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February 14, 2022

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Code No.	4478, Tokyo Stock Exchange Mothers
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### Notice Regarding Extraordinary Losses Associated with Headquarters Relocation

freee K.K. (the "Company") announces that it recognized extraordinary losses associated with headquarters relocation in the consolidated financial results for the second quarter of the fiscal year ending June 30, 2022 (October 1, 2021 to December 31, 2021).

#### 1. Extraordinary Losses Associated with Headquarters Relocation

To pursue further growth by creating opportunities for face-to-face communication among employees and strengthening our organization in the rapidly expanding organization, the Company plans to relocate its headquarters to "Art Village Osaki Central Tower" in Osaki, Shinagawa-ku, Tokyo by around August 2022. As a result, impairment losses of 132 million yen related to the undepreciated portion of the facilities attached to buildings of the current headquarters were recognized as extraordinary losses for the second quarter of the fiscal year ending June 30, 2022.