2Q (Interim Period) FY2027/3

(Six months ended September 30, 2026)

Financial Results

HARD OFF CORPORATION Co., Ltd.

TSE Prime 2674

1 Summary of Financial Results for 2 Q (Interim Period) FY2027/3

2 Forecast for FY2027/3

3 Medium-Term Management Plan

4 Sustainability Initiatives

Summary of Financial Results for 2 Q (Interim Period) FY2027/3

Net sales and profit reached record highs

(millions of yen)	2 Q (Interim Period) FY2026/3 Results	2 Q (Interim Period) FY 2027/3 Results	Year-on-Year	Forecast	Progress rate of first half plan	Full year forecast progress rate
Net sales	17,257	22,546	+30.6%	21,750	103.7%	49.3%
Gross profit	11,810	15,394	+30.4%	—	—	—
rate	68.4%	68.3%	◢0.1%p	—	—	—
SG & A expenses	10,481	13,552	+29.3%	—	—	—
Operating profit	1,328	1,842	+38.6%	1,580	116.6%	45.5%
rate	7.7%	8.2%	+0.5%p	—	—	—
Non-operating income	117	114	◢2.5%	—	—	—
Non-operating expenses	16	58	+266.5%	—	—	—
Ordinary profit	1,430	1,898	+32.7%	1,630	116.5%	46.3%
rate	8.3%	8.4%	+0.1%p	—	—	—
Extraordinary income	0	1,160	—	—	—	—
Extraordinary loss	20	95	+367.7%	—	—	—
Profit attributable to owners of parent(interim)	925	1,928	+108.5%	1,800	107.2%	58.5%
rate	5.4%	8.6%	+3.2%p	—	—	—

Key Points of financial results (consolidated)

Net sales

●The domestic existing stores sales performed strongly, up 9.2% year on year.

●Total net sales reached a record high up 30.6% year on year, driven by the contribution of 30 stores opened previous fiscal year, and 69 stores of ECONOS Co,ltd. consolidated from the previous third quarter.

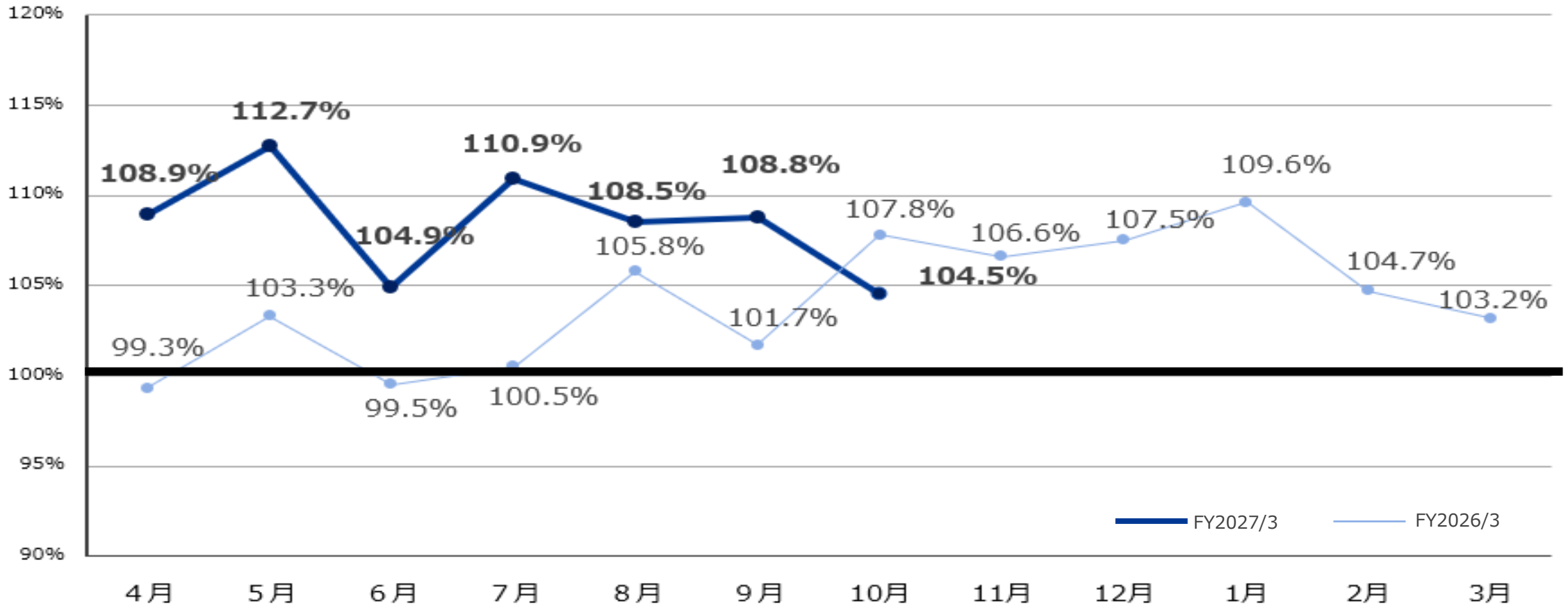
Operating profit,Ordinary profit, and Profit attributable to owners of parent (Interim)

●Selling, General and Administrative expenses increased by 29.3% due to opening expenses for 28 new stores opened during the period (compared to 13 in the same period last year).

●Higher sales pushed operating profit up 38.6% year on year and ordinary profit up 32.7% year on year. Furthermore, recording a gain on sales of investment securities of 1,160 million yen as extraordinary income lifted quarterly net income attributable to owners of parent up 108.5% year on year—with all profit hit record highs.

The existing stores Sales Year-on-Year (Consolidated)

The existing stores sales increased by 9.2%



Q1	Q2	2Q (Interim Period) FY2027/3
108.9%	**109.4%**	**109.2%**

Change in number of secondhand stores

28 DOS and 9 FC were opened. 1 DOS and 2 FCs was closed. Net increase 34.

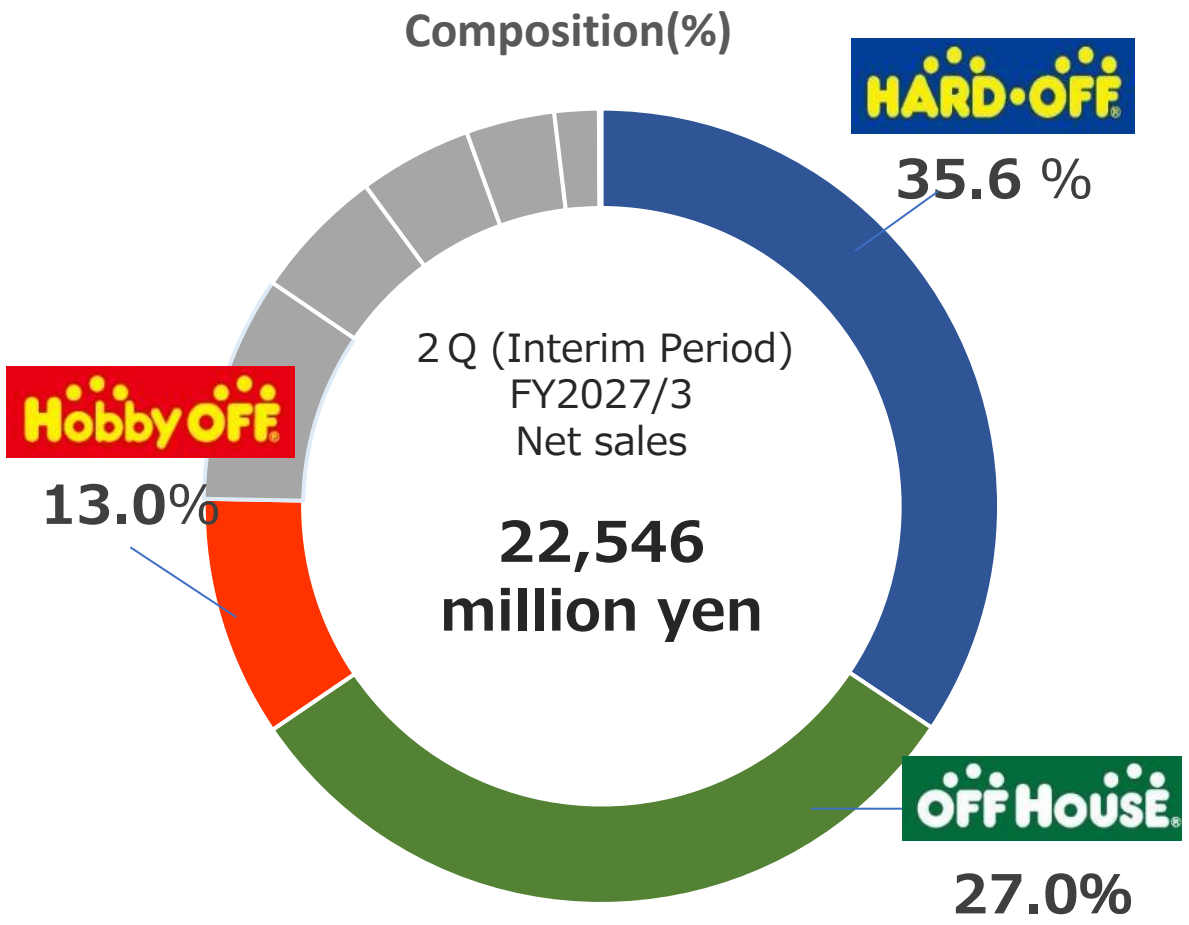
	HARD OFF	OFF HOUSE	MODE OFF	Garage OFF	Hobby OFF	Liquor OFF	BOOK OFF	Over seas	2Q FY2027/3 TOTAL
DOS	206	151	14	12	106	3	66	14	572
vs YTD	+13	+2	+1	+1	+8	-1	+1	+2	+27
FC	247	184	2	5	88	1	-	13	540
vs YTD	+3	±0	±0	±0	+3	±0	-	+1	+7
TOTAL	453	335	16	17	194	4	66	27	1,112
vs YTD	+16	+2	+1	+1	+11	-1	+1	+3	+34

- DOS = Directly Operated Stores FC = Franchised Stores
- Stores operated by subsidiaries are included in directly operated stores.

