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July 10, 2026

To whom it may concern

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Frequently Asked Questions and Answers (July 2026)

Thank you for your continued interest in our company. We would like to disclose the main questions we received from investors recently and the answers to them as follows.

This disclosure is made for the purpose of enhancing information dissemination to investors and for fair disclosure. Although there may be some discrepancies in the content of responses due to time differences, the most recent responses are presented as Timee's most current policy.

Q1. Net sales for the full year of FY26/4 exceeded even the upper end of the revised forecast range. Which specific industries performed particularly well?

The logistics and retail industries maintained their strong momentum from the previous quarter and continued to drive overall growth.
In the logistics industry, the "Field Manager initiative," in which we continue to make strategic investments, made solid progress. In addition, the expansion of our solution offerings through product development, such as the "Smart Group" feature, contributed to results, accelerating the shift from traditional dispatch to Timee.
In the retail industry, we successfully deepened our share with major existing clients by proposing solutions that incorporate Business Process Re-engineering (BPR). Furthermore, horizontal expansion into new sub-industries, such as drugstores, also progressed smoothly.

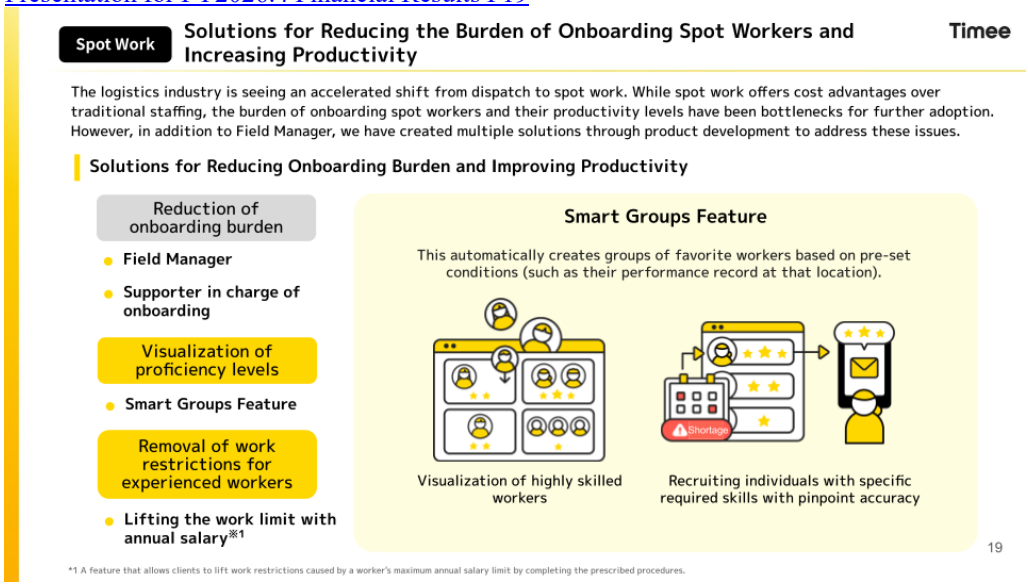
Q2. Could you provide details on the "Smart Group" feature and the "Removal of work restrictions for experienced workers," both of which are solutions designed to reduce the burden of onboarding spot workers and improve the productivity of spot workers?

While spot work offers a significant cost advantage over traditional dispatch, the "burden of onboarding spot workers" and "productivity" of spot workers at each site have been bottlenecks in increasing penetration rates. The human-driven "Field Manager initiative" is effective at addressing these issues; however, its rollout speed is constrained by the need to hire and train Field Managers. In contrast, the "Smart Group" feature and the "Removal of work restrictions for experienced workers " are product (system)-based solutions, offering a major advantage in their rapid deployment.

1) Smart Group feature
This solution automatically generates and continuously updates a "worker list" optimized for each worksite based on preset conditions such as a worker's skill information, number of shifts worked, and positive ratings. For example, a group of "workers with picking experience who have worked at the facility 5 or more times in the past 3 months" can be kept up to date at all times with almost zero administrative effort required from the client. This allows clients to post job openings strictly limited to highly proficient repeat workers, thereby reducing the onboarding burden, minimizing mismatches, and improving productivity. It is a solution that promotes a shift from traditional "temporary manpower" to an "optimized, continuous workforce for each worksite."

