

(Notice)This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

February 18, 2026

Company name:	BOOKOFF GROUP HOLDINGS LIMITED
Name of representative:	Yasutaka Horiuchi
	President and CEO
	(Securities code: 9278; TSE Prime Market)
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Notice Concerning the Execution of a Capital and Business Alliance Agreement with ITOCHU Corporation

BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) hereby announces that it resolved, at a meeting of the Board of Directors held on February 18, 2026, to enter into a capital and business alliance agreement (the “Agreement”) with ITOCHU Corporation (“ITOCHU”). The capital and business alliance pursuant to the Agreement is hereinafter referred to as the “Alliance.” Details are as follows.

1. Reason for the Alliance

The domestic reuse market continues to grow, reaching approximately ¥3.3 trillion in 2024 and projected to expand to ¥4 trillion by 2030. Globally, the reuse market is also expanding amid growing demand for a circular economy and increasing consumer preference for value-oriented consumption against a backdrop of rising prices. Reuse is becoming an increasingly important option for both companies and consumers.

Since its founding in 1990, the Company has expanded its nationwide store network, starting with the reuse of books as its core business. Building on its experience in promoting the enjoyment and value of reuse to society, the Company has expanded the range of merchandise categories and services it handles and now operates diversified reuse businesses. In recent years, as social interest in reuse has grown and the market has expanded, under its vision, “Be a leading reuse company,” the Company has promoted business activities aimed at enhancing the value of reuse and contributing to the sound development of the industry.

Currently, in Japan, the Company operates as a comprehensive reuse enterprise handling a wide range of merchandise categories related to everyday life, including books and software/media, trading cards and hobby goods, apparel, jewelry, watches and high-end brand bags, and sporting and outdoor goods. Overseas, the Company operates stores in Malaysia selling merchandise exported from Japan and stores in the United States that purchase and sell entertainment-related merchandise locally. As of the end of November 2025, the Company has a network of approximately 840 stores in Japan and overseas and 9.87 million app members. The number of annual users in Japan is approximately 88 million, with annual purchase and sales volume exceeding 680 million items. Leveraging its high brand recognition, the Company is working to expand the reuse user base.

Meanwhile, ITOCHU is creating new customer touchpoints by linking physical stores and digital services, centered on the FamilyMart network of approximately 16,400 stores nationwide. Utilizing approximately 18 million daily store visitors and 55 million advertising IDs with purchasing data—one of the largest such databases in Japan—ITOCHU is accelerating the expansion of its advertising/media and retail financial businesses. In addition, through its global network of approximately 90 bases in 61 countries and its market-in approach cultivated in the consumer sector, ITOCHU develops a broad range of businesses tailored to local needs.

In order to capture further medium- to long-term growth opportunities in the reuse market, the Company believes it is effective to combine the Company Group’s operational know-how in reuse and its product and service capabilities with the ITOCHU Group’s domestic and overseas business platforms, store networks, diverse customer touchpoints, and expertise in adjacent business areas. Through the Alliance, the Company aims not only to strengthen its existing businesses but also to expand new customer touchpoints and create new

businesses, thereby enhancing the medium- to long-term corporate value of both groups. Based on this mutual agreement, the parties have entered into the Agreement.

2. Details of the Alliance

(1) Details of the Business Alliance

The Company and ITOCHU will promote the following initiatives as part of their business alliance, with the aim of strengthening, developing, and expanding their respective businesses by utilizing their respective resources and know-how. In particular, leveraging the FamilyMart network of approximately 16,400 stores nationwide to create and expand new customer touchpoints through collaboration in services and channels between the two companies is positioned as one of the key initiatives.

Further details regarding specific measures and timing will be determined through discussions between the two companies going forward.

- i. Strengthening procurement of reuse items by utilizing the FamilyMart store network
- ii. Expansion of store openings and customer acquisition in the premium services business
- iii. Promotion of overseas business
- iv. Launch of new businesses

(2) Details of the Capital Alliance

On February 18, 2026, the Company entered into the Agreement with ITOCHU, Shogakukan Inc., Shueisha Inc., and Kodansha Ltd., shareholders of the Company (collectively, the “Selling Shareholders”), and ITOCHU have agreed that, with the Selling Shareholders as sellers and ITOCHU as purchaser, the Company’s common shares (the “Company Shares”) will be transferred through off-market negotiated transactions (the “Share Transfer”).

Through the Share Transfer, ITOCHU is scheduled to acquire 879,000 Company Shares from the Selling Shareholders (representing 5.01% of the voting rights).

