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Summary of Consolidated Financial Results for the Six Months Ended September 30, 2025 (Under Japanese GAAP)

November 7, 2025

Company name: COMTURE CORPORATION

Listing: Tokyo Stock Exchange

Securities code: 3844

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Scheduled date to file semi-annual securities report: November 13, 2025

Scheduled date to commence dividend payments: November 28, 2025

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

Representative Director, President

Managing Executive Officer, Corporate Communications

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2025	18,652	4.8	2,077	4.7	2,079	4.8	1,401	9.6
September 30, 2024	17,794	6.2	1,983	1.7	1,984	1.9	1,278	2.1

Note: Comprehensive income For the six months ended September 30, 2025: ¥ 1,414 million [11.0%]
For the six months ended September 30, 2024: ¥ 1,274 million [1.7%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2025	43.95	-
September 30, 2024	40.09	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2025	25,902	19,115	73.8
March 31, 2025	25,611	18,468	72.1

Reference: Equity

As of September 30, 2025: ¥ 19,115 million

As of March 31, 2025: ¥ 18,468 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	12.00	12.00	12.00	12.00	48.00
Fiscal year ending March 31, 2026	12.50	12.50			
Fiscal year ending March 31, 2026 (Forecast)			12.50	12.50	50.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	40,000	10.1	5,000	8.0	5,000	7.3	3,325	5.2	104.27

Note: Revisions to the financial result forecast most recently announced: None

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 1 companies(Human Interactive Technology inc.)
Excluded: 1 companies(TAKT SYSTEMS, Inc.)

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of September 30, 2025	32,241,600 shares
As of March 31, 2025	32,241,600 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2025	348,071 shares
As of March 31, 2025	352,798 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2025	31,889,380 shares
Six months ended September 30, 2024	31,885,010 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

·Explanation of appropriate use of earnings forecasts, and other special items Forecasts of future performance in this report are based on assumptions judged to be valid and information available to the Company's management at the time the materials were prepared. Actual results may differ significantly from these forecasts for several reasons. Please refer to "1. Qualitative Information on Semi-annual Consolidated Financial Performance, (4) Explanation of Consolidated Forecast and Other Forward-looking Statements" on page 5 for forecast assumptions and notes of caution for usage.

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1. Qualitative Information on Semi-annual Consolidated Financial Performance

(1) Explanation of Results of Operations

Investments in the digital domain are gaining momentum as companies become increasingly aware of the importance of using digital technologies for strategic business process innovations. In addition to conventional system integration services, COMTURE is using new technologies such as generative AI and low code tools to support the internalization of the development of IT systems at companies. Services also include outsourced IT system operations. We will continue to provide even more advanced services to meet the increasingly diverse needs of customers.

The COMTURE Group regards these trends as an opportunity for long-term growth. We are dedicated to giving customers support for their activities for more use of digital technologies as well as altering COMTURE itself, a process we call the COMTURE Transformation (CX). Our strategy to achieve net sales of 100 billion yen in the fiscal year ending in March 2032 includes support for the business model reforms of our customers. Our services incorporate our own templates and solutions for the provision of added value, an activity centered on building stronger ties with global vendors.

AI will soon play a central role in the activities of companies to change how they do business. As one step to meet the needs of companies involving these activities, COMTURE acquired stock of Human Interactive Technology inc. (HIT) on June 30, 2025, to make it a consolidated subsidiary. HIT provides fully integrated services for the use of AI extending from consulting to assistance for operating AI systems. The HIT acquisition gives the COMTURE Group the ability to offer a comprehensive lineup of AI services that include training for the use of AI, AI consulting, solutions involving AI and other services. With these strengths, we plan to maximize synergies among the operations of our group for even faster growth.

