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March 13, 2026

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(Securities code: 446A; TSE Growth
Market)
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Notice Concerning Differences Between Full-Year Financial Result Forecasts and Actual Results

Northsand, Inc. (the “Company”) hereby notifies you of the differences between the full-year financial result forecasts for the fiscal year ended January 31, 2026 disclosed on January 23, 2026, and the actual results disclosed today as follows.

1. Differences Between Full-Year Financial Result Forecasts and Actual Results for the Fiscal Year Ended January 31, 2026 (from February 1, 2025 to January 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit	Basic earnings per share
Previously announced forecasts (A)	Million yen 26,069	Million yen 5,356	Million yen 5,289	Million yen 3,686	Yen 53.42
Actual results (B)	26,185	5,547	5,479	4,046	65.51
Change (B - A)	115	190	189	360	-
Change (%)	0.4	3.6	3.6	9.8	-
(Reference) Actual results for the fiscal year ended January 31, 2025	16,417	2,774	2,798	1,974	28.61

(Notes) 1. Basic earnings per share in the previously announced forecasts and the actual results for the fiscal year ended January 31, 2025 are calculated using the number of the Company’s issued shares after the primary offering accompanying the new listing of the Company (69,000,000 shares).

2. Basic earnings per share in the actual results are calculated using the average number of shares outstanding during the period (61,775,342 shares).

2. Reason for the Differences

Strong hiring activities and the maintenance of high retention rates have led to a steady increase in the number of consultants. Additionally, the steady expansion of existing and new projects has kept utilization rates at a continuously high level. Furthermore, strengthening relationships with client companies has resulted in an increase in the average billing rate compared to the previous fiscal year. These factors progressed beyond our

expectations, leading to full-year actual results that surpassed the previously announced forecasts.

Please note that, while the percentage changes in these differences do not fall under the criteria for timely disclosure, the Company voluntarily releases this notice, together with the Non-consolidated Financial Results disclosed today, for informational purposes to shareholders and investors.