Sales (Consolidated)

Diversification of secondhand Business with HARD OFF and OFF HOUSE

Business segment	Sales (millions of yen)	Ratio	YoY
HARD OFF	8,018	35.6%	+36.0%
OFF HOUSE	6,094	27.0%	+17.8%
Hobby OFF	2,923	13.0%	+61.5%
MODE OFF	553	2.5%	▲4.2%
Garage OFF	329	1.5%	+21.4%
BOOK OFF	2,317	10.3%	＋55.1%
Overseas	1,350	6.0%	＋40.2%
FC Business	892	4.0%	▲15.2%
Others	65	0.3%	＋272.9%
Total	**22,546**	**100.0%**	**+30.6%**



- Liquor OFF is included in OFF HOUSE business.
- FC business is the franchise business of HARD OFF, OFF HOUSE, MODE OFF, Garage OFF, Hobby OFF and Liquor OFF.

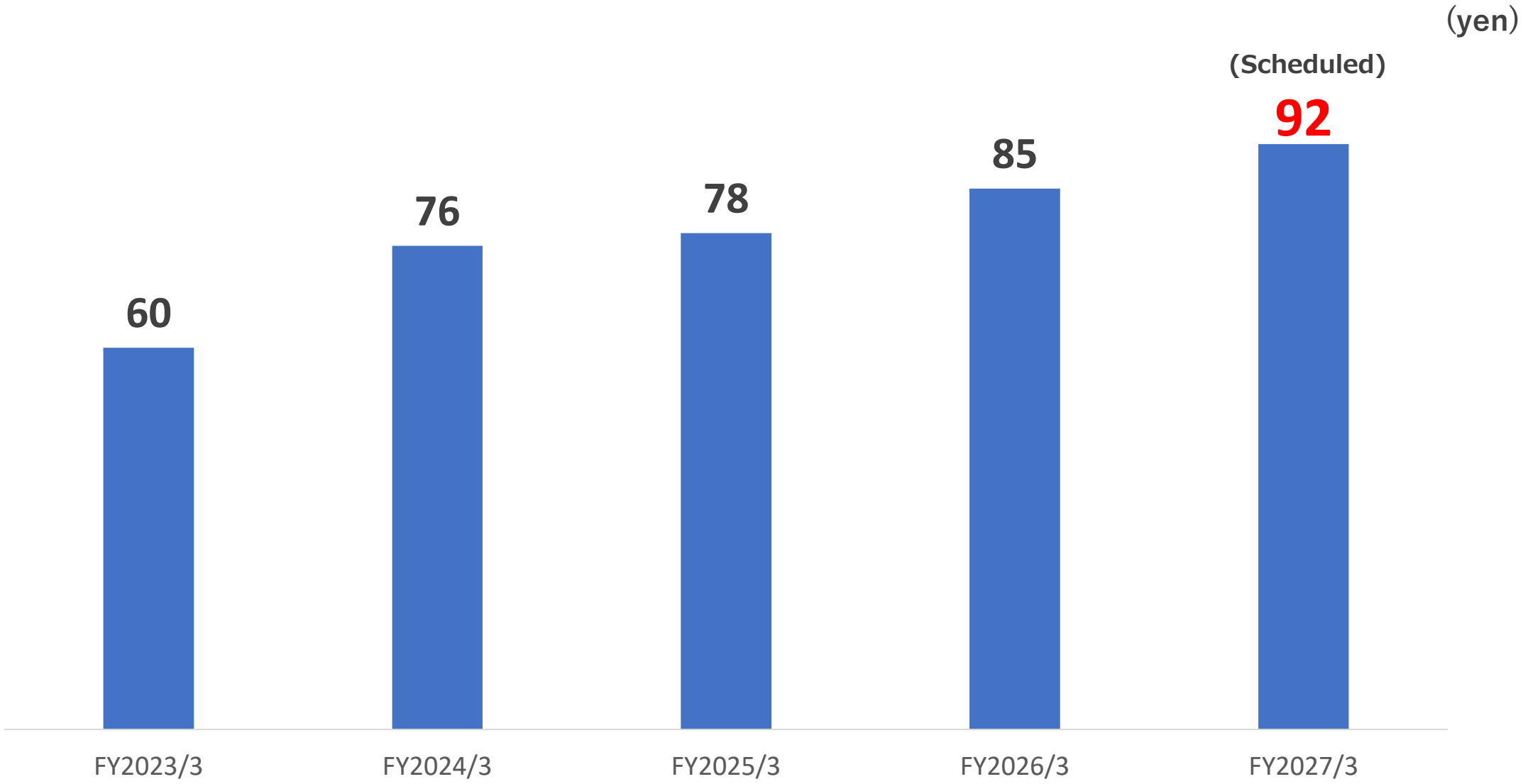
Selling, general and administrative expenses (consolidated)

SG & A expenses increased by 29.3%

(millions of yen)	2Q(Interim Period) FY2026/3 Results		2Q(Interim Period) FY2027/3 Results		
	Results	SG & A expenses ratio	Results	SG & A expenses ratio	YoY
Personnel expenses	5,757	54.9%	7,602	56.1%	+32.0%
Advertising expenses	132	1.3%	161	1.2%	+21.8%
Water and utilities	385	3.7%	398	2.9%	+3.3%
Depreciation	505	4.8%	645	4.8%	+27.7%
Rent	2,001	19.1%	2,366	17.5%	+18.2%
Others	1,698	16.2%	2,377	17.5%	+40.0%
Total	**10,481**	**100.0%**	**13,552**	**100.0%**	**+29.3%**

Shareholder return

We will pay stable and sustainable dividends with a target of 6% DOE (Dividend on equity ratio)



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Forecast for FY2027/3　(Consolidated P/L)

(millions of yen)	FY 2026 /3 Results	FY 2027/3 Forecast
Net Sales	39,276	45,700 (+16.4%)
Operating profit	3,387	4,050 (+19.6%)
Ordinary profit	3,489	4,100 (+17.5%)
rate	*8.9%*	*9.0% (+0.1%p)*
Profit attributable to owners of parent	2,519	3,300 (+31.0%)
rate	*6.4%*	*7.2% (+0.8%p)*

Figures in parentheses ( ) represent year-on-year changes.

Key Points of Forecast for FY2027/3

Net sales

45,700 million yen YoY + 16.4%

・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

4,050 million yen +19.6 %

Ordinary profit

4,100 million yen +17.5%

Profit attributable to owners of parent

3,300 million yen +31.0%

・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.**

Forecast for FY2027/3　(Chain Sales)

Domestic chain sales　¥77.4 billion ⇒ **¥84.5 billion**
Domestic and overseas chain sales ¥80.5 billion ⇒ **¥88.3 billion**

*Chain DOS +FC

	FY 2026/3	Forecast FY 2027/3	
	Sales (millions of yen)	Sales (millions of yen)	YoY
HARD OFF	31,383	34,400	+9.6%
OFF HOUSE	30,158	32,000	+6.1%
MODE OFF	1,413	1,430	+1.2%
Garage OFF	911	1,000	+9.7%
Hobby OFF	9,908	11,300	+14.0%
BOOK OFF	3,698	4,370	+18.2%
Domestic Total	77,473	84,500	+9.1%
Total in Japan and Overseas	80,503	88,300	+9.7%

Forecast for FY2027/3 (Number of stores)

Expected to open 36 DOS and 21 FC, net increase of +57

	HARD OFF	OFF HOUSE	MODE OFF	Garage OFF	Hobby OFF	Liquor OFF	BOOK OFF	Over seas	FY2027/3 Total
DOS	210 (+17)	152 (+3)	14 (+1)	12 (+1)	109 (+11)	3 (△1)	66 (+1)	15 (+3)	581 (+36)
FC	253 (+9)	186 (+2)	2 (±0)	5 (±0)	95 (+10)	1 (±0)	-	12 (±0)	554 (+21)
TOTAL	463 (+26)	338 (+5)	16 (+1)	17 (+1)	204 (+21)	4 (△1)	66 (+1)	27 (+3)	1,135 (+57)

- DOS = Directly Operated Stores　FC＝Franchised Stores
- Stores operated by subsidiaries are included in Directly operated stores.

