

3 Q FY2026/3

(Nine months ended December 31, 2025)

Financial Results

HARD OFF CORPORATION Co., Ltd.

TSE Prime 2674

1

Summary of Financial Results for 3 Q FY2026/3

2

Forecast for FY2026/3

3

Medium-Term Management Plan

4

Sustainability Initiatives

Summary of Financial Results for 3 Q FY2026/3

Net sales and quarterly net profit attributable to owners of parent reached record highs

(millions of yen)	3 Q FY2025/3 Results	3 Q FY 2026/3		FY2026/3 Forecast (Released May 2025)	Full year forecast progress rate
		Results	Year-on-Year		
Net sales	24,803	28,198	+13.7%	36,000	78.3%
Gross profit	17,054	19,276	+13.0%	—	—
<i>Gross profit margin</i>	68.8%	68.4%	▲0.4%p	—	—
SG & A expenses	14,518	16,856	+16.1%	—	—
Operating profit	2,535	2,420	▲4.5%	3,550	68.2%
<i>Operating Profit Margin</i>	10.2%	8.6%	▲1.6%p	—	—
Non-operating income	183	150	▲17.7%	—	—
Non-operating expenses	22	40	+82.7%	—	—
Ordinary profit	2,696	2,531	▲6.1%	3,660	69.2%
<i>Ordinary Profit Margin</i>	10.9%	9.0%	▲1.9%p	—	—
Extraordinary income	0	176	—	—	—
Extraordinary loss	62	85	+37.2%	—	—
Quarterly net profit attributable to owners of parent	1,734	1,782	+2.8%	2,450	72.8%
<i>Quarterly net profit attributable to owners of parent margin</i>	7.0%	6.3%	▲0.7%p	—	—

Net sales

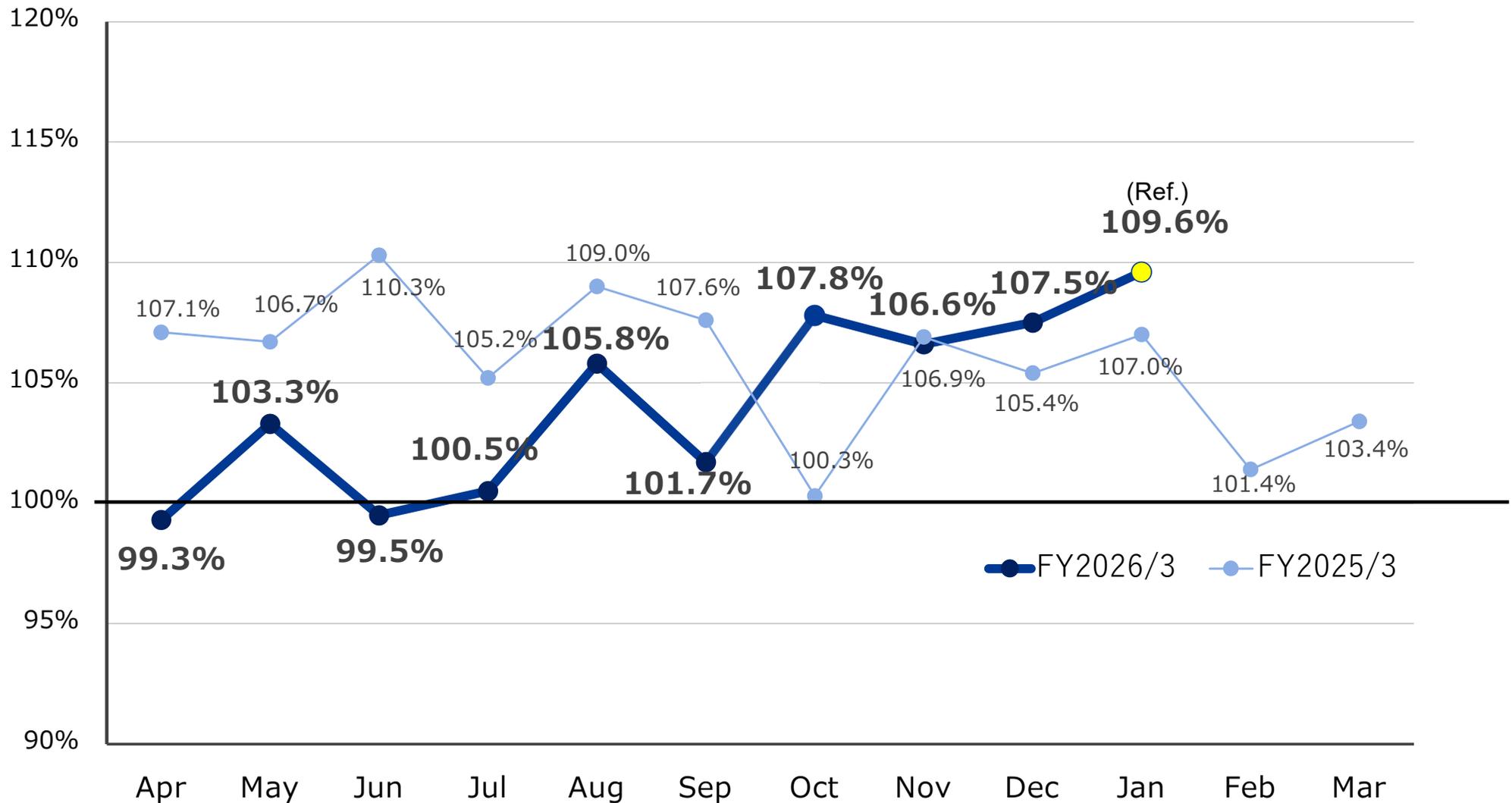
- Domestic existing stores sales increased by 3.6% year on year.
- Net sales increased by 13.7% to a record high, driven by the contribution of 24 stores opened last year, 22 new stores this year, and the consolidation of Econos (69 stores) from 3 Q.

Operating profit, Ordinary profit, and Quarterly profit attributable to owners of parent

- SG&A expenses increased by 16.1% due to increased personnel and depreciation costs, opening expenses for 22 new stores, and a one-time charge of 83 million yen related to the TOB for ECONOS Co,ltd.
- Operating profit decreased by 4.5%, Ordinary profit decreased by 6.1%
- Profit attributable to owners of parent increased by 2.8% to a record high, boosted by a 176 million yen gain on step acquisition related to the consolidation of ECONOS Co,ltd.

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

The existing stores sales increased by **3.6%**



Q1	Q2	Q3	Q3 YTD
100.7%	102.7%	107.3%	103.6%

Change in number of secondhand stores

22 DOS and 25 FC were opened. 1 DOS and 3 FC were closed.
16 stores of ECONOS Co., Ltd. were added to the DOS.

Net increase 59.

