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)

Matters Concerning Controlling Shareholder, Etc.

Yamamoto Asset Co., Ltd. ("Other Affiliated Company") hereby announces the following controlling shareholder, etc.

1. Trade Name, etc. of Other Affiliated Companies

(as of March 31, 2025)

Name	Attribute	Percentage of voting rights (%)			Financial instruments exchange, etc. on which the issued shares are listed
		Direct ownership	Combined ownership	Total	
Yamamoto Asset Co., Ltd.	Others Affiliates	33.61	0.00	33.61	—

2. Positioning of the Company in the Corporate Group of the Parent Company and Other Relationships between the Listed Company and the Parent Company

Yamamoto Asset Co., Ltd. is an affiliated company that holds 33.61% (as of March 31, 2025) of the Company's voting rights.

One director of our company concurrently serves as a director of the Company, but there are no restrictions on the Company's business activities and its independence is ensured.

3. Matters Concerning Transactions with Controlling Shareholders, etc.

Not applicable.