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To whom it may concern

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Frequently Asked Questions and Answers (October 2026)

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. Could you explain the differences between the plans offered under the Long-Term Part-Time Hiring Support Plans?

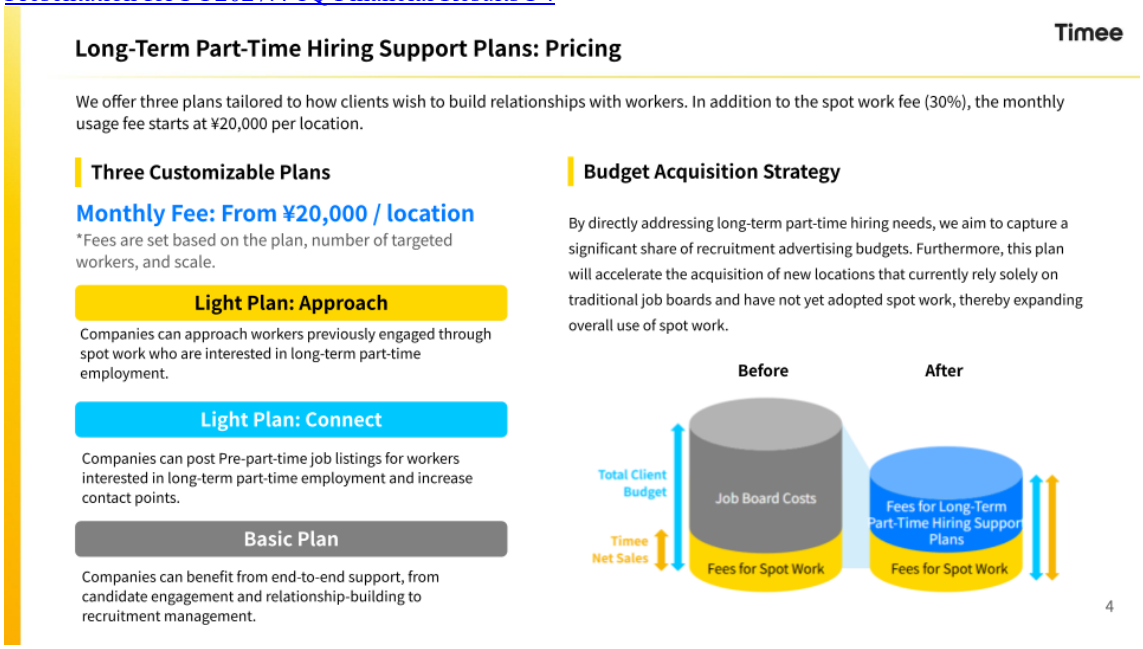
In addition to the Basic Plan, we offer two Light Plans as lower-cost, easy-to-introduce options.

Basic Plan: Offers full functionality. It enables end-to-end recruitment operations—approaching workers interested in long-term employment who were previously engaged via spot work, posting dedicated job listings intended for long-term hiring, and managing the overall recruitment process. Pricing starts from 40,000 yen per month per location. Most of our current clients have selected this plan.

Light Plans: Provide selected features extracted from the Basic Plan. Pricing starts from 20,000 yen per month per location.

While we primarily sell the Basic Plan, we offer the Light Plans to accommodate our clients' diverse needs.

Presentation for FY2027.4 1Q Financial Results P4



Q2. How do you evaluate the initial momentum of the Long-Term Part-Time Hiring Support Plans following their full-scale rollout?

Since our full-scale rollout on August 1, progress has exceeded our plan.
Because these plans differ significantly from traditional recruitment methods using conventional job boards, hands-on customer success support—such as designing the target number of "pre-part-time" (spot work) postings based on hiring goals and assisting with on-site onboarding and worker communication—is vital. As a result, we are driving steady sales, primarily through cross-selling by sales representatives who understand client operations through spot work customer success. We are initially prioritizing outreach to the growing number of stores facing difficulties in hiring through traditional job boards, and we are building a proven track record of successfully converting spot workers to long-term hires at these locations. Note that our full-year earnings forecast for FY27/4 incorporates net sales of around a few hundred million yen from this plan.

Q3. Could you discuss upfront investments and profit margins regarding the Long-Term Part-Time Hiring Support Plans?

During the initial launch phase, we may execute marketing initiatives to raise awareness that clients can hire for long-term part-time positions, not just spot work.
On the other hand, since existing spot work sales representatives handle proposals and cross-selling for these plans, we incur no additional personnel costs. Consequently, the contribution margin for this service remains extremely high on a standalone basis.

Q4. Could you provide details on the factors behind the slowdown in net sales growth rate in the logistics industry for spot work (i.e., cool summer, Middle East situation, and a factor specific to a single client)?

Below are the details regarding the impact of each factor and our perspective:
Impact of the Cool Summer: Lower temperatures than the same period last year delayed the seasonal demand pickup for summer apparel, beverages, and drugstore products (e.g., cooling products) at retail stores, reducing overall logistics handling volume. The primary driver was the absence of the sharp summer demand spikes typically triggered by rapid temperature rises in recent years.

