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March 18, 2026

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 Acquisition of Shares of Logikura Inc. (Subsidiary Acquisition)

freee K.K. (the "Company") hereby announces that the Company resolved at its Board of Directors Meeting held today, to acquire shares of Logikura Inc. ("Logikura") to make Logikura the Company's wholly owned subsidiary (hereinafter referred to as the "Share Acquisition"), as follows. While the Share Acquisition does not meet the criteria for timely disclosure under the rules of the Tokyo Stock Exchange, the Company is providing this information on a voluntary basis as it is deemed useful for investors. Accordingly, certain disclosure items and details have been partially simplified or omitted.

1. Purpose of the Share Acquisition

In line with the Company's corporate mission "Empower Small Businesses to Take Center Stage," the Company has developed and offered services centered around integrated cloud ERP aimed at the realization of "an integrated management platform for everyone to manage business freely." Logikura operates under the mission of "Optimize everything in the world," providing "Logikura," a cloud-based logistics platform for centralized management of inventory information.

The Company has resolved to acquire all outstanding shares of Logikura, making it a wholly owned subsidiary. Going forward, the Company will integrate "Logikura" with the freee product ecosystem to deliver a seamless, end-to-end solution spanning from inventory management to accounting. Through this integration, the Company aims to contribute to solving challenges faced by retail and distribution businesses, while also pursuing cross-selling to the Company's existing customer base to achieve further revenue expansion and business growth.

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2. Method to Make Logikura a Subsidiary of the Company

The Company entered into a share purchase agreement (hereinafter referred to as the “Share Purchase Agreement”) dated today to acquire a total of 84,025 shares of Logikura. The Company will make Logikura a consolidated subsidiary (ownership ratio: 100%) of the Company by means of the Share Acquisition through the Share Purchase Agreement and other necessary procedures.

3. Overview of Logikura

Name	Logikura Inc.		
Address	19F Hibiya Park Front, 2-1-6 Uchisaiwaicho, Chiyoda-ku, Tokyo		
Name and title of representative	Representative Director Hiroto Sakakima		
Description of business	Planning, development, and operation of the cloud-based logistics platform service “Logikura”		
Capital	JPY 100,000 thousand (at the end of March, 2025)		
Date of establishment	August 4, 2016		
Major shareholders and shareholding ratio	Not disclosed based on a confidentiality agreement between the parties		
Relationship with the listed company			
Capital relationship	Not applicable		
Personal relationship	Not applicable		
Business relationship	Not applicable		
Latest results of operations and financial position for the last three years (in thousands of JPY)			
Fiscal year	Fiscal Year Ended March 2023	Fiscal Year Ended March 2024	Fiscal Year Ended March 2025
Net assets	(115,037)	(83,749)	(77,700)
Total assets	58,201	81,030	83,740
Net assets per share (JPY)	(1,369.09)	(993.51)	(924.73)
Sales	94,836	163,141	175,907
Operating profit	(71,886)	32,820	13,299
Ordinary profit	(72,991)	31,187	6,357
Net profit	(72,912)	31,558	5,779
Net profit per share (JPY)	(867.75)	375.58	68.78
Dividends per share (JPY)	—	—	—

Note: The fiscal year ended March 31, 2023, was a transitional eight-month period due to a change in the fiscal year-end.

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4. Schedule of the Share Acquisition

(1)	Date of resolution of the Share Acquisition by the Board of Directors	March 18, 2026
(2)	Signing date of the Share Purchase Agreement	March 18, 2026
(3)	Date of execution of the Share Transfer	April 1, 2026 (subject to change)

5. Overview of the Sellers of the Shares

The details are not disclosed based on the discussion between the parties. There are no capital, personal, and business relationships.

6. Number of Shares to Be Acquired and Number of Shares Held Before and After the Acquisition

(1)	Number of shares held before the share transfer	0 shares (Number of voting rights: 0 rights) (Percentage of voting rights: 0%)
(2)	Number of shares to be acquired	84,025 shares (Common stock: 52,500 shares) (Class A preferred stock: 7,500 shares) (Class B preferred stock: 8,400 shares) (Class C preferred stock: 15,625 shares) (Number of voting rights: 84,025 rights)
(3)	Acquisition costs	Not disclosed due to the discussion between the parties
(4)	Number of shares held after the share transfer	84,025 shares (Number of voting rights: 84,025 rights) (Percentage of voting rights: 100.0%)

7. Outlook

The Company assumes that the impact of the Acquisition on the consolidated financial results of the year ending June 2026 is expected to be limited. The Company will promptly disclose any matters that should be announced in the future.