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July 18, 2025

Company name: Globe-ing Inc.
Name of representative: Kohei Tanaka, Representative Director and CEO
(Securities code: 277A; Growth Market of the TSE)
Inquiries: Hideaki Tatebayashi, Senior Executive Officer, CFO and General Manager, Corporate Division
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Notice Regarding the Introduction of a Restricted Stock Compensation Plan

Globe-ing Inc. (the "Company") hereby announces that, at its Board of Directors meeting held on July 18, 2025, it resolved to introduce a restricted stock compensation plan (the "Plan") for its employees (senior employees). Details are provided below.

Details

1. Purpose of the introduction of the Plan

The Plan aims to incentivize employees (senior employees) (the "Eligible Employees") to contribute to the sustainable enhancement of the Company's corporate value and to foster deeper value-sharing with our shareholders.

2. Overview of the Plan

Grant of the Restricted Shares under the Plan will be made in connection with various events such as (i) initial employment, (ii) promotions, and (iii) bonus payments, among others, involving the Eligible Employees. The process involves providing monetary claims to the eligible employees, which are then contributed in kind to the Company, resulting in the issuance or transfer of the Company's common stock. The per-share price for issuance or transfer of the Company's common stock shall be determined by the Board of Directors, based on the closing price of the stock on the Tokyo Stock Exchange on the business day immediately prior to the date of the relevant resolution, or on the most recent trading day if no trades occur on that day. The price will be set in a manner that is not significantly more favorable to the Eligible Employees. To promote long-term sharing of shareholder value, which is one of the key objectives of this Plan, the shares granted to Eligible Employees will be subject to a certain period of transfer restriction. The specific timing and allocation of shares to each Eligible Employee will be determined by the Board of Directors.

In granting restricted shares under this Plan, a restricted share allocation agreement (hereinafter referred to as the "Allocation Agreement") shall be concluded between the Company and the Eligible Employee. The following provisions shall be included in the Allocation Agreement.

I. For a certain period, the transfer of the shares to a third party, the establishment of collateral rights and all other dispositions shall be prohibited.

II. In the event of violations of applicable laws, internal rules, or this Agreement, or in any other circumstances deemed appropriate by the Company, the Company shall automatically acquire such shares free of charge

Further details will be announced once finalized.

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