

Notes:

1. Significant changes in the scope of consolidation during the period: Yes

New: 1 (company name) BOOKOFF HOKKAIDO, Inc. Excluded: 1 (company name) J&K TRADING LLC

2. Application of special accounting methods for presenting quarterly consolidated financial statements: None

3. Changes in accounting policies and accounting-based estimates, and restatements

(1) Changes due to revision of accounting standards: None

(2) Changes due to other reasons: None

(3) Changes in accounting-based estimates: None

(4) Restatements: None

4. Number of shares outstanding (common shares)

(Shares)

(1) Shares outstanding (including treasury shares)	As of Feb. 28, 2026	20,547,413	As of May 31, 2025	20,547,413
(2) Treasury shares	As of Feb. 28, 2026	2,994,908	As of May 31, 2025	3,000,708
(3) Average number of shares outstanding	Nine months ended Feb. 28, 2026	17,549,533	Nine months ended Feb. 28, 2025	19,771,960

* Review of the attached quarterly consolidated financial statements by a certified public accountant or auditing firm: None

* Cautionary statement regarding forecasts of operating results and special notes

(Forward-looking statements)

Forward-looking statements in these materials are based on information available to management at the time this report was prepared and assumptions that management believes are reasonable. This report is not promises by BOOKOFF GROUP HOLDINGS regarding future performance. Actual results may differ materially from those projected in the forward-looking statements due to a variety of factors.

(How to view supplementary materials for financial results)

Supplementary materials for the financial results will be disclosed today (April 13, 2026), using the Timely Disclosure network (TDnet).

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1. Overview of Results of Operations

(1) Results of Operations

Forward-looking statements in this Consolidated Summary Report are based on information available to management as of the end of the third quarter of the fiscal year ending on May 31, 2026.

Since the start of operations, the BOOKOFF Group has always been guided by the two corporate philosophies of “contributing to society through our business activities” and “the pursuit of employees’ material and spiritual wellbeing.” In addition, the Group has established the following mission for business activities in accordance with these philosophies: Be a source of an enjoyable and prosperous life for as many people as possible.

Based on this mission, we will use our strengths in the growing reuse market to become the leading reuse company. Our goal is to promote activities for the establishment of a society where products and materials are recycled and be a company that can continue to grow while enabling all employees to do their jobs with confidence and enthusiasm.

The BOOKOFF Group is currently implementing medium-term management policies covering the period that will end with the fiscal year ending in May 2028. All activities are backed by the value that our operations provide, such as our strengths involving employee training programs and sustainability programs. For BOOKOFF operations in Japan, which is positioned as a business sector for exploitation, we will build on the widespread awareness of our brand to generate consistent earnings. In the premium services business, overseas business and new businesses, which are positioned as sectors for exploration, we are using our resources and knowledge in order to create teams of highly skilled and experienced people. We plan to reform our business portfolio by using these people to promote the expansion of our group’s business scale and profit growth.

In the first nine months of the current fiscal year, consolidated net sales amounted to ¥95,782 million, an 8.4% increase from one year earlier as sales were higher in the BOOKOFF operations in Japan, the premium services business, the overseas business and the other businesses. Ordinary profit increased 12.3% to ¥3,867 million and profit attributable to owners of parent increased 18.4% to ¥2,337 million. Earnings were higher in the BOOKOFF operations in Japan and the premium services business, while personnel expenses and other selling, general and administrative expenses increased.

In the third quarter (three-month period), consolidated ordinary profit increased 39.4% to ¥2,412 million and profit attributable to owners of parent increased 50.3% to ¥1,595 million.

Business segment performance was as follows.

BOOKOFF operations in Japan

During the first nine months of the current fiscal year, this business received from franchised stores the management of one BOOKOFF PLUS store (Noboribetsu store) and eight BOOKOFF stores (Tomakomai Miyama store, Eniwa Bypass store, Asahikawa Nagayama store, Asahikawa Kyokushin store, Asahikawa Asahimachi store, Chitose Salmon Bridge store, Sapporo Yamahana store and Tomakomai Yanagicho store). In addition, two BOOKOFF SUPER BAZAAR stores (TRIAL Isesaki Chuo store and Yumemachi Narashinodai Mall store) and one BOOKOFF store (CiiNA CiiNA Kotoni store) were opened.

At the directly operated existing stores, sales of trading cards and hobby goods, jewelry, watches, high-end brand bags, apparel, books and several other categories were higher than one year earlier. As a result, sales in this segment increased 7.3% from one year earlier to ¥83,118 million. Segment profit increased 15.3% to ¥5,091 million due to higher gross profit because of growth in existing store sales, which offset the increases in personnel expenses and IT-related expenses caused by system equipment updates.

