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July 15, 2025

Company name: Globe-ing Inc.
Name of representative: Kohei Tanaka, Representative Director and CEO
(Securities code: 277A; Growth Market of the TSE)
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Notice Regarding the Change in Reportable Business Segments

Globe-ing Inc. (the "Company") hereby announces that it has decided to change its reportable segments effective from the fiscal year ending May 31, 2026 (June 1, 2025 to May 31, 2026) as described below.

Details

1. Reason for the changes

The Company's consulting business has been steadily expanding, forming a solid foundation for future growth. Through the utilization of AI and digital transformation (DX), and the standardization of consulting know-how, we have been driving corporate transformations. Going forward, we aim to develop and deploy AI agents that can substitute for consultants, and to systematize and promote Japanese-originated management methodologies. To support these initiatives, we established the AI Business Division.

In light of these changes, and in order to disclose our organizational structure more transparently, the Company has decided to revise its reportable segments in accordance with the 'Accounting Standard for Disclosures about Segments of an Enterprise and Related Information' (ASBJ Statement No. 17, issued March 27, 2009).

2. Overview of the changes

Previous reportable segments
Consulting
Cloud product

New reportable segments
Consulting
AI

(Reference) Description of each segment after the change

Segment name	Description
Consulting	Support strategy/DX implementation as a CxO-class escort, and delivering hands-on execution and promotion of client companies' business reforms as a Joint Initiative (JI) consulting service.
AI	Developing and providing cloud-based solution that captures consulting expertise as well as AI agent that automates major tasks performed by consultants.

3. Timing of the changes

The new segment will be adopted starting with the first quarter of the fiscal year ending May 31 2026.

END