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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	September 10, 2025
(2) Type and number of shares for disposal	Common stock of the Company 73,600 shares
(3) Disposal price	¥3,165 per share
(4) Total disposal amount	¥232,944,000
(5) Recipients of allotment	73,600 shares to 8 employees
(6) Other	An Extraordinary Report in accordance with 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 grant monetary claims in the total amount of 232,944,000 yen to 8 employees (the “Eligible Employees”) in order to incentivize them to contribute to the sustainable enhancement of the Company’s corporate value and to further promote value-sharing with the Company’s shareholders, and to allot 73,600 shares of the Company’s common stock as restricted stock by way of in-kind contribution of such monetary claims.

The shares will be allotted only to Eligible Employees who indicate their intention to accept the allotment.

<Overview of Restricted stock allotment agreement>

In connection with the Disposal of Treasury Shares, a restricted stock allotment agreement (the “Allotment agreement”) shall be concluded between the Company and the Eligible Employees under which the transfer restriction period will be either one year (“System (i)”) or five years (“System (ii)”). The principal terms of the Allotment agreement are 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 September 10, 2025 (the “Payment Date”) to September 10, 2026

- System (ii):

(a) 15% of the shares allotted under System (ii) — From the Payment Date to September 10, 2026

(b) 20% of the shares allotted under System (ii)— From the Payment Date to September 10, 2027

(c) 25% of the shares allotted under System (ii)— From the Payment Date to September 10, 2028

(d) 25% of the shares allotted under System (ii)— From the Payment Date to September 10, 2029

(e) 15% of the shares allotted under System (ii)— From the Payment Date to September 10, 2030

(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 dies, retires upon expiration of the term of employment (including post-retirement reemployment), or otherwise leaves the Company for reasons deemed justifiable by the Company during the Transfer Restriction Period, the transfer restrictions shall be lifted on a number of shares calculated in proportion to the number of months from the month following the Payment Date through the month including the retirement date, adjusted for any leave of absence during such period.

(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 Employees at Daiwa Securities Co. Ltd.

(5) Treatment in the Event of Organizational Restructuring

If, during the Transfer Restriction Period, the Company becomes a dissolving company in a merger, a wholly owned subsidiary in a share exchange or share transfer, or is otherwise involved in organizational restructuring, and such matter is approved at a General Meeting of Shareholders (or by the Board of Directors if shareholder approval is not required), the transfer restrictions shall be lifted with respect to a number of shares calculated in proportion to the number of months from the month following the Payment Date through the month including the date of approval of such organizational restructuring, adjusted for any leave of absence taken during such period, effective as of the close of business on the business day immediately preceding the effective date of the 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 ¥3,165 per share, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on August 19, 2025 (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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