Forecast for FY2027/3 (Management Efficiency)

	FY 2026/3 (Consolidated) Results	FY2027/3 (Consolidated) Forecast	YoY
Ordinary Profit Margin	8.9%	9.0%	+0.1%
ROIC (Return on invested capital)	11.4%	10.8%	▲0.6%
ROA (Return on Assets)	12.2%	12.6%	+0.4%
ROE (Return on equity)	13.1%	15.5%	+2.4%
EPS (Earnings per share)	181.19 yen	237.19 yen	+56.00 yen
BPS (Book Value Per Share)	1,453.07 yen	1,605.25 yen	+152.18 yen

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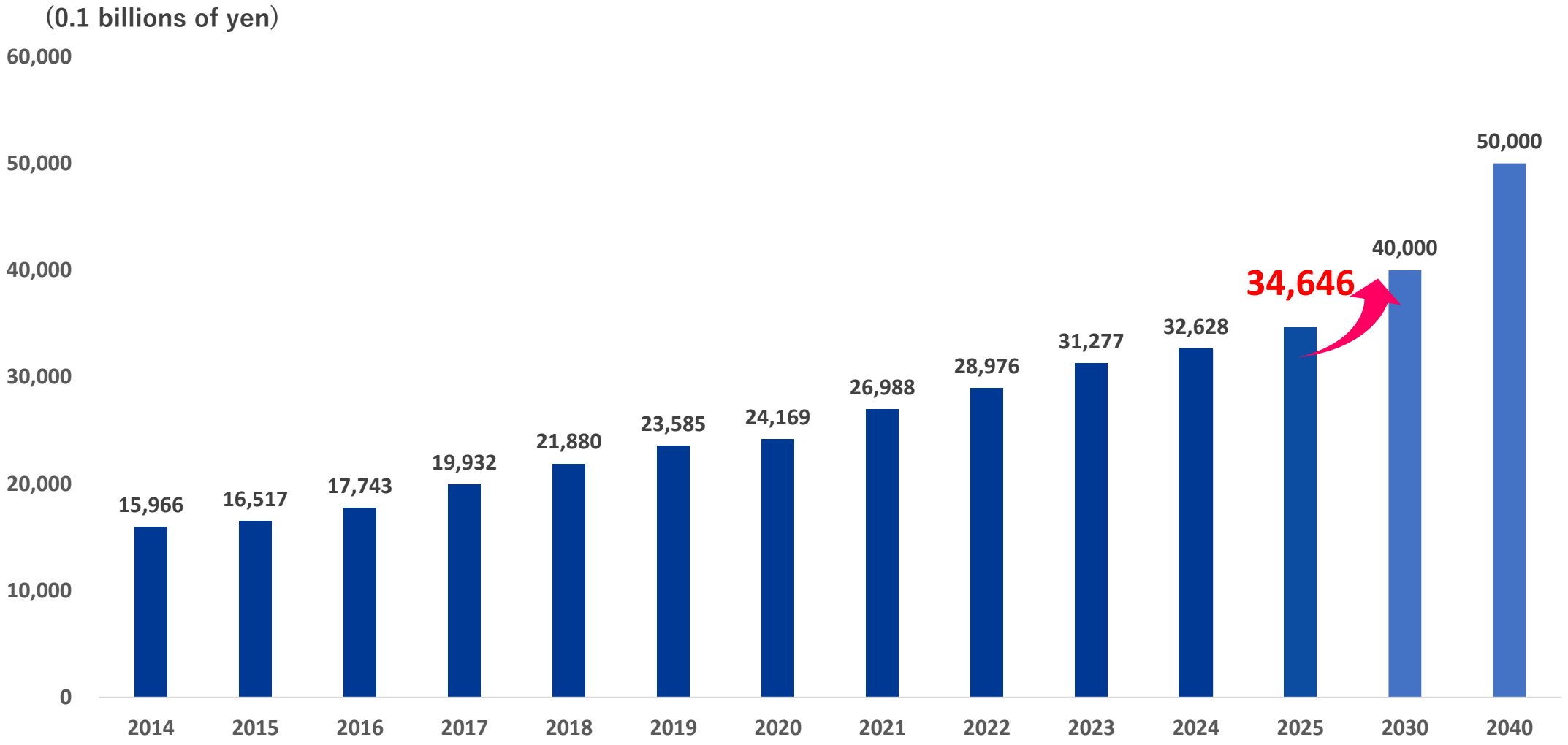
4 Sustainability Initiatives

Long-term vision

We will refine our visionary management and become a unique entity that no one else can imitate.
We will develop our “Re”NK CHANNEL
（using the “re” from “reuse,” “Re”NK is pronounced in Japanese the same as Link) with astrong focus on physical stores, and contribute to the creation of a Circular Economy both in Japan and overseas, as a company that is by far the leader in the reuse business.

Trends and Forecast of secondhand Market Size

**The market has expanded for 16 consecutive years,
with a market size of 3.4 trillion yen.
Market size is forecast at ¥4.0 trillion in 2030 and ¥5.0 trillion in 2040.**



(Source: The Reuse Business Journal, "Reuse Market Size Estimates 2026 (2025 Edition)

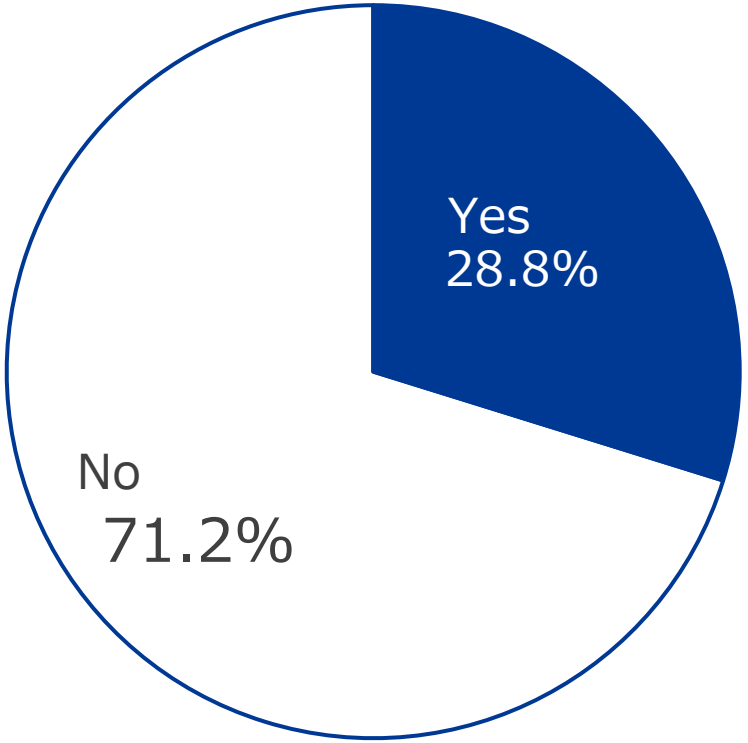
*Forecasts for 2030 and 2040

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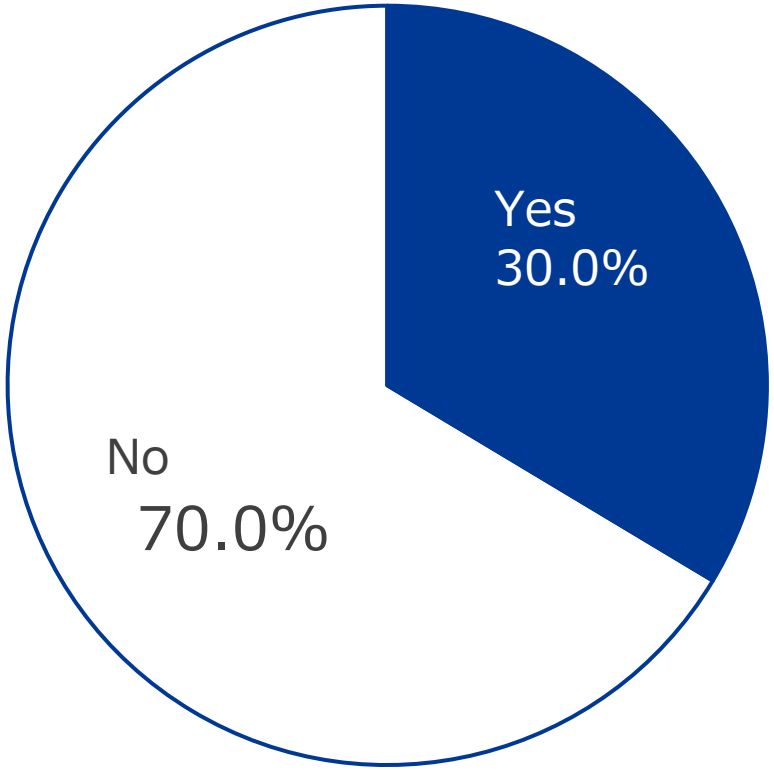
Usage rate in secondhand

The number of people who have used secondhand is about 30%.
Market growth is great.

