



April 25, 2025

Company Name	freee K.K.
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Code No.	4478, Tokyo Stock Exchange Growth
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Announcement Regarding Completion of Payment for Issuance of New Restricted Shares and Partial Forfeiture of Rights for Restricted Shares

freee K.K. (the “Company”) announces that payment for issuance of new restricted shares, which was resolved at the Board of Directors’ meeting held on March 18, 2025 (the “New Share Issuance”) was completed today. The Company also announces that changes have been made due to a partial forfeiture, including changes to the initially planned number of issued shares. The details are provided below. For more information about the New Share Issuance, please refer to “Announcement Regarding Issuance of New Restricted Shares” dated March 18, 2025.

1. Changes to the Overview of the Share Issuance(changed parts are underlined)

	After Change	Before Change
(1) Pay-in date	April 25, 2025	April 25, 2025
(2) Type and number of shares to be issued	<u>137,436</u> common shares of the Company	137,540 common shares of the Company
(3) Issue price of shares	JPY 3,855 per share	JPY 3,855 per share
(4) Total issue price	JPY <u>529,815,780</u>	JPY 530,216,700
(5) Allottees	<u>137,436</u> shares to be allocated to <u>327</u> employees of the Company	137,540 shares to be allocated to 328 employees of the Company
(6) Other	The New Share Issuance is subject to the effectiveness of an extraordinary report under the Financial Instruments and Exchange Act.	The New Share Issuance is subject to the effectiveness of an extraordinary report under the Financial Instruments and Exchange Act.

2. Reason for Change

The difference between the actual number and the planned number of shares to be issued and the planned number of allottees is due to a forfeiture caused by the non-acceptance of the allocation of shares by an employee who was assigned as allottees when the decision of the New Share Issuance was made.

3. Outlook

The impact of this change on the earnings results for the current fiscal year is negligible.