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Summary of Consolidated Financial Results for the Year Ended March 31, 2025 [Japanese GAAP]

May 15, 2025

Company name: COMTURE CORPORATION

Listing: Tokyo Stock Exchange

Securities code: 3844

URL: <https://www.comture.com/>

Representative: Chihiro Sawada

Representative Director, President

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Scheduled date of annual general meeting of shareholders: June 27, 2025

Scheduled date to commence dividend payments: June 30, 2025

Scheduled date to file annual securities report: June 26, 2025

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

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

1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (April 1, 2024 to March 31, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended March 31, 2025	36,341	6.3	4,630	0.7	4,660	1.4	3,160	0.8
March 31, 2024	34,185	17.7	4,600	13.1	4,597	13.0	3,135	16.3

(Note) Comprehensive income: Fiscal year ended March 31, 2025: ¥ 3,164 million [1.0%]
Fiscal year ended March 31, 2024: ¥ 3,134 million [16.5%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
	Yen	Yen	%	%	%
Fiscal year ended March 31, 2025	99.12	-	17.9	19.0	12.7
March 31, 2024	98.35	-	19.7	20.4	13.5

(Reference) Equity in earnings (losses) of affiliated companies: Fiscal year ended March 31, 2025: ¥ - million
Fiscal year ended March 31, 2024: ¥ - million

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
As of March 31, 2025	25,611	18,468	72.1	579.15
March 31, 2024	23,442	16,805	71.7	527.07

(Reference) Equity: As of March 31, 2025: ¥ 18,468 million
As of March 31, 2024: ¥ 16,805 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Fiscal year ended March 31, 2025	3,194	(923)	(1,512)	12,881
March 31, 2024	3,424	449	(1,952)	12,123

2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
March 31, 2024	11.50	11.50	11.50	11.50	46.00	1,466	46.8	9.2
March 31, 2025	12.00	12.00	12.00	12.00	48.00	1,530	48.4	8.7
Fiscal year ending March 31, 2026 (Forecast)	12.50	12.50	12.50	12.50	50.00		48.0	

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026 (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

* Notes:

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - (Company name:)

Excluded: - (Company name:)

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

1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

4) Restatement: None

(3) Number of issued shares (common shares)

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

March 31, 2025: 32,241,600 shares

March 31, 2024: 32,241,600 shares

2) Number of treasury shares at the end of the period:

March 31, 2025: 352,798 shares

March 31, 2024: 356,904 shares

3) Average number of shares outstanding during the period:

Fiscal Year ended March 31, 2025: 31,886,956 shares

Fiscal Year ended March 31, 2024: 31,880,935 shares

(Reference) Overview of Non-consolidated Financial Results

1. Non-consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (April 1, 2024 to March 31, 2025)

(1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Net income	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
March 31, 2025	26,004	16.4	3,202	(0.4)	4,518	(11.5)	3,863	(9.6)
March 31, 2024	22,341	21.7	3,215	12.8	5,106	78.9	4,273	117.9

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
March 31, 2025	121.16	-
March 31, 2024	134.04	-

(2) Non-consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2025	23,418	18,201	77.7	570.78
March 31, 2024	19,771	15,835	80.1	496.66

(Reference) Equity: As of March 31, 2025: ¥ 18,201 million
As of March 31, 2024: ¥ 15,835 million

* Financial results reports are exempt from audit 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.

1. Consolidated Financial Statements

(1) Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2024	As of March 31, 2025
Assets		
Current assets		
Cash and deposits	12,123	12,881
Notes and accounts receivable - trade	6,577	7,178
Work in process	109	128
Other	414	655
Total current assets	19,225	20,843
Non-current assets		
Property, plant and equipment		
Buildings, net	451	646
Vehicles, net	6	4
Tools, furniture and fixtures, net	176	208
Construction in progress	14	-
Total property, plant and equipment	649	859
Intangible assets		
Goodwill	1,355	1,016
Software	43	38
Software in progress	185	934
Other	65	34
Total intangible assets	1,650	2,024
Investments and other assets		
Investment securities	136	88
Guarantee deposits	689	770
Deferred tax assets	1,035	969
Other	55	54
Total investments and other assets	1,916	1,883
Total non-current assets	4,217	4,767
Total assets	23,442	25,611

(Millions of yen)