Experience of buying secondhand items in the past year



Experience of selling unwanted items in the past year



(Source: the Ministry of the Environment 2024 secondhand Market Size Survey Report)

Medium-Term Management Plan

Achieving the Medium-Term Management Plan through 4 Strategies

Physical Store Strategy
～Attractive and Resilient Physical Stores～

- ○Build unique stores rooted in solid fundamentals.
- ○Create one of a kind stores and pioneer new values.

Store Opening Strategy
～Aggressive Store Openings in Unmet Markets～

- ○Target: 1,300 Stores by 2030
- ○One store per 100,000 people in each trade area
- ○Realize a dominant store strategy through the development of new and specialty store formats

Digital Strategy
～Taking on the Challenge of “Re”NK CHANNEL～

- ○Establish a new form of retail by realizing the “Re”NK CHANNEL concept centered on physical stores.
- ○Extending our kindness, courtesy, warmth, and smiles to the online experience.

Overseas Strategy
～Overseas Expansion and Monetization～

- ○Become a global leader in the reuse industry.
- ○Contribute to building a circular economy worldwide through reuse.

Physical Store strategy: Fundamentals ×A strong, attractive real store

Creating unique stores that excite customers

Store development prioritizing overwhelming fundamentals.

Clean Stores
We maintain a spotless environment and ensure our stores are always sparkling clean.

Smiles
We provide energetic smiles and pleasant greetings to every customer, every time.

Wide Selection
We strive to offer a superior selection, constantly improving both the quality and quantity of our products.

Store development prioritizing individuality.





Improving store attractiveness by refining assortments and displays.
More customers are visiting multiple stores.

On HARD OFF's official app
“HARDOFF Meguri” function

Number of check-ins 119% year-on-year
(FY 2026/3)

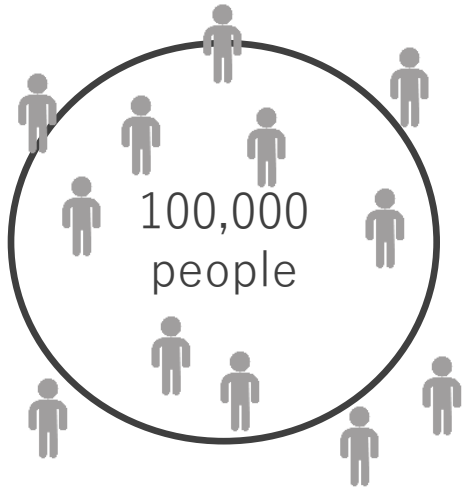


Store opening strategy: Proactive store openings in vacant areas

Open stores in vacant areas in local cities

Basic criteria for opening stores

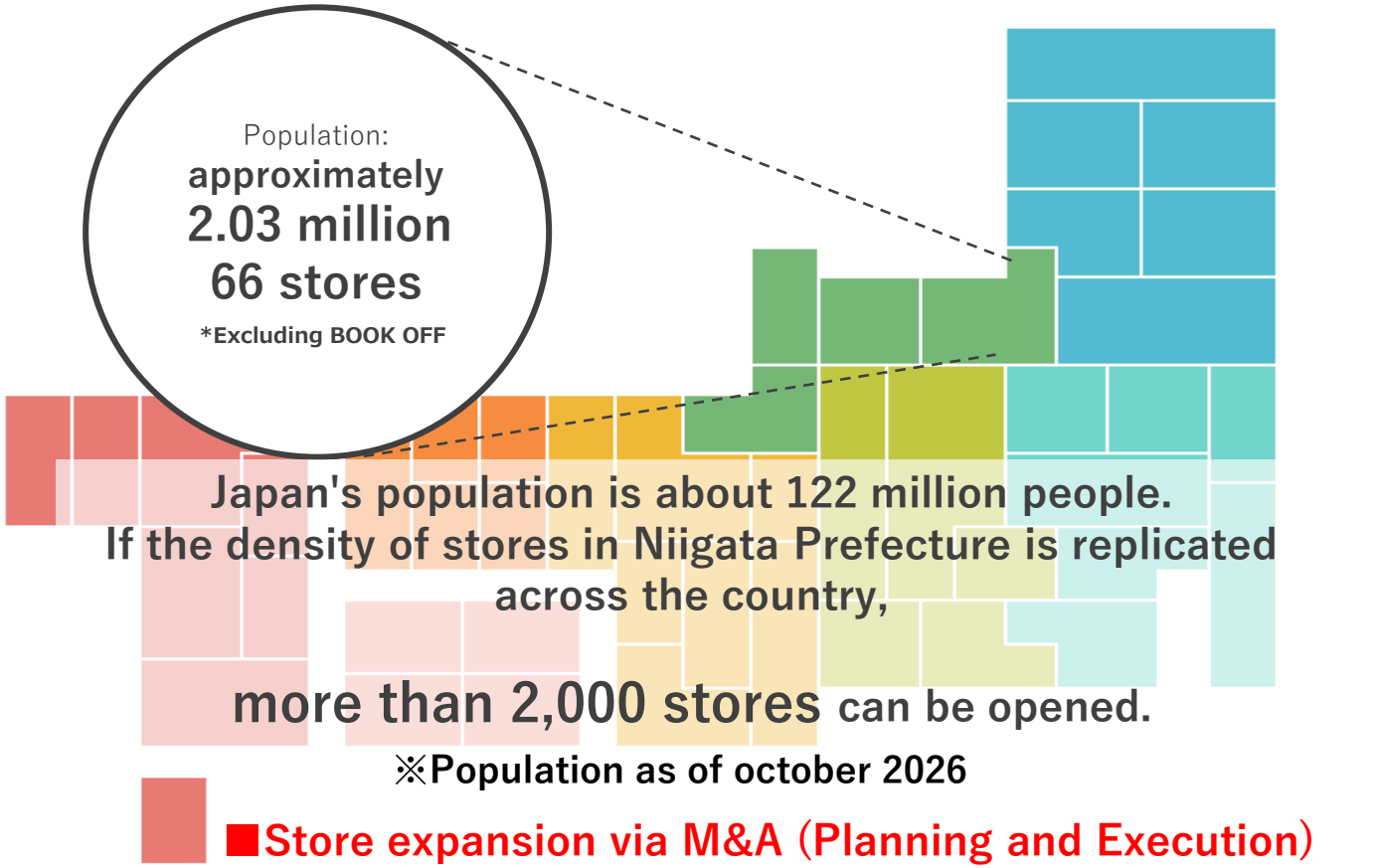
1 store per 100,000 people



Steadily opening stores
in 100,000 commercial areas
and further opening vacant areas.

Status of store openings in Niigata Prefecture

Even if basic criteria for opening stores are exceeded,
specialized stores can be opened.
We aim to build a concentrated store network.



Japan's population is about 122 million people.
If the density of stores in Niigata Prefecture is replicated
across the country,

