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 Growth  
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### Notice of Differences between Results for FY2021 and Results for FY2022

freee K.K. (the "Company") announces that it recognized the difference between the consolidated financial results for the fiscal year ended June 30, 2021("Results for FY2021") and those for the fiscal year ended June 30, 2022("Results for FY2022") in profit attributable to owners of parent, which exceeded the disclosure standards by Tokyo Stock Exchange.

#### 1. Difference between the actual result of Results for FY2021 and Results for FY2022 (Unit: Millions of yen)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent
Results for FY2021 (A)	10,258	△2,441	△2,719	△2,756
Results for FY2022 (B)	14,380	△3,042	△3,085	△11,609
Difference (B – A)	4,122	△600	△366	△8,852
% Change	40.2%	24.6%	13.5%	321.2%

#### 2. Reason for the difference

As stated in the "Announcement Regarding Mid to Long-term Strategy and Booking of Impairment Loss Based on the Strategy " disclosed today, the Company recognized an impairment loss of 9,088 million yen. As a result, loss attributable to owners of parent amounted to 11,609 million yen.