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(Commencement date for electronic provision measures: September 7, 2026)

To shareholders:

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

Notice of 14th Ordinary General Meeting of Shareholders

It is our pleasure to inform you that the 14th Ordinary 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, September 28, 2026 (JST), or exercise your voting rights via the Internet, etc.

1. Date and time:

10:00 a.m. on Tuesday, September 29, 2026 (JST)

- * 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, September 30, 2026 at 10:00 a.m. (JST).
- * Login is scheduled to open from 9:30 a.m. in either case.
- * 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, September 29, 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 4 of the Japanese version of this document.
General Meeting of Shareholders website:
<https://web.sharely.app/login/freee-14>

3. Meeting agenda:

- Matters to be reported:**
1. The business report and consolidated financial statements for the Company's 14th fiscal year (from July 1, 2025 to June 30, 2026), and the results of audits of the consolidated financial statements by the Accounting Auditor and the Audit & Supervisory Committee
 2. Non-consolidated financial statements for the Company's 14th fiscal year (from July 1, 2025 to June 30, 2026)

Matters to be resolved:

Proposal 1: Partial Amendment to the Articles of Incorporation

Proposal 2: Election of Three (3) Directors (Excluding Directors Who Are Audit & Supervisory Committee Members)

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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 10:00 a.m. on Wednesday, September 30, 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 4 of the Japanese version of this document.
 - Pursuant to the relevant laws and regulations and Article 15, Paragraph 2 of the Company's Articles of Incorporation, the materials below are not included in the documents provided to shareholders who have requested paper copies. As a result, the documents audited by the Audit & Supervisory Committee and Accounting Auditor include not only said documents, but the matters below that are provided on the various websites.

•Business report

Matters concerning the company group

Business progress and results

Issues to be addressed

Financial position and results

Major businesses

Major offices

Employees

Major lenders

Matters concerning stock

Matters concerning stock acquisition rights, etc.

Matters concerning corporate officers

Matters concerning outside officers

Matters concerning the Accounting Auditor

Systems to ensure appropriate execution of business, and an outline of their operational status

Policy concerning decisions on distribution of surplus, etc.

•Consolidated financial statements

•Non-consolidated financial statements

•Audit report

- 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 1: Partial Amendment to the Articles of Incorporation

The Company proposes an amendment to its Articles of Incorporation as follows.

(1) Reason for the proposal

The Company proposes to add a new business purpose to Article 2 (Purposes) of the current Articles of Incorporation to accommodate the expansion of our business activities.

(2) Details of the amendment

The proposed amendments are shown below.

This amendment to the Articles of Incorporation will take effect upon the conclusion of this Ordinary General Meeting of Shareholders.

(Underline indicates amended parts.)

Current Articles of Incorporation	Proposed Articles of Incorporation
CHAPTER 1. GENERAL PROVISIONS	CHAPTER 1. GENERAL PROVISIONS
(Purposes)	(Purposes)
Article 2. (Items omitted)	Article 2. (Unchanged)
(1) - (14) (Items omitted)	(1) - (14) (Unchanged)
(Newly established)	<u>(15) Education and training business</u>
<u>(15) - (17)</u> (Items omitted)	<u>(16) - (18)</u> (Unchanged)

Proposal 2: Election of Three (3) Directors (Excluding Directors Who Are Audit & Supervisory Committee Members)

The terms of office of three (3) Directors (excluding Directors who are Audit & Supervisory Committee Members; the same shall apply hereinafter in this proposal) will expire at the conclusion of this General Meeting of Shareholders.

Accordingly, the Company proposes the election of three (3) Directors.

The Audit & Supervisory Committee considered this proposal and did not express any particular opinion.

The candidates for the office of Director are shown below.

