



(Amounts less than one million yen are rounded down)

1. Revisions to the most recently announced consolidated earnings forecast: None
2. Only the full-year forecast is shown because BOOKOFF GROUP HOLDINGS manages performance on a fiscal year basis.

Notes:

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

New: 1 (company name) BOOKOFF TAIWAN CO., LTD. Excluded: - (company name)

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 Aug. 31, 2026	20,547,413	As of May 31, 2026	20,547,413
	As of Aug. 31, 2026	2,994,952	As of May 31, 2026	2,994,908
(2) Treasury shares	As of Aug. 31, 2026	2,994,952	As of May 31, 2026	2,994,908
(3) Average number of shares outstanding	Three months ended Aug. 31, 2026	17,552,486	Three months ended Aug. 31, 2025	17,546,685

* 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 (October 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 first quarter of the fiscal year ending on May 31, 2027.

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.

We intend to achieve the ordinary profit target of ¥5,000 million, set under these medium-term management policies, in the fiscal year ending May 2027, one year earlier than originally planned.

In the first quarter of the current fiscal year, consolidated net sales amounted to ¥32,620 million, a 10.5% increase from one year earlier due to higher sales at existing stores in the BOOKOFF operations in Japan, the overseas business and the other businesses, as well as new store openings across all business segments. Ordinary profit increased 63.5% to ¥959 million and profit attributable to owners of parent increased 155.8% to ¥495 million. Although expenses increased due to factors including the opening of two large stores in the BOOKOFF operations in Japan, earnings were higher as a result of strong performance at existing stores, as well as higher earnings in the overseas business and the premium services business.

Business segment performance was as follows.

BOOKOFF operations in Japan

During the first quarter of the current fiscal year, this business received from franchised stores the management of one BOOKOFF PLUS store (Furukawa Bypass store) and one BOOKOFF store (Mizue Eki Kitaguchi store). In addition, two BOOKOFF SUPER BAZAAR stores (Toyonaka Mikuni store and Yukarigaoka Sky Plaza store) and one BOOKOFF store (AEON Suita store) were opened.

At the directly operated existing stores, sales of trading cards and hobby goods, software/media, books, home appliances/smart phones and several other categories were higher than one year earlier. As a result, sales in this segment increased 9.9% from one year earlier to ¥28,407 million. Segment profit increased 17.0% to ¥1,314 million due to strong performance at existing stores, which offset the increases in personnel and other expenses as two large BOOKOFF SUPER BAZAAR stores were opened.

Premium services business

During the first quarter of the current fiscal year, one hugall store (Izutsuya Kanda Shop store) was opened.

Purchases were higher than one year earlier. This was partly due to an increase in high-value purchases at hugall and more transactions as prices of precious metals remained above the levels of the same period of the

previous fiscal year. However, sales in the first quarter of the current fiscal year decreased 9.7% from one year earlier to ¥1,468 million. This decrease reflected the transfer of sales channels previously included in the premium services business to the BOOKOFF operations in Japan from the current fiscal year. The transfer was part of efforts to improve operating efficiency within the Group. Segment loss was ¥59 million (compared with segment loss of ¥144 million in the same period of the previous fiscal year). Gross profit increased due to higher purchases. In addition, more efficient operations helped hold selling, general and administrative expenses at approximately the same level as one year earlier.

Overseas business

Sales in the overseas business increased 39.4% from one year earlier to ¥2,224 million. New BOOKOFF stores and those opened in prior fiscal years in the United States, along with Jalan Jalan Japan stores opened in prior fiscal years and store renovations in Malaysia, contributed to these results. Segment profit increased 68.5% to ¥361 million. At BOOKOFF stores in the United States, purchases and sales at existing stores remained strong. Higher sales at stores opened in the same period of the previous fiscal year also contributed to an increase in earnings. At Jalan Jalan Japan stores in Malaysia, however, sales were lower than one year earlier and earnings decreased. This was partly because efforts to improve existing store performance were still underway.

(2) Financial Position

(Current Assets)

Current assets at the end of the first quarter were ¥38,293 million, an increase of ¥2,422 million compared with ¥35,870 million at the end of the previous fiscal year. This was mainly attributable to a ¥1,492 million increase in cash and deposits and a ¥1,290 million increase in merchandise.

