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May 19, 2026

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Notice Regarding Change in Subsidiaries (Establishment of a Sub-subsidiary)

BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) hereby announces that, at a meeting of its Board of Directors held on May 19, 2026, the Company resolved to establish a local subsidiary (the “New Company”) in Taiwan through BOOKOFF INTERNATIONAL LTD., a wholly owned subsidiary of the Company, as outlined below.

1. Overview

Under the mission of “Be a source of an enjoyable and prosperous life for as many people as possible,” the Group is promoting the transformation of its business portfolio in its medium-term management policy in order to achieve sustainable growth.

As part of this initiative, the Group positions the expansion of overseas business as one of its key growth strategies. Accordingly, the Company has decided to establish the New Company in Taiwan through BOOKOFF INTERNATIONAL LTD., its wholly owned subsidiary, with the aim of developing reuse business in the Taiwanese market and commencing operations.

2. Reason for the Change

The Company has determined that the Taiwanese market is suitable for the Group’s business expansion, given its strong growth potential in the reuse market and high level of trust in Japanese brands.

Through this initiative, the Group will further promote its overseas business and enhance corporate value.

3. Details of the Change

(1) Overview of the company to be established

① Name	BOOKOFF TAIWAN CO., LTD. (Chinese name: 台灣布克沃福股份有限公司)
② Location	Taipei City, Taiwan
③ Representative	Chairman (equivalent to Representative Director), Genki Fukuda
④ Business description	Purchase and sale of reuse goods
⑤ Capital	TWD 30,000 thousand (approximately JPY 150 million)
⑥ Scheduled date of establishment	July 2026 (planned)
⑦ Fiscal year-end	March

(2) Shareholding ratio

BOOKOFF INTERNATIONAL LTD.: 100%

(3) Relationship with the Company

Since the New Company will be wholly owned by BOOKOFF INTERNATIONAL LTD., a wholly owned subsidiary of the Company, it will constitute a sub-subsidiary of the Company.

4. Schedule

(1)	Date of Board resolution	May 19, 2026
(2)	Date of establishment	July 2026 (planned)

5. Outlook

The impact of this matter on the Company's consolidated financial results for the current fiscal year is expected to be immaterial. However, it is anticipated to contribute to the enhancement of the Group's corporate value over the medium to long term.

The Company will promptly disclose any further matters that should be announced.