September 15, 2026

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Notice Regarding the Disposal of Treasury Shares as Restricted Stock Compensation

BOOKOFF GROUP HOLDINGS LIMITED (the "Company") hereby announces that, at the meeting of its Board of Directors held on September 15, 2026 (the "Allotment Resolution Date"), it resolved to dispose of treasury shares (the "Disposal of Treasury Shares" or the "Disposal") as described below.

1. Overview of the Disposal

(1)	Disposal date	October 15, 2026
(2)	Class and number of shares to be disposed	6,000 shares of the Company's common stock
(3)	Disposal price	2,686 yen per share
(4)	Total disposal amount	16,116,000 yen
(5)	Allottees, number of allottees, and number of shares to be disposed	Directors of the Company (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors): 3 persons, 6,000 shares

2. Purpose and Reason for the Disposal

At the meeting of the Board of Directors held on July 20, 2021, the Company resolved to introduce a new compensation plan (the "Plan") in the form of restricted stock compensation (the "Restricted Stock Compensation") for Directors of the Company (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors; the "Eligible Directors"), Executive Officers who do not concurrently serve as Directors, employees, and Directors, Executive Officers who do not concurrently serve as Directors, and employees of subsidiaries of the Company (collectively, with the Eligible Directors, the "Eligible Directors, etc."), with the aim of providing the Eligible Directors, etc. with incentives to contribute to the sustainable enhancement of the Company's corporate value and further promoting value sharing with shareholders.

At the 3rd Annual General Meeting of Shareholders held on August 28, 2021, the shareholders approved, among other matters, the granting of monetary claims of up to 20 million yen annually to the Eligible Directors as Restricted Stock Compensation, the issuance or disposal of up to 20,000 shares of the Company's common stock each year, and the restriction period on transfer of the Restricted Stock to be a period determined by the Board of Directors within the range of 3 to 30 years.

An overview of the Plan is set forth below.

[Overview of the Plan]

Under the Plan, the Eligible Directors, etc. are required to contribute in kind all the monetary claims granted by the Company or its subsidiaries as property contributed in kind and to receive issuance or disposal of the Company's common stock. The paid-in amount per share is determined by resolution of the Board of Directors, based on the closing price of the Company's common stock on the Prime Market of the Tokyo Stock Exchange on the business day immediately prior to the date of each Board of Directors resolution (or the closing price on the most recent trading day if no transaction is made on that day), within a range that is not particularly favorable to the Eligible Directors, etc.

In connection with the issuance or disposal of the Company's common stock under the Plan, the Company and each Eligible Director, etc. shall enter into a restricted stock allotment agreement. The agreement shall provide, among other things, that (i) the Eligible Director, etc. may not transfer to a third party, create a security interest over, or otherwise dispose of the Company's common stock allotted under the agreement for a specified period, and (ii) the Company shall acquire such shares without consideration if certain events occur.

For the Disposal this time, after consultation with the Compensation Committee and taking into account the objectives of the Plan, the Company's business performance, the scope of responsibilities of each Eligible Director, etc., and other circumstances, and with the aim of further enhancing the motivation of the Eligible Directors, etc., the Company has resolved to grant monetary claims totaling 16,116,000 yen (the "Monetary Claims") and to allot 6,000 shares of the Company's common stock. To realize the sharing of shareholder value over the medium to long term, which is the purpose of introducing the Plan, the transfer restriction period for this allotment has been set at 30 years.

In the Disposal of Treasury Shares, the three prospective allottees will contribute in kind all of the Monetary Claims granted by the Company or its subsidiaries and receive the disposal of 6,000 shares of the Company's common stock (the "Allotted Shares") under the Plan. The outline of the restricted stock allotment agreement (the "Allotment Agreement") to be concluded between the Company and the Eligible Directors, etc. is described in section 3 below.

3. Outline of the Allotment Agreement

(1) Transfer restriction period: October 15, 2026 – November 1, 2056

(2) Conditions for lifting the transfer restrictions:

The transfer restrictions shall be lifted on all of the Allotted Shares upon expiration of the transfer restriction period, provided that the Eligible Director, etc. has continuously served as a Director, Corporate Executive Officer, Executive Officer who does not concurrently serve as a Director, employee, advisor, counselor, or in an equivalent position of the Company or its subsidiaries during the transfer restriction period.

(3) Treatment upon resignation or retirement during the transfer restriction period:

i. Timing of lifting of transfer restrictions: If an Eligible Director, etc. ceases to hold all positions as a Director, Corporate Executive Officer, Executive Officer who does not concurrently serve as a Director, employee, advisor, counselor, or other equivalent position of the Company or any of its subsidiaries due to expiration of the term of office, mandatory retirement age, or any other legitimate reason, including death, the transfer restrictions shall be lifted immediately after such resignation or retirement.

ii. Number of shares to be released from transfer restrictions: The number of Allotted Shares held at the time of resignation or retirement multiplied by the number of months from the month including the Allotment Resolution Date to the month including the date of resignation or retirement, divided by 12 (provided that if such number exceeds one, it shall be deemed to be one; any fraction of less than one trading unit resulting from the calculation shall be rounded down).

(4) Acquisition without consideration:

If an Eligible Director, etc. violates any law or regulation during the transfer restriction period or falls under certain other circumstances defined in the Allotment Agreement, all of the Allotted Shares shall be acquired by the Company without consideration at that time. Any Allotted Shares for which transfer restrictions are not lifted at the expiration of the transfer restriction period (or the time of lifting pursuant to (3) above) shall also be acquired by the Company without consideration.

(5) Treatment in case of reorganization:

If, during the transfer restriction period, a merger agreement under which the Company becomes the disappearing company, a share exchange agreement or share transfer plan under which the Company becomes a wholly owned subsidiary, or other matters concerning a reorganization are approved at a General Meeting of Shareholders of the Company (or by the Board of Directors if shareholder approval is not required), the Board of Directors may resolve to lift the transfer restrictions, immediately prior to the business day preceding the effective date of the reorganization, with respect to the number of Allotted Shares held at that time multiplied by the number of months from the month including the Allotment

Resolution Date to the month including the date of such approval, divided by 12 (provided that if such number exceeds one, it shall be deemed to be one; any fraction of less than one trading unit resulting from the calculation shall be rounded down). The remaining Allotted Shares shall be acquired by the Company without consideration immediately after the transfer restrictions are lifted.

(6) Management of shares:

During the transfer restriction period, the Allotted Shares shall be managed in dedicated accounts opened by the Eligible Directors, etc. at Nomura Securities Co., Ltd., to prevent any transfer, pledge, or other disposition of the shares. The Company has entered into an agreement with Nomura Securities Co., Ltd. in connection with the management of the accounts holding the Allotted Shares owned by each Eligible Director, etc. to ensure the effectiveness of the transfer restrictions, and the Eligible Directors, etc. are required to consent to the details of such account management.

4. Basis of and Specific Details for the Calculation of the Paid-in Amount

This Disposal of Treasury Shares will be conducted as Restricted Stock Compensation for the 9th fiscal year under the Plan, with the Monetary Claims granted as property contributed in kind.

To eliminate arbitrariness, the disposal price is set at 2,686 yen, which is the closing price of the Company's common stock on the Prime Market of the Tokyo Stock Exchange on September 14, 2026 (the business day prior to the date of the Board of Directors resolution). This price represents the market price immediately prior to the date of the Board of Directors resolution and is considered reasonable and not to constitute a price that is particularly favorable to the prospective allottees.