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February 12, 2026

Company Name	freee K.K.
Representative	Daisuke Sasaki, CEO and Representative Director
Code No.	4478, Tokyo Stock Exchange Growth
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### Notice Regarding Revision of Consolidated Earnings Guidance for Fiscal Year Ending June 30, 2026

freee K.K. (the “Company”) hereby announced that its Board of Directors today made a resolution to revise its consolidated earnings guidance for the fiscal year ending June 30, 2026 (from July 1, 2025 to June 30, 2026) which was disclosed on August 13, 2025 in light of the recent performance trends.

1. Revision of the consolidated earnings guidance for the fiscal year ending June 30, 2026 (from July 1, 2025 to June 30, 2026)

	Net Sales	Adjusted Operating Profit <sup>(1)</sup>	Adjusted Free Cash Flow <sup>(2)</sup>
Previous Guidance (A)	Millions of yen 40,930~41,590	Millions of yen 2,460~2,500	Millions of yen 1,230~2,500
Revised Guidance (B)	41,930	2,520	1,260~2,520
Difference (B-A)	340~1,000	20~60	20~30
% Change	0.8%~2.4%	0.8%~2.4%	0.8%~2.4%
(For reference) Results for FY2025.6	33,270	1,885	1,381

1. Adjusted operating profit: the sum of the operating profit, stock-based compensation expenses, expenses for amortization of acquisition-related intangible assets, and one-time cost).
2. Adjusted Free Cash Flow: Starting with common free cash flow (cash flows from operating activities + cash flows from investing activities), this metric is adjusted to exclude the impact of fluctuations in advances paid incurred in the credit card business and fluctuations in purchased receivables incurred in the factoring business from operating cash flow, and M&A-related payments and proceeds from investing cash flow. This metric represents the actual cash flow from business activities.

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## 2. Reasons for Revision

In light of the steady progress in acquiring new customers during the first half, we have upwardly revised our net sales earnings guidance for the fiscal year ending June 2026 to JPY 41,930MM, representing a 26.0% year-on-year growth. Simultaneously, we updated our profit targets to reflect this revenue growth while remaining committed to balancing strategic investments with productivity enhancement. We updated the adjusted operating profit to JPY 2,520MM (YoY+33.7%) and adjusted free cash flow to JPY 1,260~2,520 MM (YoY▲8.8% ~ +82.5%).