Market conditions are favorable and our highest priority is still recruiting and retaining highly skilled engineers. To attract these people, we are focusing on three themes concerning investments in human resources: hiring, education, and better remuneration and benefits. Our plan for hiring people is to add about 150 new graduates in April 2026 and to hire 70 people with prior work experience. For education, we have a three-month training period for new graduates. During this time, these new employees concentrate on training programs in order to become productive quickly. For other employees, we are reexamining an internal project manager certification system and training programs for the purpose of strengthening programs that give people the skills to become project managers. In addition, we have many education programs for the multi-skilling and reskilling of employees. We continue to use the resources of Edifist Learning, Inc., the COMTURE Group's IT training company, to upgrade these programs for the entire group. For better remuneration and benefits, we are making improvements every year. We raised salaries by an average of 5.0% in the previous fiscal year and plan to raise salaries by a similar amount in the current fiscal year. In addition, we are strategically strengthening relationships with partner companies, especially by making selected companies core partners, for the purpose of being the first to procure engineers who can be productive immediately.

In the first six months of the fiscal year, the COMTURE Group performed as follows.

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025	Change	Change (%)
Net sales	17,794	18,652	858	4.8%
Gross profit	3,911	3,873	(37)	(1.0) %
Operating profit	1,983	2,077	93	4.7%
Ordinary profit	1,984	2,079	95	4.8%
Profit attributable to owners of parent	1,278	1,401	123	9.6%

Sales increased 4.8% from one year earlier despite the negative effects of the completion of large cloud consulting projects and the shortage of project managers and other engineers. The data management, AI platform building businesses and the acquisition of HIT were major sources of growth.

Gross profit decreased 1.0%. The larger number of employees in business units and an increase in personnel expenses due to higher salary were the primary reasons for the lower gross profit.

Operating profit increased 4.7% because of a decline in outsourcing expenses due to more efficient back office business processes, lower office renovation expenses due to the completion of many projects during the first half of the previous fiscal year, and for other reasons.

Profit attributable to owners of parent increased 9.6% from one year earlier.

The shareholders' equity ratio, which is an indicator of financial soundness, was 73.8% at the end of the first half. This figure demonstrates our ability to maintain a high level of financial soundness.

The COMTURE Group has the following five business categories.

Business Category	Activities
Cloud Solutions Business	Collaboration using alliances with global SaaS vendors (Microsoft, Salesforce, ServiceNow and others), consulting and integration services for the installation and use of CRM and other cloud services, and other activities
Digital Solutions Business	Construction of data infrastructures by working with global AI vendors (Google Cloud, Amazon Web Services and others), provision of data analysis solutions by working with global data analysis vendors (SAS, Informatica, Databricks and others), and other activities
Business Solutions Business	Construction, operation and modernization concerning accounting, personnel, fintech and other core IT systems using collaborations with SAP, SuccessFactors and other global ERP package vendors
Platform, Operation Services Business	Hybrid cloud environments using virtualization software (Kubernetes and others), design, construction and operation of virtual networks (Cisco and others), IT system remote surveillance at COMTURE Group's service centers using global tools, help desk operations, and other activities
Digital Learning Business	Education services with cooperation of global vendors (Microsoft, Salesforce, ServiceNow and others) for acquiring vendor certifications and IT education services to give people skills needed for DX jobs

Sales and gross profit in the COMTURE Group's business categories were as follows.

In the Cloud Solutions Business, both sales and gross profit increased. Although several factors worked against growth, including the shortage of project managers and other engineers, a reduction of business in legacy areas due to the shift toward the Cybozu domain and new business focus, and stronger relationships with Microsoft Japan and other vendors, as well as the acquisition of HIT, contributed to higher sales and gross profit.

In the Digital Solutions Business, both sales and gross profit increased. Although there were delays in monetization due to a stronger focus on new-employee development and an increase in sales and administrative workloads, growth in the data analysis business, the receipt of large prime contracts by the data management business, including projects involving the construction of environments for collecting and storing large volumes of data, and an increase in cloud infrastructure construction projects for generative AI contributed to sales and earnings.

In the Business Solutions Business, sales and gross profit increased. Although priority was given to the renewal of internal systems (including the implementation of SAP HANA), sales and earnings growth was attributable mainly to projects for financial institutions shifting operations to the cloud and an increase in SAP peripheral development projects.

In the Platform, Operating Services Business, sales and gross profit decreased. Demand remained firm for outsourced IT system operations and security support. Sales and gross profit declined, mainly due to upfront investments to strengthen our remote surveillance service capabilities and a delay in the start of the next phase of a network construction project for a government agency.

