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(Commencement date for electronic provision measures: June 1, 2026)

To shareholders:

Daisuke Sasaki
CEO and Representative
Director
freee K.K.
2-2, Osaki 1-chome,
Shinagawa-ku, Tokyo, Japan

Notice of the Extraordinary General Meeting of Shareholders

It is our pleasure to inform you that the Extraordinary General Meeting of Shareholders of freee K.K. (the “Company”) will be held as described below.

Pursuant to the Company’s Articles of Incorporation, this General Meeting of Shareholders shall be a General Meeting of Shareholders without a designated location and held only on the Internet (a “Virtual-only General Meeting of Shareholders”).

The Company has implemented electronic provision measures for the convocation of this General Meeting of Shareholders, with matters concerning electronic provision measures provided on the websites below.

[The Company’s website]
<https://corp.freee.co.jp/en/ir/stock/>

Aside from the above, information is also provided on the website below.

[Tokyo Stock Exchange website]
<https://www2.jpx.co.jp/tseHpFront/JJK020010Action.do?Show=Show>

Please access the above Tokyo Stock Exchange website, enter and search for the Company’s name or securities code (4478), select “Basic information” and “Documents for public inspection/PR information” in that order, and view the information.

If not attending the Virtual-only General Meeting of Shareholders, you may exercise voting rights in writing or via the Internet. Please review the Reference Materials for the General Meeting of Shareholders provided in the matters concerning electronic provision measures, indicate approval or disapproval on the Voting Rights Exercise Form, and post the form to arrive no later than 6:30 p.m. on Monday, June 22, 2026 (JST), or exercise your voting rights via the Internet, etc.

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| 1 Date and time: | 10:00 a.m. on Tuesday, June 23, 2026 (JST) (Login is scheduled to open from 9:30 a.m. (JST)) |
| . | <ul style="list-style-type: none">* If holding the Virtual-only General Meeting of Shareholders on the above date is difficult due to network failures, etc., it will be held on the alternate date of Wednesday, June 24, 2026 at 1:30 p.m. (Login starts at 1:00 p.m.) (JST).* If the Company elects to hold the meeting on the alternate date, a notice will be provided on the Company’s website (https://corp.freee.co.jp/ir/stock/) by 11:00 a.m. on Tuesday, June 23, 2026. |
| 2 Method of holding meeting: | Virtual-only General Meeting of Shareholders. Please access the website below to attend with viewing the “Guide to Virtual-only General Meeting of Shareholders” on page 3 of the Japanese version of this document.
General Meeting of Shareholders website:
https://web.sharely.app/login/freee-0623 |

3 Meeting agenda:

Matters to be resolved:

Proposal : Reduction of Share Capital

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- To ensure that the chairperson has the authority to delay or continue this General Meeting of Shareholders if there is significant difficulty in advancing the agenda for this General Meeting of Shareholders due to network failures, etc., a resolution to this effect shall be presented at the beginning of this General Meeting of Shareholders. Based on said resolution, if the chairperson decides to delay or continue the meeting, the delayed meeting or continuance for this General Meeting of Shareholders shall be held on the alternate date indicated above, from 1:30 p.m. on Wednesday, June 24, 2026. In this case, a notice (Japanese only) shall be provided promptly on the Company's website (<https://corp.freee.co.jp/ir/stock/>).
 - The Internet shall be the transmission method to be used to transmit and receive information for the agenda for this General Meeting of Shareholders.
 - If a vote for or against a proposal is not indicated on the Voting Rights Exercise Form, it shall be treated as a vote for the proposal.
 - If a shareholder who has exercised voting rights in advance either in writing or via the Internet exercises voting rights in duplicate by attending the General Meeting of Shareholders, the content of the exercise at the General Meeting of Shareholders shall be deemed valid. If voting rights are not exercised at the General Meeting of Shareholders, the content of the exercise made in advance either in writing or via the Internet shall be deemed valid.
 - Shareholders who wish to attend via proxy are requested to designate another shareholder who holds voting rights, in accordance with the provisions of laws and regulations and the Articles of Incorporation. For details on procedures, please see the "Guide to Virtual-only General Meeting of Shareholders" on page 3 of the Japanese version of this document.
 - If any revisions are made to the matters for electronic provision measures, such revisions will be posted on the respective websites where they are available.
 - The results of voting at this General Meeting of Shareholders (Japanese only) will be posted on the Company's website (<https://corp.freee.co.jp/ir/stock/>), in lieu of the delivery of a written notice of resolutions by mail.

Proposals and References

Proposal : Reduction of Share Capital

1. Reasons for the Reduction of Share Capital

To ensure flexibility and agility in its future capital policy, the Company proposes to reduce its share capital and reclassify the full amount to other capital surplus, pursuant to the provisions of Article 447, Paragraph 1 of the Companies Act.

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.

The details of the reduction of share capital are as follows.

2. Details of the Reduction of Share Capital

(1) Amount of Share Capital to be Reduced

The Company will reduce its share capital by 15,000,000,000 yen from 27,890,049,666 yen (the amount of share capital as of March 31, 2026) 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.

(2) Method of Reduction of Share Capital

The Company will implement a reduction of share capital without consideration and with no refund to shareholders, with 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 of 15,000,000,000 yen will be transferred to other capital surplus.

(3) Effective Date of Reduction of Share Capital

June 23, 2026 (Scheduled)