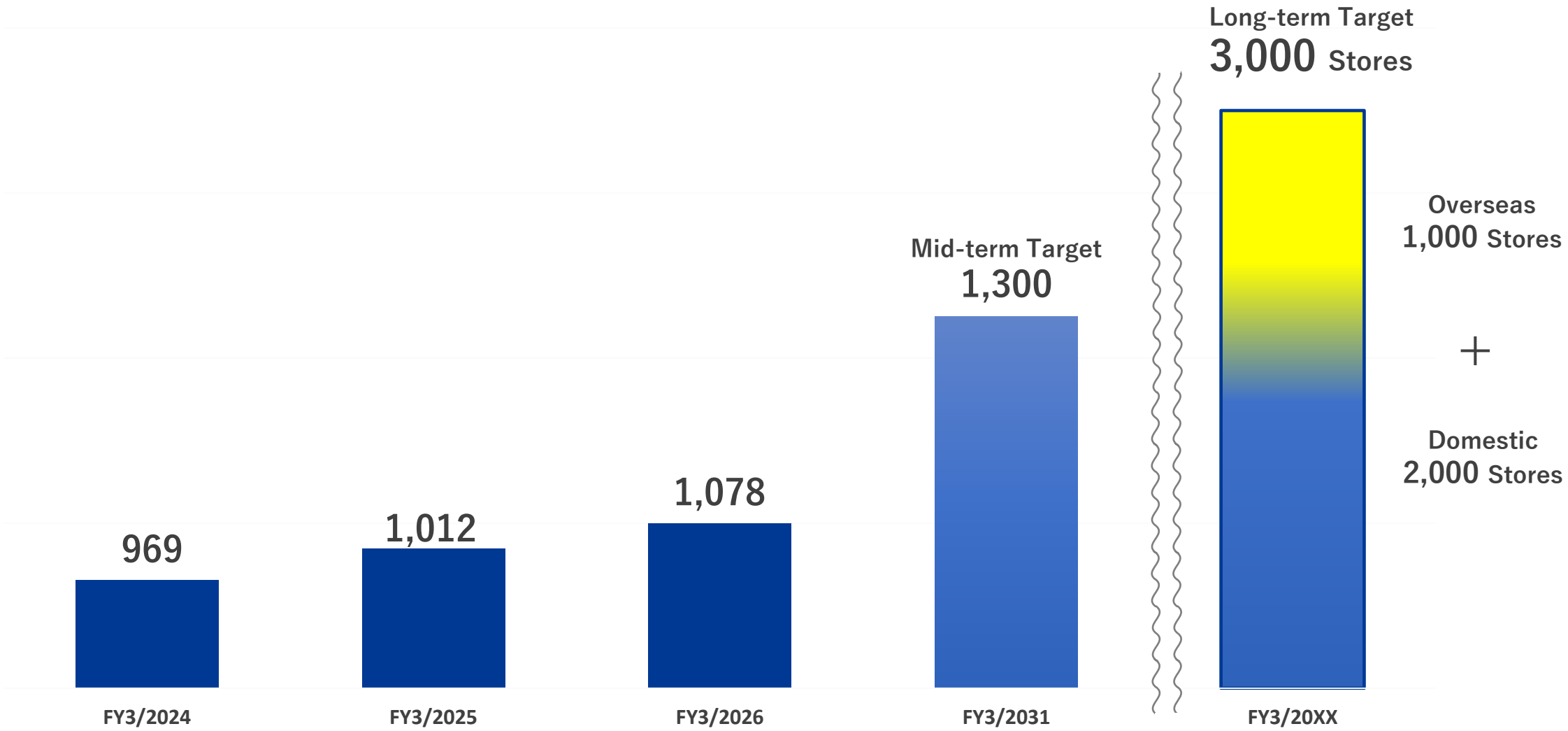
more than 2,000 stores can be opened.

※Population as of october 2026

■Store expansion via M&A (Planning and Execution)

Store Opening Strategy: Number of Group Stores Medium and Long-term Targets

Medium-term Target 1,300 Stores in FY3/2031, Long-term Target 3,000 Stores



Store Opening Strategy: Topics

Opening Tokyo's First Store Format Specializing in Reused Cameras





Store Name

HARD OFF CAMERA Kichijouji

Grand Opening Date

Friday, August 28, 2026

■Concept

Following specialty stores for PCs, audio equipment, musical instruments,and tools, this new store deeply focuses on cameras. Beyond camera bodies, it offers a comprehensive selection of accessories including tripods, bags, and junk/as-is items, establishing an overwhelmingly specialized format.

■Key Objectives

- Address demand from younger generations seeking photographic expression beyond smartphones
- Capture diverse shooting and streaming/content creation needs
- Target and attract a broad audience, from long-time enthusiasts to casual users

Digital strategy: “Re”NK CHANNEL

We provide a seamless and comfortable purchasing experience by integrating all real and digital channels. Establish a new form of retail by extending our kindness, courtesy, warmth, and smiles to the online experience.

OFF MALL (Online Sales)



Mail-in Buybak

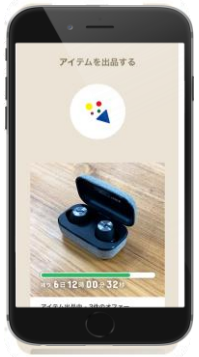




HARDOFF official app



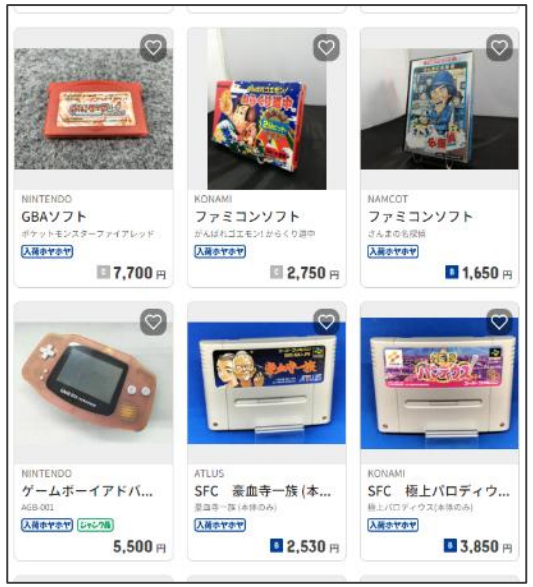
Buyback Offer App



Digital strategy: OFF MALL

Unique e-commerce site where you can purchase Merchandise products from Group stores nationwide



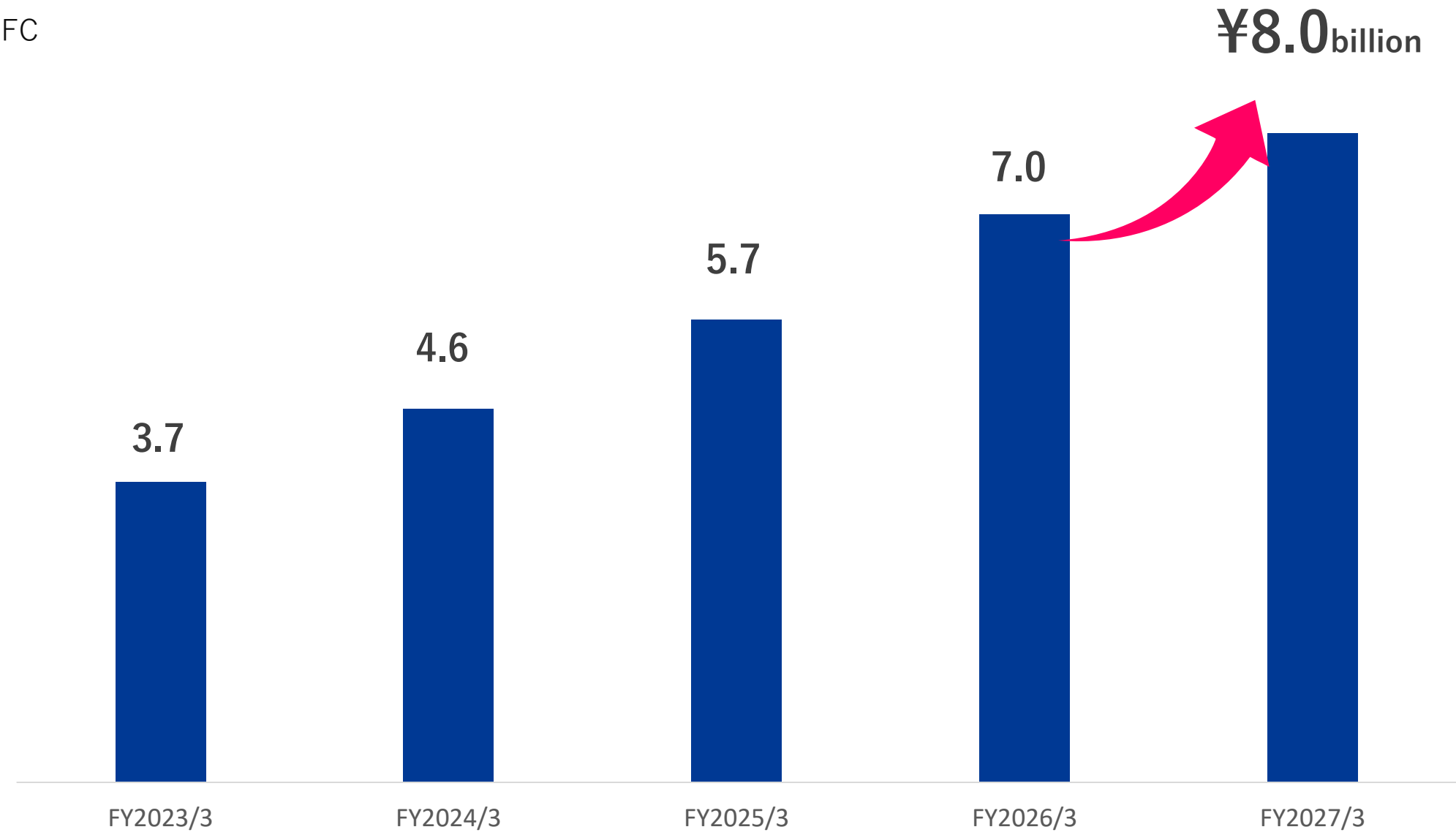


- We regularly feature special promotions to highlight products from popular categories
- Wide range of items from junk to high-priced brand items
- Merchandise will be updated as needed, as if you were visiting a real store aiming for a warm shopping experience

