Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

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)
Inquiries:	Hideaki Tatebayashi, CFO Senior Executive Officer (Telephone: +81-3-5454-0805)

Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

Globe-ing Inc. (the "Company") hereby announces that, at the meeting of the Board of Directors held today, it resolved to voluntarily adopt International Financial Reporting Standards ("IFRS") in place of Japanese GAAP for the consolidated financial statements in its Annual Securities Report for the fiscal year ended May 31, 2026, in order to enhance the international comparability of financial information, promote growth strategies including M&A, and prepare for future global expansion.

[Reference] Disclosure Schedule (Tentative)

Accounting Period		Disclosure Documents	Accounting Standards
Fiscal year ended May 2026	Year-End	Summary of Consolidated Financial Results	Japanese GAAP※
		Consolidated Financial Statements Under the Companies Act	Japanese GAAP
		Annual Securities Report	IFRS

* Summary of Consolidated Financial Results for the fiscal year ended May 31, 2026 will also be disclosed under IFRS at a later date.

END