In the Digital Learning Business, sales and gross profit increased primarily because of the growing demand for

Microsoft AI and other training programs and the larger number of students and courses for outsourced training programs for new employees.

(Millions of yen)

		For the six months ended September 30, 2024	For the six months ended September 30, 2025	Change	Change (%)
Cloud Solutions Business	Net sales	4,524	4,548	23	0.5%
	Gross profit	975	1,020	44	4.5%
Digital Solutions Business	Net sales	2,439	2,839	399	16.4%
	Gross profit	548	551	3	0.6%
Business Solutions Business	Net sales	6,679	7,057	378	5.7%
	Gross profit	1,463	1,473	9	0.7%
Platform, Operation Services Business	Net sales	3,138	3,137	(0)	(0.0)%
	Gross profit	593	489	(103)	(17.4)%
Digital Learning Business	Net sales	1,013	1,069	56	5.5%
	Gross profit	330	338	7	2.3%

Note: Due to the revision of the scope of each business segment in the first half of the current fiscal year, net sales and gross profit decreased by 1,983 million yen and 464 million yen, respectively, in the Cloud Solutions Business, and increased by 1,983 million yen and 464 million yen, respectively, in the Business Solutions Business for the six months ended September 30, 2024.

(2) Explanation of Financial Position

Total assets were 25,902 million yen at the end of the second quarter, 290 million yen more than the end of the previous fiscal year. Cash and deposits decreased 1,040 million yen mainly due to expenditures for acquisition of HIT stock, income taxes paid and payment of bonuses, and notes and accounts receivable-trade decreased 450 million yen as payments for these receivables were collected. There were increases in goodwill of 990 million yen resulting from the consolidation of HIT as a subsidiary, investment securities of 285 million yen, software in progress of 413 million yen due to installations of new core IT systems, and work in process of 90 million yen due to an increase in the number of projects.

Liabilities decreased 356 million yen to 6,787 million yen. This was mainly attributable to decreases in income taxes payable of 256 million yen because of the payment of taxes, accrued expenses of 148 million yen due to license fee payments. There was an increase in provision for bonuses of 107 million yen as part of our efforts to reward employees for their dedication and contributions to the business.

Net assets increased 647 million yen to 19,115 million yen mainly because of profit attributable to owners of parent of 1,401 million yen and dividend payments of 781 million yen.

(3) Explanation of Cash Flows

There was a net decrease of 1,040 million yen in cash and cash equivalents from the end of the previous fiscal year to 11,841 million yen at the end of the second quarter. Major components of cash flows were as follows.

Cash flows from operating activities

Net cash provided by operating activities increased 3,082.6% to 1,475 million yen. Major sources of cash were profit before income taxes of 2,079 million yen, a decrease in trade receivables of 539 million yen, amortization of goodwill of 212 million yen, income taxes refund of 178 million yen, and an increase in provision for bonuses of 99 million yen. Major uses of cash were income taxes paid of 936 million yen, a decrease in deposits received included in other, net of 209 million yen and a decrease in accrued expenses of 150 million yen.

Cash flows from investing activities

Net cash used in investing activities increased 199.9% to 1,736 million yen. The major uses of cash were purchase of shares of subsidiaries resulting in change in scope of consolidation of 1,277 million yen and purchase of intangible assets of 439 million yen.

Cash flows from financing activities

Net cash used in financing activities increased 4.0% to 779 million yen. There were payments of 779 million yen for dividends.

(4) Explanation of Consolidated Forecast and Other Forward-looking Statements

There are no revisions to the full-year consolidated earnings forecast for the fiscal year ending March 31, 2026 that was announced in the “Summary of Consolidated Financial Results for the Year Ended March 31, 2025 (Japanese GAAP)” on May 15, 2025.

These forecasts are based on judgments made in accordance with information available to management at the time this report was prepared. Actual results may differ from these forecasts for a number of reasons. An announcement will be made promptly if there is any additional information that should be disclosed.