Digital strategy: EC (OFF MALL) annual chain sales target

FY 2027 annual chain sales target ¥8.0 billion

*DOS +FC



Digital Strategy: Buyback Offer App

Receive offers from stores when you list unwanted items





Maintain high store ratings

App Store

4.5

★★★★½

Google Play

4.2

★★★★½

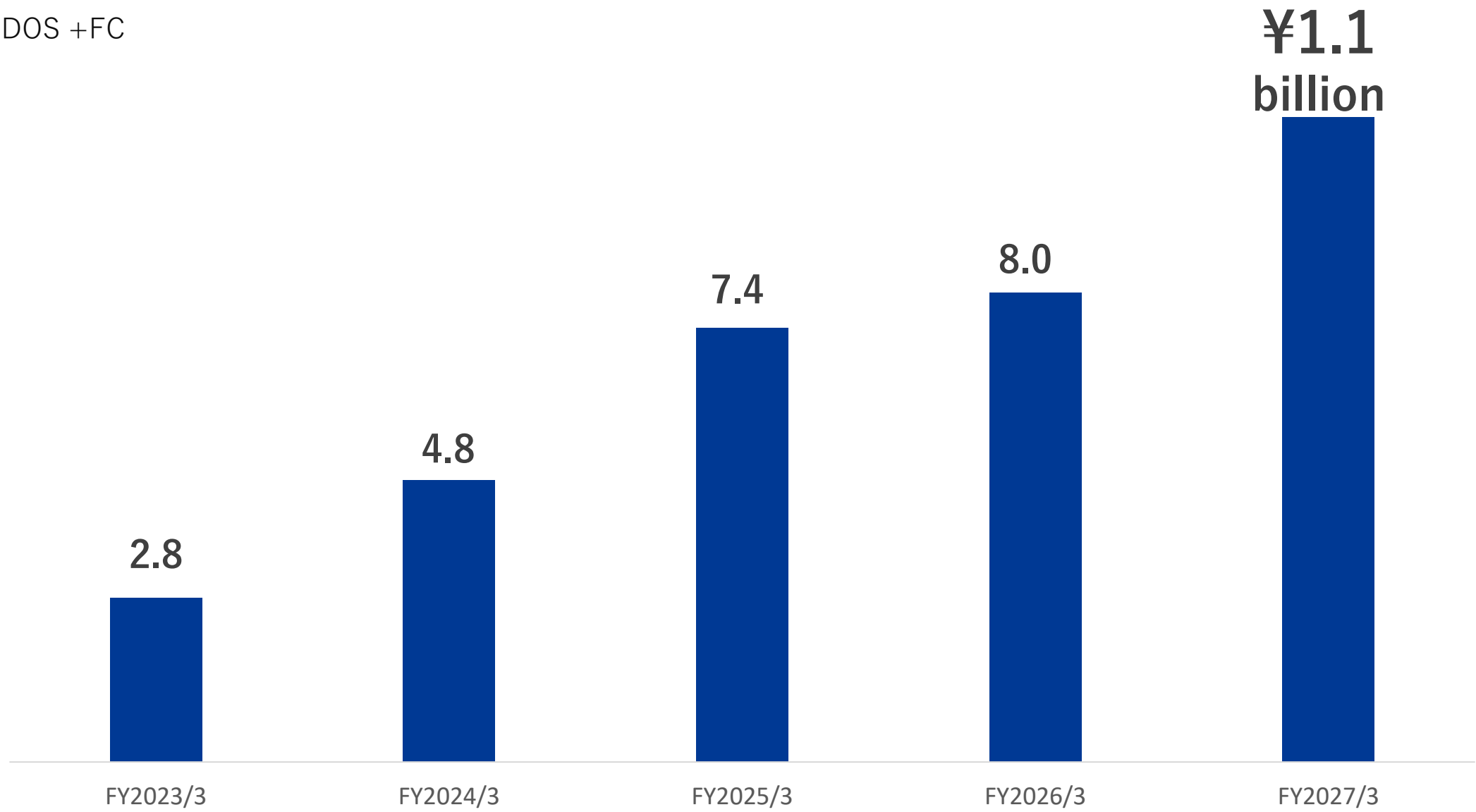
Buyback Offer Flow

① Take a photo of your unwanted items and enter their brand and condition
② Receive offers for purchase price from Hardoff Group stores
③ Select the offer you want to receive and request a home delivery purchase

