

BOOKOFF GROUP HOLDINGS

Supplementary Financial Data for the Second Quarter of the Fiscal Year Ending May 2026 (2Q FY5/2026)

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BOOKOFF GROUP HOLDINGS LIMITED

Securities code: 9278

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- ◆ In FY2026 (the fiscal year ending May 2026), which marks the third year of the Company's Medium-Term Management Plan, net sales are expected to continue to increase, driven by growth at existing stores in BOOKOFF operations in Japan and by new store openings in each business. In BOOKOFF operations in Japan, while continuing measures to prevent recurrence, the Company will also continue business investments aimed at building a sustainable operating structure. As a result of profit growth in the overseas businesses and other factors, the Group expects increases in consolidated operating profit, ordinary profit, and profit attributable to owners of the parent.
- ◆ Consolidated net sales for the first half totaled ¥61,104 million (107.6% year-on-year), consolidated ordinary profit was ¥1,454 million (84.9% year-on-year), and profit attributable to owners of parent was ¥741 million (81.2% year-on-year).
- ◆ In the second quarter (three-month period), in BOOKOFF operations in Japan and the Premium Services business posted increases in both net sales and profit. Consolidated ordinary profit amounted to ¥867 million (167.1% year-on-year), returning to growth. Net profit also increased, even after accounting for the impact of extraordinary losses, including those associated with strategic store closures in BOOKOFF operations in Japan.
- ◆ The full-year consolidated earnings forecasts remain unchanged from the figures announced on July 10, 2025.

Consolidated Statement of Income

単位：百万円

	2Q FY5/2025 (Jun. 1, 2024 – Nov.30, 2024)	% to net sales	2Q FY5/2026 (Jun.1, 2025 – Nov.30, 2025)	% to net sales	YoY change (Amount)	YoY change (%)
Net sales	56,781	-	61,104	-	+4,323	107.6%
Gross profit	32,396	57.1%	34,666	56.7%	+2,269	107.0%
SG&A expenses	30,898	54.4%	33,401	54.7%	+2,503	108.1%
Operating profit	1,498	2.6%	1,264	2.1%	(233)	84.4%
Non-operating income	380	0.7%	394	0.6%	+14	103.7%
Non-operating expenses	165	0.3%	205	0.3%	+39	124.0%
Ordinary profit	1,713	3.0%	1,454	2.4%	(259)	84.9%
Extraordinary income	0	0.0%	70	0.1%	+70	12363.1%
Extraordinary losses	86	0.2%	178	0.3%	+91	206.7%
Profit before income taxes	1,628	2.9%	1,347	2.2%	(281)	82.7%
Income taxes-current	671	1.2%	554	0.9%	(116)	82.6%
Profit attributable to non-controlling interests	44	0.1%	51	0.1%	+6	115.6%
Profit attributable to owners of parent	912	1.6%	741	1.2%	(171)	81.2%

BOOKOFF operations in Japan

- ◆ At existing directly operated stores, net sales of trading cards and hobby items, jewelry, watches and high-end brand bags, apparel, books, and other products exceeded those of the previous year. Although the increase in personnel expenses was offset by higher gross profit resulting from the growth in net sales, system-related expenses increased due to the renewal of system equipment and price revisions for various tools. As a result, net sales for the first half totaled ¥52,952 million (106.5% year-on-year) and segment profit was ¥2,339 million (98.2% year-on-year).
While profit decreased in the first quarter (June–August), it returned to growth in the second quarter (September–November) as the increase in gross profit exceeded the rise in various expenses.

Premium services business

- ◆ Net sales exceeded the previous period due to increased purchase costs, but the rise in gross profit was insufficient to absorb increases in labor costs and other expenses. As a result, net sales for the first half totaled ¥4,029 million (117.6% year on year), with segment profit at -¥14 million (compared to segment profit of ¥17 million in the previous period).
In the second quarter (September to November), profits turned positive due to increased purchases driven by rising precious metal prices.