3. Overview of the Counterparty to the Alliance (as of September 30, 2025)

(1) Name	ITOCHU Corporation																					
(2) Location	3-1-3 Umeda, Kita-ku, Osaka, Osaka																					
(3) Title and Name of Representative	Keita Ishii, President & COO																					
(4) Description of Business	<p>ITOCHU engages in trading, finance, and logistics involving a wide variety of products, as well as project planning and coordination. It has also cultivated a diverse range of functions and expertise through investments in resource development and business projects. By leveraging these comprehensive capabilities and its global network spanning eight Division Companies, ITOCHU operates in a wide range of industries.</p> <p>The Consumer-Related Sector covers textiles, food, housing and living, and information and finance; the Basic Industry-Related Sector includes machinery, chemicals, petroleum products, and steel products; and the Resource-Related Sector includes metal and energy resources.</p>																					
(5) Share Capital	¥253,448 million																					
(6) Date of Establishment	December 1, 1949																					
(7) Major Shareholders and Ownership Ratios	<table><tbody><tr><td>The Master Trust Bank of Japan, Ltd. (Trust Account)</td><td>16.24%</td></tr><tr><td>STATE STREET BANK AND TRUST COMPANY 505104</td><td>9.74%</td></tr><tr><td>Custody Bank of Japan, Ltd. (Trust Account)</td><td>5.32%</td></tr><tr><td>Nippon Life Insurance Company</td><td>2.42%</td></tr><tr><td>STATE STREET BANK AND TRUST COMPANY 505001</td><td>2.27%</td></tr><tr><td>Mizuho Bank, Ltd.</td><td>2.22%</td></tr><tr><td>STATE STREET BANK WEST CLIENT – TREATY 505234</td><td>1.73%</td></tr><tr><td>JP MORGAN CHASE BANK 385632</td><td>1.52%</td></tr><tr><td>GOVERNMENT OF NORWAY</td><td>1.42%</td></tr><tr><td>Asahi Mutual Life Insurance Company</td><td>1.33%</td></tr></tbody></table>		The Master Trust Bank of Japan, Ltd. (Trust Account)	16.24%	STATE STREET BANK AND TRUST COMPANY 505104	9.74%	Custody Bank of Japan, Ltd. (Trust Account)	5.32%	Nippon Life Insurance Company	2.42%	STATE STREET BANK AND TRUST COMPANY 505001	2.27%	Mizuho Bank, Ltd.	2.22%	STATE STREET BANK WEST CLIENT – TREATY 505234	1.73%	JP MORGAN CHASE BANK 385632	1.52%	GOVERNMENT OF NORWAY	1.42%	Asahi Mutual Life Insurance Company	1.33%
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(8) Relationship between	Capital	None																				

the Company and ITOCHU	relationship		
	Personnel relationship	None	
	Business relationship	No direct transactions with ITOCHU. However, the Company has business relationships with ITOCHU Plastics Inc., ITOCHU Metals Corporation, and Belong Inc., each of which is a wholly owned subsidiary of ITOCHU.	
	Related party status	None	
(9) Consolidated Operating Results and Consolidated Financial Position for the Past Three Fiscal Years			
Fiscal Year Ended March 31	FY3/2023	FY3/2024	FY3/2025
Total shareholders' equity	¥4,823,259 million	¥5,426,962 million	¥5,755,072 million
Total assets	¥13,115,400 million	¥14,489,701 million	¥15,134,264 million
Shareholders' equity per share (*)	¥662.87	¥754.35	¥811.84
Revenue	¥13,945,633 million	¥14,029,910 million	¥14,724,234 million
Gross trading profit	¥2,129,903 million	¥2,232,360 million	¥2,376,456 million
Profit attributable to owners of parent	¥800,519 million	¥801,770 million	¥880,251 million
Basic earnings per share attributable to owners of parent (*)	¥109.22	¥110.60	¥123.13
Dividend per share (*)	¥28.00	¥32.00	¥40.00

(*) ITOCHU conducted a five-for-one stock split of its common shares effective January 1, 2026.

The above figures are calculated as if the stock split had been conducted at the beginning of each fiscal year.

4. Schedule

(1) Date of resolution at the Board of Directors meeting	February 18, 2026
(2) Date of execution of the capital and business alliance agreement	February 18, 2026
(3) Date of execution of the share transfer agreement	February 18, 2026

5. Future Outlook

The Company believes that the Alliance will contribute to the enhancement of its medium- to long-term performance and corporate value. However, at this time, the impact on the consolidated earnings forecast for the fiscal year ending May 31, 2026 is expected to be minimal, and there are no revisions to the current earnings forecast.

The specific impact on performance for the fiscal year ending May 31, 2027 and thereafter has not yet been determined. If any matters requiring disclosure arise in the course of verifying and implementing the effects of the business alliance, the Company will promptly disclose such matters.