Premium services business

During the first nine months of the current fiscal year, four hugall stores (Izutsuya Nakama shop, Kashiwa Takashimaya Station Mall store, Ashiya MONTetMER store and Tenjin Chikagai store) and one aidect store (Nihombashi Takashimaya S.C. store) were opened.

Sales in the first nine months increased 20.7% from one year earlier to ¥6,280 million due to an increase in purchases backed by rising prices of precious metals. However, segment profit increased 392.5% to ¥114 million because an increase in gross profit was more than an increase in personnel expenses and other selling, general and administrative expenses.

Overseas business

During the first nine months of the current fiscal year, one BOOKOFF store (Noho store) was opened in the United States and four Jalan Jalan Japan stores (Mesa Mall Nilai store, Galleria Kotaraya store, Wangsa Maju store and Summit USJ store) were opened in Malaysia.

Sales in the first nine months were higher than one year earlier at BOOKOFF stores in the United States and Jalan Jalan Japan stores in Malaysia because of contribution from new stores and stores opened in prior years. Sales in the overseas business increased 13.0% from one year earlier to ¥5,142 million. Segment profit decreased 17.3% to ¥477 million, mainly due to increased upfront investments in the United States. These investments included hiring additional personnel and expanding warehouses in preparation for new store openings. There was also a decrease in sales at existing stores in Malaysia.

Other

During the first nine months of the current fiscal year, two Japan TCG Centers (Hachioji Ekimae store and Chiba Ekimae store) were opened.

(2) Financial Position

(Current Assets)

Current assets at the end of the third quarter were ¥34,945 million, an increase of ¥1,428 million compared with ¥33,517 million at the end of the previous fiscal year. This was mainly attributable to a ¥1,085 million increase in cash and deposits, a ¥232 million increase in products and a ¥198 million increase in other current assets.

(Non-current Assets)

Non-current assets at the end of the third quarter were ¥24,598 million, an increase of ¥734 million compared with ¥23,863 million at the end of the previous fiscal year. This was mainly attributable to a ¥954 million increase in property, plant and equipment, while there was a ¥204 million decrease in intangible assets.

(Liabilities)

Liabilities at the end of the third quarter were ¥38,472 million, a decrease of ¥40 million compared with ¥38,513 million at the end of the previous fiscal year. This was mainly attributable to decreases in bonds payable and provision for bonuses, while there was an increase in borrowings due to bank loans.

(Net Assets)

Net assets at the end of the third quarter were ¥21,070 million, an increase of ¥2,203 million compared with ¥18,867 million at the end of the previous fiscal year. Major components were dividend payments and the profit attributable to owners of parent.

(3) Explanation of Consolidated Earnings Forecasts and Other Forward-looking Statements

Regarding the consolidated earnings forecasts for the fiscal year ending May 31, 2026, please refer to the press release titled “Notice Concerning Revisions to Full-Year Financial Results Forecasts” dated April 13, 2026.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheet

(Unit: million yen)

	FY5/2025 (As of May 31, 2025)	Third quarter of FY5/2026 (As of Feb. 28, 2026)
Assets		
Current assets		
Cash and deposits	6,628	7,714
Accounts receivable-trade	3,888	3,823
Merchandise	19,731	19,964
Other	3,268	3,467
Allowance for doubtful accounts	(0)	(23)
Total current assets	33,517	34,945
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	4,819	4,964
Leased assets, net	4,053	4,352
Other, net	2,869	3,380
Total property, plant and equipment	11,742	12,696
Intangible assets		
Software	1,989	1,599
Software in progress	103	232
Other	25	81
Total intangible assets	2,118	1,913
Investments and other assets		
Guarantee deposits	7,286	7,506
Other	2,776	2,612
Allowance for doubtful accounts	(60)	(130)
Total investments and other assets	10,002	9,987
Total non-current assets	23,863	24,598
Total assets	57,380	59,543

(Unit: million yen)

	FY5/2025 (As of May 31, 2025)	Third quarter of FY5/2026 (As of Feb. 28, 2026)
Liabilities		
Current liabilities		
Accounts payable-trade	659	1,001
Short-term borrowings	6,433	3,600
Current portion of bonds payable	660	660
Current portion of long-term borrowings	3,027	3,340
Lease liabilities	866	974
Income taxes payable	562	546
Provision for bonuses	851	499
Provision for loss on store closings	15	27
Other provisions	203	135
Other	6,913	6,872
Total current liabilities	20,192	17,657
Non-current liabilities		
Bonds payable	4,340	3,680
Long-term borrowings	7,901	10,765
Lease liabilities	3,364	3,623
Asset retirement obligations	2,523	2,565
Other	191	180
Total non-current liabilities	18,320	20,815
Total liabilities	38,513	38,472
Net assets		
Shareholders' equity		
Share capital	100	100
Capital surplus	6,867	6,869
Retained earnings	15,140	17,039
Treasury shares	(3,813)	(3,805)
Total shareholders' equity	18,295	20,203
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	76	65
Foreign currency translation adjustment	254	431
Total accumulated other comprehensive income	331	497
Non-controlling interests	240	370
Total net assets	18,867	21,070
Total liabilities and net assets	57,380	59,543

