



April 9, 2026

Company Name: HARD OFF CORPORATION Co., Ltd.  
Representative: Taro Yamamoto, Representative Director and President  
(Securities code: 2674 ; Prime Market)  
Contact: Tsuyoshi Nagahashi, Senior Managing Director, General Manager of president's office, and General Manager of Management Administration Headquarters  
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## **Notice Concerning the Recording of Gain on Sale of Investment Securities (Extraordinary Income)**

Our company hereby announces that a gain on sale of investment securities will be generated as a result of the sale of a part of investment securities held by the Company.

### **I. Reason for the Sale of Investment Securities**

Our company participated in a tender offer for the common stock of Wattmann Co., Ltd. (Code: 9927) conducted by IAPF3 Co., Ltd. The tender offer was settled as of today and the sale of the common stock of Whattmann held by our company has been completed.

### **II. Details of sale of investment securities**

- (1) Investment securities sold: One listed security (Wattmann Co., Ltd.)
- (2) Date of occurrence of gain: April 2, 2026
- (3) Settlement Date: April 9, 2026
- (4) Gain on sale of investment securities: ¥1,160 million

### **III. Future outlook**

The above gain on sale of investment securities will be recorded as extraordinary income for the First Quarter of the fiscal year ending March 31,2027.