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July 15, 2026

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

Globe-ing Inc. (the "Company") hereby announces that, at the meeting of its Board of Directors held today, it resolved to distribute retained earnings with the record date being May 31, 2026 as described below.

1. Details of Dividends

	Amount Determined	Most Recent Forecast (Released on January 14, 2026)	Actual Result for Previous Fiscal Year (Year Ended May 31, 2025)
Record Date	May 31, 2026	May 31, 2026	May 31, 2025
Dividend per Share	¥16.10	¥15.00	¥0.00
Total Amount of Dividends	¥459 million	—	—
Effective Date	August 13, 2026	—	—
Source of Dividends	Retained Earnings	—	—

2. Reasons

The Company recognizes shareholder returns as one of its key management priorities. At the same time, the Company believes that, in order to achieve sustainable growth and enhance medium- to long-term corporate value, it is important to continue investments in human capital, development investments in the AI business, strengthening its technology platform, and growth investments, including M&A.

To date, the Company has prioritized growth investments and expanded its business foundation by integrating consulting and AI as a “Growth Infrastructure.” Recently, however, the Company has been strengthening its earnings base and improving the quality of its earnings structure through the expansion of Joint Initiative (“JI”) consulting projects involving joint development centered on its AI business.

In light of these developments, the Company intends to enhance shareholder returns under its capital allocation policy that emphasizes a balance among growth investments, financial soundness, and shareholder returns. Specifically, the Company plans to pay dividends twice a year and targets a dividend payout ratio of approximately 30%, aiming to achieve progressive dividend growth through business expansion.

For the current fiscal year, the Company has decided to pay a year-end dividend of ¥16.10 per share, based on a payout ratio of 15% as a dividend for the second half of the fiscal year.

At the same time, while implementing shareholder returns, the Company intends to utilize its remaining funds for growth investments aimed at enhancing medium- to long-term corporate value, including development investments in the AI business, M&A, and flexible share repurchases.

(Reference) Breakdown of Annual Dividends

	Dividend per Share (Yen)		
Record Date	End of 2nd Quarter	Year-End	Annual
Actual Results for the Year Ended May 31, 2026	¥0.00	¥16.10	¥16.10
Forecast for the Year Ending May 31, 2027	¥14.20	¥21.40	¥35.60

* The above earnings forecasts are based on assumptions considered reasonable by the Company as of date of announcement. Actual results may differ due to various factors.

END