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October 16, 2026

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Name of representative: Hiroki Fukuda, Representative Director,
President and CEO
(Securities code: 277A;
Prime Market of the TSE)
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**Notice Regarding Completion of Payment and Partial Forfeiture of Rights
for Disposal of Treasury Shares as Restricted Stock to Employees**

Globe-ing Inc. (the “Company”) hereby announces that the payment procedures for the disposal of treasury shares as restricted stock (the “Disposal of Treasury Shares”), as resolved at the Board of Directors meeting held on August 20, 2026, have been completed today, and that the number of shares to be disposed of and other details initially planned have changed due to a partial forfeiture of rights, as described below.

1. Changes to the Outline of the Disposal of Treasury Shares (changes are underlined)

	After the change	Before the change
(1) Payment date	October 16, 2026	October 16, 2026
(2) Class and number of shares to be disposed of	<u>156,200</u> shares of common stock of the Company	168,100 shares of common stock of the Company
(3) Disposal price	¥1,725 per share	¥1,725 per share
(4) Total disposal amount	<u>¥269,445,000</u>	¥289,972,500
(5) Allottees and number thereof, and number of shares to be allotted	<u>156,200</u> shares to <u>73</u> employees	168,100 shares to 78 employees
(6) Other	An Extraordinary Report under the Financial Instruments and Exchange Act has been submitted in connection with the Disposal of Treasury Shares.	An Extraordinary Report under the Financial Instruments and Exchange Act has been submitted in connection with the Disposal of Treasury Shares.

* For further details, please refer to the notice titled “Notice Regarding Disposal of Treasury Shares as Restricted Stock for Employees” dated August 20, 2026.

2. Reason for the Change

The difference between the planned and actual numbers of allottee employees and shares disposed of is due to the forfeiture of rights by 5 employees who were planned allottees at the time the Disposal of Treasury Shares was resolved but no longer met the eligibility requirements at the time of allotment.

3. Future Outlook

There is no change in the earnings forecast for the fiscal year ending May 2027 due to this matter.

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