



May 10, 2024

To Whom It May Concern:

Company name: HARD OFF CORPORATION Co., Ltd.  
Representative: Taro Yamamoto,  
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(Securities code: 2674 TSE Prime Market)  
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(Correction) Consolidated Financial Results for the Fiscal Year Ended March 31,  
2024 (Under Japanese GAAP)

HARD OFF CORPORATION Co., Ltd. hereby announces that there has been a correction made to the ' Consolidated Financial Results for the Fiscal Year Ended March 31, 2024 (Under Japanese GAAP)' previously released on May 9, 2024.

1. Details of the correction

Corrections was made to remove unnecessary markers in the text. The marker to be deleted is below.

(Correction section)

(3) Summary of cash flows for the fiscal year under review

Cash and cash equivalents ("net cash") at the end of the current fiscal year amounted to ¥3,024 million, an increase of ¥114 million from the end of the previous fiscal year.

(4) Consolidated statement of cash flows

(Thousands of yen)

	Fiscal year ended March 31, 2023	Fiscal year ended March 31, 2024
<b>Cash flows from operating activities</b>		
Profit before income taxes	2,426,317	2,909,022
Depreciation	574,128	669,238
Impairment losses	95,159	78,569
Loss on disaster	3,681	2,137
Insurance claim income	(12,111)	-
Increase (decrease) in allowance for doubtful accounts	(1,113)	(552)
Interest and dividend income	(51,938)	(64,532)
Increase (decrease) in provision for bonuses	36,000	(36,000)

3. Basis of calculating basic earnings per share is as follows.

	Previous consolidated fiscal year (April 1, 2022 - March 31, 2023)	Current consolidated fiscal year (April 1, 2023 - March 31, 2024)
<b>Basic earnings per share</b>		
Profit attributable to owners of parent	¥1,653,861 thousand	¥2,093,182 thousand
Profit not available to common shares	–	–
Profit attributable to owners of parent applicable to common shares	¥1,653,861 thousand	¥2,093,182 thousand
Average number of shares outstanding during the period	13,882 thousand shares	13,897 thousand shares