2. Semi-annual Consolidated Financial Statements and Primary Notes

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Assets		
Current assets		
Cash and deposits	12,881	11,841
Notes and accounts receivable - trade	7,178	6,727
Work in process	128	218
Other	655	654
Total current assets	20,843	19,441
Non-current assets		
Property, plant and equipment		
Buildings, net	646	616
Vehicles, net	4	3
Tools, furniture and fixtures, net	208	199
Total property, plant and equipment	859	820
Intangible assets		
Goodwill	1,016	2,007
Software	38	35
Software in progress	934	1,347
Other	34	19
Total intangible assets	2,024	3,410
Investments and other assets		
Investment securities	88	373
Guarantee deposits	770	801
Deferred tax assets	969	972
Other	54	82
Total investments and other assets	1,883	2,230
Total non-current assets	4,767	6,461
Total assets	25,611	25,902

(Millions of yen)

	As of March 31, 2025	As of September 30, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,976	1,952
Short-term borrowings	200	200
Accrued expenses	852	703
Income taxes payable	1,024	767
Provision for bonuses	1,572	1,680
Provision for bonuses for directors (and other officers)	37	17
Provision for loss on construction contracts	9	-
Other	917	799
Total current liabilities	6,590	6,120
Non-current liabilities		
Retirement benefit liability	102	119
Asset retirement obligations	447	461
Deferred tax liabilities	-	63
Other	2	21
Total non-current liabilities	552	666
Total liabilities	7,143	6,787
Net assets		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,662	3,674
Retained earnings	13,874	14,494
Treasury shares	(102)	(99)
Total shareholders' equity	18,457	19,090
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	11	24
Total accumulated other comprehensive income	11	24
Total net assets	18,468	19,115
Total liabilities and net assets	25,611	25,902

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Net sales	17,794	18,652
Cost of sales	13,883	14,779
Gross profit	3,911	3,873
Selling, general and administrative expenses	1,927	1,796
Operating profit	1,983	2,077
Non-operating income		
Interest income	0	3
Dividend income	0	2
Foreign exchange gains	0	-
Other	2	4
Total non-operating income	4	9
Non-operating expenses		
Interest expenses	0	1
Other	3	6
Total non-operating expenses	4	7
Ordinary profit	1,984	2,079
Extraordinary losses		
Loss on retirement of non-current assets	4	-
Total extraordinary losses	4	-
Profit before income taxes	1,980	2,079
Income taxes	701	678
Profit	1,278	1,401
Profit attributable to owners of parent	1,278	1,401

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Profit	1,278	1,401
Other comprehensive income		
Valuation difference on available-for-sale securities	(4)	13
Total other comprehensive income	(4)	13
Comprehensive income	1,274	1,414
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,274	1,402

(3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Cash flows from operating activities		
Profit before income taxes	1,980	2,079
Depreciation	86	91
Amortization of goodwill	169	212
Increase (decrease) in provision for bonuses	346	99
Increase (decrease) in provision for bonuses for directors (and other officers)	(18)	(19)
Increase (decrease) in provision for loss on construction contracts	(11)	(9)
Increase (decrease) in retirement benefit liability	(2)	5
Interest and dividend income	(1)	(5)
Interest expenses	0	1
Loss on retirement of non-current assets	4	-
Decrease (increase) in trade receivables	(1,338)	539
Decrease (increase) in inventories	(89)	(90)
Increase (decrease) in trade payables	13	(77)
Increase (decrease) in accrued expenses	(342)	(150)
Increase (decrease) in accrued consumption taxes	(121)	(80)
Other, net	(121)	(368)
Subtotal	552	2,228
Interest and dividends received	1	5
Interest paid	(0)	(1)
Income taxes paid	(586)	(936)
Income taxes refund	79	178
Net cash provided by (used in) operating activities	46	1,475
Cash flows from investing activities		
Purchase of property, plant and equipment	(235)	(22)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(1,277)
Purchase of intangible assets	(260)	(439)
Payments for asset retirement obligations	(16)	-
Payments of guarantee deposits	(79)	(5)
Proceeds from refund of guarantee deposits	0	0
Other, net	12	8
Net cash provided by (used in) investing activities	(579)	(1,736)

(Millions of yen)

	For the six months ended September 30, 2024	For the six months ended September 30, 2025
Cash flows from financing activities		
Dividends paid	(748)	(779)
Other, net	(0)	-
Net cash provided by (used in) financing activities	(748)	(779)
Net increase (decrease) in cash and cash equivalents	(1,281)	(1,040)
Cash and cash equivalents at beginning of period	12,123	12,881
Cash and cash equivalents at end of period	10,842	11,841

(4) Notes to Semi-annual Consolidated Financial Statements**Going Concern Assumption**

Not applicable.

