July 13, 2026

Company name: BOOKOFF GROUP HOLDINGS LIMITED
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(Securities code: 9278; TSE Prime Market)
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Notice Concerning Differences Between Financial Results Forecast and Actual Results for the Fiscal Year Ended May 31, 2026, and Dividends from Surplus

BOOKOFF GROUP HOLDINGS LIMITED (the "Company") hereby announces that differences have arisen between the full-year consolidated financial results forecast for the fiscal year ended May 31, 2026, which was announced on April 13, 2026, and the actual results announced today, as described below.

In addition, the Company hereby announces that it has resolved to submit a proposal concerning dividends from surplus, as described below, to the 8th Annual General Meeting of Shareholders scheduled to be held in August 2026.

1. Differences Between Financial Results Forecast and Actual Results

(June 1, 2025 – May 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	128,000	4,000	4,300	2,400	136.75
Actual results (B)	130,123	4,405	4,720	2,763	157.45
Change (B–A)	2,123	405	420	363	
Percentage change (%)	1.7	10.1	9.8	15.1	
(Reference) Results for the previous fiscal year (fiscal year ended May 31, 2025)	119,205	3,448	3,903	2,101	108.54

(Reason for the Differences)

In the BOOKOFF operations in Japan and the Premium services business, net sales in the fourth quarter exceeded expectations. In particular, sales at existing stores in the BOOKOFF operations in Japan remained strong, and as a result, each profit line item exceeded the previously announced forecast.

2. Dividends from Surplus

(1) Details of the dividend

	Determined amount	Most recent dividend forecast (Announced on July 10, 2025)	Results for the previous fiscal year (Fiscal year ended May 31, 2025)
Record date	May 31, 2026	May 31, 2026	May 31, 2025

Dividend per share	¥36.00	¥30.00	¥25.00
Total amount of dividends	Million yen 631	-	Million yen 438
Effective date	August 31, 2026	-	August 25, 2025
Source of dividends	Retained earnings	-	Retained earnings

(2) Reason

The Company recognizes the distribution of profits as one of its most important management priorities. Its basic policy is to effectively utilize internal reserves for strategic investments that will lead to future enhancement of corporate value and for strengthening its financial position, while continuing to provide stable dividends.

Taking into comprehensive consideration the Company's operating results and financial position for the fiscal year ended May 31, 2026, its future business development, and the balance with internal reserves, the Company has resolved to submit a proposal for a year-end dividend of ¥36.00 per share, with a record date of May 31, 2026, to the 8th Annual General Meeting of Shareholders scheduled to be held in August 2026.

As a result, the annual dividend for the fiscal year ended May 31, 2026 is expected to be ¥36.00 per share, an increase of ¥6 from the previous forecast.