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October 28, 2026

Company name:	FreeBit Co., Ltd.
Name of representative:	Takumi Shibata, President and Representative Director (Securities code: 3843; Prime Market)
Inquiries:	Ikuko Wada, Director and General Manager of Group Corporate Planning Division (Telephone: +81-3-5459-0522) (URL https://freebit.com/)

Notice Regarding Filing of the Amendment Report to the Semi-Annual Securities Report and Corrections to the Consolidated Financial Results

FreeBit Co., Ltd. (the "Company") hereby announces that it has today filed an amendment report to its previously submitted Semi-Annual Securities Report with the Director-General of the Kanto Local Finance Bureau and has also made corrections to its previously submitted Consolidated Financial Results, as set forth below.

The Company sincerely and deeply apologizes to its shareholders, business partners, and other stakeholders for the significant inconvenience and concern caused.

1. Reasons for and Details of the Corrections

As announced in the "Notice Regarding the Receipt of the Investigation Report of the Special Investigation Committee" dated October 1, 2026, the Company received the investigation report from the Special Investigation Committee. Based on the findings of the investigation report, the Company determined that it was necessary to correct the accounting treatment of the matters identified in the course of the investigation.

Accordingly, the Company has filed an amendment report to its previously submitted Semi-Annual Securities Report with the Director-General of the Kanto Local Finance Bureau and has corrected its previously submitted Consolidated Financial Results.

2. Documents Subject to Correction

1) Semi-Annual Securities Report
Interim period of the 26th fiscal year (from May 1, 2025 to October 31, 2025)

2) Consolidated Financial Results
Consolidated Financial Results for the Six Months Ended July 31, 2025
Consolidated Financial Results for the Nine Months Ended January 31, 2026

3. Impact of the Corrections on Business Results

The impact of the corrections on the Company's business results is as follows.

(Thousands of yen)

Period	Item	Before correction (A)	After correction (B)	Impact (B-A)	Change (%)
FY ended April 2026 2nd Quarter (Interim Period)	Net sales	30,799,356	30,799,356	—	—
	Operating profit	3,463,694	3,481,563	17,869	0.5%
	Ordinary profit	3,308,492	3,361,154	52,662	1.6%
	Profit attributable to owners of parent	2,269,940	2,183,880	(86,060)	(3.8%)
	Total assets	39,096,499	39,058,825	(37,674)	(0.1%)
	Net assets	10,100,858	10,049,144	(51,713)	(0.5%)
FY ended April 2026 3rd Quarter	Net sales	46,188,160	46,189,855	1,694	0.0%
	Operating profit	5,110,925	5,163,912	52,987	1.0%
	Ordinary profit	4,893,327	4,981,108	87,780	1.8%
	Profit attributable to owners of parent	3,303,724	3,222,838	(80,886)	(2.4%)
	Total assets	38,636,152	38,628,977	(7,175)	(0.0%)
	Net assets	11,079,250	11,057,765	(21,485)	(0.2%)