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October 28, 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 Completion of Payment for Disposal of Treasury Stock as Restricted Shares and Disposal of Treasury Stock Based on the Performance-linked Stock Compensation Plan

freee K.K. (the "Company") announces that payment for the disposal of treasury stock as restricted shares and the disposal of treasury stock based on the Performance-linked Stock Compensation Plan, which were resolved at the Board of Directors' meeting held on September 29, 2026, was completed today. Of the disposals of treasury stock as restricted shares, the disposal set forth in Section 1below is referred to as "Disposal of Treasury Stock ①" and the disposal set forth in Section 2 below as "Disposal of Treasury Stock ②." The disposal of treasury stock based on the Performance-linked Stock Compensation Plan set forth in Section 3 below is referred to as "Disposal of Treasury Stock ③" and, together with Disposal of Treasury Stock ① and Disposal of Treasury Stock ②, as the "Disposals of Treasury Stock." The details are provided below. For more information about the Disposals of Treasury Stock, please refer to "Announcement Regarding Disposal of Treasury Stock as Restricted Shares and Disposal of Treasury Stock Based on the Performance-linked Stock Compensation Plan" dated September 29, 2026.

Overview of the Disposals of Treasury Stock

1. Disposal of Treasury Stock ①

(1) Pay-in date	October 28, 2026
(2) Type and number of shares to be disposed of	74,841 common shares of the Company
(3) Disposal price of shares	JPY 3,620 per share
(4) Total disposal price	JPY 270,924,420
(5) Allottees	8,288 shares to be allocated to 2 Directors* of the Company 2,487 shares to be allocated to 3 Directors serving as members of the Audit and Supervisory Committee

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	64,066 shares to be allocated to 6 officers and employees of the Company and its subsidiaries other than the above * Except Directors serving as members of the Audit and Supervisory Committee and Outside Directors
(6) Other	For Disposal of Treasury Stock ①, an extraordinary report has been submitted as required under the Financial Instruments and Exchange Act.

2. Disposal of Treasury Stock ②

(1) Pay-in date	October 28, 2026
(2) Type and number of shares to be disposed of	11,649 common shares of the Company
(3) Disposal price of shares	JPY 3,620 per share
(4) Total disposal price	JPY 42,169,380
(5) Allottees	11,649 shares to be allocated to 3 employees of the Company
(6) Other	For Disposal of Treasury Stock ②, a Securities Notice has been submitted as required under the Financial Instruments and Exchange Act.

3. Disposal of Treasury Stock ③

(1) Pay-in date	October 28, 2026
(2) Type and number of shares to be disposed of	10,478 common shares of the Company
(3) Disposal price of shares	JPY 3,620 per share
(4) Total disposal price	JPY 37,930,360
(5) Allottees	7,858 shares to be allocated to 2 Directors* of the Company 2,620 shares to be allocated to 1 officer or employee of the Company other than the above *Except Directors serving as members of the Audit and Supervisory Committee and Outside Directors