May 12, 2026

Company Name: HARD OFF CORPORATION Co., Ltd.
Representative: Taro Yamamoto, Representative Director and President
(Securities code: 2674 Prime Market)
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Notice Concerning Revision of Dividend Forecast (Increase in Dividend)

HARD OFF CORPORATION Co., Ltd. (the "Company") hereby announces that it has resolved to revise dividend forecast (increase in dividend).

1. Revision of Dividend Forecast

(1) Details of Revision

	Annual dividends		
	Second quarter-end	Fiscal-year end	Total
Previous forecast (announced on May 12, 2025)	—	78 yen	78 yen
Revised forecast	—	85 yen	85 yen
Results for the current fiscal year	0 yen	—	—
Results for the previous fiscal year (Fiscal year ended March 2025)	0 yen	78 yen	78 yen

(2) Reason for Revision

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 DOE (Dividend on equity ratio) of approximately 6%.

Taking into consideration recent business performance trends and retained earnings, etc., we have decided to forecast dividends for the fiscal year ended March 2026.

We will increase the dividend per share by 7 yen from 78 yen to 85 yen. The DOE (Dividend on equity ratio) will be 6.1%. The dividend per share is scheduled to be resolved at the Board of Directors meeting to be held on May 25, 2026.