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(Securities code: 446A; TSE Growth Market)
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Notice Concerning Revision of Full-Year Financial Forecast and Dividend Forecast

Northsand, Inc. (the "Company") hereby announces that, in light of recent business performance, it has revised its financial forecast and dividend forecast for the fiscal year ending January 31, 2027, previously announced on March 13, 2026, as described below.

1. Revision of Financial Forecast and Dividend Forecast

(1) Revision of Full-Year Financial Forecast for the Fiscal Year Ending January 31, 2027 (February 1, 2026 to January 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit	Earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecast (A)	38,493	8,630	8,647	6,405	92.83
Revised forecast (B)	40,560	9,207	9,221	6,823	98.89
Change (B − A)	2,066	576	573	417	—
Change (%)	5.4	6.7	6.6	6.5	—
(Reference) Results for the previous fiscal year (Fiscal year ended January 31, 2026)	26,185	5,547	5,479	4,046	58.65

Note: Earnings per share is calculated using 69,000,000 shares outstanding as of July 31, 2026.

(2) Revision of Dividend Forecast

	Dividend per share		
	Interim	Year-end	Annual
Previous forecast	Yen 0.00	Yen 33.00	Yen 33.00
Revised forecast	0.00	35.00	35.00
Actual results for the current fiscal year	0.00		
Actual results for the previous fiscal year (Fiscal year ended January 31, 2026)	0.00	0.00	0.00

2. Reasons for the Revision

(1) Reason for Revision of the Financial Forecast

The number of consultants has continued to increase steadily, supported by strong recruitment and a high retention rate. In addition, the utilization rate has remained high, reflecting solid growth in both existing and new projects. Furthermore, the average billing rate has increased year on year as a result of stronger relationships with client companies. As a result, net sales and profits are expected to exceed the previous forecast, and the Company has therefore revised its full-year financial forecast as stated above.

Although this revision does not meet the criteria for timely disclosure, the Company has decided to make this voluntary disclosure based on recent business performance in order to provide shareholders and investors with information useful for their investment decisions.

(2) Reason for Revision of the Dividend Forecast

The Company’s basic policy is to provide stable and consistent dividends, targeting a payout ratio of 30% to 40%, with the aim of enhancing shareholder returns.

In accordance with this policy and taking into account the revision of the financial forecast, the Company expects to pay an annual dividend of ¥35.00 per share, an increase of ¥2.00 per share from the previous forecast.

3. Outlook

The Company aims to achieve sustainable growth in net sales and profits by steadily expanding its number of consultants and client base, while continuing its efforts to achieve stable business growth.

The Company’s key performance indicators—the number of consultants, utilization rate, and average billing rate—are all progressing as planned. If there are any changes to the medium- to long-term management targets established to support the Company’s future growth, the Company will endeavor to disclose information promptly and transparently.

(Cautionary Statement Regarding Forward-Looking Statements)

The forward-looking statements contained in this document, including financial forecasts, are based on information currently available to the Company as of the date of this document and on certain assumptions that the Company considers reasonable. Actual results may differ from these forecasts due to various factors.