May 12, 2026
HARD OFF CORPORATION Co., Ltd.
(Securities Code: 2674 TSE Prime)

# Supplementary Materials for Fiscal Year Ended March 2026

## I. Consolidated Financial Results for the Fiscal Year Ended March 2026

### ★Net sales and profit hit record highs.

(millions of yen)

| | FY2025 Results | FY2026 Results | YoY | FY2026 Forecast (Announced May 2025) | Achievement rate |
|---|---|---|---|---|---|
| Net sales | 33,531 | 39,276 | +17.1% | 36,000 | 109.1% |
| Gross profit | 22,996 | 26,790 | +16.5% | - | - |
| rate | 68.6% | 68.2% | ▲0.4%p | - | - |
| SG & A expenses | 19,778 | 23,402 | +18.3% | - | - |
| Operating profit | 3,218 | 3,387 | +5.3% | 3,550 | 95.4% |
| non-operating income | 215 | 172 | ▲20.2% | - | - |
| non-operating expenses | 31 | 69 | +124.5% | - | - |
| Ordinary profit | 3,403 | 3,489 | +2.5% | 3,660 | 95.4% |
| rate | 10.1% | 8.9% | ▲1.2%p | - | - |
| Extraordinary income | 0 | 176 | - | - | - |
| Extraordinary loss | 170 | 143 | ▲15.7% | - | - |
| Profit attributable to owners of parent | 2,314 | 2,519 | +8.9% | 2,450 | 102.8% |
| rate | 6.9% | 6.4% | ▲0.5%p | - | - |

### ■Net sales

・Domestic existing stores sales up 4.3% year on year, performing solidly.

・Marking the 30th consecutive year of sales growth and a record high,net sales increased by 17.1% , driven by the contribution of 24 stores opened last year, 30 new stores this year, and the consolidation of ECONOS Co,ltd. (69 stores) from 3Q.

### ■profit

・SG&A expenses increased by 18.3% due to increased personnel and depreciation costs, opening expenses for 30 new stores, and a one-time charge of 83 million yen related to the TOB for ECONOS Co,ltd.

・Operating profit increased by 5.3%, Ordinary profit increased by 2.5%,Profit attributable to owners of parent increased by 8.9% , boosted by a 176 million yen gain on step acquisition related to the consolidation of ECONOS Co,ltd. Each reached record highs for the fourth consecutive period.

### Reference: Year-on-year sales comparison for domestic existing stores

| | 1Q | 2Q | 1H | 3Q | 4Q | 2H | FY |
|---|---|---|---|---|---|---|---|
| FY2026 | 100.7% | 102.7% | 101.7% | 107.3% | 106.0% | 106.7% | 104.3% |
| FY2025 | 108.0% | 107.2% | 107.6% | 104.2% | 104.1% | 104.2% | 105.8% |

## II. Consolidated Earnings Forecast for the Fiscal Year Ending March 2027

(millions of yen)

| | | FY2026 Results | FY 2027 Forecast | | | |
|---|---|---|---|---|---|---|
| | | | 2Q | YoY | Full Year | YoY |
| Net sales | | 39,276 | 21,750 | +26.0% | 45,700 | +16.4% |
| Operating profit | | 3,387 | 1,580 | +18.9% | 4,050 | +19.6% |
| Ordinary profit | | 3,489 | 1,630 | +13.9% | 4,100 | +17.5% |
| | rate | 8.9% | 7.5% | ▲0.8% p | 9.0% | +0.1%p |
| Profit attributable to owners of parent | | 2,519 | 1,800 | +94.6% | 3,300 | +31.0% |
| | rate | 6.4% | 8.3% | +2.9% p | 7.2% | +0.8%p |

■Net sales

Net sales are expected to increase by 16.4% for 31 consecutive fiscal terms, a record high.

■Operating profit, ordinary profit and Profit attributable to owners of parent

Operating profit will increase by 19.6% and ordinary profit will increase by 17.5% due to the effect of higher sales.Profit attributable to owners of parent will increase by 31.0%
driven by a extraordinary gain of 1,160 million yen on sales of investment securities.
All profits are expected to reach record highs for five consecutive fiscal terms.

## III. Dividends

★For the fiscal year ended March 2026, revised from 78 yen to 85 yen.

| | FY2025 Results | FY2026 Schedule | FY2027 Forecast |
|---|---|---|---|
| Dividends per share | 78 yen | 85 yen | 92 yen |
| Dividend on equity ratio | 6.2% | 6.1% | 6.0% |

Stable dividends will be paid, with DOE (Dividend on equity ratio) of approximately 6% as a guideline.

## IV. Number of Secondhand stores

(Unit: store)

| | FY2026 Results | | FY2027 Projected | |
|---|---|---|---|---|
| | Number of stores at end of period | Change during the period | Number of stores at end of period | Change during the period |
| Directly operated stores | 545 | +95 | 581 | +36 |
| Franchised stores | 533 | ▲29 | 554 | +21 |
| Secondhand Stores Total | 1,078 | +66 | 1,135 | +57 |

*Breakdown of fiscal year ended March 2026

Directly operated stores: 30 new stores (Japan 28,Taiwan2),4closed store(Japan)
Through the subsidiarization of ECONOS Co., Ltd., 53 stores were transferred from Franchised stores, and the number of BOOK OFF stores increased by 16.

Franchised stores: 27 new stores (Japan 24, Taiwan 1,Cambodia 1 and Thailand 1),
3 closed stores (Japan).Transferred 53 ECONOS stores to DOS.