

April 18, 2025

Company name: BOOKOFF GROUP HOLDINGS LIMITED
Name of representative: Yasutaka Horiuchi
President and CEO
(Securities code: 9278; TSE Prime Market)
Inquiries: Norihiro Watanabe
Director
(Telephone: +81-42-750-8588)

Notice Regarding the Delay Beyond 45 Days from the Quarter-End in Disclosing the Financial Results for the Third Quarter of the Fiscal Year Ending May 31, 2025, Reviewed by Certified Public Accountants

BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) submitted its Annual Securities Report for the 6th fiscal year (fiscal year ended May 31, 2024) on October 22, 2024; however, the submission was not made by the statutory deadline of September 2, 2024, which is within three months from the day following the end of the fiscal year (May 31, 2024). As a result, the Company became subject to the requirements of Article 405, Paragraph 2 of the Enforcement Rules for the Securities Listing Regulations (hereinafter referred to as the “Quarterly Review Requirement”). Accordingly, from October 22, 2024—the date the Company became subject to this requirement—until such time as the Company is no longer subject to it, quarterly financial results (excluding the second quarter (interim) results) must undergo a quarterly review by certified public accountants or audit firms prior to disclosure.

However, the “Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending May 31, 2025 (Japanese GAAP)” announced by the Company on April 11, 2025, were not subject to a quarterly review by certified public accountants or audit firms, as outlined below.

Accordingly, we hereby notify that we have not been able to disclose, within 45 days from the end of the third quarter, the quarterly financial results for the fiscal year ending May 31, 2025, that have undergone a quarterly review by certified public accountants or audit firms.

1. Reason for the Delay Beyond 45 Days from the Quarter-End in Disclosing the Financial Results for the Third Quarter of the Fiscal Year Ending May 31, 2025, Reviewed by Certified Public Accountants

As stated above, the Company submitted its Annual Securities Report for the 6th fiscal year (fiscal year ended May 31, 2024) on October 22, 2024; however, the submission was not made by the statutory deadline of September 2, 2024, which is within three months from the day following the end of the fiscal year (May 31, 2024).

Accordingly, the Company became subject to the Quarterly Review Requirement. From October 22, 2024—the date on which the Company fell under this requirement—until the date it no longer applies, the Company is required to have its quarterly financial statements, disclosed in quarterly financial results (excluding the second quarter (interim) results), reviewed by certified public accountants or audit firms.

In response, the Financial Results for the First Quarter of the Fiscal Year Ending May 31, 2025 were reviewed by certified public accountants and disclosed on October 22, 2024. Furthermore, the Semi-Annual Report for the Second Quarter of the same fiscal year was submitted within the statutory deadline. Based on these facts, the Company mistakenly assumed that a quarterly review by certified public accountants was no longer required for the Financial Results for the Third Quarter, and proceeded with the disclosure without undergoing such a review.

Subsequently, the Company was contacted by the Tokyo Stock Exchange and was informed that the quarterly review requirement remains in effect for all quarterly financial results (excluding the second quarter) to be disclosed after the date on which the Company became subject to the requirement, until it is confirmed—through the submission of both the Annual Securities Report and the Internal Control Report—that the Company is no longer subject to the requirement. The Company has since confirmed this understanding.

Following this clarification, the Company requested its accounting auditor to conduct a quarterly review of the quarterly financial statements. As a result, the disclosure of the Financial Results for the Third Quarter of the

Fiscal Year Ending May 31, 2025, which are subject to review by certified public accountants, was delayed beyond 45 days from the quarter-end.

2. Future Disclosure Schedule

The Financial Results for the Third Quarter of the Fiscal Year Ending May 31, 2025, which have undergone a quarterly review by certified public accountants, are scheduled to be disclosed by April 25, 2025.

We sincerely apologize for the inconvenience and concern caused to our shareholders, investors, and all other related parties.