	As of March 31, 2024	As of March 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	1,871	1,976
Short-term borrowings	200	200
Accrued expenses	977	852
Asset retirement obligations	10	-
Income taxes payable	657	1,024
Provision for bonuses	1,258	1,572
Provision for bonuses for directors (and other officers)	37	37
Provision for loss on construction contracts	14	9
Other	856	917
Total current liabilities	5,882	6,590
Non-current liabilities		
Retirement benefit liability	438	102
Asset retirement obligations	311	447
Other	5	2
Total non-current liabilities	754	552
Total liabilities	6,637	7,143
Net assets		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,652	3,662
Retained earnings	12,228	13,874
Treasury shares	(103)	(102)
Total shareholders' equity	16,798	18,457
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	7	11
Total accumulated other comprehensive income	7	11
Total net assets	16,805	18,468
Total liabilities and net assets	23,442	25,611

(2) Consolidated Statements of Income and Comprehensive Income

Consolidated Statements of Income

(Millions of yen)

	For the fiscal year ended March 31, 2024	For the fiscal year ended March 31, 2025
Net sales	34,185	36,341
Cost of sales	26,332	28,105
Gross profit	7,852	8,235
Selling, general and administrative expenses	3,252	3,604
Operating profit	4,600	4,630
Non-operating income		
Interest income	1	2
Dividend income	0	1
Foreign exchange gains	3	0
Subsidy income	-	10
Gain on investments in investment partnerships	-	14
Other	6	4
Total non-operating income	12	34
Non-operating expenses		
Interest expenses	2	1
Loss on investments in investment partnerships	1	-
Loss On Redemption Of Investment Securities	9	-
Other	1	4
Total non-operating expenses	14	5
Ordinary profit	4,597	4,660
Extraordinary income		
Insurance claim income	0	-
Gain on sale of investment securities	5	14
Total extraordinary income	6	14
Extraordinary losses		
Loss on retirement of non-current assets	-	4
Loss on termination of retirement benefit plan	49	84
Total extraordinary losses	49	88
Profit before income taxes	4,553	4,586
Income taxes - current	1,660	1,361
Income taxes - deferred	(241)	63
Total income taxes	1,418	1,425
Profit	3,135	3,160
Profit attributable to owners of parent	3,135	3,160

Consolidated Statements of Comprehensive Income

(Millions of yen)

	For the fiscal year ended March 31, 2024	For the fiscal year ended March 31, 2025
Profit	3,135	3,160
Other comprehensive income		
Valuation difference on available-for-sale securities	(1)	4
Total other comprehensive income	(1)	4
Comprehensive income	3,134	3,164
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,134	3,164

(3) Consolidated Statements of Cash Flows

(Millions of yen)

	For the fiscal year ended March 31, 2024	For the fiscal year ended March 31, 2025
Cash flows from operating activities		
Profit before income taxes	4,553	4,586
Depreciation	161	168
Amortization of goodwill	338	338
Increase (decrease) in provision for bonuses	54	314
Increase (decrease) in provision for bonuses for directors (and other officers)	2	-
Increase (decrease) in provision for loss on construction contracts	11	(5)
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(45)	-
Increase (decrease) in retirement benefit liability	(95)	(335)
Interest and dividend income	(2)	(3)
Interest expenses	2	1
Insurance claim income	(0)	-
Loss on termination of retirement benefit system	49	84
Loss on retirement of non-current assets	-	4
Loss (gain) on sale of investment securities	(5)	(14)
Loss (gain) on redemption of investment securities	9	-
Loss (gain) on investments in investment partnerships	1	(14)
Decrease (increase) in trade receivables	(482)	(600)
Decrease (increase) in inventories	60	(18)
Increase (decrease) in trade payables	200	105
Increase (decrease) in accrued expenses	369	(124)
Increase (decrease) in accrued consumption taxes	67	(17)
Other, net	(74)	(163)
Subtotal	5,176	4,303
Interest and dividends received	2	3
Interest paid	(2)	(1)
Income taxes paid	(1,752)	(1,191)
Income taxes refund	0	79
Net cash provided by (used in) operating activities	3,424	3,194

(Millions of yen)

	For the fiscal year ended March 31, 2024	For the fiscal year ended March 31, 2025
Cash flows from investing activities		
Purchase of property, plant and equipment	(40)	(211)
Purchase of intangible assets	(205)	(698)
Proceeds from sale of investment securities	12	55
Proceeds from redemption of investment securities	0	-
Payments of guarantee deposits	-	(106)
Proceeds from refund of guarantee deposits	11	24
Proceeds from cancellation of insurance funds	653	-
Payments for asset retirement obligations	-	(16)
Other, net	17	28
Net cash provided by (used in) investing activities	449	(923)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(500)	-
Dividends paid	(1,452)	(1,512)
Other, net	(0)	(0)
Net cash provided by (used in) financing activities	(1,952)	(1,512)
Net increase (decrease) in cash and cash equivalents	1,921	757
Cash and cash equivalents at beginning of period	10,202	12,123
Cash and cash equivalents at end of period	12,123	12,881