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August 13, 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 Additional Contribution to the Employee Stock Ownership Plan (J-ESOP)

freee K.K. (the “Company”) hereby announces that, at the Board of Directors’ meeting held today, the Board of Directors made the decision to make an additional monetary contribution of funds to the trust established in accordance with the trust agreement concluded with Mizuho Trust & Banking Co., Ltd. (the “Trust”) in relation to the Employee Stock Ownership Plan (J-ESOP) (the “Plan”) as set forth below.

For an overview of the Plan, please refer to “Announcement Regarding the Establishment of Share Grant Rules and Issuance of New Shares through Third-Party Allotment in Conjunction with the Introduction of an Employee Stock Ownership Plan (J-ESOP)” announced on July 18, 2025.

1. Reason for Additional Contribution

To continue with the Plan, the Company has decided to make an additional contribution to the Trust (the “Additional Trust”) to fund the Trust's acquisition of shares expected to be necessary for future share grants.

2. Overview of the Additional Trust

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| (1) Date of Additional Trust: | August 27, 2026 |
| (2) Amount of Additional Trust: | 1,807,956,054 yen
Note : A portion of the above additional trust amount will be allocated to a cash reserve fund intended to cover necessary expenses such as trust fees. |
| (3) Type of shares to be acquired: | Common shares of the Company |
| (4) Period of acquiring shares: | From August 27, 2026, to September 14, 2026 (planned)
Note: The Trust will additionally acquire up to 1,000,000 shares of the Company. |
| (5) Method of acquiring shares: | Acquisition from the exchange market |