	HARD OFF	OFF HOUSE	MODE OFF	Garage OFF	Hobby OFF	Liquor OFF	BOOK OFF	Over seas	3 Q FY2026/3 TOTAL
DOS	190	148	15	11	95	4	66	11	540
FC	243	184	2	5	84	1	-	12	531
TOTAL	433	332	17	16	179	5	66	23	1,071
	+18	+5	±0	+1	+13	±0	+18	+4	+59

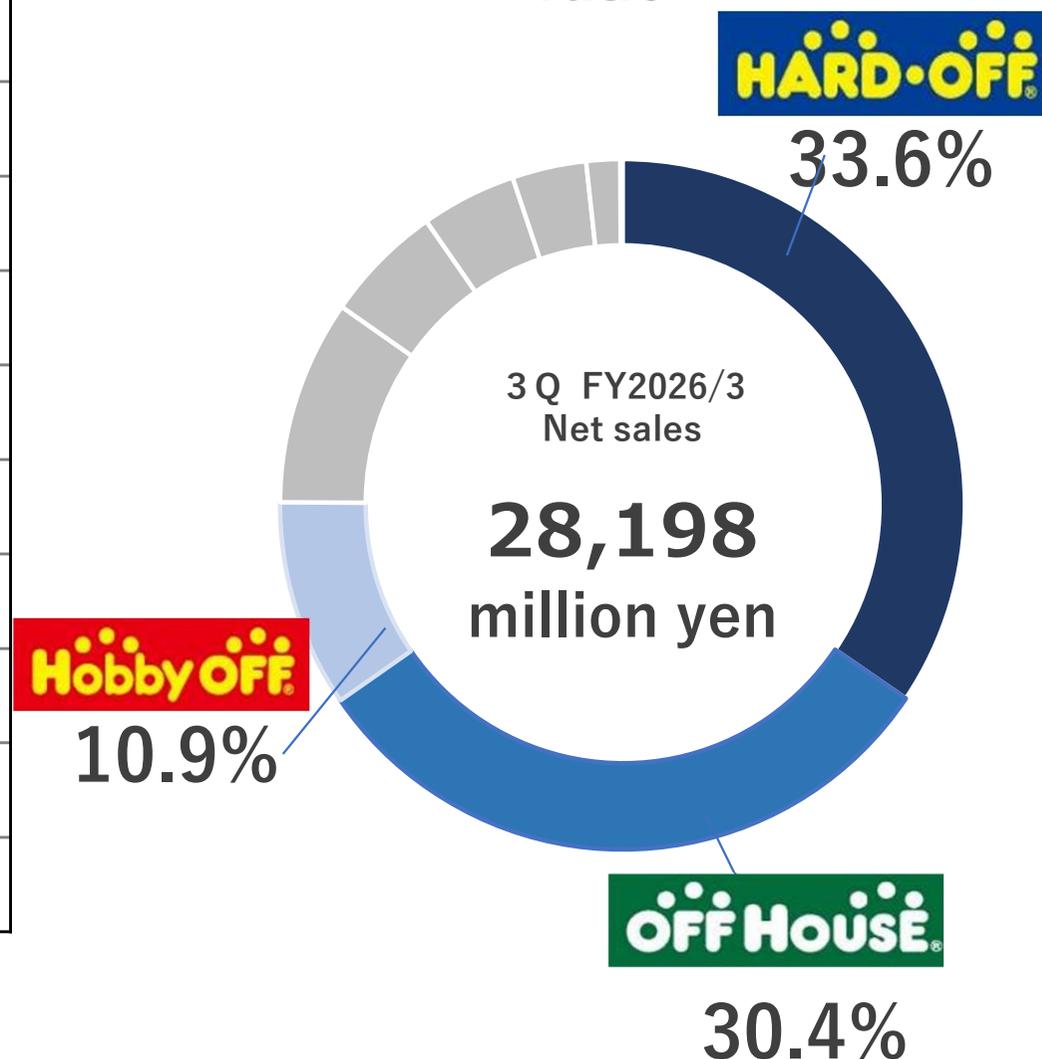
- DOS = Directly Operated Stores FC = Franchised Stores
- Stores operated by subsidiaries are included in directly operated stores.
- Due to the acquisition of ECONOS Co., Ltd. as a subsidiary,. In October, a total of 53 franchised stores—comprising 17 HARD OFF, 17 OFF HOUSE, 1 Garage off, and 18 Hobby off stores—were converted to directly operated stores, with 16 BOOKOFF stores also being added.

Sales (Consolidated)

Diversification of secondhand Business with HARD OFF and OFF HOUSE

Business segment	Sales (millions of yen)	Ratio	YoY
HARD OFF	9,477	33.6%	+11.7%
OFF HOUSE	8,575	30.4%	+10.8%
Hobby OFF	3,081	10.9%	+28.6%
MODE OFF	963	3.4%	+6.0%
Garage OFF	499	1.8%	+3.6%
BOOK OFF	2,555	9.1%	+ 11.0%
Overseas	1,509	5.4%	+ 37.8%
FC Business	1,482	5.3%	+8.0%
Others	52	0.2%	+ 137.1%
Total	28,198	100.0%	+13.7%

Composition ratio



- 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.

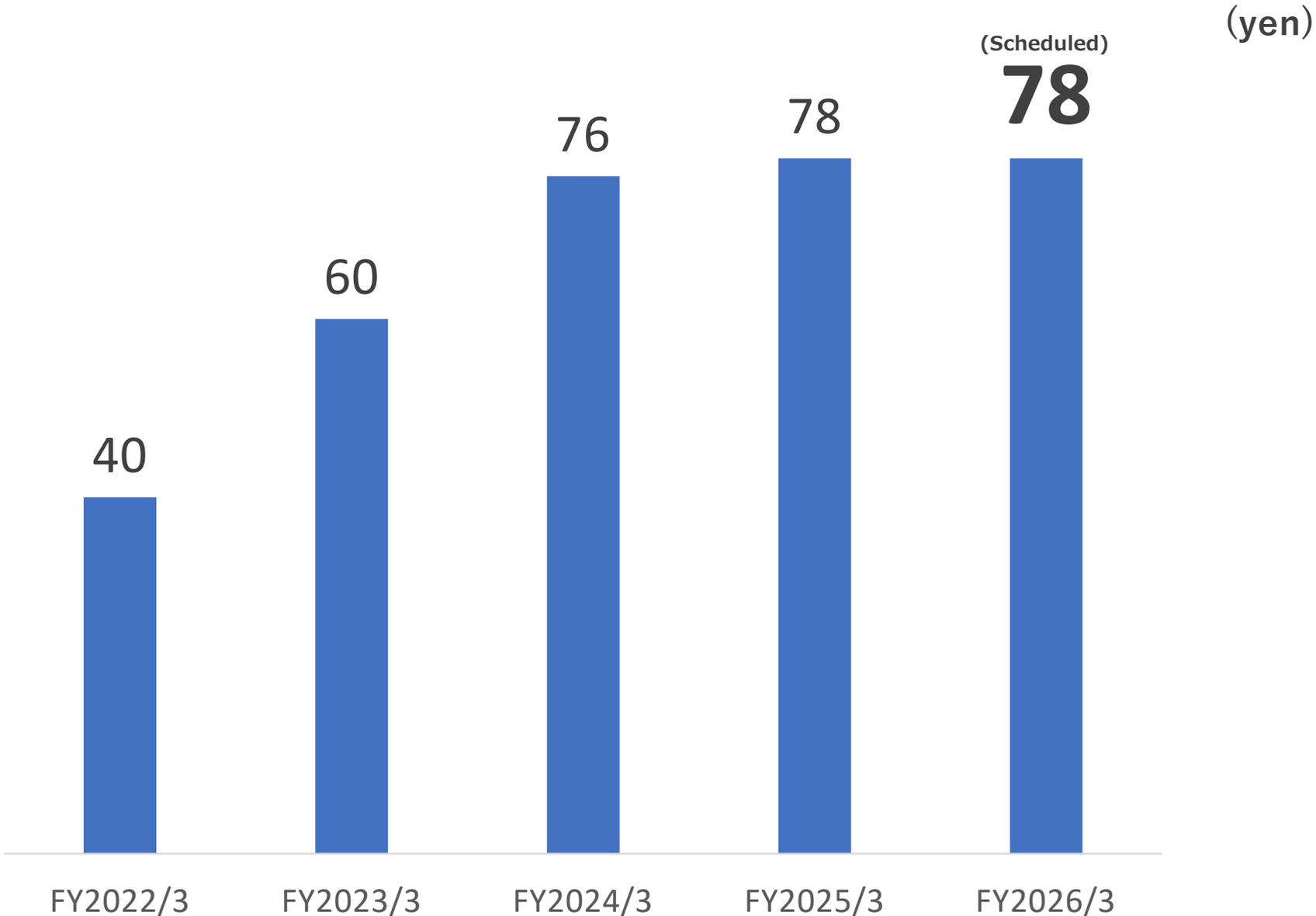
Selling, general and administrative expenses (consolidated)

SG&A expenses increased by 16.1%.