No.	Name (Date of birth)	Career summary, positions and responsibilities at the Company, and significant concurrent positions	Number of shares of the Company held
1	Daisuke Sasaki (September 18, 1980) [Reappointment] [Male] Attendance at Board of Directors meetings: 12/12	April 2004 Joined Hakuodo Inc. July 2006 Joined CLSA Capital Partners Japan May 2007 Joined ALBERT Inc. May 2008 Joined Google Inc. (currently Google Japan LLC) July 2012 Established the Company, Representative Director and CEO (to present) October 2018 Director of free finance lab K.K. April 2020 Management Council Member of Hitotsubashi University April 2021 Director of free sign Inc. Significant concurrent positions None Reason for nomination as candidate for Director and summary of expected roles Daisuke Sasaki has directed management of the Company as Representative Director since it was established in 2012, contributing to its sustained growth. The Company recommends his reappointment as a Director because the Company judges that he contributes to enhancing the corporate value of the Group through his philosophy and strong leadership as the Company's founder.	10,925,035

No.	Name (Date of birth)	Career summary, positions and responsibilities at the Company, and significant concurrent positions	Number of shares of the Company held
2	Ryu Yokoji (August 24, 1984) [Reappointment] [Male] Attendance at Board of Directors meetings: 12/12	April 2010 Joined Sony Corporation (currently Sony Group Corporation) July 2012 Co-founder and Director of the Company September 2015 Operating Executive Officer and CTO September 2021 Director and CTO January 2026 Director and CAIO (to present) Significant concurrent positions None Reason for nomination as candidate for Director and summary of expected roles As co-founder of the Company, Ryu Yokoji has led product development since its establishment in 2012, contributing to its sustained growth. Since assuming the role of Chief AI Officer (CAIO) in January 2026, he has formulated the Company-wide AI strategy and led the use of AI both in providing products and services aimed at creating new customer value and in improving productivity across the Company. The Company recommends his reappointment as a Director because he can be expected to leverage his achievements and experience to further enhance corporate value.	2,058,035

No.	Name (Date of birth)	Career summary, positions and responsibilities at the Company, and significant concurrent positions	Number of shares of the Company held
3	Yumi Hosaka Clark (December 29, 1969) [Reappointment] [Outside] [Independent] [Female] Attendance at Board of Directors meetings: 12/12	May 1995 Account Manager of Navteq January 2003 Director, Business Operations eBay Ventures and International Expansion Product Director of eBay, Incorporated (PayPal, Inc.) November 2007 Director, Payments and Commerce Solutions/Commerce Network Solutions; Product Management Director, Employee Management Solutions; and Director, Strategic Payments Initiatives of Intuit, Incorporated January 2015 Vice President, Small Business New Product Development and Vice President, Payments and Money Movement of Capital One, Incorporated June 2018 Vice President, Head of Products and Solutions Japan of Visa Worldwide (Japan), Co., Ltd. September 2018 Outside Director of Paidy Incorporated March 2021 Vice President, Integrated Financial Services of Quicken Incorporated September 2021 Outside Director of the Company (to present) June 2023 Chief Transformation Officer of OPN Holdings Co., Ltd. May 2024 Executive Advisor of Verdigris Technologies Inc. (to present) May 2024 Board Advisor of Kueski Inc. February 2025 Outside Director, Chairperson of the Audit Committee of Kueski Inc. (to present) February 2026 Outside Director of Ziina Payment, LLC (to present) Significant concurrent positions Executive Advisor of Verdigris Technologies Inc. Outside Director, Chairperson of the Audit Committee of Kueski Inc. Reason for nomination as candidate for Outside Director and summary of expected roles Yumi Hosaka Clark has held key positions at international fintech companies and has extensive experience in development linking traditional financial networks with the latest apps, post-development scale-up, businesses targeting the small business segment, investment, and corporate acquisitions. At meetings of the Board of Directors, she actively expresses her views on the Company's products and businesses and provides a wide range of advice informed by the latest AI trends and use cases overseas, as well as by investor perspectives. The Company recommends her reappointment as an Outside Director because she can be expected to continue leveraging this experience and expertise to provide appropriate advice on the management of the Company from an objective and global perspective. She has never engaged in corporate management except in the capacity of Outside Director. However, the Company has judged her capable of appropriately fulfilling her duties as Outside Director for the reasons given above.	0