2) Removal of work restrictions for experienced workers
This solution enables continuous work for workers whose annual remuneration at a single company approaches a certain threshold (the threshold for submitting Reports of Salary Payment) by facilitating the safe and secure management of necessary tax procedures and the acquisition and management of My Number (Japan's national tax & social security identification number) data. Previously, matching was restricted before reaching this threshold because the necessary tax procedures that apply when exceeding it, as well as the operational burden and security risks associated with acquiring and managing sensitive My Number information, were constraints. With this solution, we can remove these restrictions while mitigating the client's burden and the risks associated with the necessary tax procedures and My Number management, making it easier to utilize proficient workers consistently and continuously throughout the year.

Presentation for FY2026.4 Financial Results P19



Q3. Will there be any cannibalization between the Long-term Part-time Hiring Support Plans and existing Spot Work?

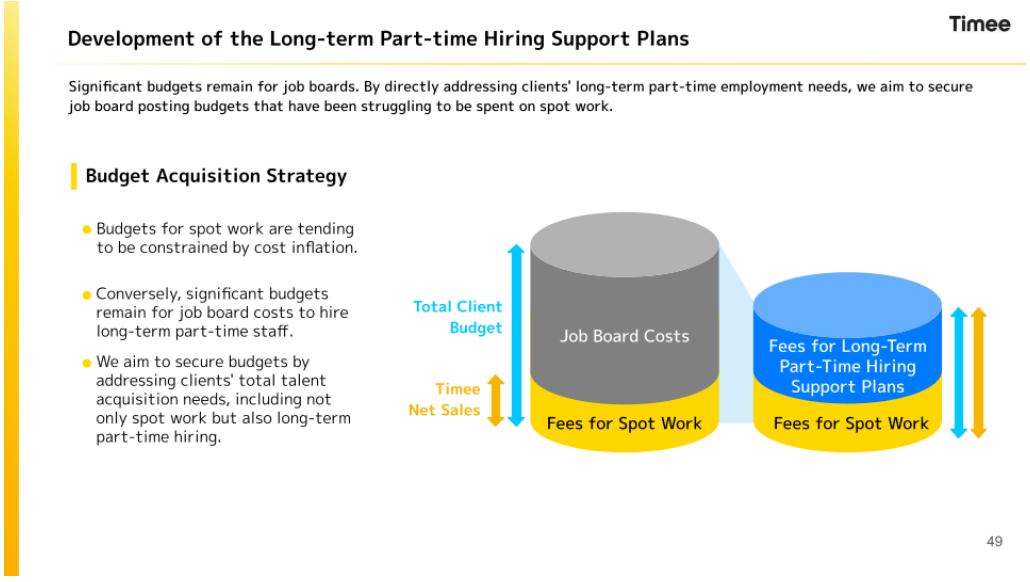
Regarding the potential for cannibalization, we are strictly monitoring this in our ongoing Proof of Concept (PoC). Based on verification data obtained to date, we recognize that no cannibalization has occurred. Even looking ahead to the full-scale rollout, we believe the risk of cannibalization is low due to a clear segmentation in utilization for both clients and workers, as outlined below:

Client Side:
In industries such as food, both long-term part-timers and spot workers are currently employed in a hybrid manner, depending on operational timing and specific duties. For instance, a common practice is to structure shifts primarily around long-term part-time workers (fixed staff) during low-demand weekdays, and leverage spot work during peak weekend hours when fixed staff alone cannot meet demand.
Therefore, the introduction of this plan will not decrease the utilization of existing spot work. Instead, we expect it to secure a new budget stream—namely, the "long-term part-time hiring budget (job advertising expenses)"—from companies we could not previously approach. Furthermore, the store-based penetration rate of spot work in the food industry remains low at around 5% (*1). By presenting this plan as a new hook for "non-spot work adopting stores" that currently rely solely on traditional job advertising media, we can accelerate new client acquisition.

Worker Side:
Within the app, we confirm workers' preferences regarding their desired working styles (spot work, long-term part-time, or full-time). Based on their responses, we have constructed a user interface that appropriately segments and displays only the job postings that match their specific needs. As such, this will not compromise the user experience for workers who prefer to focus exclusively on spot work.