Digital Strategy: Buyback Offer App annual target for purchase amount

Aim for total purchase amount of FY 2027 offers ¥1.1 billion

* DOS +FC



Digital Strategy: HARD OFF Official App

Features for core users, such as membership card, store search, and e-commerce





Maintains high store ratings

App Store

4.5

★★★★½

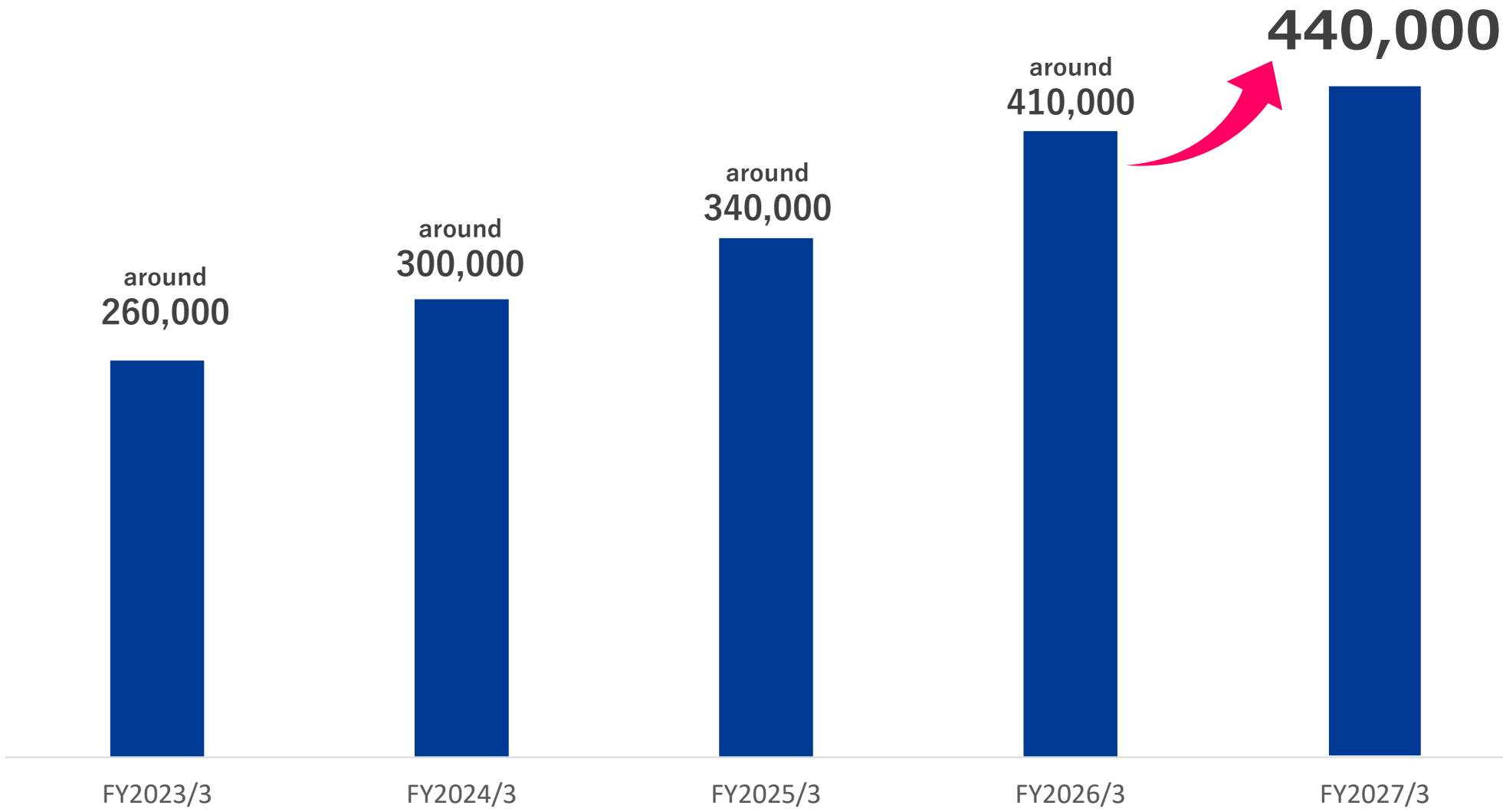
Google Play

4.4

★★★★½

Digital strategy: HARD OFF Official App target number of monthly users

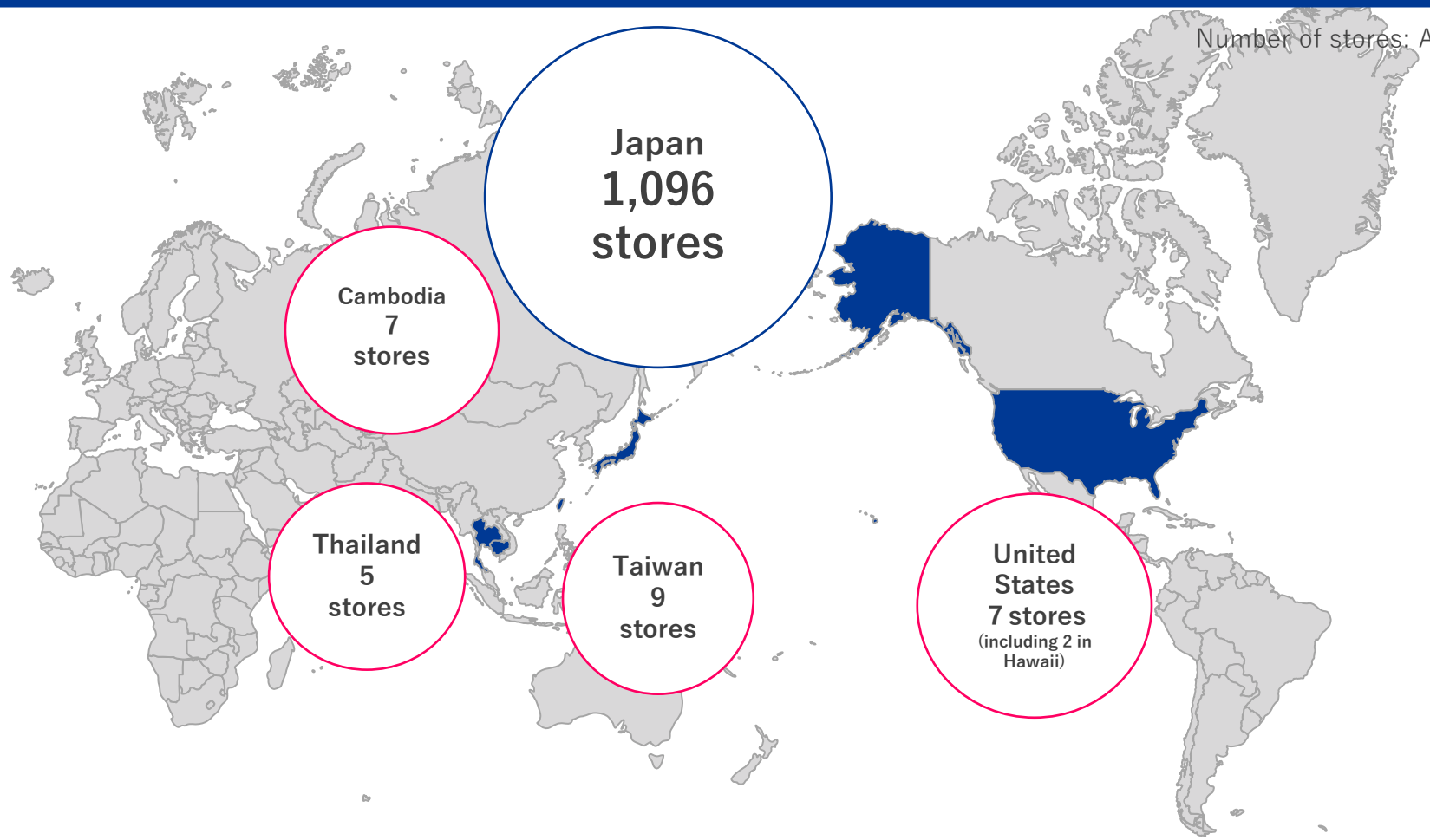
Targeting 440,000 monthly users in FY 2027



Overseas Strategy: Opening stores in Overseas

Opening 28 Group stores in Overseas

Number of stores: As of Nov 16 2026



Establishment of Global Business Division accelerates overseas expansion.
Aiming for 1,000 stores abroad as a mid-to-long-term goal,
contributing to a circular economy through reuse worldwide.

Overseas Strategy: United States

Opening of ECO TOWN SELECT Irvine Store







Store Name

ECO TOWN SELECT Irvine Store

Grand Opening Date

Friday, November 20, 2026

■ 7 th Store Opening in the U.S.

■Store Concept

- The Irvine area has a large Asian population and a high concentration of offices and residential complexes, offering strong customer traffic potential.

- This store specializes in luxury items such as high-end brand bags, designer apparel, watches, precious metals, and accessories.

Assumptions of the Medium-Term Management Plan (Three-Year Plan)

Plan to net increase of approximately 50 stores per year on average

Operating Model	category	FY2027/3	FY2028/3	FY2029/3
DOS	The existing stores Sales YoY	+4%	+3%	+3%
	Net increase in number of stores	+36	+30	+30
FC	Net increase in number of stores	+21	+20	+20
Total	Net increase in number of stores	+57	+50	+50
	Number of stores at the end of fiscal year	1,135	1,185	1,235

Medium-Term Management Plan (Three-Year Plan)

Aim for Ordinary profit margin of 10% and ROE of over 13%

(millions of yen)	FY2026/3 Results	FY2027/3 Plan	FY2028/3 Plan	FY2029/3 Plan
Net sales	39,276 (+17.1%)	45,700 (+16.4%)	49,800 (+9.0%)	53,800 (+8.0%)
Ordinary profit	3,489 (+2.5%)	4,100 (+17.5%)	4,700 (+14.6%)	5,400 (+14.9%)
rate	8.9% (▲1.2%p)	9.0% (+0.1%p)	9.4% (+0.4%p)	10.0% (+0.6%p)
Net income	2,519 (+8.9%)	3,300 (+31.0%)	2,900 (▲12.1%)	3,400 (+17.2%)
ROE	13.1% (▲0.1%p)	15.5% (+2.4%p)	12.5% (▲3.0%p)	13.6% (+1.1%p)

※The decline in net income for FY 2028/3 reflects a reaction to the 1,160 million yen extraordinary gain recognized in FY 2027/3.

Measures to realize management that is conscious of cost of capital and stock price

Recognition of the current situation	○Our company's cost of equity is around 6 ~ 7% (CAPM basis) ○ROE was 13.0% in FY2024, 13.2% in FY2025 and 13.1% in FY2026. ROE has consistently exceeded the cost of capital. ○PBR was 1.3 times at the end of FY2026.

	FY2022/3	FY2023/3	FY2024/3	FY2025/3	FY2026/3
ROE	7.8%	11.4%	13.0%	13.2%	13.1%
PBR (×)	0.8	1.2	1.4	1.4	1.3

Measures to realize management that is conscious of capital costs and stock price

Future initiatives

◯Strengthening profitability

We are focusing on our high-margin secondhand business and aim to expand operations by steadily implementing the four strategies outlined in our medium-term plan.We will enhance profitability and efficiency, with the goal of improving our ordinary profit margin and net profit margin.

◯Shareholder return

We aim for a DOE (Consolidated Dividend on equity ratio) around 6% and provide stable and sustainable dividends backed by business performance.

◯Further enhance IR activities

Active dialogue with institutional investors.
Enhancement of disclosure in English.

Aiming to maintain and improve ROE commensurate with the cost of capital
(FY 2029/3 target: over 13.0%)

Reference　Net Sales, Ordinary profit, and Number of Stores(Consolidated)

	FY2022/3	FY2023/3	FY2024/3	FY2025/3	FY2026/3
Net sales (millions of yen)	24,507	27,040	30,105	33,531	39,276
Ordinary profit (millions of yen)	1,668	2,510	2,990	3,403	3,489
rate	*6.8%*	*9.3%*	*9.9%*	*10.1%*	*8.9%*
Number of stores	914	931	969	1,012	1,078
Number of directly operated stores	396	408	430	450	545
Number of franchised stores	518	523	539	562	533

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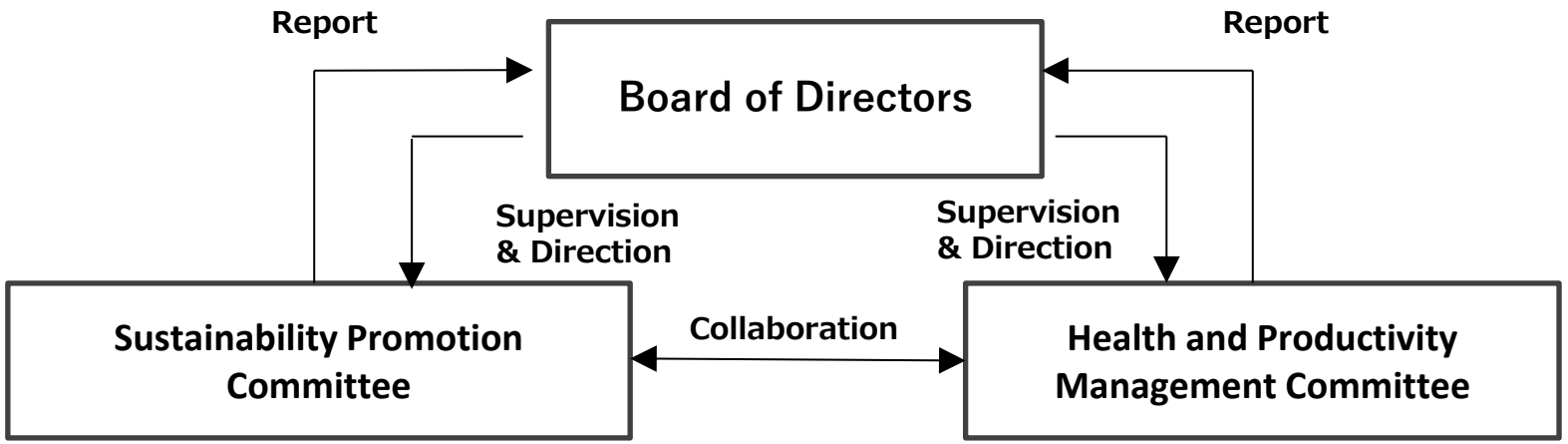
3 Medium-Term Management Plan

4 Sustainability Initiatives

Sustainability Initiatives Basic Policy

Through secondhand business, we will work to resolve social and environmental issues such as reducing waste and greenhouse gas emissions and contribute to the realization of a society in which ecology and economy coexist.

