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To whom it may concern

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Frequently Asked Questions and Answers (February 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. What is the difference between the long-term part-time hiring feature and Timee Career Plus?

The long-term part-time hiring feature allows employers to efficiently reach workers interested in long-term part-time job offers. Timee Career Plus is a full-time employee placement service (non-desk worker positions) that utilizes vast amounts of worker data gathered through spot work.
Both utilize the spot work platform and the vast amount of accumulated data, but the positions offered differ in employment status. Please see below for details.
The long-term part-time hiring feature is currently in the PoC stage.

	Recruitment position	Pricing	Target industry
Long-term part-time hiring feature	Long-term part-timer	TBD (Currently in PoC)	Industries that mainly hire long-term part-time workers, such as the food and retail industries
Timee Career Plus	Full-time employee	30% of annual salary per new hire	Three major industries, hotel, and construction, etc.

Q2. What is the difference between the Field Manager initiative (onboarding burden reduction project) and SukimaWorks?

The Field Manager initiative, one of the solutions for the onboarding burden reduction project, involves stationing our employees (Field Managers) at client locations to reduce the onboarding burden on spot workers, a challenge at locations that require a large amount of manpower.
The client determines the number of spot workers needed for the day (i.e., the number of job openings), and the spot workers perform their jobs in accordance with the client's operations. The Field Manager then provides acceptance support and on-site training for the matched spot workers. Sales consist of the Field Manager's dispatch fee and a 30% commission of the spot work platform.

On the other hand, SukimaWorks provides outsourcing services for logistics warehouse operations. SukimaWorks designs warehouse operations and secures and arranges appropriate personnel (including spot workers). Therefore, sales are calculated by the amount of handled cargo multiplied by the unit price.

Both are solutions for the logistics industry that leverage the strengths of spot work, which attracts workers.

Q3. In the House of Representatives election, there is increasing debate over a "zero consumption tax on food products," but will this affect businesses?

Overall, we believe there will be a positive impact.
Regarding the impact of "zero consumption tax on food products" on the industry, we believe that supermarkets and drug stores with a high proportion of food sales will be at an advantage, while restaurants will tend to be at a disadvantage.
For Timee, both the retail and food industries are key sectors, but the retail industry has already grown to a scale exceeding the food industry.
In addition, we believe that a temporary increase in operations, such as re-pricing, will be a tailwind for expanding the use of spot work.

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