



April 23, 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 Setting of Record Date for Convocation of Extraordinary General Meeting of Shareholders and Reduction of Share Capital

freee K.K. (the “Company”) hereby announces that the Company made a resolution, pursuant to the provisions of Article 370 of the Companies Act and Article 26 of the Company's Articles of Incorporation (written Resolution in lieu of a Resolution of the Board of Directors), to set a record date for the convocation of an Extraordinary General Meeting of Shareholders (the “Extraordinary General Meeting of Shareholders”) scheduled to be held on June 23, 2026 (Tuesday), and to submit a proposal regarding the reduction of share capital to the Extraordinary General Meeting of Shareholders, as described below.

1. Record Date for the Company's Extraordinary General Meeting of Shareholders

To determine the shareholders entitled to exercise their voting rights at the Extraordinary General Meeting of Shareholders, the Company has set May 8, 2026 (Friday) as the record date. Shareholders listed or recorded in the final shareholder register as of that date shall be entitled to exercise their voting rights at the Extraordinary General Meeting of Shareholders.

- (1) Record date: May 8, 2026 (Friday)
- (2) Public notice date: April 23, 2026 (Thursday)
- (3) Method of public notice: Electronic public notice (<https://announce.freee.co.jp/>)

2. Reduction of Share Capital

(1) Purpose

The purpose of this capital reduction is to ensure flexibility and agility in future capital policy. Pursuant to Article 447, Paragraph 1 of the Companies Act, the Company will reduce its share capital and reclassify the full amount to other capital surplus. This reduction will not result in any change to the total number of issued shares or net assets, nor will it affect the number of shares held by shareholders or the net assets per share.

(2) Details of Reduction of Share Capital

① Amount of share capital to be reduced

The Company will reduce the amount of its share capital by 15,000,000,000 yen from 27,890,049,666 yen to 12,890,049,666 yen. In the event that any share acquisition rights issued by the Company are exercised on or before the effective date of the capital reduction, the amount of capital and the resulting amount of capital after the reduction will be subject to change.

Note: This document is an English translation of the original Japanese language document and has been prepared solely for reference purposes. No warranties or assurances are given regarding the accuracy or completeness of this English translation. In the event of any discrepancy between this English translation and the original Japanese language document, the original Japanese language document shall prevail in all respects.

② Method of reduction

The Company will implement a reduction of share capital without consideration and with no refund to shareholders. There will be no change in the total number of issued shares. Pursuant to Article 447, Paragraph 1 of the Companies Act, the entire amount of the reduced share capital will be transferred to other capital surplus.

③ Effective date of reduction of share capital

June 23, 2026 (scheduled)

(3) Schedule of Reduction

1. Date of resolution by the Board of Directors: April 23, 2026
2. Date of public notice for reduction of share capital: May 15, 2026 (scheduled)
3. Final deadline for creditors to state objections: June 15, 2026 (scheduled)
4. Date of resolution at the Extraordinary General Meeting of Shareholders: June 23, 2026 (scheduled)
5. Effective date of reduction of share capital: June 23, 2026 (scheduled)

(4) Future Outlook

This matter is an accounting transfer between items within the net assets section and will not result in any change to the Company's net assets or the total number of issued shares, and will have no impact on the Company's financial results. The implementation of this transfer remains conditional on the approval of the proposal for the reduction of share capital at the Extraordinary General Meeting of Shareholders scheduled to be held on June 23, 2026.