(millions of yen)	3Q FY2025/3 Results		3Q FY2026/3 Results		
	Results	SG & A expenses ratio	Results	SG & A expenses ratio	YoY
Personnel expenses	7,965	54.9%	9,269	55.0%	+ 16.4%
Advertising expenses	227	1.6%	243	1.4%	+ 7.0%
Water and utilities	524	3.6%	582	3.5%	+ 11.0%
Depreciation	617	4.3%	808	4.8%	+ 31.0%
Rent	2,877	19.8%	3,130	18.6%	+ 8.8%
Others	2,306	15.9%	2,822	16.7%	+ 22.4%
Total	14,518	100.0%	16,856	100.0%	+ 16.1%

Shareholder return

We will pay stable and sustainable dividends with a target of 6% DOE (Dividend on equity ratio) starting from the FY2026/3.



1

Summary of Financial Results for 3 Q FY2026/3

2

Forecast for FY2026/3

3

Medium-Term Management Plan

4

Sustainability Initiatives

Forecast for FY2026/3 (Consolidated P/L)

(millions of yen)	FY 2025/3	FY 2026/3
	Results	Forecast
Net Sales	33,531	36,000 (+7.4%)
Operating profit	3,218	3,550 (+10.3%)
Ordinary profit	3,403	3,660 (+7.5%)
Ordinary Profit Margin	10.1%	10.2% (+0.1%p)
Profit attributable to owners of parent	2,314	2,450 (+5.9%)
Profit margin	6.9%	6.8% (▲0.1%p)

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

Net sales

36,000 million yen



YoY + 7.4%

- Net sales will increase by 30 consecutive fiscal terms, continuing a record high.

Operating profit, Ordinary profit and Profit attributable to owners of parent

Operating profit

3,550 million yen



+10.3%

Ordinary profit

3,660 million yen



+7.5%

Profit attributable to owners of parent

2,450 million yen



+5.9%

- Operating profit will increase by 10.3% and Ordinary profit will increase by 7.5%. Profit attributable to owners of parent will increase by 5.9%. All profits are expected to reach record highs of 4 consecutive fiscal terms.

Forecast for FY2026/3 (Chain Sales)

Domestic chain sales $\yen70.5$ billion \Rightarrow $\yen74.7$ billion
 Domestic and overseas chain sales $\yen72.6$ billion \Rightarrow $\yen77.3$ billion

	FY 2025/3	Forecast FY 2026/3		Unit: Million Yen *Chain = DOS +FC
	Sales (millions of yen)	Sales (millions of yen)	YoY	
HARD OFF	28,446	30,530	+7.3%	
OFF HOUSE	28,323	29,350	+3.6%	
MODE OFF	1,351	1,410	+4.4%	
Garage OFF	866	910	+5.0%	
Hobby OFF	8,449	9,460	+12.0%	
BOOK OFF	3,084	3,040	▲1.4%	
Domestic Total	70,521	74,700	+5.9%	
Total in Japan and Overseas	72,615	77,340	+6.5%	

Acquisition of ECONOS Co., Ltd. as a Subsidiary

On October 2, our franchisee, ECONOS Co., Ltd., was made a subsidiary through a Tender Offer (TOB).

Outline of the Subsidiary

- | | |
|-----------------------------|-------------------------------------|
| (1) Company Name | : ECONOS Co., Ltd. |
| (2) President | : Katsuya Hasegawa |
| (3) Date of Establishment | : March 1964 |
| (4) Address | : Sapporo, Hokkaido |
| (5) Business Description | : Operating reuse shops in Hokkaido |
| (6) Capital Stock | : ¥335,903 Thousand |

Following the subsidiarization, the 17 HARD OFF, 17 OFF HOUSE, 1 Garage OFF, and 18 Hobby OFF stores currently operated by the company will be transitioned from franchise to directly operated stores. In addition, 16 BOOK OFF stores will be newly incorporated into our direct operations.



HARD OFF / OFF HOUSE / BOOK OFF
Sapporo Nakanoshima Store



Hobby OFF
AEON Sapporo Motomachi Store

Forecast for FY2026/3 (Number of stores)

A net increase of 95 DOS and a net decrease of 29 FC are expected, for a total net increase of 66 stores.

	HARD OFF	OFF HOUSE	MODE OFF	Garage OFF	Hobby OFF	Liquor OFF	BOOK OFF	Over seas	FY2026/3 Total
DOS *	193	149	13	11	98	4	65	12	545
FC *	244	184	2	5	85	1	-	12	533
Total	437	333	15	16	183	5	65	24	1,078

* DOS = Directly Operated Stores FC=Franchised Stores

- Stores operated by subsidiaries are included in Directly operated stores.
- Following the acquisition of ECONOS Co., Ltd. as a subsidiary, 17 HARD OFF stores, 17 OFF HOUSE stores, 1 Garage OFF store, and 18 Hobby OFF OFF stores were transitioned from franchised stores to directly operated stores, and an additional 16 BOOK OFF stores were also incorporated in October.

Forecast for FY2026/3 (Management Efficiency)

	FY 2025/3 (Consolidated)	FY2026/3 (Consolidated)
	Results	Forecast
Ordinary Profit Margin	10.1%	10.2%
ROIC (Return on invested capital)	12.0%	12.2%
ROA (Return on Assets)	14.0%	13.9%
ROE (Return on equity)	13.2%	12.9%
EPS (Earnings per share)	166.52 yen	176.30 yen
BPS (Book Value Per Share)	1,314.75 yen	1,413.05 yen

1

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2

Forecast for FY 2026/3

3

Medium-Term Management Plan

4

Sustainability Initiatives

Long-term vision

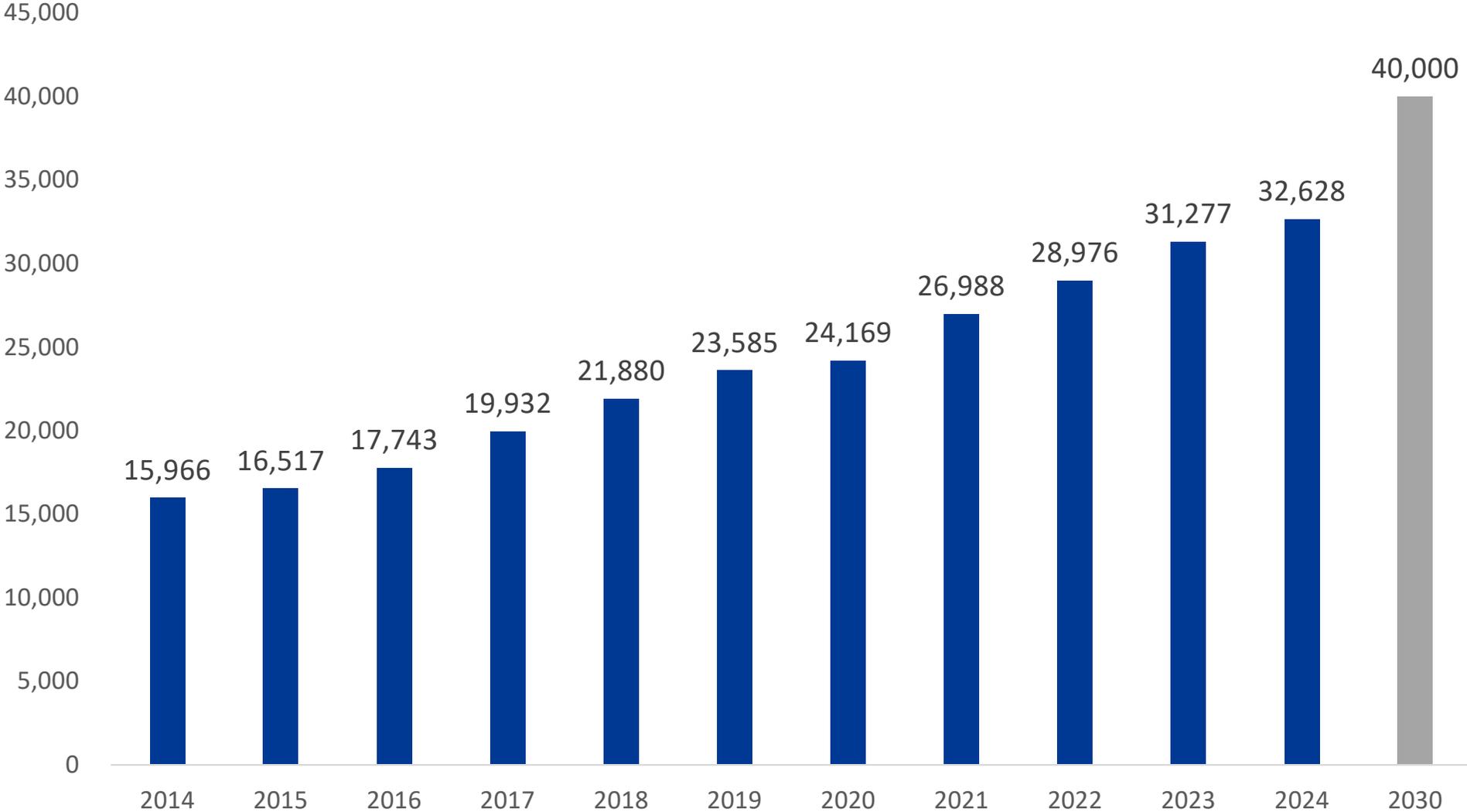
We will refine our visionary management and become a **unique entity that no one else can imitate.**

