

(Notice) This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

October 15, 2024

Company name: BOOKOFF GROUP HOLDINGS LIMITED  
Name of representative: Yasutaka Horiuchi  
President and CEO  
(Securities code: 9278; TSE Prime Market)  
Inquiries: Norihiro Watanabe  
Director  
(Telephone: +81-42-750-8588)

## Notice Regarding the Recording of Extraordinary Loss and the Difference Between Forecast and Actual Results

BOOKOFF GROUP HOLDINGS LIMITED (the “Company”) recorded an extraordinary loss for the term ending May 2024. As a result, there was a difference between the full-year earnings forecast for the term ending May 2024 announced on April 11, 2024 and the actual results announced today, so we would like to inform you of the following.

### 1. Recording of Extraordinary Losses

The Company established a Special Investigation Committee on June 25, 2024, and conducted an investigation. In addition to the extraordinary loss that was initially expected, an extraordinary loss of 550 million yen was recorded as an allowance for special investigation expenses, etc., as expenses related to the investigation by the Special Investigation Committee.

### 2. Details of the Difference

Difference between forecast and actual results (June 1, 2023 - May 31, 2024)

(Million Yen)

|   | Consolidated net sales | Consolidated operating profit | Consolidated ordinary profit | Profit attributable to owners of parent | Consolidated earnings per share (Yen) |
|---|------------------------|-------------------------------|------------------------------|---|---------------------------------------|
| Previously announced forecasts (A)  | 111,000                | 3,200                         | 3,600                        | 2,100                                   | 106.23                                |
| Revised forecasts (B)   | 111,657                | 3,051                         | 3,448                        | 1,705                                   | 86.26                                 |
| Change (B-A)  | 657                    | (148)                         | (151)                        | (394)                                   |                                       |
| Change (%)  | 0.6                    | (4.6)                         | (4.2)                        | (18.8)                                  |                                       |
| (Reference) Actual consolidated results for the previous fiscal year (Fiscal year ended May 31, 2023) | 101,843                | 2,578                         | 3,040                        | 2,769                                   | 140.15                                |

### 3. Reasons for the Difference

In addition to operating profit and ordinary profit being lower than initially expected, due to the reasons stated in “1. Recording of Extraordinary Losses”, profit attributable to owners of parent was lower than the previous forecast..