Overseas business

- ◆ At BOOKOFF in the United States and Jalan Jalan Japan in Malaysia, net sales exceeded those of the previous year, driven by contributions from new store openings and stores opened in prior years. However, due in part to same-store sales in Malaysia falling below the previous year's levels, net sales for the first half totaled ¥3,326 million (113.4% year-on-year) and segment profit was ¥365 million (88.2% year-on-year).

単位：百万円

Business Segment		2Q FY5/2025 (Jun. 1, 2024 – Nov.30, 2024)	2Q FY5/2026 (Jun.1, 2025 – Nov.30, 2025)	YoY change (Amount)	YoY change (%)
BOOKOFF operations in Japan	Net sales	49,705	52,952	+3,246	106.5%
	Segment profit	2,381	2,339	(42)	98.2%
Premium services business	Net sales	3,427	4,029	+601	117.6%
	Segment profit	17	(14)	(31)	-
Overseas business	Net sales	2,933	3,326	+393	113.4%
	Segment profit	414	365	(48)	88.2%
Other businesses	Net sales	714	795	+80	111.3%
	Segment profit	(110)	(169)	(59)	-
Adjustment (Corporate)	Segment profit	(989)	(1,066)	(77)	-
Consolidated total	Net sales	56,781	61,104	+4,323	107.6%
	Ordinary profit	1,713	1,454	(259)	84.9%

In November 2024, BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) announced that, as measures to prevent fraudulent activities, it would strengthen not only preventive controls but also detective controls (checks), and foster an environment that deters misconduct by reinforcing a company-wide commitment to eradicating fraud. High-priority measures were completed by the end of the fiscal year ending May 2025.

In the fiscal year ending May 2026, the Company plans to continue implementing measures such as the installation of additional security cameras and employee surveys, as well as measures related to system upgrades for fraud prevention and reinforcement of store operation personnel.

Measures to prevent recurrence: Structure 1	Measures to prevent recurrence: Structure 2	Measures to prevent recurrence: Structure 3	Measures to prevent recurrence: Structure 4
Review of operational rules and strengthening of systems	Reinforce checking activities concerning business operation controls	Review of personnel allocation and evaluation criteria	Compliance and improvement of corporate ethics
Workplace measures addressing the methods used in the recent misconduct incident (Strengthening preventive controls)	Measures to prevent and promptly detect misconduct (Strengthening detective controls and checking activities)	Measures to enhance the effectiveness of implementing recurrence prevention initiatives	

FY5/2026 Quarterly YoY Comparison

	1Q	2Q	1H	3Q	3Q (First nine months)	4Q	FY5/2026
Net sales	104.0%	109.1%	106.5%				
number of customers	100.4%	101.2%	100.8%				
Purchase Amount	112.5%	102.8%	107.2%				
number of customers for purchase	105.2%	98.0%	101.3%				

(Reference.) FY5/2025 Quarterly YoY Comparison


	1Q	2Q	1H	3Q	3Q (First nine months)	4Q	FY5/2025
Net sales	105.5%	104.9%	105.2%	105.0%	105.1%	103.3%	104.6%
number of customers	103.9%	103.6%	103.7%	101.6%	103.0%	100.2%	102.3%
Purchase Amount	90.9%	100.0%	95.7%	104.6%	98.7%	105.0%	100.4%
number of customers for purchase	97.8%	99.8%	98.9%	100.2%	99.3%	99.6%	99.4%

Product name	Net sales				Purchase Amount			
	2Q period		1H		2Q period		1H	
	YoY change	% to net sales	YoY change	% to net sales	YoY change	% to net sales	YoY change	% to net sales
Books	102.5%	20.5%	102.4%	21.6%	90.7%	12.9%	96.2%	13.5%
Software Media (CDs,DVDs and games)	101.4%	20.3%	99.2%	20.8%	84.3%	19.9%	93.1%	20.7%
Apparel	109.6%	13.2%	108.9%	12.1%	100.8%	10.2%	104.2%	9.4%
Jewelry/watches/high-end brand bags	126.4%	10.8%	117.6%	10.0%	119.2%	18.0%	118.4%	17.0%
Trading cards/hobby goods	118.1%	22.2%	114.4%	22.5%	122.0%	27.9%	124.4%	28.3%
Home appliances/smart phones	109.6%	4.8%	103.9%	4.9%	96.6%	6.1%	102.3%	6.0%
Sporting and outdoor goods	104.2%	3.5%	103.6%	3.5%	99.7%	3.9%	101.7%	3.8%
Other	104.1%	4.8%	104.1%	4.7%	96.6%	1.1%	102.5%	1.1%