We will develop our **“Re”NK CHANNEL (using the “re” from “reuse,” “Re”NK is pronounced in Japanese the same as Link) with a strong focus on physical stores, and contribute to the creation of a recycling-oriented society 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 15 consecutive years, with a market size of 3.3 trillion yen. The forecast for 2030 is 4.0 trillion yen.

(0.1 billions of yen)

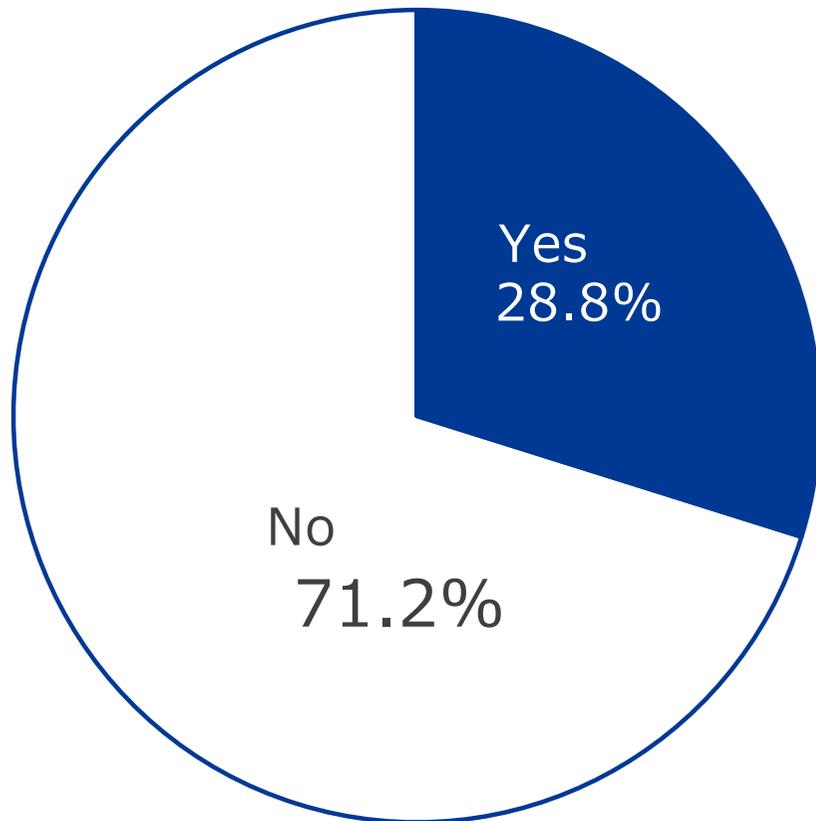


(Source: Reuse Market Databook 2025, THE REUSE ECONOMIC JOURNAL) *Forecasts for 2030

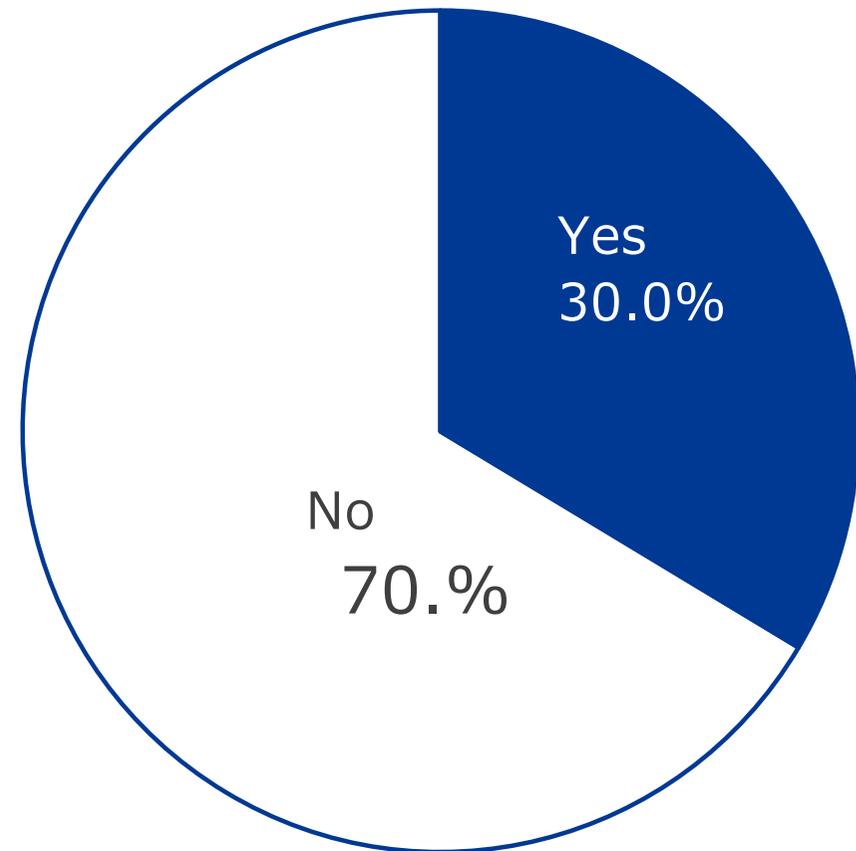
Usage rate in secondhand

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)

Achieving the Medium-Term Management Plan through 4 Strategies

Physical store Strategy

- Creating unique stores

Store Opening Strategy

- One store per 100,000 people in each trade area
- Development of specialty store formats
- Dominant store strategy

Digital Strategy

- OFF MALL
- HARD OFF Official App
- Kaitori (Buying) Offer App
- Delivery Purchase Service

Overseas Strategy

- Expanding Overseas store (23 stores as of now)

Physical Store strategy: A strong, attractive physical store

Creating unique stores that excite customers



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

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

Number of check-ins **120%** year-on-year
(FY2025/3)