Significant Changes in Shareholders' Equity

Not applicable.

Application of Special Accounting Methods for Presenting Semi-annual Consolidated Financial Statements**Calculation of tax expenses**

The tax expenses were calculated by first estimating the effective tax rate after the application of tax effect accounting with respect to profit before income taxes for the fiscal year in which the period under review falls, and multiplying that rate by the profit before income taxes for the period under review.

Segment and Other Information**Segment information**

I For the six months ended September 30, 2024

No segment-related information is provided because COMTURE has only a single business segment.

II For the six months ended September 30, 2025

No segment-related information is provided because COMTURE has only a single business segment.

Business Combinations**Business combination through acquisition**

The Board of Directors of COMTURE approved a resolution on March 19, 2025 to acquire all of the outstanding shares of Human Interactive Technology inc. (HIT) to make this company consolidated subsidiary. Payments for this acquisition were completed on June 30, 2025.

(1) Summary of business combination**1) Acquired company and its business activities**

Acquired company: Human Interactive Technology inc.

Business: Construction of infrastructure networks and construction of systems and applications

2) Main reasons for acquisition

The cloud solutions business, including the Microsoft business, and the digital solutions business of the COMTURE Group are providing a broad range of services in the digital domain as the pace of the global digitalization increases. This focus on the digital domain has enabled the COMTURE Group to grow at an average annual rate of 15% since its inception.

HIT creates infrastructure/security environments and provides cloud services by using mainly Microsoft solutions. Operations also include AI consulting.

COMTURE acquired HIT because this company will strengthen the Microsoft business, which is one of the core businesses of the COMTURE Group. Adding this company gives the group an even stronger base for providing total solutions that encompass infrastructure construction, system development, system operations and education support. The group's businesses are expected to grow faster as a result. In addition, COMTURE believes that using this acquisition to establish an even more powerful framework in the growing AI solutions category will further contribute to the growth of corporate value.

3) Acquisition date

June 30, 2025

4) Legal form of acquisition

Acquisition of shares with cash

5) Name after acquisition

There is no change in the company's name.

6) Percentage of voting rights acquired

100%

7) Basis for choosing the companies to acquire

COMTURE acquired the shares in exchange for consideration in cash.

(2) Period of HIT's performance included in the interim consolidated financial statements

From July 1 to September 30, 2025

(3) Acquisition cost of acquired company and breakdown by type of consideration

Payment for the acquisition	Cash and deposits	1,625 million yen
Acquisition cost		1,625 million yen

(4) Details of major acquisition-related costs

Advisory compensation, fees, etc. 8 million yen

(5) Goodwill resulting from the acquisition

1) Value of goodwill

1,202 million yen

As the allocation of acquisition cost has not been completed as of September 30, 2025, the amount of goodwill is a provisionally calculated amount.

2) Source of goodwill

Since net assets at the time of the business combination were lower than the acquisition cost, the difference was recognized as goodwill.

3) Amortization method and period

Goodwill is amortized over seven years by the straight-line method.

(6) Breakdown of assets acquired and liabilities assumed on the acquisition date

Current assets	443 million yen
Non-current assets	309
Total assets	752
Current liabilities	229
Non-current liabilities	100
Total liabilities	330

(7) Allocation of acquisition cost

As of September 30, 2025, the recognition of assets and liabilities that can be identified and calculation of fair values as of the business combination date had not been completed. As a result, the allocation of the acquisition cost as well has not been completed and a provisional accounting treatment based on information that was available at that time and believed to be reasonable was used.

(8) Estimated effect of the business combination on the semi-annual consolidated statement of income if the business combination had been completed at the beginning of the second quarter of the current fiscal year.

Not disclosed due to calculating difficulties in the second quarter of the current fiscal year.

This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.