July 9, 2026

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Notice Regarding Revisions to Performance Forecasts and Dividend Forecasts

Treasure Factory Co., Ltd. (the “Company”) hereby announces that it has revised the consolidated performance forecasts and dividend forecasts for the fiscal year ending February 2027, which were announced on April 9, 2026, as described below.

1. Revision of Performance Forecasts

(1) Revision of consolidated performance forecast figures for the six months ending August 2026

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
	million yen	million yen	million yen	million yen	yen
Previous forecast (A)	24,994	1,928	1,904	1,241	52.96
Revised forecast (B)	25,567	2,154	2,157	1,388	59.21
Change (B-A)	573	226	253	147	6.25
Percentage change (%)	2.3	11.7	13.3	11.8	11.8
(Reference) First-half results for the previous fiscal year (First-half results for the fiscal year ended February 2026)	22,453	1,919	1,960	1,238	52.84

(2) Revision of consolidated performance forecast figures for the fiscal year ending February 2027

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
	million yen	million yen	million yen	million yen	yen
Previous forecast (A)	54,304	5,065	5,059	3,395	144.83
Revised forecast (B)	54,975	5,333	5,332	3,551	151.49
Change (B-A)	671	268	273	156	6.65
Percentage change (%)	1.2	5.3	5.4	4.6	4.6

(Reference) Full-year results for the previous fiscal year (Full-year results for the fiscal year ended February 2026)	48,597	4,777	4,857	3,171	135.29

(3) Reasons for Revision

During the cumulative first quarter of the consolidated fiscal year, net sales reached 116.4% year-on-year, and all profit levels below operating profit exceeded 120% year-on-year, resulting in progress that surpassed the Company's plan.

Although the Company analyzes that some demand expected from the second quarter onward was pulled forward into the first quarter, it is revising upward its cumulative second quarter and full-year performance forecasts from the previously announced figures, considering that robust demand is expected to continue, the gross profit margin is improving, and selling, general and administrative expenses are projected to progress as planned.

(Note) The above performance forecasts are based on information available at the time of this announcement, and actual results may differ from the forecast figures due to various future factors.

2. Revision of Dividend Forecasts

(1) Details of dividend forecast revisions

	Annual Dividend per Share (yen)		
	End of 2nd quarter (August 31, 2026)	Fiscal year end (February 28, 2027)	Total
Previous forecast (Announced on April 9, 2026)	22.00 yen	22.00 yen	44.00 yen
Revised forecast	24.00 yen	22.00 yen	46.00 yen
Actual results for the current fiscal year			
Actual results for the previous fiscal year (Fiscal year ended February 2026)	19.00 yen	21.00 yen	40.00 yen

(2) Reasons for Revision

The Company recognizes the return of profits to shareholders as an important management issue, and its basic policy is to continuously pay dividends in accordance with business performance, taking into account the balance between shareholder returns and strengthening its financial base through enhanced internal reserves, with a target payout ratio of 30% or more for the time being.

In light of the upward revision of the performance forecast, the Company has decided to increase the interim dividend per share by 2 yen to 24 yen. As a result, the annual dividend per share for the current fiscal year will be 46 yen, an increase of 2 yen from the previous forecast, and the estimated payout ratio will be 30.4%.

Regarding the year-end dividend, the Company will review it as appropriate based on business performance trends from the third quarter onward and its dividend payout ratio target.

(Note) The above dividend forecasts are based on information available at the time of this announcement, and actual dividends may differ from the forecast figures due to various future factors.