
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(254,543)
Net cash provided by (used in) investing activities	<u>(1,280,130)</u>
<b>Cash flows from financing activities</b>	
Net increase (decrease) in short-term borrowings	600,000
Repayments of long-term borrowings	(143,315)
Proceeds from issuance of shares	143,073
Repayments of lease liabilities	(18,109)
Net cash provided by (used in) financing activities	<u>581,648</u>
Net increase (decrease) in cash and cash equivalents	<u>1,976,227</u>
<b>Cash and cash equivalents at beginning of period</b>	<u>12,238,870</u>
<b>Cash and cash equivalents at end of period</b>	<u>14,215,097</u>

(5) Notes to Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Segment information, etc.)

[Segment information]

Segment information is omitted because the Group operates a single business segment of the “Timee” business.

(Per share data)

(Yen)

	Fiscal year ended October 31, 2025
Net assets per share	144.74
Basic earnings per share	53.53
Diluted earnings per share	49.59

Note:

1. The bases for calculating basic earnings per share and diluted earnings per share are as follows:

	Fiscal year ended October 31, 2025
Basic earnings per share	
Profit attributable to owners of parent (Thousands of Yen)	5,310,231
Profit not attributable to common shareholders (Thousands of Yen)	-
Profit attributable to owners of parent attributable to common stock (Thousands of Yen)	5,310,231
Weighted-average number of common stock outstanding during the period (Shares)	99,185,250
Diluted earnings per share	
Increase in common stock (Shares)	7,893,214
(of which share acquisition rights (Shares))	(7,893,214)
Outline of potential shares excluded from the calculation of diluted earnings per share due to its non-dilutive effect	-

2. The bases for calculating net assets per share are as follows:

	Fiscal year ended October 31, 2025
Net assets (Thousands of Yen)	14,540,647
Amount deducted from net assets (Thousands of Yen) (Share acquisition rights (Thousands of Yen))	21,169 (21,169)
Net assets attributable to common stock (Thousands of Yen)	14,519,478
Number of common stock at the year-end used for the calculation of net assets per share (Shares)	100,314,000

(Significant subsequent events)

Not applicable.