Impact of the Middle East Situation: In addition to the pullback following front-loaded demand in April–June caused by concerns over logistics delays and rising costs, operations from July onwards were affected by actual container arrival delays. Specifically, we confirmed cases where unscheduled container non-arrivals resulted in no work that day, forcing clients to reduce spot work recruitment targets.

Impact of Client-Specific Factor: A certain major client reduced its overall handling volume from a profitability-focused standpoint, leading to fewer spot work postings at both this company and its subcontractors.

While we need to monitor how long the impacts of the cool summer and the Middle East situation persist, we view them fundamentally as temporary macro factors. By driving our core strategy of deepening relationships with existing major clients—further accelerating the transition to Timee not only from short-term dispatching, but increasingly from long-term and fixed dispatching as well, through our Field Manager initiative and Smart Group feature—we will build a stable revenue base resilient to macroeconomic changes.
Regarding the impact of a client-specific factor, we do not view this as an erosion of our competitive advantage, but rather as a client portfolio challenge (i.e., the presence of untapped clients). While continuing to deepen penetration among existing major clients to reduce reliance on specific clients, we will further accelerate our expansion into untapped major enterprise clients we have been targeting.

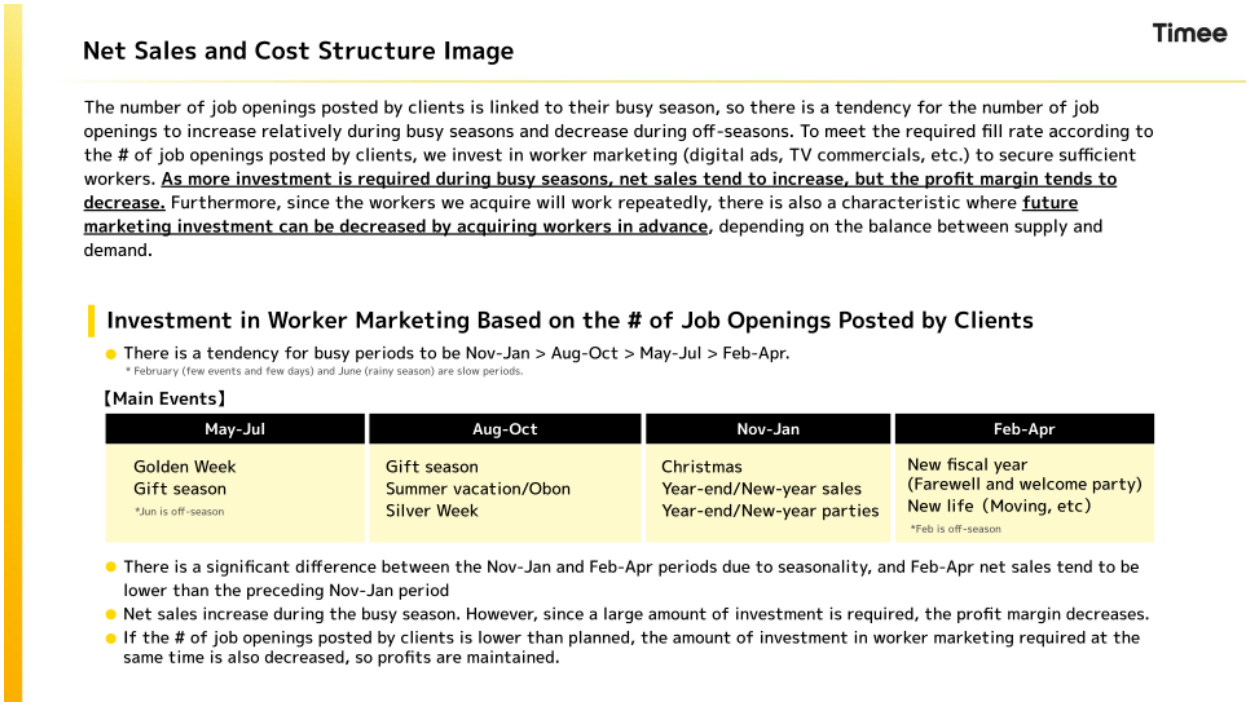
Q5. Could you explain why the average take rate in the logistics industry for spot work has been trending downward?

Our fundamental policy of avoiding arbitrary discounting remains unchanged. However, we strategically offer limited-time discounts to certain major clients where offering discounts is expected to generate substantial transaction volume. The recent decline in the average take rate directly reflects the substantial expansion in transaction volume generated by clients to whom we applied these strategic discounts.

Q6. Could you explain the relationship between net sales and profit in spot work? Why is profit progressing steadily despite the slowdown in net sales growth?

The primary operating expenses for spot work consist of "worker marketing expenses" and "HR expenses." Among these, worker marketing expenses are structured so that investments can be flexibly adjusted in tandem with the number of job openings posted by clients. Therefore, even if net sales (the

number of job openings) fall short of plans, reducing worker marketing expenses serves as a buffer, enabling us to generate stable operating profit.
Our FY27/4 Q1 financial results clearly reflect this cost-structure characteristic. During FY27/4 H1, we executed strategic investments in the logistics industry (Field Manager initiative) and the social care industry—continued from the previous fiscal year—as planned in Q1.



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