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Company name: Timee, Inc.
 Name of representative: Ryo Ogawa, President
 (Securities code: 215A; Tokyo Stock Exchange growth Market)
 Inquiries: Tomoaki Yagi,
 Executive Director, CFO
 (Telephone: +81-3-6822-3013)

Notice Concerning Revisions to Full-Year Consolidated Financial Results Forecasts in Connection with Change of Accounting Period

Timee, Inc. (the "Company") hereby announces that, 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, a decision was passed at the meeting of the Board of Directors held on December 22, 2025, to revise the consolidated full-year financial results forecasts for the fiscal year ending April 30, 2026 (November 1, 2025 through April 30, 2026).

This revision is due to the fiscal period becoming six months in connection with the change of accounting period, as described below. The revised 10th fiscal year (six months) covers the same period as the target period for the "First half (cumulative) financial results forecast" announced on December 11, 2025. Therefore, the revised consolidated full-year forecast figures herein are identical to the first half (cumulative) forecast figures announced on that date.

1. Revisions to consolidated financial results forecasts for the current fiscal year (November 1, 2025 through April 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecasts (A)	Millions of yen 39,648 ~41,241	Millions of yen 7,837 ~8,924	Millions of yen 7,756 ~8,843	Millions of yen 5,304 ~6,299	Yen 52.88 ~62.79
Revised forecasts (B)	19,228 ~19,975	3,128 ~3,688	3,078 ~3,638	2,102 ~2,662	20.95 ~26.53
Change (B-A)	–	–	–	–	–
Change (%)	–	–	–	–	–
(Reference) Actual results for the previous fiscal year (Fiscal year ended October 31, 2025)	34,289	6,747	6,670	5,310	53.53

Notes

1. The previously announced forecasts represent figures for the 12-month period from November 1, 2025 through October 31, 2026.
2. The revised forecasts represent figures for the 6-month period from November 1, 2025 through April 30, 2026.
3. The amount and percentage of change are omitted because the periods covered by the previously announced forecasts and the revised forecasts differ.

2. Reason for revision

As announced in the "Notice Concerning Change of Accounting Period (Fiscal Year-End) and Partial Amendments to Articles of Incorporation" dated December 22, 2025, the Company has resolved to change its fiscal year-end from October 31 to April 30 of each year, subject to approval at the 9th Annual General Meeting of Shareholders scheduled for January 28, 2026.

The 10th fiscal year, which will be the transitional period for this change, will be an irregular six-month fiscal period from November 1, 2025 through April 30, 2026. Accordingly, the Company is revising the consolidated full-year financial results forecasts by converting the forecasts based on a 12-month period announced on December 11, 2025 into figures based on a six-month period.

The primary purpose of this change in fiscal year-end is to optimize our structure for business growth. Specifically, under the current accounting period, internal operations are concentrated at the beginning of the period, which partially overlaps with the Company's busy business season (December). By shifting these operations to an off-peak period, we aim to maximize the volume of sales activities during our major clients' peak busy seasons. Additionally, by aligning the start of the new fiscal year (May) with the timing of organizational restructuring, we intend to commence business operations under a fully prepared structure from the beginning of the period, enabling consistent strategy execution and agile management control throughout the full year.

The Company plans to continue disclosing progress against the consolidated full-year financial results forecasts (for the 12-month period from November 1, 2025 through October 31, 2026) announced on December 11, 2025.

3. Supplementary Information

We have prepared presentation materials regarding the revisions to the full-year financial results forecasts accompanying this change of accounting period. For details, please refer to the link below.

Presentation materials: <https://corp.timee.co.jp/en/ir/>

Note: The financial results forecasts above are based on information available as of the date of this announcement. Actual results may differ from the forecasts due to a wide range of factors. If further revisions to the financial results forecasts become necessary, the Company will disclose them promptly.