

September 24, 2025

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(Securities code: 9278; TSE Prime Market)
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(Correction) Partial Correction to “Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation”

BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) hereby announces that certain corrections have been made to the “Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation” disclosed on September 17, 2025, as follows. Corrections are indicated with underlines.

The full text of the corrected disclosure document is provided on the following pages.

1. Reason for the Correction

This correction is being made due to a partial error in the description.

2. Details of the Correction

The text in “Outline of the Plan.”

(Before correction)

For the Disposal this time, after deliberation by the Compensation Committee and taking into account the objectives of the Plan, the Company’s business performance, the scope of responsibilities of each Eligible Director, etc., and other circumstances, the Company has resolved to grant monetary claims totaling 9,360,000 yen (the “Monetary Claims”) and to allot 6,000 shares of the Company’s common stock. To realize long-term shareholder value sharing, the transfer restriction period will be set at 3 years.

(After correction)

For the Disposal this time, after deliberation by the Compensation Committee and taking into account the objectives of the Plan, the Company’s business performance, the scope of responsibilities of each Eligible Director, etc., and other circumstances, the Company has resolved to grant monetary claims totaling 9,360,000 yen (the “Monetary Claims”) and to allot 6,000 shares of the Company’s common stock. To realize long-term shareholder value sharing, the transfer restriction period will be set at 30 years.

September 17, 2025

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Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation

BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) hereby announces that, at the meeting of its Board of Directors held on September 17, 2025 (the “Allotment Resolution Date”), it resolved to dispose of treasury shares (the “Disposal of Treasury Shares” or the “Disposal”) as described below.

1. Overview of the Disposal

(1) Disposal date	October 17, 2025
(2) Class and number of shares to be disposed	6,000 shares of the Company's common stock
(3) Disposal price	1,560 yen per share
(4) Total disposal amount	9,360,000 yen
(5) Allottees, number of allottees, and number of shares to be disposed	Directors of the Company (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors): 3 persons, 6,000 shares

2. Purpose and Reason for the Disposal

At the meeting of the Board of Directors held on July 20, 2021, the Company resolved to introduce a new compensation plan (the “Plan”) in the form of restricted stock compensation (the “Restricted Stock Compensation”) for Directors of the Company (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors; the “Eligible Directors”), Executive Officers who do not concurrently serve as Directors, employees, and Directors, Executive Officers who do not concurrently serve as Directors, and employees of subsidiaries of the Company (collectively, with the Eligible Directors, the “Eligible Directors, etc.”).

The purposes of the Plan are to provide Eligible Directors, etc. with incentives to continuously improve the Company’s corporate value and to further promote shared value with shareholders.

At the 3rd Annual General Meeting of Shareholders held on August 28, 2021, the shareholders approved, among other matters, the granting of monetary claims of up to 20 million yen annually to the Eligible Directors as Restricted Stock Compensation, the issuance or disposal of up to 20,000 shares of the Company’s common stock each year, and the restriction period on transfer of the Restricted Stock to be a period determined by the Board of Directors within the range of 3 to 30 years.

Under the Plan, the Eligible Directors, etc. are required to contribute in kind all the monetary claims granted by the Company or its subsidiaries as property contributed in kind and to receive issuance or disposal of the Company’s common stock. The paid-in amount per share is determined by resolution of the Board of Directors, based on the closing price of the Company’s common stock on the Prime Market of the Tokyo Stock Exchange on the business day immediately prior to the date of each Board of Directors resolution (or the closing price on the most recent trading day if no transaction is made on that day), within a range that is not particularly favorable to the Eligible Directors, etc.

“Outline of the Plan.”

For the Disposal this time, after deliberation by the Compensation Committee and taking into account the objectives of the Plan, the Company’s business performance, the scope of responsibilities of each Eligible

Director, etc., and other circumstances, the Company has resolved to grant monetary claims totaling 9,360,000 yen (the “Monetary Claims”) and to allot 6,000 shares of the Company’s common stock. To realize long-term shareholder value sharing, the transfer restriction period will be set at 30 years.

The three Eligible Directors will contribute in kind all of the Monetary Claims granted by the Company or its subsidiaries and receive allotment of 6,000 shares of the Company’s common stock (the “Allotted Shares”) under the Plan. The outline of the restricted stock allotment agreement (the “Allotment Agreement”) to be concluded between the Company and the Eligible Directors is described in section 3 below.

3. Outline of the Allotment Agreement

- (1) Transfer restriction period: October 17, 2025 – October 1, 2055
- (2) Conditions for lifting the transfer restrictions:

The transfer restrictions shall be lifted on all of the Allotted Shares upon expiration of the transfer restriction period, provided that the Eligible Director has continuously served as a Director, Executive Officer, employee, advisor, or in an equivalent position of the Company or its subsidiaries during the transfer restriction period.
- (3) Treatment upon resignation or retirement during the transfer restriction period:
 - i. Timing of lifting of transfer restrictions: If an Eligible Director resigns or retires upon the expiration of term of office, reaching mandatory retirement age, death, or other legitimate reasons, the transfer restrictions shall be lifted immediately after such resignation or retirement.
 - ii. Number of shares to be released from transfer restrictions: The number of Allotted Shares held at the time of resignation or retirement multiplied by the number of months from the month including the Allotment Resolution Date to the month including the date of resignation or retirement, divided by 12 (rounded down to the nearest whole share).
- (4) Acquisition without contribution:

If an Eligible Director engages in illegal acts during the transfer restriction period or falls under certain other circumstances defined in the Allotment Agreement, all of the Allotted Shares shall be acquired by the Company without contribution at that time. Any Allotted Shares for which transfer restrictions are not lifted at the expiration of the transfer restriction period (or the time of lifting pursuant to (3) above) shall also be acquired by the Company without contribution.
- (5) Treatment in case of reorganization:

If a merger agreement under which the Company becomes the disappearing company, a share exchange agreement or share transfer plan under which the Company becomes a wholly-owned subsidiary, or other reorganization matters are approved at a General Meeting of Shareholders (or the Board of Directors if shareholder approval is not required), the number of Allotted Shares held at that time multiplied by the number of months from the month including the Allotment Resolution Date to the month including the date of approval, divided by 12 (rounded down to the nearest whole share), shall be released from transfer restrictions immediately before the effective date of the reorganization. The remaining Allotted Shares shall be acquired by the Company without contribution immediately thereafter.
- (6) Management of shares:

During the transfer restriction period, the Allotted Shares shall be managed in dedicated accounts opened by the Eligible Directors at Nomura Securities Co., Ltd., to prevent any transfer, pledge, or other disposition of the shares. The Company has entered into an agreement with Nomura Securities to ensure effective management of the transfer restrictions, and the Eligible Directors are required to consent to the terms of this management.

4. Basis of and Specific Details for the Calculation of the Paid-in Amount

This Disposal of Treasury Shares will be conducted as Restricted Stock Compensation for the 7th fiscal year under the Plan, with the Monetary Claims granted as property contributed in kind.

To eliminate arbitrariness, the disposal price is set at 1,560 yen, which is the closing price of the Company’s common stock on the Prime Market of the Tokyo Stock Exchange on September 16, 2025 (the business day prior to the Allotment Resolution Date). This price is considered reasonable and not particularly favorable to the Eligible Directors, etc.