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October 28, 2026

Company name: FreeBit Co., Ltd.
Name of representative: Takumi Shibata, President and Representative Director
(Securities code: 3843; Prime Market)
Inquiries: Ikuko Wada, Director and General Manager of Group Corporate Planning Division
(Telephone: +81-3-5459-0522)
(URL <https://freebit.com/>)

(Correction and Correction of Numerical Data) Notice Regarding Partial Corrections to the “Consolidated Financial Results for the Six Months Ended October 31, 2025 (Under Japanese GAAP)”

FreeBit Co., Ltd. (the "Company") hereby announces that certain items required correction in the "Consolidated Financial Results for the Six Months Ended October 31, 2025 (Under Japanese GAAP)" disclosed on December 12, 2025, as set forth below. As the numerical data (XBRL) has also been corrected, the Company will also submit the corrected numerical data.

1. Reasons for the Corrections

As announced in the “Notice Regarding the Receipt of the Investigation Report of the Special Investigation Committee” dated October 1, 2026, the Company received the investigation report from the Special Investigation Committee. Based on the findings of the investigation report, the Company determined that it was necessary to correct the accounting treatment of the matters identified in the course of the investigation, and is therefore correcting the Consolidated Financial Results.

2. Details of the Correction

The corrected portions are underlined. As the corrections are extensive, only the summary after correction is presented.

Consolidated Financial Results for the Six Months Ended October 31, 2025 (Under Japanese GAAP)

December 12, 2025

Company name: FreeBit Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 3843
 URL: <https://freebit.com/>
 Representative: Atsuki Ishida, President, CEO and CTO
 Inquiries: Ikuko Wada, Director and General Manager of Group Corporate Planning Division
 Telephone: +81-3-5459-0522
 Scheduled date to file semi-annual securities report: December 15, 2025
 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (Video streaming only)

(All amounts are rounded down to the nearest million yen)

1. Consolidated Financial Results for the Six Months Ended October 31, 2025 (May 1, 2025–October 31, 2025)

(1) Consolidated Operating Results

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended October 31, 2025	30,799	15.7	<u>3,481</u>	<u>15.1</u>	<u>3,361</u>	<u>9.2</u>	<u>2,183</u>	<u>23.5</u>
Six months ended October 31, 2024	26,622	–	3,024	–	3,076	–	1,768	–

Note: Comprehensive income For the six months ended October 31, 2025: 2,110 million yen [(4.5)%]
 For the six months ended October 31, 2024: 2,210 million yen [–%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended October 31, 2025	<u>100.22</u>	<u>99.13</u>
Six months ended October 31, 2024	88.18	87.71

Note: A consolidated subsidiary GIGA PRIZE Co., Ltd. and its subsidiaries changed the date of their fiscal year-end from March 31 to April 30 in the fiscal year ended April 30, 2024. As the fiscal year ended April 30, 2024 was a transitional period for changing the date of their fiscal year-end, the percentages representing year-on-year changes for the six months ended October 31, 2024 have been omitted.

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of October 31, 2025	<u>39,058</u>	<u>10,049</u>	<u>20.2</u>
As of April 30, 2025	40,558	8,536	16.0

Reference: Equity As of October 31, 2025: 7,893 million yen
 As of April 30, 2025: 6,479 million yen

2. Dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended April 30, 2025	Yen —	Yen 0.00	Yen —	Yen 30.00	Yen 30.00
Fiscal year ending April 30, 2026	—	0.00			
Fiscal year ending April 30, 2026 (forecast)			—	41.00	41.00

(Note) Revisions to the forecast of cash dividends most recently announced: None

3. Forecast of Consolidated Financial Results for the Fiscal Year Ending April 30, 2026 (May 1, 2025–April 30, 2026)

(Percentages represent year-on-year changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	60,000	8.9	6,100	3.7	5,770	10.3	3,500	27.3	160.61

(Note) Revisions to the forecast of consolidated financial results most recently announced: None

For details, please refer to Attachment page 5 “1. Overview of Operating Results and Financial Position (3) Consolidated Earnings Forecasts and Other Forecast Information.”

* Notes

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Special accounting treatments used in preparation of the semi-annual consolidated financial statements: None
- (3) Changes in accounting policies, changes of accounting estimates and restatement
- (i) Changes in accounting policies due to revisions to accounting standards, etc.: None
- (ii) Changes in accounting policies other than (i): None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of shares issued (common shares)

- (i) Total number of shares issued at the end of the period (including treasury shares)

As of October 31, 2025	23,414,000 shares
As of April 30, 2025	23,414,000 shares

- (ii) Number of treasury shares at the end of the period

As of October 31, 2025	1,591,685 shares
As of April 30, 2025	1,632,541 shares

- (iii) Average number of shares outstanding during the period

Six months ended October 31, 2025	21,791,914 shares
Six months ended October 31, 2024	20,051,722 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Explanations concerning the appropriate use of earnings forecasts, and other special notes

Notes on forward-looking statements

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and on certain assumptions deemed to be reasonable, but are not promises by the Company of future performance. Actual results may differ materially from the forecast depending on a range of factors. Please refer to Attachment page 5 “1. Overview of Operating Results and Financial Position (3) Consolidated Earnings Forecasts and Other Forecast Information” for assumptions for earnings forecasts and points to consider in utilizing them.

Method of obtaining supplementary material on financial results and details of financial results briefing

- The supplementary material will be disclosed on TDnet on the same day and will also be posted on our website.
- The recorded video of the financial results briefing will be posted promptly on our website.