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January14, 2026

Company name: Globe-ing Inc.
Name of representative: Kohei Tanaka, Representative Director, President and CEO
(Securities code: 277A; Growth Market of the TSE)
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Notice Regarding Revision of Earnings Forecast

Globe-ing Inc. (the "Company") hereby announces that at a meeting of the Board of Directors held on January 14, 2026, in light of recent performance trends and other factors, it resolved and has revised its consolidated earnings forecast for the fiscal year ending May 31, 2026 (from June 1, 2025 to May 31, 2026), which was announced on October 15, 2025, as follows.

Details

1. Consolidated earnings forecast for the fiscal year ending May 31, 2026 (June 1, 2025 to May 31, 2026)

(Million yen)

	Revenue	Operating profit	Ordinary profit	Net income attributable to owners of parent	Basic earnings per Share (yen)
Previous forecast (A)	11,555	3,750	3,760	2,557	89.81
Revised forecast (B)	11,800	4,000	4,012	2,809	98.66
Amount of change (B-A)	245	250	252	252	-
Percentage of change	2.1	6.7	6.7	9.9	-
(Reference) Results for the previous fiscal period ended May 2025)	8,255	2,800	2,783	1,768	64.50

Note: The Company conducted a 5-for-1 stock split of its common shares effective September 20, 2024 and March 1, 2025. Basic earnings per share was calculated on the assumption that the stock split had been conducted at the beginning of the fiscal year ended May 31, 2025.

2. Reason for the Revision to the Earnings Forecast

The Company has been conducting a detailed review of its consolidated financial results for the fiscal year ending May 31, 2026.As consolidated results are now expected to exceed the previously announced forecast, the Company has revised its full-year consolidated earnings forecast for the fiscal year ending May 31, 2026.

The primary reason for this revision is the continued expansion of the Company's joint development–based JI consulting services, driven by the AI business. In addition, a further improvement in the operating profit margin of the AI business is expected. Furthermore, the application of Japan's wage increase tax incentive program increases is expected to result in a decrease in income tax expenses. As a result of these factors, the Company now expects its consolidated results to exceed the previously announced full-year forecast.

The Group will continue to pursue further profitability improvement and cost management while steadily promoting initiatives for sustainable medium- to long-term growth.

(Note)

The above earnings forecasts are based on assumptions considered reasonable by the Company. Actual results may differ materially due to various factors.

END