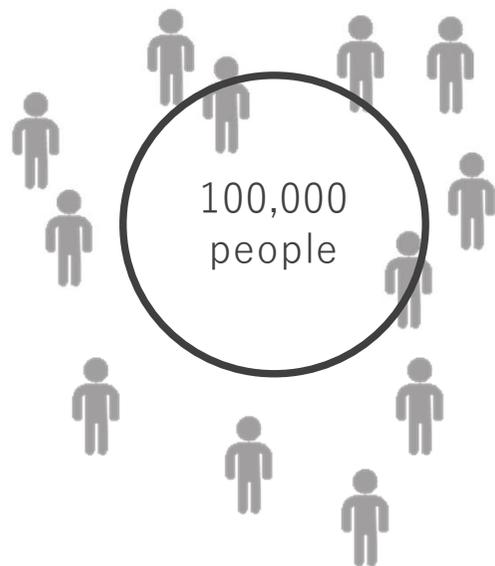


Store opening strategy: Proactive store openings in vacant areas

Open stores in vacant areas in local cities

Basic criteria for opening stores

1 store per 100,000 people



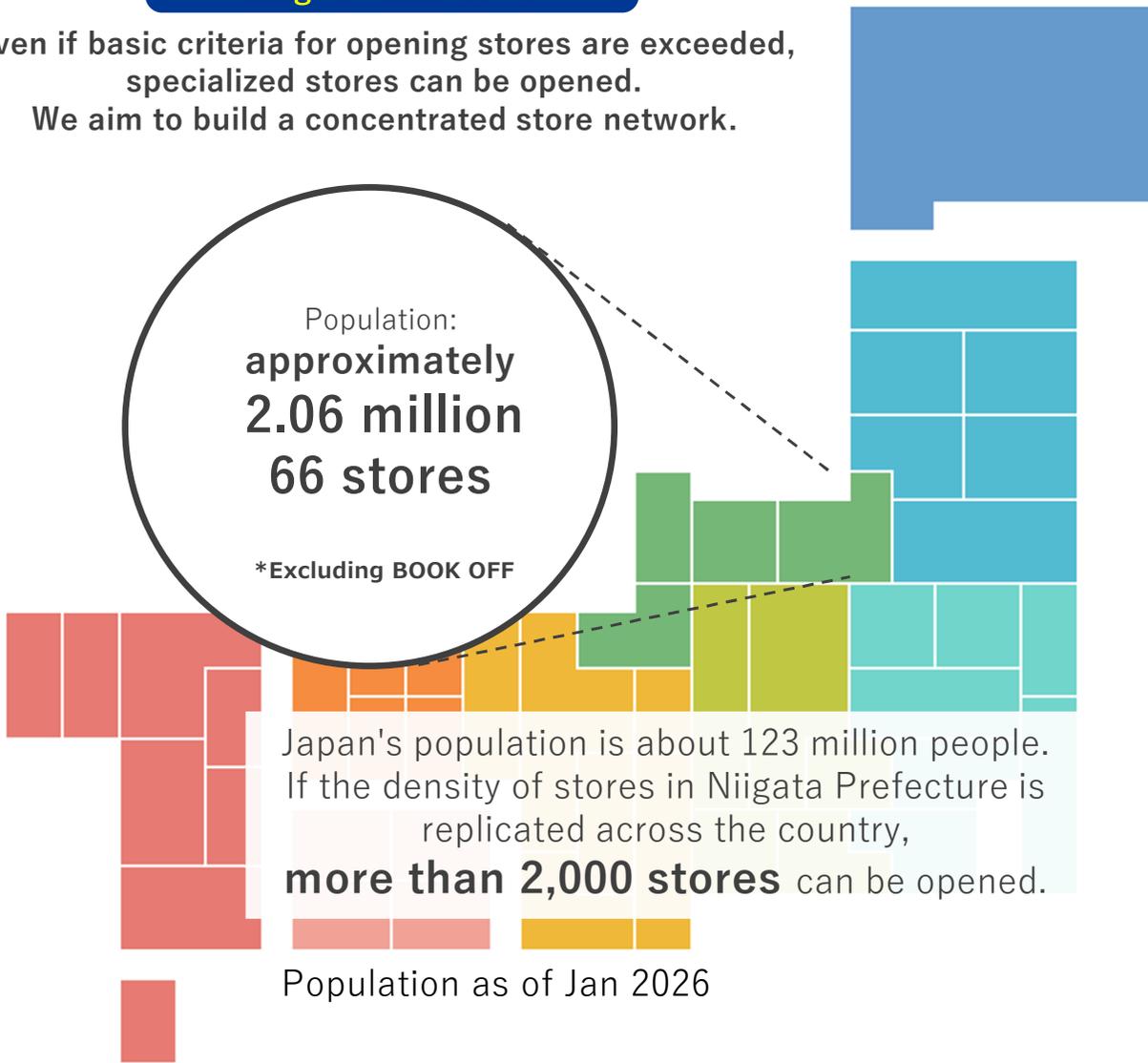
Steadily opening stores in 100,000 trade areas and further opening vacant areas.

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.

Population: approximately 2.06 million 66 stores

*Excluding BOOK OFF

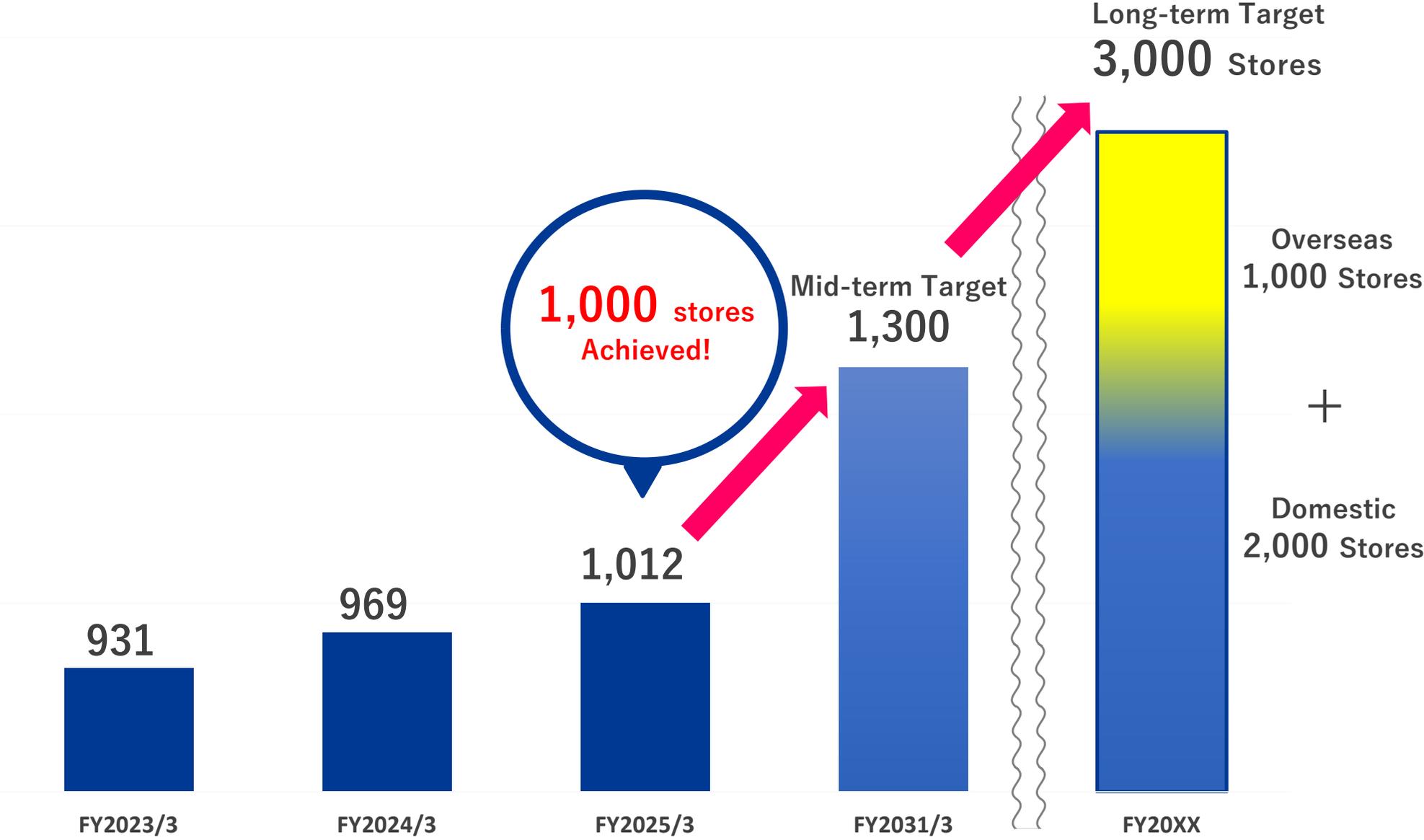


Japan's population is about 123 million people. If the density of stores in Niigata Prefecture is replicated across the country, **more than 2,000 stores** can be opened.

