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April 21, 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 Company Split (Absorption-type Split) between Consolidated Subsidiaries

BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) hereby announces that, at a meeting of its Board of Directors held today, the Company resolved to implement an absorption-type company split (the “Company Split”), whereby BOOKOFF CORPORATION LIMITED, a wholly owned subsidiary of the Company, will be the splitting company, and BOOKOFF INTERNATIONAL LTD., also a wholly owned subsidiary of the Company, will be the succeeding company, as outlined below.

As the Company Split will be carried out between the Company’s wholly owned subsidiaries as part of an internal group reorganization, certain disclosure items and details have been omitted.

1. Purpose of the Company Split

The Company Split is intended to review the operational structure of the Group’s overseas businesses and to optimize the allocation of management resources, thereby enhancing flexible and efficient business operations. As part of this initiative, certain functions related to overseas business support will be reorganized within the Group.

2. Outline of the Company Split

(1) Structure of the Company Split

This absorption-type company split will be conducted with BOOKOFF CORPORATION LIMITED as the splitting company and BOOKOFF INTERNATIONAL LTD. as the succeeding company.

(2) Allocation of Consideration

As the Company Split will be conducted between the Company’s wholly owned subsidiaries, no shares or other consideration will be allocated in connection with the Company Split.

(3) Effective Date of the Company Split

June 1, 2026 (planned)

(4) Description of the Business to be Split

Through the Company Split, a portion of the functions related to overseas businesses previously undertaken by BOOKOFF CORPORATION LIMITED—including functions related to overseas business management, business strategy planning, and business support for overseas subsidiaries—will be transferred to BOOKOFF INTERNATIONAL LTD.

(5) Succession of Rights and Obligations

BOOKOFF INTERNATIONAL LTD. is expected to succeed the rights and obligations related to the business to be split as described above.

3. Overview of the Companies Involved in the Reorganization

Category	Splitting Company	Succeeding Company
Name	BOOKOFF CORPORATION LIMITED	BOOKOFF INTERNATIONAL LTD.
Location	2-14-20 Kobuchi, Minami-ku, Sagamiharashi, Kanagawa	2-14-20 Kobuchi, Minami-ku, Sagamiharashi, Kanagawa
Title and Name of Representative	President and CEO Yasutaka Horiuchi	President and CEO Toru Inoue
Principal Business	Operation of reuse businesses, etc.	Management and business support of overseas businesses
Capital	¥100 million	¥5 million
Date of Establishment	August 1991	March 2026
Fiscal Year End	May 31	May 31

*As the Company Split will be carried out between the Company's wholly owned subsidiaries, with no change to the scope of consolidation or business segments, detailed financial information of the companies involved has been omitted.

4. Outlook

As the Company Split is an internal reorganization conducted between the Company's wholly owned subsidiaries, with no change to the scope of consolidation or control relationships, its impact on the Company's consolidated financial results is expected to be immaterial.

Should any matters requiring disclosure arise in the future, the Company will make an announcement promptly.