*1: The ratio of active accounts to the total number of locations. The total number of locations in Japan is based on the "Economic Census" (2021) conducted by the Statistics Bureau of the Ministry of Internal Affairs and Communications, specifically covering restaurants, take-out, and food delivery services. The number of active accounts is as of April 2026

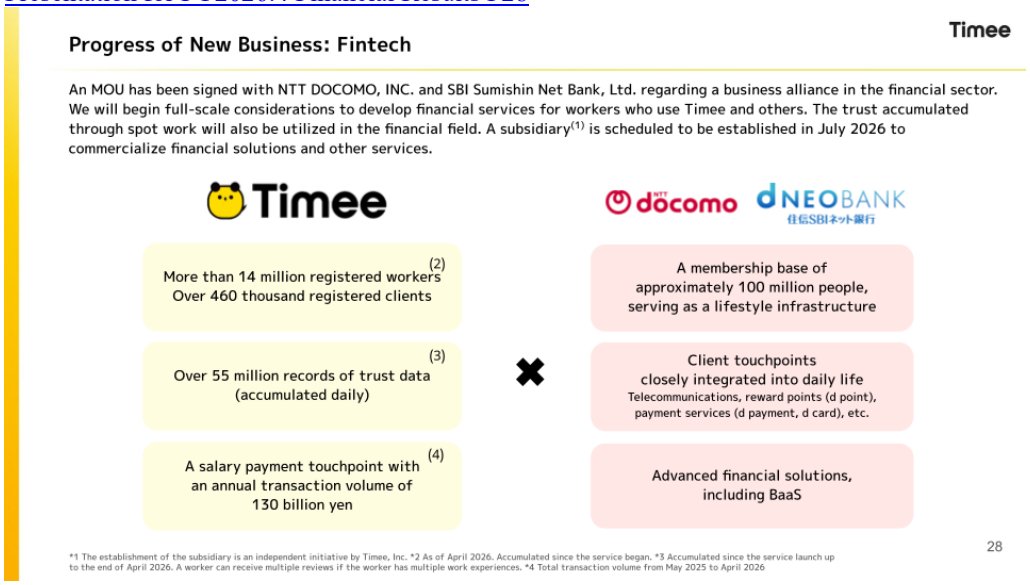
Presentation for FY2026.4 Financial Results P49



Q4. Please tell us about the specific services envisioned in the Fintech business and their launch timing.

We plan to release our proprietary banking service utilizing the BaaS solution provided by SBI Sumishin Net Bank. Timee has already expanded into a platform with payroll receipt touchpoints, resulting in an annual transaction volume of approximately 130 billion yen, and we will advance our initiatives by leveraging this solid foundation. First, we will provide a bank account that workers can seamlessly use to receive their earnings from spot work. We anticipate that this will not only serve as a robust foundation for various future financial solutions but also generate cost synergies by significantly reducing the "interbank transfer fees" currently incurred as expenses. Regarding the launch timing, since we will operate as a "banking agent" utilizing BaaS rather than establishing a banking business in-house, we recognize that the preparation period required for system development and licensing applications can be relatively shortened.

Presentation for FY2026.4 Financial Results P28



Q5. What are the expected effects of the alliance with Benesse Careeros in the social care industry?

Benesse Careeros operates an HR business specializing in nursing care and healthcare, and its parent company, Benesse Style Care, operates 360 nursing homes (*2) nationwide, possessing an overwhelming presence and deep expertise in the industry. On the other hand, Timee's current share of job postings in the social care industry remains at only around 5% (*3) of our total, making the expansion of awareness among both facilities and workers a challenge. By leveraging our alliance with the industry-leading Benesse Group, we will rapidly enhance Timee's awareness and credibility within the industry—where our platform has historically been strongly associated with logistics, retail, and food industries—thereby powerfully accelerating new client acquisition. Furthermore, by promoting BPR and leveraging their extensive know-how in facility operations, we aim to lower the hurdles for facilities to hire spot workers, thereby increasing utilization per client and unit price.

*2: Based on the corporate website of Benesse Style Care Co., Ltd. As of April 2025.
*3: Calculated based on the number of job postings by industry (FY26/4 2Q).