Population as of Jan 2026

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

Medium-term Target **1,300 Stores** in FY2031, Long-term Target **3,000 Stores**



Digital strategy: “Re”NK CHANNEL

We provide a seamless and comfortable purchasing experience by integrating all real and digital channels.

Off Mall (Online Sales)



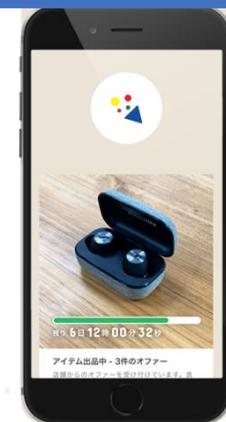
Mail-in Buyback



HARDOFF official app



Offer-based Buyback



“Re”NK CHANNEL



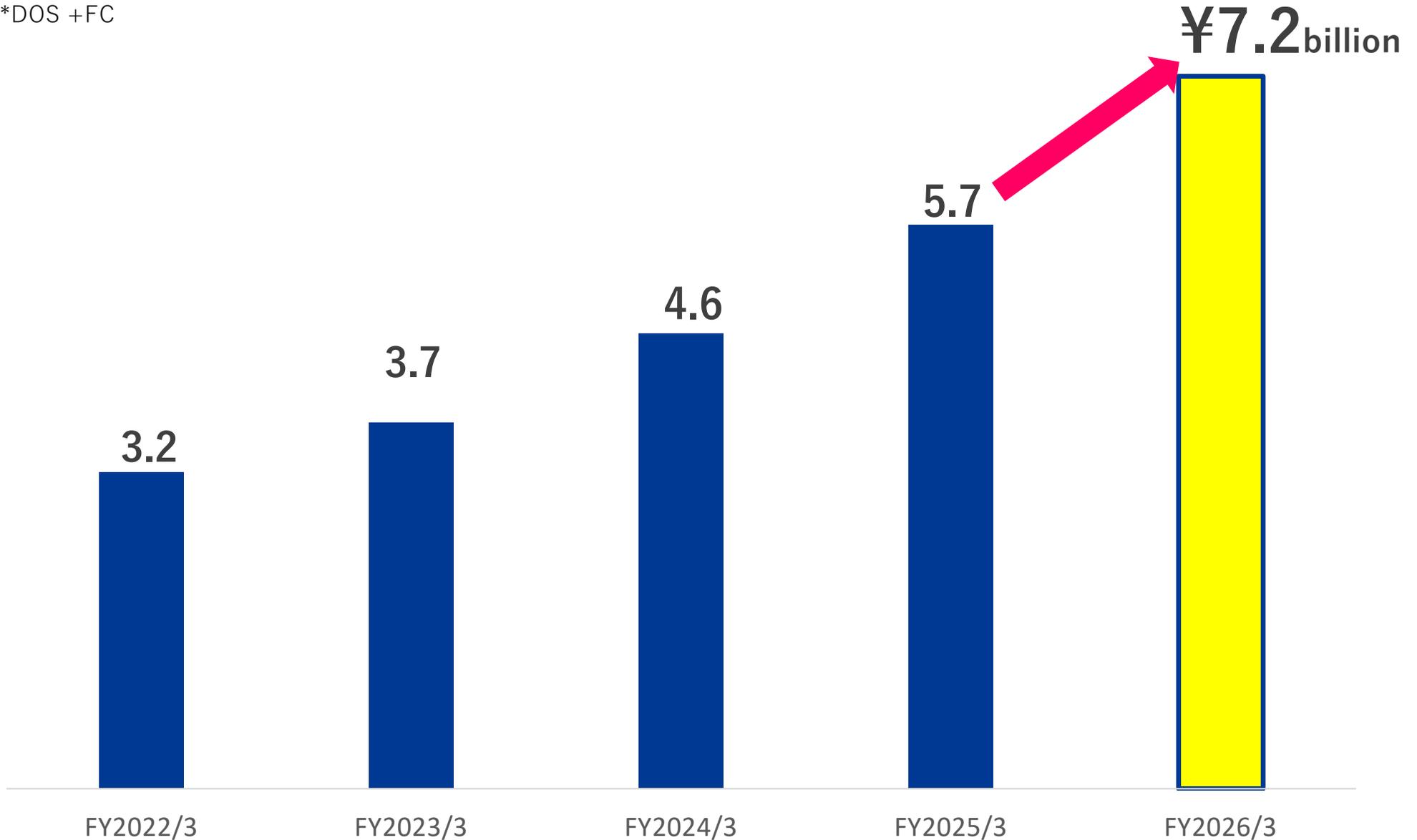
Unique e-commerce site where you can purchase Merchandise products from Group stores nationwide



