October 24, 2025

Company Name	freee K.K.
Representative	Daisuke Sasaki, CEO and Representative Director
Code No.	4478,Tokyo Stock Exchange Growth
Contact	Ami Tsuboi, CFO (TEL. +81 3-6683-0242)

Announcement Regarding Completion of Payment for Issuance of New 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 September 26, 2025 (the "New Share Issuance") was completed today.The details are provided below. For more information about the New Share Issuance, please refer to "Announcement Regarding Issuance of New Restricted Shares" dated September 26, 2025.

Overview of the Share Issuance

(1) Pay-in date	October 24, 2025
(2) Type and number of shares to be issued	29,621 common shares of the Company
(3) Issue price of shares	JPY 3,765 per share
(4) Total issue price	JPY 111,523,065
(5) Allottees	11,954 shares to be allocated to 2 Directors* of the Company 2,391 shares to be allocated to 3 Directors serving as members of the Audit and Supervisory Committee 9,962 shares to be allocated to 2 Managing Directors of the Company 5,314 shares to be allocated to 2 employees of the Company *Except Directors serving as members of the Audit and Supervisory Committee and External Directors
(6) Other	For the New Share Issuance, an extraordinary report has been submitted as required under the Financial Instruments and Exchange Act.