- (Notes) 1. There is no special interest between any of the candidates and the Company.
2. Yumi Hosaka Clark is a candidate for the office of Outside Director. The Company has registered her as an independent director with the Tokyo Stock Exchange. If this proposal is approved, the Company intends to maintain the registration.
3. The Company has concluded an agreement with Yumi Hosaka Clark in accordance with the provisions of Article 427, Paragraph 1 of the Companies Act, to limit her liability for damages under Article 423, Paragraph 1 of said Act to one million yen, or the amount stipulated in Article 425, Paragraph 1 of said Act, whichever is greater. If her reappointment is approved, the Company intends to maintain the agreement with her. The limitation of liability under the agreement applies only in cases where the Outside Director acted in good faith and without gross negligence in the performance of the duties giving rise to the liability.
4. The Company has concluded a directors and officers liability insurance agreement with an insurance company, in accordance with the provisions of Article 430-3, Paragraph 1 of the Companies Act. The insurance policy covers damages that may arise when an insured Director or other insured officer assumes liability for the execution of his or her duties or is subject to a claim related to the pursuit of such liability. All candidates will be insured under the insurance contract. The Company plans to renew the insurance policy under the same terms when it comes due for renewal.
5. Yumi Hosaka Clark is currently an Outside Director of the Company, and will have served as an Outside Director for five (5) years at the conclusion of this Ordinary General Meeting of Shareholders.

(Reference)

Standards for Determining the Independence of Outside Directors

free K.K. (the “Company”) has established the following standards for the independence of the Company’s Outside Directors. An Outside Director (including candidates therefor; the same shall apply hereinafter) shall be deemed independent if, to the extent reasonably ascertainable by the Company, it is determined that the person does not fall under any of the following categories:

1. Former member of the Company or any of its consolidated subsidiaries (collectively, the “Group”) A person who is or has been, at any time during the past ten (10) years, an executive director, executive officer (*shikkoyaku* or *shikkoyakuin*), or any equivalent position, or an employee of the Group.
2. Major business partner of the Group
 - (1) A person who is an executive, etc. of an entity to which the Group has made payments in any of the past three (3) fiscal years exceeding 10 million yen or 2% of such entity’s consolidated revenue, whichever is greater.
 - (2) A person who is an executive, etc. of an entity from which the Group has received income exceeding 10 million yen or 2% of the Group’s consolidated revenue, whichever is greater.
3. Major lender to the Group A person who is an executive, etc. of a financial institution from which the Group’s borrowings at the end of the most recent fiscal year exceeded 2% of the Group’s consolidated total assets.
4. Professional receiving significant consideration from the Group
 - (1) A consultant, accounting professional, legal professional, or tax professional who, in any of the past three (3) fiscal years, has received significant*¹ monetary consideration or other property from the Group.
 - (2) A member or partner of an audit firm that serves as the Company’s accounting auditor, or any other accounting professional engaged in auditing the Company or any of its subsidiaries.
5. Director (limited to one engaged in the execution of business) or any other executive of an organization receiving significant donations from the Group A person who, in any of the past three (3) fiscal years, has received annual donations from the Group exceeding 10 million yen (or, in the case of an organization, an individual belonging thereto).
6. Major shareholder of the Company or an executive thereof A person who is an executive, etc. of an entity that directly or indirectly holds 10% or more of the voting rights of the Group.
7. A spouse or relative within the second degree of kinship of a person falling under any of the categories 1 through 6 above (excluding those who are not significant).
8. An executive of a company that accepts a Director or Audit & Supervisory Board Member from the Group.
9. A person who has served as an outside officer of the Group for more than twelve (12) years.

*1 “Significant” means, in the case of an individual professional, annual consideration exceeding 10 million yen, and in the case of an organization, the annual amount of payments from the Group exceeding 10 million yen or 2% of such organization’s consolidated revenue, whichever is greater.