- 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

FY 2026 annual chain sales target **¥7.2 billion**

*DOS +FC





Receive offers from stores when you list unwanted items



Maintain high store ratings

App Store

4.5



Google Play

4.3



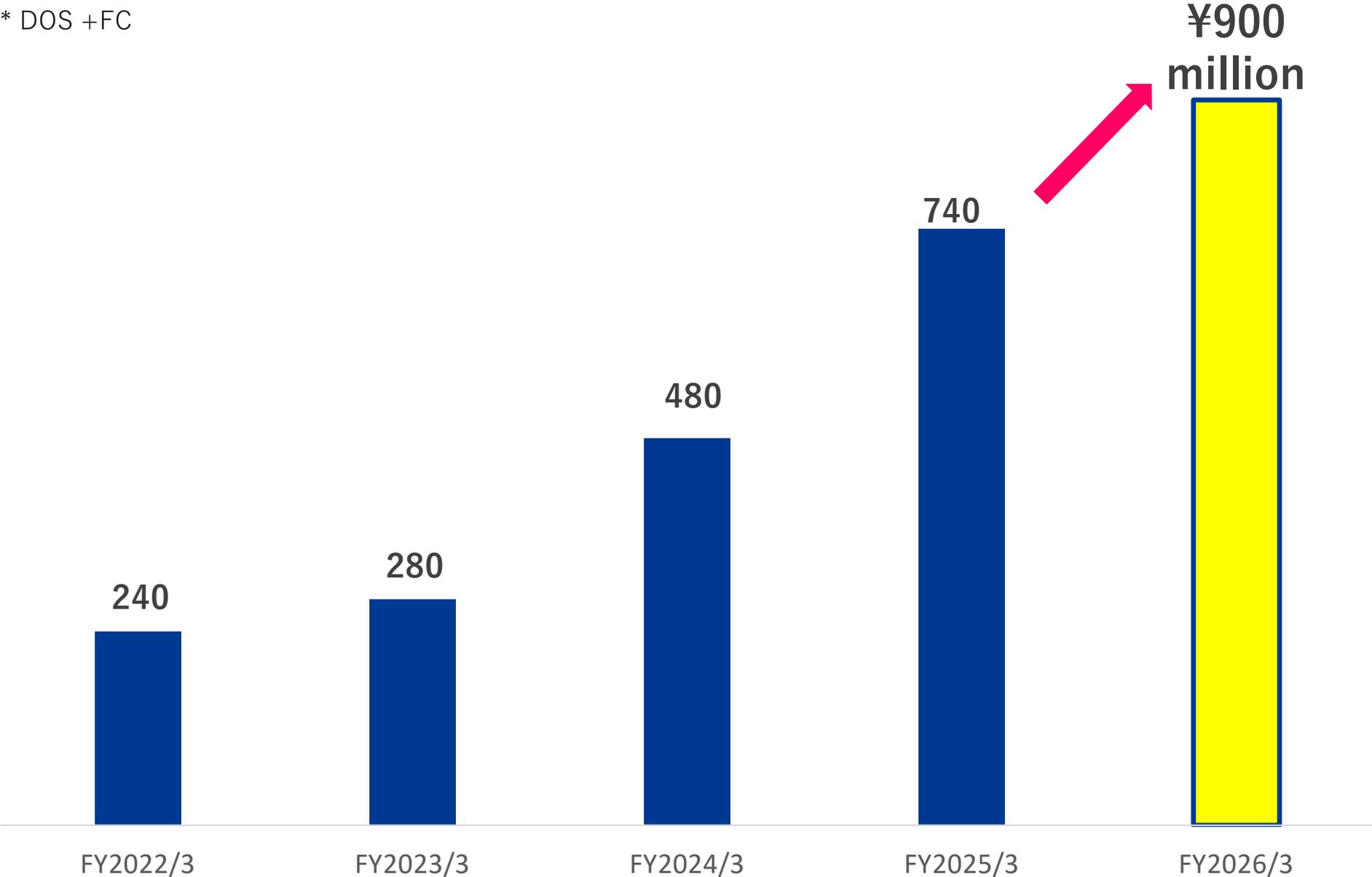
Offer Purchase Flow

- 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



Aim for total purchase amount of FY 2026/3 offers ¥900 million

* DOS +FC





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



Maintains high store ratings

App Store

4.6



Google Play

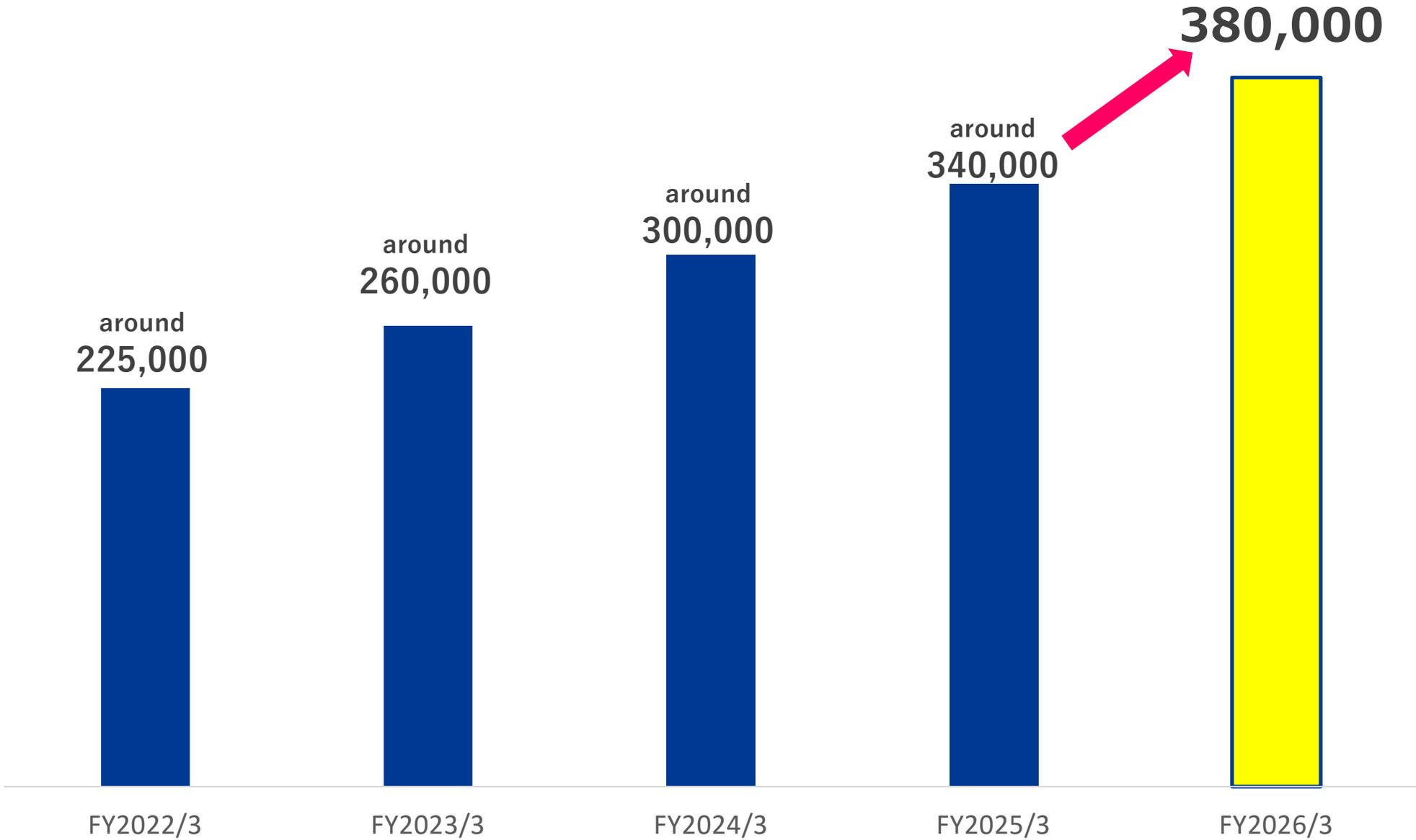
4.5



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



Targeting **380,000** monthly users in FY 2026/3



Digital Strategy: Delivery Purchase Service

Delivery purchase service launched on January 27, 2025
Opening of **HARD OFF Shibata Re Center**, the first home delivery purchasing center



Purpose

- Expansion of purchase opportunities
- Securing inventory when opening new stores

Address

Shibata City, Niigata Prefecture
(near the head office)

Merchandise

Musical instruments, cameras,
audio equipment
Games, figures, etc.

Features

Apply through the dedicated website.
Free shipping and handling
You can sell your unwanted items in bulk.



Overseas Strategy: Opening stores in Overseas

Opening **23 Group stores** in Overseas

Number of stores: As of December 31, 2025



Global Business Division was established in April 2025 to strengthen Overseas business.

Overseas Strategy: TAIWAN

First Taiwan Franchise Opens Taoyuan Yangmei



Store Name

HARDOFF TaoyuanYangmei Store

Grand Opening Date

Friday, May 2, 2025

■ 2nd store in Taoyuan

■ Adjacent to McDonald's

■ All over Taiwan, aim to expand to 100 stores including DOS and FC



Overseas Strategy: Thailand

Decision to Establish a new company in Thailand

Profile of the Local Subsidiary

- (1) Company Name : HARD OFF (THAILAND)Co.,Ltd. (scheduled)
- (2) Representative : Futoshi Watanabe
- (3) Establishment : March 2026 (scheduled)
- (4) Location : Bangkok, Thailand (scheduled)
- (5) Business Description : Operation of Reuse Shops
- (6) Capital : 2 million Thai Baht
(Approximately 9.4 million yen)
- (7) Ownership ratio : 49% owned by the Company,
51% owned by local company in Thailand

Currently, we operate 4 franchised stores in Thailand. These stores only sell Merchandise imported from Japan without purchasing locally.

A new company in Thailand for the purpose of developing reuse business by purchasing and selling in Thailand.