New Store Openings for the Group ①

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BOOKOFF operations in Japan

Classification	Store Name	Store Packages	OPEN DATE	Location	Sales floor space	Consolidated period
Directly operated	TRIAL Isesaki Chuo Store		Nov. 6, 2025	Isesaki City, Gunma Prefecture	761 tsubo	2Q period

Premium services business

Classification	Store Name	Store Packages	OPEN DATE	Location	Sales floor space	Consolidated period
Directly operated	Izutsuya Nakama Shop Store		Jul. 18, 2025	Nakama City, Fukuoka Prefecture	-	1Q period
Directly operated	Nihombashi Takashimaya S.C. Store		Jul. 25, 2025	Chuo-ku, Tokyo	-	1Q period
Directly operated	Kashiwa Takashimaya Station Mall Store		Sep. 13, 2025	Kashiwa City, Chiba Prefecture	-	2Q period
Directly operated	Ashiya MONTet MER Store		Nov. 1, 2025	Ashiya City, Hyogo Prefecture	-	2Q period

Overseas business



(1tsubo=3.31 square meters)

Classification	Store Name	Store Packages	OPEN DATE	Location	Sales floor space	Consolidated period
Directly operated	NOHO Store		March. 28, 2025	* USA	47 tsubo	1Q period
Directly operated	Mesa Mall Nilai Store		May. 23, 2025	* Malaysia	282 tsubo	1Q period
Directly operated	Galleria Kotaraya Store		Aug. 2, 2025	* Malaysia	104 tsubo	2Q period
Directly operated	Wangsa Maju Store		Sep. 4, 2025	* Malaysia	239 tsubo	2Q period

*As the fiscal year-end of overseas subsidiaries differs from the consolidated accounting period, “Jalan Jalan Japan” lists stores that opened between April 2025 and September 2025, and “BOOKOFF USA” lists stores that opened between March 2025 and August 2025.

