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November 17, 2026

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Notice Regarding Change in Subsidiaries (Change in Amount of Investment and Commencement of Business)

BOOKOFF GROUP HOLDINGS LIMITED (the "Company") hereby announces that, at a meeting of its Board of Directors held on November 17, 2026, the Company resolved to change the amount of investment (capital) in BOOKOFF NEVADA LLC ("BOOKOFF NEVADA"), a wholly owned subsidiary of BOOKOFF U.S.A. INC., a consolidated subsidiary of the Company, from USD 50 thousand, as resolved at the meeting of the Board of Directors held on August 18, 2026, to USD 500 thousand, and to commence its business, as outlined below.

1. Overview

At a meeting of its Board of Directors held on August 18, 2026, the Company resolved to establish BOOKOFF NEVADA as a wholly owned subsidiary of BOOKOFF U.S.A. INC. in connection with the opening of the Las Vegas store in Nevada. At the time of that resolution, the capital of BOOKOFF NEVADA was planned to be USD 50 thousand, and the Company determined that the matter did not meet the Company's timely disclosure criteria. BOOKOFF NEVADA was established on September 3, 2026 pursuant to that resolution.

Subsequently, as the opening of the Las Vegas store was firmly decided, it was determined that BOOKOFF U.S.A. INC. would inject the necessary funds in the form of a capital increase, and the amount of investment in BOOKOFF NEVADA has been changed to USD 500 thousand. As a result, the numerical criterion relating to the Company's capital has been met, and the Company therefore resolved again on the change in the amount of investment and the commencement of business at a meeting of its Board of Directors held on November 17, 2026.

2. Reason for the Change

The Group is promoting new store openings in the United States based on the store opening strategy in its medium-term management plan. Nevada is a market where population and industry continue to grow, centered on Las Vegas, and the Company believes there is room to capture demand for the Group's reuse business. This store opening, as the Group's first store in the state and a large metropolitan-area store, is positioned as a foothold for building awareness in the region and for future expansion.

BOOKOFF NEVADA was established with minimal funds. However, as the opening of the Las Vegas store has now been firmly decided, BOOKOFF U.S.A. INC. will provide the necessary funds in the form of a capital increase, and the capital of BOOKOFF NEVADA will be USD 500 thousand.

Through this matter, the Company will proceed with the opening and operation of the Las Vegas store through BOOKOFF NEVADA, aiming to expand the Group's U.S. business and enhance corporate value.

3. Details of the Change

(1) Overview of the subject company

① Name	BOOKOFF NEVADA LLC

②	Location	Las Vegas, Nevada, United States
③	Representative	Kazuya Hirata (Representative Director of BOOKOFF U.S.A. INC.)
④	Business description	Purchase and sale of reuse goods, etc. (operation of the Las Vegas store)
⑤	Capital	USD 500 thousand (approximately JPY 79 million) (Before change: USD 50 thousand (approximately JPY 8 million))
⑥	Date of establishment	September 3, 2026
⑦	Fiscal year-end	February

(2) Shareholding ratio

BOOKOFF INTERNATIONAL LTD.: 100%

(3) Relationship with the Company

Capital relationship: BOOKOFF NEVADA is wholly owned by BOOKOFF U.S.A. INC., a consolidated subsidiary of the Company, and therefore constitutes a subsidiary, etc. of the Company.

Personnel relationship: Kazuya Hirata, the representative of BOOKOFF NEVADA, concurrently serves as Representative Director of BOOKOFF U.S.A. INC., a consolidated subsidiary of the Company. There is no personnel relationship between the Company and BOOKOFF NEVADA that should be stated.

Business relationship: BOOKOFF NEVADA plans to procure all funds necessary for opening the Las Vegas store through its capital and loans from BOOKOFF U.S.A. INC. There are no direct transactions between the Company and BOOKOFF NEVADA.

4. Schedule

(1)	Date of Board resolution (establishment)	August 18, 2026
(2)	Date of establishment	September 3, 2026
(3)	Date of Board resolution (change in amount of investment and commencement of business)	November 17, 2026

5. Outlook

The impact of this matter on the Company’s consolidated financial results for the fiscal year ending May 2027 is expected to be immaterial; however, the Company believes that it will contribute to enhancing the Group’s corporate value over the medium to long term.

Should any matters that require disclosure arise in connection with this matter in the future, the Company will promptly announce them.