November 10, 2026
HARD OFF CORPORATION Co., Ltd.
(Securities Code: 2674 TSE Prime)

Supplementary Materials for 2Q (Interim Period) FY2027/3

I. Consolidated Financial Results for 2Q (Interim Period) FY2027/3

★Net sales and all profit hit record highs.

(millions of yen)

	2Q FY2026/3 Results	2Q FY2027/3 Results	YoY	Achievement rate of the first-half plan	Achievement rate of the full-year plan
Net sales	17,257	22,546	+30.6%	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%	116.6%	45.5%
non-operating income	117	114	▲2.5%	-	-
non-operating expenses	16	58	+266.5%	-	-
Ordinary profit	1,430	1,898	+32.7%	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%	107.2%	58.5%
rate	5.4%	8.6%	+3.2%p	-	-

■Net sales

・Domestic existing stores sales up 9.2% year on year, performing strongly.

・ Marking a record high,net sales increased by 30.6% ,
driven by the contribution of 30 stores opened previous fiscal year,
and 69 stores of ECONOS Co.,ltd. consolidated from the previous 3Q.

■Profit

・SG&A expenses increased by 29.3% due to opening expenses for 28 new stores during the period (compared to 13 in the same period last year).

・Due to higher sales, Operating profit increased by 38.6%, Ordinary profit increased by 32.7%. profit attributable to owners of parent (interim) increased by 108.5%, driven by gain on sales of investment securities of 1,160 million yen recorded as extraordinary income. All profit hit record highs.

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

	1Q	2Q	1H	3Q	4Q	2H	FY
FY2027	108.9%	109.4%	109.2%				
FY2026	100.7%	102.7%	101.7%	107.3%	106.0%	106.7%	104.3%

II. Consolidated Earnings Forecast for FY2027/3

*No change from the figures announced on May 12, 2026. (millions of yen)

	FY2026/3 Results	FY 2027/3 Forecast	
		Full Year	YoY
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

■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 gain on sales of investment securities of 1,160 million yen recorded as extraordinary income.

All profits are expected to reach record highs for five consecutive fiscal years.

III. Dividends

*No change from the figures announced on May 12, 2026.

	FY2025/3 Results	FY2026/3 Results	FY2027/3 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)

	2Q FY2027/3 Results		FY2027/3 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	572	+27	581	+36
Franchised stores	540	+7	554	+21
Secondhand Stores Total	1,112	+34	1,135	+57

*Breakdown of 2Q FY2027/3

Directly operated stores: 28 new stores (Japan 26, Taiwan 1 ,USA 1), 1 closed store (Japan)

Franchised stores: 9 new stores (Japan 8, Thailand 1), 2 closed stores (Japan)