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

(Unit: million yen)

	First nine months of FY5/2025 (Jun. 1, 2024 – Feb. 28, 2025)	First nine months of FY5/2026 (Jun. 1, 2025 – Feb. 28, 2026)
Net sales	88,380	95,782
Cost of sales	38,143	41,400
Gross profit	50,237	54,381
Selling, general and administrative expenses	47,088	50,741
Operating profit	3,148	3,640
Non-operating income		
Gain from installment of vending machine	94	91
Gain on sales of recycling goods	195	190
Other	264	280
Total non-operating income	554	562
Non-operating expenses		
Interest expenses	174	243
Share of loss of entities accounted for using equity method	6	9
Other	76	83
Total non-operating expenses	257	335
Ordinary profit	3,445	3,867
Extraordinary income		
Gain on sale of non-current assets	0	4
Gain on sale of investment securities	-	67
Total extraordinary income	0	71
Extraordinary losses		
Loss on sale of investments in capital of subsidiaries and associates	-	52
Loss on store closings	30	41
Provision for loss on store closings	22	34
Loss on retirement of non-current assets	21	43
Impairment losses	24	52
Other	20	-
Total extraordinary losses	119	223
Profit before income taxes	3,326	3,714
Income taxes-current	912	1,078
Income taxes-deferred	358	212
Total income taxes	1,271	1,290
Profit	2,055	2,424
Profit attributable to non-controlling interests	80	87
Profit attributable to owners of parent	1,974	2,337

Quarterly Consolidated Statement of Comprehensive Income

(Unit: million yen)

	First nine months of FY5/2025 (Jun. 1, 2024 – Feb. 28, 2025)	First nine months of FY5/2026 (Jun. 1, 2025 – Feb. 28, 2026)
Profit	2,055	2,424
Other comprehensive income		
Valuation difference on available-for-sale securities	14	(12)
Foreign currency translation adjustment	100	222
Share of other comprehensive income of entities accounted for using equity method	(4)	1
Total other comprehensive income	110	211
Comprehensive income	2,165	2,635
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,055	2,502
Comprehensive income attributable to non-controlling interests	110	133

(3) Notes to Quarterly Consolidated Financial Statements

(Basis for Preparation of Quarterly Consolidated Financial Statements)

The quarterly consolidated financial statements are prepared in accordance with Article 4, Paragraph 1 of Standards for Preparation of Quarterly Financial Statements of Tokyo Stock Exchange, Inc. and accounting standards for quarterly financial statements that are generally accepted as fair and appropriate in Japan.

(Notes Concerning the Going-Concern Premise)

Not applicable.

(Significant Changes in Shareholders' Equity)

Not applicable.

(Notes to the Quarterly Consolidated Balance Sheet)

The Group has entered into overdraft agreements with 11 banks in order to efficiently procure working capital. The balance of unexecuted loans under these agreements is as follows:

(Unit: million yen)

	FY5/2025 (As of May 31, 2025)	Third quarter of FY5/2026 (As of Feb. 28, 2026)
Total overdraft amount	11,990	12,580
Executed loans payable	6,330	3,270
Balance	5,660	9,310

(Notes to the Quarterly Consolidated Statement of Cash Flows)

A quarterly consolidated statement of cash flows has not been prepared for the first nine months of the current fiscal year. Depreciation (including amortization of intangible assets excluding goodwill) and amortization of goodwill for the first nine months of each fiscal year are as follows.

(Unit: million yen)

	First nine months of FY5/2025 (Jun. 1, 2024 – Feb. 28, 2025)	First nine months of FY5/2026 (Jun. 1, 2025 – Feb. 28, 2026)
Depreciation	1,623	1,696
Amortization of goodwill	2	9

(Shareholders' Equity)

I. First nine months of FY5/2025 (Jun. 1, 2024 – Feb. 28, 2025)

Dividend payment

Resolution	Type of share	Source of funds	Total dividends (Millions of yen)	Dividend per share (Yen)	Record date	Effective date
Ordinary General Meeting of Shareholders on Aug. 29, 2024	Common stock	Retained earnings	494	25	May 31, 2024	Aug. 30, 2024