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

		FY2026/3	FY2027/3	FY2028/3
DOS	The existing stores Sales YoY	+2%	+2%	+2%
	Net increase in number of stores	+28	+30	+30
FC	Net increase in number of stores	+23	+20	+20
Total	Net increase in number of stores	+51	+50	+50
	Number of stores at the end of fiscal year	1,063	1,113	1,163

Medium-Term Management Plan (Three-Year Plan) ※Established in May 2025

Aim for Ordinary profit margin of **11%** and ROE of **over 13%**

(millions of yen)	FY2025/3 Results	FY2026/3 Plan	FY2027/3 Plan	FY2028/3 Plan
Net sales	33,531 (+11.4%)	36,000 (+7.4%)	39,000 (+8.3%)	42,000 (+7.7%)
Ordinary profit	3,403 (+13.8%)	3,660 (+7.5%)	4,100 (+12.0%)	4,600 (+12.2%)
Ordinary profit margin	10.1%	10.2%	10.5%	11.0%
Net income	2,314 (+10.6%)	2,450 (+5.9%)	2,660 (+8.6%)	2,990 (+12.4%)
ROE	13.2%	12.9%	13.1%	13.6%

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 5 ~ 6% (CAPM basis)
- ROE was 11.4% in FY2023/3, 13.0% in FY2024/3 and 13.2% in FY2025/3.
ROE has consistently exceeded the cost of capital.
- PBR was 1.4 times at the end of FY2025/3.

	FY2021/3	FY2022/3	FY2023/3	FY2024/3	FY2025/3
ROE	2.7%	7.8%	11.4%	13.0%	13.2%
PBR (×)	0.9	0.8	1.2	1.4	1.4

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 operating 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 2028/3 target: over 13.0%)**

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

	FY2021/3	FY2022/3	FY2023/3	FY2024/3	FY2025/3
Net sales (millions of yen)	21,270	24,507	27,040	30,105	33,531
Ordinary profit (millions of yen)	886	1,668	2,510	2,990	3,403
Ordinary Profit Margin	4.2%	6.8%	9.3%	9.9%	10.1%
Number of stores	913	914	931	969	1,012
Number of directly operated stores	389	396	408	430	450
Number of franchised stores	524	518	523	539	562

1

Summary of Financial Results for 3 Q FY2026/3

2

Forecast for FY 2026/3

3

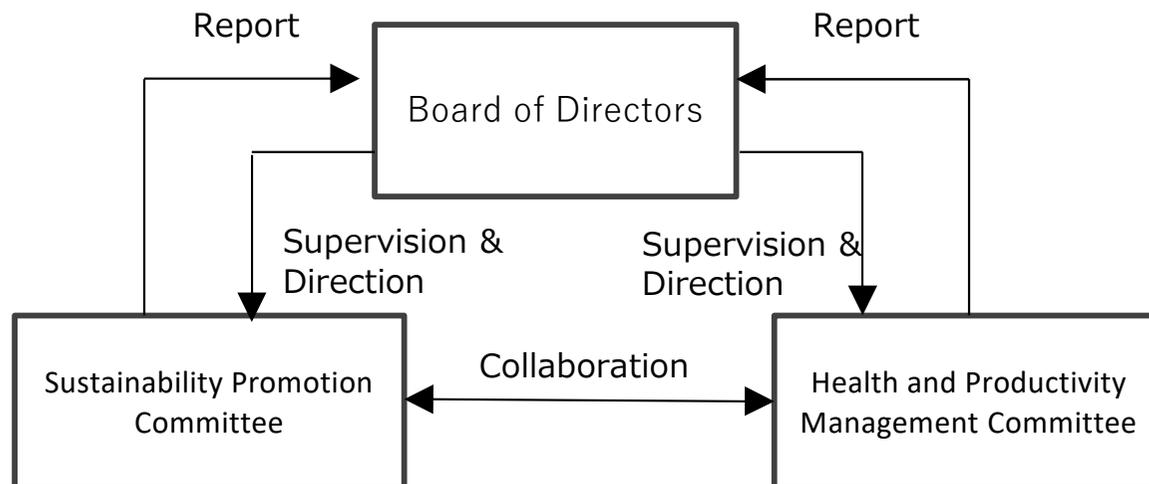
Medium-Term Management Plan

4

Sustainability Initiatives

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.



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 CO₂ emissions reduction through secondhand business(FY2025/3)

Item	Amount of CO ₂ emission reduction (t)
6 household appliances	27,555
Furniture	21,397
Clothing	12,966
Golf Club	102
Tyre	168
Wheel	1.4
CD・DVD	448
BOOK	6,254

Purchasing secondhand items by HARDOFF Group compared to when new products are manufactured

Contributed to CO₂ reduction of

68,891 tons

(*) Based on the purchase points of 13 major items at HARD OFF Group stores in fiscal 2024, 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"

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.

■ CO₂ Emissions

	FY 2014/3 Results (t-CO ₂ e)	FY 2025/3 Results (t-CO ₂ e)	Compared to FY 2014/3
Scope1	680	587	▲13.7%
Scope2	8,349	6,906	▲17.3%
Total	9,029	7,493	▲17.0%
(Net sales per 100 million yen) Total	70.1	32.0	▲54.4%

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 with at least 5 years of service, aged 60 or under, upon their first purchase of a home in their own name or in joint ownership with a spouse.
->Having a home that serves as a base for a secure life
has a positive impact on their work and mental and physical health.

1 2 employees who received benefits until December 2025

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.

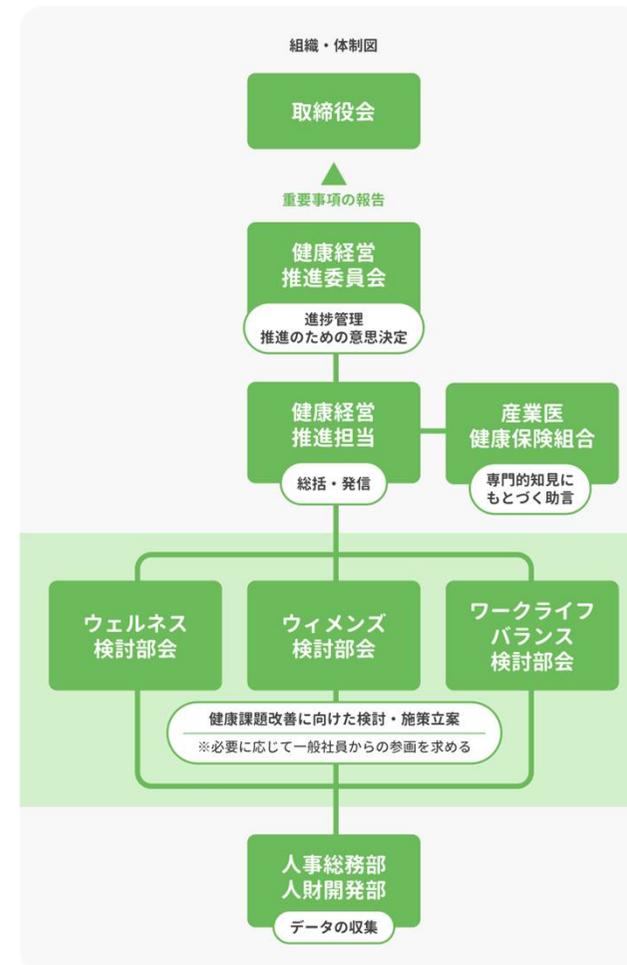
Health Management Initiatives to Support the Mental and Physical Health of Employees and Staff

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.

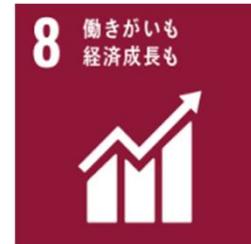
We will work together to realize a sustainable society.



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.

Certified as an Excellent Health Management Corporation 2025

Certified by the Ministry of Economy, Trade and Industry as an **Excellent Health Management Corporation 2025 (Large Corporations)** for 3 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

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.

Inquiries about IR

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