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**Notice Regarding Differences Between Consolidated Financial Results for FY2026.6
and the Previous Fiscal Year's Results and Full-Year Guidance**

freee K.K. hereby announces the differences between the consolidated financial results for FY2026.6 and the Previous Fiscal Year's Results and Full-Year Guidance as follows.

1. Differences between the results for FY2026.6 and the results for FY2025.6

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent
Results for FY2026.6 (A)	(Millions of yen) 42,441	(Millions of yen) 1,091	(Millions of yen) 746	(Millions of yen) 1,077
Results for FY2025.6 (B)	33,270	610	412	1,370
Difference (A — B)	9,171	480	334	▲292
% Change	27.6%	78.6%	81.0%	▲21.4%

(Reasons for the differences)

Operating profit and ordinary profit increased significantly, driven by solid revenue growth along with enhanced efficiency in sales and R&D activities through the leverage of AI. Conversely, profit attributable to owners of parent declined, primarily affected by a decrease in deferred tax adjustments.

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2. Differences between the results for FY2026.6 and the Full-Year Guidance

	Net sales	Adjusted Operating profit ⁽¹⁾	Adjusted Free Cash Flow ⁽²⁾
Results for FY2026.6 (A)	(Millions of yen) 42,441	(Millions of yen) 2,663	(Millions of yen) ▲ 351
Previous Guidance (B)	41,930	2,520	1,260~2,520
Difference (A — B)	511	143	▲ 2,871~▲ 1,611
% Change	1.2%	5.7%	-

1. Adjusted operating profit: the sum of the operating profit, stock-based compensation expenses, expenses for amortization of acquisition-related intangible assets, and one-time cost).
2. Adjusted Free Cash Flow: Starting with common free cash flow (cash flows from operating activities + cash flows from investing activities), this metric is adjusted to exclude the impact of fluctuations in advances paid incurred in the credit card business and fluctuations in purchased receivables incurred in the factoring business from operating cash flow, and M&A-related payments and proceeds from investing cash flow. This metric represents the actual cash flow from business activities.

(Reasons for the differences)

Net sales and adjusted operating profit exceeded our full-year guidance, driven by robust new customer acquisition and successful cross-selling, alongside company-wide productivity enhancements leveraging AI. Adjusted free cash flow fell short of our full-year guidance, primarily due to lower-than-anticipated balances of other payable and deferred revenue.