Other businesses

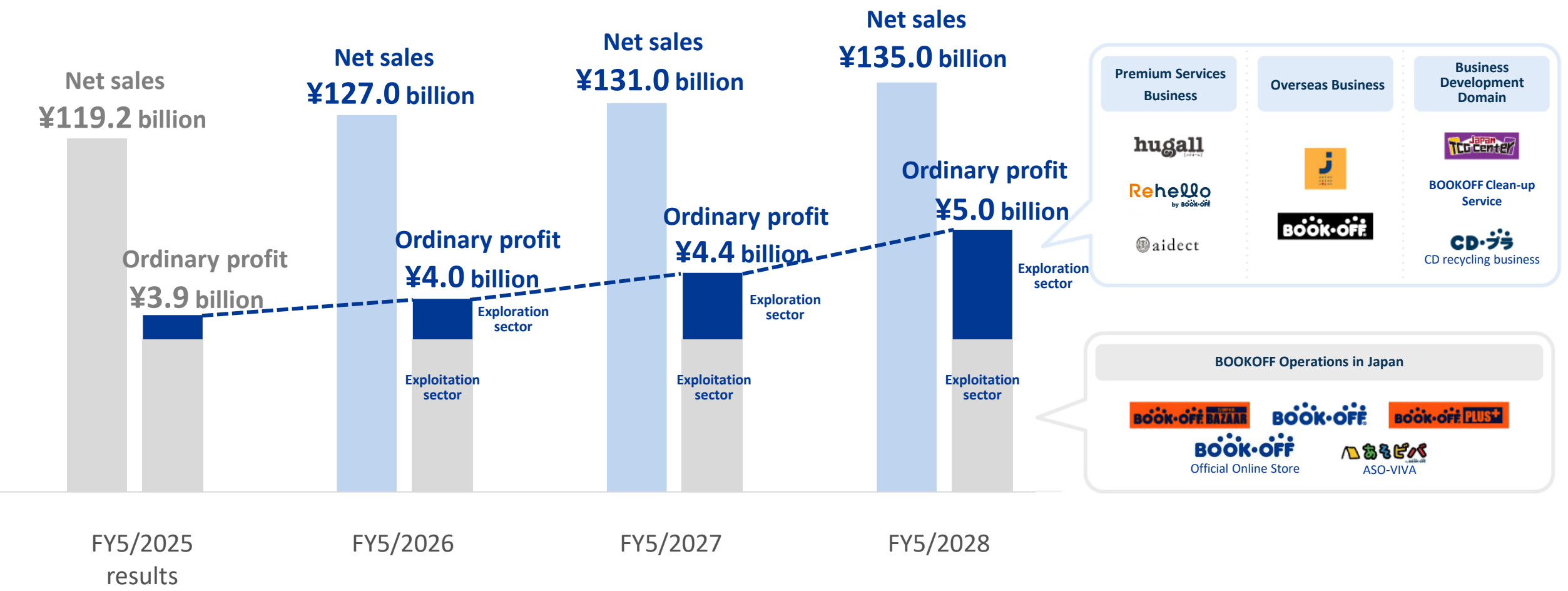
(1tsubo=3.31 square meters)

Classification	Store Name	Store Packages	OPEN DATE	Location	Sales floor space	Consolidated period
Directly operated	Hachioji Ekimae Store		Jun. 21, 2025	Hachioji City, Tokyo	41 tsubo	1Q period
Directly operated	Chiba Ekimae Store		Oct. 16, 2025	Chiba City, Chiba Prefecture	38 tsubo	2Q period

Year and month of operation		Year 2025						Year 2026					
		Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May
BOOKOFF operations in Japan total		741	742	740	739	735	732						
BOOKOFF operations in Japan	Directly operated	374	373	380	379	375	373						
	Franchised	367	369	360	360	360	359						
Premium services business		52	54	53	54	53	54						
Overseas business total		44	45	45	45	46	47						
Overseas business	Directly operated	36	37	37	33	34	35						
	Franchised	8	8	8	12	12	12						
Other business		7	7	7	7	8	8						
Total for Group Stores		844	848	845	845	842	841						

*Number of stores in the current consolidated accounting period because the fiscal year end of overseas subsidiaries differs from the consolidated fiscal year end.

FY5/2028: Net sales of ¥135.0 billion and ordinary profit of ¥5.0 billion.



Forecasts of sales, Earnings, and Dividends for the Fiscal Year Ending May 2026

			(Million yen)	
	FY5/2025 Result	FY5/2026 Forecast	Change (amount)	Change (%)
Net sales	119,205	127,000	+7,794	106.5%
Operating profit	3,448	3,800	+351	110.2%
Ordinary profit	3,903	4,000	+96	102.5%
Profit attributable to owners of parent	2,101	2,200	+98	104.7%
Dividend per share	25YEN	30YEN	+5YEN	120.0%

- ✓ The full-year earnings forecasts remain unchanged from the figures announced on July 10, 2025.
- ✓ In the fiscal year ending May 2026, which marks the third year of the Company's medium-term management policies, net sales are expected to continue to increase, driven by growth at existing stores in the domestic BOOKOFF business and new store openings in each business.
- ✓ In the domestic BOOKOFF business, while steadily implementing initiatives to prevent recurrence, the Company will continue business investments to build a sustainable operating structure. Due to higher earnings in the overseas businesses and other factors, the Group expects consolidated operating profit, ordinary profit and profit attributable to owners of parent to increase year on year.
- ✓ The year-end dividend is planned at ¥30 per share, an increase of ¥5 from the previous fiscal year.

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