Presentation for FY2026.4 Financial Results P22



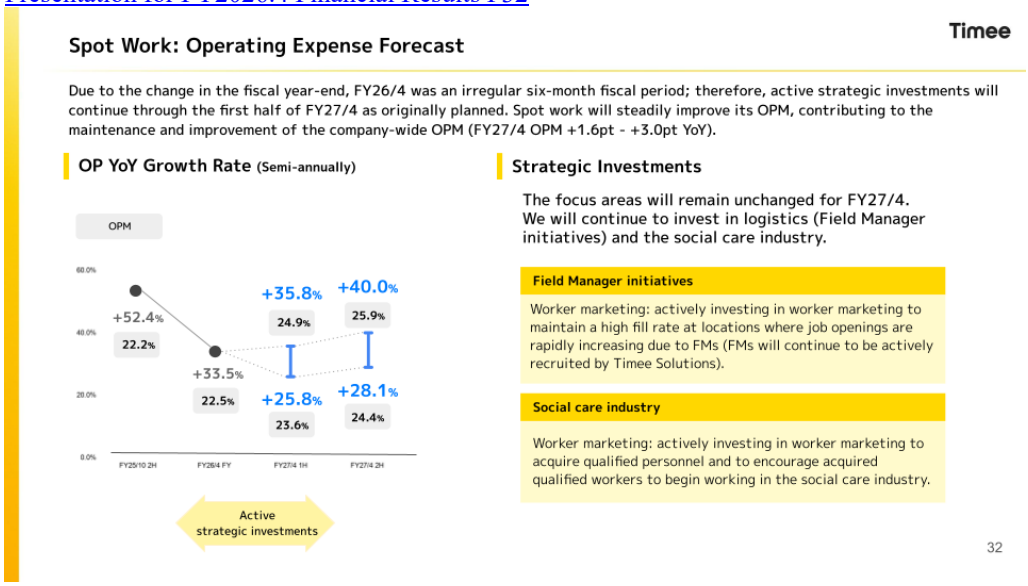
Q6. Could you please explain the assumptions behind the spot work net sales forecast for FY27/4?

We have disclosed our spot work net sales forecast for FY27/4 as a range. As in the past, we aim to achieve results within this range, and our base scenario is set at the midpoint of the range (which assumes a moderate deceleration in the YoY growth rate).
On the other hand, the YoY incremental growth, which had previously been declining, is projected to reverse and turn upward under this base scenario.

Q7. In the forecasts for FY27/4, active strategic investments in spot work are planned to continue only through the first half (H1). However, won't continued investments be necessary to maintain sales growth?

While we currently invest a significant portion of our marketing budget to improve fill rates, we expect the ratio of worker marketing expenses to net sales to gradually improve. This will be achieved not only by enhancing marketing efficiency itself, but also by addressing fill rates through product development. Specifically, in the logistics industry, leveraging features such as the "Smart Group" feature is expected to expand the worker pool at each location and increase the number of repeat workers. In the social care industry, we are shifting the focus of our fill rate measures from "acquiring qualified workers" to "encouraging acquired qualified workers to work within the social care industry." Consequently, we are improving the user interface to make it easier for workers willing to work in this industry to find social care jobs in the app.
Furthermore, ongoing enhancements to the job recommendation feature for workers are expected to help improve fill rates across all industries.

Presentation for FY2026.4 Financial Results P32



Q8. Could you please explain your outlook on the spot work take rate in the forecasts for FY27/4?

We do not expect any significant changes from recent trends, and we project the take rate to remain flat or slightly decline. While downward pressure from the competitive environment is easing, we have factored in the continued implementation of strategic discounts for certain major clients, predicated on transaction volume expansion, as we have in the past.

Q9. In the forecasts for FY27/4, what is the background behind the widening loss in non-spot work?

To realize further growth in our core spot work business, we are focusing on the development of new businesses that are expected to generate synergies with spot work. As many of these initiatives are currently in the business development phase and have not yet generated revenue, the accumulation of personnel and other expenses has led to a projected loss of 1.8 billion yen for "non-spot work" in FY27/4.
However, for these new businesses, we have introduced a stage-gate system and are fully implementing operational processes to strictly manage resource allocation. Therefore, we do not expect this to have a significant impact on the company-wide profit amount or profit margin.

Q10. In the forecasts for FY27/4, what is the background behind the sharp increase in net sales for Timee Solutions?

The net sales forecast for FY27/4 is 2,310 million yen, which represents a significant expected increase from the previous fiscal year's actual result of 813 million yen. Regarding net sales from the contracting business of logistics warehouse operations, the results for the previous fiscal year (FY26/4) reflected only six months of performance, starting from November 2025, when the relevant subsidiary was consolidated. Therefore, the full-year contribution (reflecting a full 12 months) in the current fiscal year is the primary driver of this substantial net sales growth. Additionally, Timee Solutions made steady progress in FY26/4, and our forecasts assume this strong performance will be maintained in FY27/4.

【Frequently Asked Questions and Answers (Past FAQs)】
Please refer to the following website.
https://timee.notion.site/ir-faq-en