(Non-current Assets)

Non-current assets at the end of the first quarter were ¥25,297 million, an increase of ¥230 million compared with ¥25,066 million at the end of the previous fiscal year. This was mainly attributable to a ¥464 million increase in property, plant and equipment, while there were a ¥179 million decrease in investments and other assets and a ¥55 million decrease in intangible assets.

(Liabilities)

Liabilities at the end of the first quarter were ¥42,207 million, an increase of ¥2,702 million compared with ¥39,505 million at the end of the previous fiscal year. This was mainly attributable to an increase in borrowings due to bank loans, while there were decreases in income taxes payable, provision for bonuses and bonds payable.

(Net Assets)

Net assets at the end of the first quarter were ¥21,383 million, a decrease of ¥48 million compared with ¥21,431 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

There are no revisions to the consolidated forecast for the fiscal year ending May 31, 2027 that was announced on July 13, 2026.

(Impact of the Unauthorized Access Incident at a Consolidated Subsidiary on the Group's Financial Results)

As stated in the "Notice and Apology Regarding Personal Information Leakage Due to Unauthorized Access" released on October 9, 2026 and today, member information was leaked externally as a result of unauthorized access by a third party to the membership management system of BOOKOFF CORPORATION LIMITED, a consolidated subsidiary of the Company. We sincerely apologize for the considerable concern and inconvenience caused to our customers and all other parties concerned.

This incident occurred after the end of the first quarter of the current fiscal year and therefore had no impact on the Group's financial results for the first three months of the current fiscal year. The impact of this incident on the Group's financial results is currently under review and has not been reflected in the consolidated earnings forecast for the fiscal year ending May 31, 2027. If any revisions to the earnings forecast or other matters requiring disclosure arise, the Company will promptly make an announcement.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheet

(Unit: million yen)

	FY5/2026 (As of May 31, 2026)	First quarter of FY5/2027 (As of Aug. 31, 2026)
Assets		
Current assets		
Cash and deposits	6,459	7,952
Accounts receivable-trade	4,541	4,426
Merchandise	21,084	22,374
Other	3,809	3,563
Allowance for doubtful accounts	(23)	(23)
Total current assets	35,870	38,293
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	5,139	5,233
Leased assets, net	4,280	4,502
Other, net	3,427	3,575
Total property, plant and equipment	12,847	13,312
Intangible assets		
Software	1,704	1,633
Software in progress	81	80
Other	78	94
Total intangible assets	1,864	1,809
Investments and other assets		
Guarantee deposits	7,492	7,461
Other	2,993	2,822
Allowance for doubtful accounts	(130)	(107)
Total investments and other assets	10,354	10,175
Total non-current assets	25,066	25,297
Total assets	60,937	63,590

(Unit: million yen)

	FY5/2026 (As of May 31, 2026)	First quarter of FY5/2027 (As of Aug. 31, 2026)
Liabilities		
Current liabilities		
Accounts payable-trade	846	1,106
Short-term borrowings	* 3,775	* 8,670
Current portion of bonds payable	1,660	1,660
Current portion of long-term borrowings	3,483	3,810
Lease liabilities	1,006	1,012
Income taxes payable	1,018	143
Provision for bonuses	1,218	431
Provision for loss on store closings	57	64
Other provisions	216	218
Other	7,590	6,706
Total current liabilities	20,873	23,823
Non-current liabilities		
Bonds payable	2,680	2,350
Long-term borrowings	9,699	9,540
Lease liabilities	3,536	3,760
Asset retirement obligations	2,542	2,577
Other	173	154
Total non-current liabilities	18,632	18,383
Total liabilities	39,505	42,207
Net assets		
Shareholders' equity		
Share capital	100	100
Capital surplus	6,869	6,869
Retained earnings	17,465	17,328
Treasury shares	(3,805)	(3,805)
Total shareholders' equity	20,629	20,492
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	75	86
Foreign currency translation adjustment	443	495
Total accumulated other comprehensive income	519	582
Non-controlling interests	283	308
Total net assets	21,431	21,383
Total liabilities and net assets	60,937	63,590

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

(Unit: million yen)