We will also work to strengthen human capital, including health and productivity management, with the aim of creating a company in which employees and staff can work energetically with a smile,
and work with peace of mind for 50 years.



Sustainability Initiatives Secondhand Business

We will contribute to the achievement of SDGs through our core business





Secondhand Business

Secondhand shops throughout Japan and Overseas.
By promoting the reuse of goods, we reduce waste and contribute to environmental conservation.

Annual CO_2 emissions reduction through secondhand business

Item	Amount of CO_2 emission reduction (t)
6 household appliances	27,054
Furniture	21,847
Clothing	12,836
Golf Clubs	150
Tyres	200
Wheels	2
CD・DVD	409
BOOKs	7,353

Purchasing secondhand items by HARDOFF Group compared to when new products are manufactured Contributed to CO_2 reduction of

69,850 tons

(*) Based on the purchase points of 13 major items at HARD OFF Group stores in fiscal 2025, our company calculated chain values
Reference: the Ministry of the Environment "Fiscal 2010 Study Group Report on secondhand Promotion of Used Products, etc." "3 R Unit Calculation Method" "Optical disk calculation method"
"Emission Unit Database Version 3.2" "LCCO2 Calculation Guideline for Tires Ver 3.0.1 Japan Automobile Tire Association and Emission Units Database"

Sustainability Initiatives Responding to Climate Change

Climate Change Initiatives

Through our secondhand business, our group has contributed to the reduction of greenhouse gas emissions.
As a leading company in the reuse industry, we aim to contribute further to the transition to a carbon-neutral society by reducing greenhouse gas emissions by 70% per 100 million yen in sales by FY2031/3, compared to FY2014/3, and achieving carbon neutrality by FY2051/3.

■CO_2 Emissions

	FY 2014/3 Results ($t\text{-}CO_2e$)	FY 2026/3 Results ($t\text{-}CO_2e$)	Compared to FY 2014/3
Scope1	680	748	＋10.0%
Scope2	8,349	9,166	＋9.8%
Total	9,029	9,914	＋9.8%
(Net sales per 100million yen) Total	70.1	28.0	▲60.0%

Sustainability Initiatives Investment in human capital

Initiatives Related to Investment in human capital

① Human Resource Development Policy

Human Resource Development is described in "30 Articles of HARD OFF Theory."
"Human Resources Are Everything in a Company ~ Human Resources Development Should Be Prioritized Above All Operations ~"and positioned it as the most important management issue.
In addition, based on the belief that securing diversity is essential for sustainable growth, we will hire and promote managers according to their abilities and aptitude regardless of gender, nationality, age, and whether they are new graduates or mid-career hires.

② Internal Environment Development Policy

We have set the following three goals as our corporate vision and will work to improve employee engagement.

1. A company where employees can prioritize their families
2. A company where employees can work with peace of mind for 50 years
3. A company where employees can feel happy

Sustainability Initiatives Investment in human capital

Expand and establish a system to make it easier for employees to work

Transfers Review

From the year following the age of 30, the relocation area will be limited.
->It makes it easier for employees to make life plans
and enables store operations rooted in the community

New Home-Building Benefits

1 million yen is provided to full-time employees who have been working for 5 years or more and are up to 60 years old.
->Having a home that serves as a base for a secure life
has a positive impact on their work and mental and physical health.

14 employees who received benefits until FY 2026/3

Annual holidays increased

From April 1,2025, annual holidays increased by 10 days (from 105 to 115).
->Maintain mental and physical balance by taking appropriate rest
Allow employees to work vigorously

Reinstatement of childcare leave

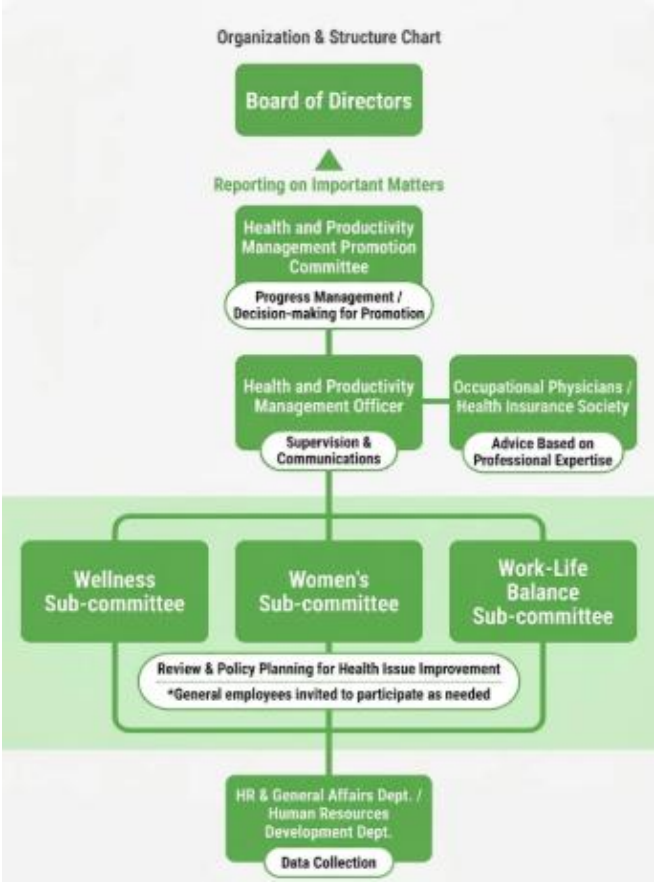
From April 1, 2024, employees who took childcare leave for 1 month or longer will be paid the difference between the amount of take-home pay before the leave and the government benefits after returning to work.
->The aim is to ensure that 100% of employees take childcare leave and that all employees return to work after taking the leave.

Sustainability Initiatives Investment in human capital (Health and Productivity Management)

Health Management Initiatives to Support the Mental and Physical Health of Employees and Staff

HARD OFF Declaration of Health and Productivity Management

Through our secondhand business, we contribute to environmental conservation, which is the major foundation of the SDGs. We will actively support our employees and staff, who are responsible for these efforts, so that they are physically and mentally healthy with a smile.
We will work together to realize a sustainable society.



We have established a Health and Productivity Management Promotion Committee chaired by the President.
The committee regularly shares issues and discusses initiatives to address them.Important matters are reported to the Board of Directors.

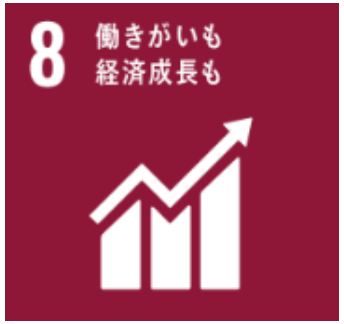
Sustainability Initiatives Investment in human capital (Health and Productivity Management)

Certified as an Excellent Health Management Corporation 2026

Certified by the Ministry of Economy, Trade and Industry as an Excellent Health Management Corporation 2026 (Large Corporations) for 4 consecutive years. Continued efforts to achieve White 500 status.









Priority initiatives for this fiscal year

- We support the mental well-being of our employees and staff through initiatives focused on mental health
- Implementing initiatives to reduce smoking rates
- Creating a comfortable working environment through initiatives to maintain and improve women's health

Sustainability Initiatives Others

Efforts related to SDGs outside of our core business



HARDOFF ECO Stadium Niigata

Since 2009, we have acquired the naming rights of Niigata Prefectural Baseball Stadium.
We aim to be the most environmentally friendly stadium in Japan and contribute to the local community.



Reuse Cup
As an ecology sponsor of J League Albirex Niigata, we support the operation of the deposit-type Reuse Cup.



Archery Tournament
Once a year, we hold an archery tournament that doubles as a sports tournament for the disabled using the free use rights of HARDOFF ECO Stadium Niigata.

HARD OFF CORPORATION Co., Ltd.
https://www.hardoff.co.jp/

Forecasts and other forward-looking statements in this document are based on information currently available to our company and certain assumptions deemed to be reasonable.
Actual results may differ materially from these forecasts due to various factors.

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