May 26, 2025

Company Name: HARD OFF CORPORATION Co., Ltd.
Representative: Taro Yamamoto, Representative Director and President
(Securities code: 2674 ; Prime Market)
Contact: Tsuyoshi Nagahashi,Senior Managing Director, General Manager of president's office, and General Manager of Management Administration Headquarters
(Telephone:+81-254-24-4344)

Notice Concerning Dividends of Surplus

HARD OFF CORPORATION Co., Ltd. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on May 26, 2025, to pay dividends of surplus with a record date of March 31, 2025. The details are described below. The matter will be submitted at the 53th Ordinary General Meeting of Shareholders scheduled to be held on June 24, 2025.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on May 12, 2025)	Actual results for the previous fiscal year (Fiscal year ended March 31, 2024)
Record date	March 31, 2025	Same as left	March 31, 2024
Dividend per share	¥78.00	Same as left	¥76.00
Total amount of dividends	¥1,083million	–	¥1,056 million
Effective date	June 25, 2025	–	June 24, 2024
Source of dividends	Retained earnings	–	Retained earnings

2. Reason

The Company positions the return of profits to shareholders one of its significant management policies. By improving earnings per share, return on equity (ROE) and cash flow and working to strengthen its management base and financial position through enhancing active business development to increase corporate value, the Company will implement a policy of maintaining a stable dividend based on business performance with a dividend payout ratio of approximately 50%.

The Company has decided to pay a year-end dividend of ¥78 per share, taking into consideration overall performance and retained earnings. The consolidated dividend payout ratio is 46.8%.