	First three months of FY5/2026 (Jun. 1, 2025 – Aug. 31, 2025)	First three months of FY5/2027 (Jun. 1, 2026 – Aug. 31, 2026)
Net sales	29,511	32,620
Cost of sales	12,688	13,988
Gross profit	16,822	18,631
Selling, general and administrative expenses	16,340	17,759
Operating profit	482	871
Non-operating income		
Gain from installment of vending machine	31	30
Gain on sales of recycling goods	64	69
Other	93	105
Total non-operating income	189	205
Non-operating expenses		
Interest expenses	67	96
Share of loss of entities accounted for using equity method	2	2
Other	15	18
Total non-operating expenses	85	117
Ordinary profit	586	959
Extraordinary income		
Gain on sale of non-current assets	0	-
Total extraordinary income	0	-
Extraordinary losses		
Loss on sale of investments in capital of subsidiaries and associates	52	-
Loss on store closings	0	1
Provision for loss on store closings	23	14
Loss on retirement of non-current assets	13	20
Impairment losses	9	23
Total extraordinary losses	98	60
Profit before income taxes	488	899
Income taxes-current	151	223
Income taxes-deferred	117	159
Total income taxes	268	382
Profit	219	516
Profit attributable to non-controlling interests	25	21
Profit attributable to owners of parent	193	495

Quarterly Consolidated Statement of Comprehensive Income

(Unit: million yen)

	First three months of FY5/2026 (Jun. 1, 2025 – Aug. 31, 2025)	First three months of FY5/2027 (Jun. 1, 2026 – Aug. 31, 2026)
Profit	219	516
Other comprehensive income		
Valuation difference on available-for-sale securities	20	11
Foreign currency translation adjustment	(36)	55
Share of other comprehensive income of entities accounted for using equity method	0	(0)
Total other comprehensive income	(14)	66
Comprehensive income	204	583
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	171	558
Comprehensive income attributable to non-controlling interests	33	25

(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)

	FY5/2026 (As of May 31, 2026)	First quarter of FY5/2027 (As of Aug. 31, 2026)
Total overdraft amount	12,580	13,300
Executed loans payable	3,680	7,470
Balance	8,900	5,830

(Notes to the Quarterly Consolidated Statement of Cash Flows)

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

(Unit: million yen)

	First three months of FY5/2026 (Jun. 1, 2025 – Aug. 31, 2025)	First three months of FY5/2027 (Jun. 1, 2026 – Aug. 31, 2026)
Depreciation	542	635
Amortization of goodwill	1	5

(Shareholders' Equity)

I. First three months of FY5/2026 (Jun. 1, 2025 – Aug. 31, 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. 23, 2025	Common stock	Retained earnings	438	25	May 31, 2025	Aug. 25, 2025

II. First three months of FY5/2027 (Jun. 1, 2026 – Aug. 31, 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. 29, 2026	Common stock	Retained earnings	631	36	May 31, 2026	Aug. 31, 2026

(Segment Information)

I. First three months of FY5/2026 (Jun. 1, 2025 – Aug. 31, 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 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	25,858	1,626	1,595	29,081	430	29,511	-	29,511
Other revenue	-	-	-	-	-	-	-	-
Sales to external customers	25,858	1,626	1,595	29,081	430	29,511	-	29,511
Inter-segment sales and transfers	24	0	-	24	234	258	(258)	-
Total	25,882	1,626	1,595	29,105	665	29,770	(258)	29,511
Segment profit (loss)	1,123	(144)	214	1,193	(68)	1,124	(538)	586

- 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 ¥538 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.

II. First three months of FY5/2027 (Jun. 1, 2026 – Aug. 31, 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	28,407	1,468	2,224	32,100	519	32,620	-	32,620
Other revenue	-	-	-	-	-	-	-	-
Sales to external customers	28,407	1,468	2,224	32,100	519	32,620	-	32,620
Inter-segment sales and transfers	14	-	0	15	235	250	(250)	-
Total	28,421	1,468	2,225	32,115	755	32,871	(250)	32,620
Segment profit (loss)	1,314	(59)	361	1,617	(112)	1,504	(545)	959

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 ¥545 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 three months of FY5/2026 (Jun. 1, 2025 – Aug. 31, 2025)	First three months of FY5/2027 (Jun. 1, 2026 – Aug. 31, 2026)
Net income per share (yen)	11.03	28.20
(Basis of calculation)		
Profit attributable to owners of parent (million yen)	193	495
Amount not attributable to common shareholders (million yen)	-	-
Profit attributable to owners of parent applicable to common shareholders (million yen)	193	495
Weighted average number of common shares during the period (thousand shares)	17,546	17,552

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. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.