II. First nine months of FY5/2026 (Jun. 1, 2025 – Feb. 28, 2026)

Dividend payment

Resolution	Type of share	Source of funds	Total dividends (Millions of yen)	Dividend per share (Yen)	Record date	Effective date
Ordinary General Meeting of Shareholders on Aug. 23, 2025	Common stock	Retained earnings	438	25	May 31, 2025	Aug. 25, 2025

(Segment Information)

I. First nine months of FY5/2025 (Jun. 1, 2024 – Feb. 28, 2025)

1. Information on the amounts of net sales, profit or loss for each reportable segment and breakdown of revenue

(Unit: million yen)

	Reportable segments				Other (Note 1)	Total	Adjustment (Note 2)	Amount reported in quarterly consolidated statement of income (Note 3)
	BOOKOFF operations in Japan	Premium services business	Overseas business	Total				
Net sales								
Revenue from contracts with customers	77,490	5,202	4,548	87,241	1,138	88,380	-	88,380
Other revenue	-	-	-	-	-	-	-	-
Sales to external customers	77,490	5,202	4,548	87,241	1,138	88,380	-	88,380
Inter-segment sales and transfers	33	0	-	34	592	626	(626)	-
Total	77,524	5,202	4,548	87,275	1,731	89,007	(626)	88,380
Segment profit (loss)	4,417	23	576	5,017	(169)	4,848	(1,403)	3,445

Notes: 1. Other segment is mainly the operation of BOOKOFF Group's directly operated Japan TCG Center stores specializing in trading cards and provision of BOOKOFF Clean-up Service to individuals for the removal from houses of items that are no longer needed.

2. The adjustment of minus ¥1,403 million to segment profit (loss) includes corporate expenses that are not allocated to reportable segments. Corporate expenses mainly include general and administrative expenses.

3. Segment profit (loss) is adjusted for consistency with ordinary profit in the quarterly consolidated financial statements.

2. Information concerning impairment loss on non-current assets, goodwill, etc. for each reportable segment

Significant impairment losses related to non-current assets

Not applicable.

Significant change in goodwill

Not applicable.

Significant gain on bargain purchase

Not applicable.

II. First nine months of FY5/2026 (Jun. 1, 2025 – Feb. 28, 2026)

1. Information on the amounts of net sales, profit or loss for each reportable segment and breakdown of revenue

(Unit: million yen)

	Reportable segments				Other (Note 1)	Total	Adjustment (Note 2)	Amount recorded in quarterly consolidated statement of income (Note 3)
	BOOKOFF operations in Japan	Premium services business	Overseas business	Total				
Net sales								
Revenue from contracts with customers	83,118	6,280	5,142	94,540	1,241	95,782	-	95,782
Other revenue	-	-	-	-	-	-	-	-
Sales to external customers	83,118	6,280	5,142	94,540	1,241	95,782	-	95,782
Inter-segment sales and transfers	61	0	-	61	730	791	(791)	-
Total	83,179	6,280	5,142	94,602	1,971	96,574	(791)	95,782
Segment profit (loss)	5,091	114	477	5,682	(237)	5,445	(1,578)	3,867

Notes: 1. Other segment is mainly the operation of BOOKOFF Group's directly operated Japan TCG Center stores specializing in trading cards and provision of BOOKOFF Clean-up Service to individuals for the removal from houses of items that are no longer needed.

2. The adjustment of minus ¥1,578 million to segment profit (loss) includes corporate expenses that are not allocated to reportable segments. Corporate expenses mainly include general and administrative expenses that cannot be attributed to reportable segments.

3. Segment profit (loss) is adjusted for consistency with ordinary profit in the quarterly consolidated statement of income.

2. Information concerning impairment loss on non-current assets, goodwill, etc. for each reportable segment

Significant impairment losses related to non-current assets

Not applicable.

Significant change in goodwill

Not applicable.

Significant gain on bargain purchase

Not applicable.

(Revenue Recognition)

Information on breakdown of revenue from contracts with customers is described in Segment Information.

(Per-Share Information)

The basis of calculating net income per share is as follows.

	First nine months of FY5/2025 (Jun. 1, 2024 – Feb. 28, 2025)	First nine months of FY5/2026 (Jun. 1, 2025 – Feb. 28, 2026)
Net income per share (yen)	99.87	133.17
(Basis of calculation)		
Profit attributable to owners of parent (million yen)	1,974	2,337
Amount not attributable to common shareholders (million yen)	-	-
Profit attributable to owners of parent applicable to common shareholders (million yen)	1,974	2,337
Weighted average number of common shares during the period (thousand shares)	19,771	17,549

Note: Diluted net income per share is not presented since BOOKOFF GROUP HOLDINGS had no outstanding dilutive securities.

(Important Subsequent Events)

Not applicable.

This financial report is solely a translation of the Company's Kessan Tanshin (including attachments) in Japanese, which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.