



October 31, 2025

Company Name: HARD OFF CORPORATION Co., Ltd.
Representative: Taro Yamamoto, Representative Director and President
(Securities code: 2674 ; Prime Market)
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Notice Regarding Completion of Payment for Disposal of Treasury Stock as Restricted Stock Incentive for the Employee Shareholding Association and Partial Forfeiture

HARD OFF CORPORATION Co., Ltd. (The "Company") hereby announces that the payment procedures regarding the disposal of treasury stock as a Restricted Stock Incentive Plan for the Employee Shareholding Association were completed today, which was resolved at the Board of Directors' meeting held on August 12, 2025. The details of the treasury stock is as follows. The company announces that there have been changes to the number of shares to be disposed of and the total value of the disposal originally planned, due to partial forfeiture as described below. For details concerning this matter, please refer to the "Notice Concerning Disposal of Common Stock as Granting Restricted Stock for Employee Shareholding Association" dated August 12, 2025.

1. Outline of Disposal (Changes are underlined.)

	After the change	Before the change
(1) Disposal date	October 31, 2025	October 31, 2025
(2) Type and number of shares to be disposed of	<u>17,330</u> shares of our company common stock	<u>22,140</u> shares of our company common stock
(3) Disposal price	1,733 yen per share	1,733 yen per share
(4) Total disposal amount	<u>30,032,890</u> yen	<u>38,368,620</u> yen
(5) Method of allotment (scheduled allottees)	By way of third-party allotment (Hardoff Corporation Employee Shareholding Association: <u>17,330</u> shares)	By way of third-party allotment (Hardoff Corporation Employee Shareholding Association: <u>22,140</u> shares)

2. Reason for change

The changes in the number of shares to be disposed of and the total value of disposal are due to the finalization of the number of members who agreed to the restricted stock incentive system for the employee shareholding association.