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February 24, 2026

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(Securities code: 277A; Growth Market of
the TSE)
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Notice Regarding Disposal of Treasury Shares as Restricted Stock for Employees

Globe-ing Inc. (the “Company”) hereby announces that, at the Board of Directors meeting held today, the Company has resolved to dispose of treasury shares as restricted stock (the “Disposal of Treasury Shares”) as outlined below.

1. Outline of the disposal

(1) Payment date	April 30, 2026
(2) Type and number of shares for disposal	Common stock of the Company 287,966 shares
(3) Disposal price	¥2,044 per share
(4) Total disposal amount	¥588,602,504
(5) Recipients of allotment	287,966 shares to 133 employees
(6) Other	An Extraordinary Report pursuant to Financial Instruments and Exchange Act has been submitted in line with the Disposal of Treasury Shares.

2. The purpose and reasons for the disposal

The Company has resolved to provide monetary claims in the total amount of 588,602,504 yen to 133 employees (the “Eligible Employees”) in order to provide incentives for the sustainable enhancement of the Company’s corporate value and to further promote value-sharing with the Company’s shareholders, and to dispose of 287,966 shares of the Company’s common stock as restricted stock through an in-kind contribution of such monetary claims.

The allotted shares will be allocated only to Eligible Employees who wish to subscribe to the allotment.

<Overview of Restricted stock allotment agreement>

In connection with the Disposal of Treasury Shares, the Company and the Eligible Employees will enter into restricted stock allotment agreements (each, the “Allotment Agreement”) with a transfer restriction period of either one year (“System (i)”), five years (“System (ii)”), or three years and two months (“System (iii)”). The outline of the Allotment Agreements is as follows.

(1) Transfer Restriction Period

Eligible Employees shall be prohibited from transferring the shares to a third party, establishing collateral rights, or otherwise disposing of the shares during the periods specified below (the “Transfer Restriction Period”). If an Eligible Employee takes a leave of absence during the Transfer Restriction Period, such period shall be extended by the number of months corresponding to the duration of the leave.

- System (i):

From April 30, 2026 (the “Payment Date”) to April 30, 2027

- System (ii):

(a) 15% of the shares allotted under System (ii) — From the Payment Date to April 30, 2027

(b) 20% of the shares allotted under System (ii)— From the Payment Date to April 30, 2028

(c) 25% of the shares allotted under System (ii)— From the Payment Date to April 30, 2029

(d) 25% of the shares allotted under System (ii)— From the Payment Date to April 30, 2030

(e) 15% of the shares allotted under System (ii)— From the Payment Date to April 30, 2031

- System (iii):

From the Payment Date to June 30, 2029

(2) Lifting of Transfer Restrictions

(a) Provided that the Eligible Employee continuously holds the position of employee of the Company during the relevant Transfer Restriction Period, the transfer restrictions on all shares allotted for such period shall be lifted upon its expiration.

(b) If an Eligible Employee ceases to hold any position as a director, audit and supervisory board member, advisor, or employee of the Company or any of its subsidiaries for any reason during the Transfer Restriction Period, the Company shall automatically acquire, without compensation, all shares for which the transfer restrictions have not been lifted.

(3) Acquisition by the Company Without Compensation

The Company shall automatically acquire, without compensation, any shares for which transfer restrictions have not been lifted at the expiration of the relevant Transfer Restriction Period.

(4) Management of Shares

To ensure that no transfer, pledge, or other disposal occurs during the Transfer Restriction Period, the shares shall be managed in a dedicated account for restricted stocks opened by the Eligible Employee at Daiwa Securities Co. Ltd.

(5) Treatment in the Event of Organizational Restructuring

If, during the Transfer Restriction Period, a merger agreement in which the Company becomes a dissolving company, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or any other matter concerning organizational restructuring is approved at a General Meeting of Shareholders of the Company (or by the Board of Directors if approval by a General Meeting of Shareholders is not required), the Company shall, by resolution of its Board of Directors, automatically acquire, without compensation, all shares for which the transfer restrictions have not been lifted, effective immediately prior to the close of business on the business day immediately preceding the effective date of such organizational restructuring.

3. Basis for Determining the Disposal Price

The Disposal of Treasury Shares will be conducted through an in-kind contribution of monetary claims granted to the recipients of allotment. To eliminate arbitrariness, the disposal price has been set at ¥2,044 per share, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on February 20, 2026 (the business day immediately preceding the date of the Board of Directors' resolution). This represents the market price immediately prior to the resolution date and, in the absence of special circumstances indicating that reliance on the most recent market price would be inappropriate, is considered to reasonably reflect the Company's corporate value and does not constitute a particularly favorable price to the Eligible Employees.

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