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Summary of Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

November 4, 2026

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, 2026
Scheduled date to commence dividend payments: November 30, 2026
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 six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(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, 2026	19,331	3.6	2,077	(0.1)	2,099	0.8	387	(72.4)
September 30, 2025	18,652	4.8	2,079	4.8	2,082	5.0	1,404	9.9

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 371 million [(73.8) %]
For the six months ended September 30, 2025: ¥ 1,417 million [11.3%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	12.16	-
September 30, 2025	44.04	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	25,754	19,791	76.8
March 31, 2026	27,052	20,191	74.6

Reference: Equity
As of September 30, 2026: ¥ 19,791 million
As of March 31, 2026: ¥ 20,191 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, 2026	12.50	12.50	12.50	12.50	50.00
Fiscal year ending March 31, 2027	13.00	13.00			
Fiscal year ending March 31, 2027 (Forecast)			13.00	13.00	52.00

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

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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	42,000	10.2	4,700	0.8	4,730	0.4	2,250	(31.5)	70.55

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

*** Notes**

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

Newly included: - companies( )

Excluded: - companies( )

(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: Yes

(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, 2026	32,241,600 shares
As of March 31, 2026	32,241,600 shares

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

As of September 30, 2026	343,242 shares
As of March 31, 2026	348,372 shares

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

Six months ended September 30, 2026	31,894,143 shares
Six months ended September 30, 2025	31,889,380 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

Please refer to “1. Qualitative Information on Semi-annual Consolidated Financial Performance, (4) Explanation of Consolidated Forecast and Other Forward-looking Statements” on page 4 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

During the first half of the fiscal year, companies in Japan continued to make large expenditures involving digital technologies. As the use of generative and other AI technologies grows, Japan's IT market is supported by the construction of data platforms for AI, the use of cloud services, business process innovations, and strong demand for security measures and the strengthening of governance.

The COMTURE Group is placing priority on the growth of businesses in the Data & AI sector, deepening relationships with key customers and cross-selling activities. Profitability improved during the three months of the second quarter, with the gross profit margin rising to 22.1% from 20.7% one year earlier, operating profit increasing 9.6% year-on-year, and the operating profit margin improving to 13.6% from 12.5% one year earlier. Newly consolidated subsidiary Human Interactive Technology inc. and measures to strengthen collaboration among group companies also contributed to the improvement of earnings.

The order backlog for sales in the second half increased 7.0% year-on-year. Steady progress was also made with initiatives to improve prices.

Advances in AI technologies are changing markets and customer needs. To respond to these changes and accelerate sales growth, the COMTURE Group has already started developing businesses in Data & AI and FDE (Forward Deployed Engineer). These are identified as the next growth areas in the medium-term business plan (FY3/2027–FY3/2029). The Group also worked to build an ecosystem with external companies to strengthen its service delivery capabilities. These efforts included alliances with Krugle Inc., Dataiku Japan K.K. and DASA Japan K.K. We will continue to expand business alliances and broaden our lineup of products and services to strengthen cross-selling activities.

Earnings benefited from business growth, an improvement in prices, the optimization of employee assignments and recruiting plans, and a change in the revenue recognition method. However, higher personnel expenses resulting from salary increases and a larger workforce, along with increased expenses related to the new core IT systems, had a negative impact on earnings. The COMTURE Group stopped using part of the new core IT systems and began a fundamental review of the operating framework and business processes. These structural measures are aimed at limiting future costs and improving profitability. As a result, depreciation expenses decreased from 117 million yen in the first quarter to 52 million yen in the second quarter. This decrease reflects the lower depreciation burden following the decision to stop using part of the systems. We view this as a structural improvement rather than a one-time reduction and expect it to contribute to higher profitability in the third quarter and beyond.

As a result, net sales increased 3.6% year-on-year to 19,331 million yen, gross profit increased 5.2% to 4,075 million yen, operating profit decreased 0.1% to 2,077 million yen and ordinary profit increased 0.8% to 2,099 million yen.

Due to an impairment loss of 1,434 million yen classified as an extraordinary loss due to the decision to stop using part of the new core IT systems, profit attributable to owners of parent decreased 72.4% to 387 million yen. More information is in "Notice of Extraordinary Losses (Impairment Losses) and Revisions to the Consolidated Forecasts for the Fiscal Year Ending March 31, 2027 " that was announced on August 14, 2026 (Japanese version only).

EBITDA increased 4.9% year-on-year to 2,496 million yen, which is the sum of operating profit of 2,077 million yen, depreciation of 169 million yen and goodwill amortization of 249 million yen.

Beginning in the first quarter of the current fiscal year, the percentage of completion method for the recognition of revenue is used even for projects that are completed within a very short time and are not significant in monetary terms. Even for these projects, revenue is now recognized based on the amount of the obligation fulfilled during a specific period. Due to this change, net sales increased 344 million yen, cost of sales increased 200 million yen, and operating profit, ordinary profit and profit before income taxes increased 144 million yen each in the first half of the current fiscal year.

The provisional accounting treatment for business combinations was finalized at the end of the fiscal year ended March 31, 2026. The figures for the first half of that fiscal year have been restated to reflect this finalization. As a result, selling, general and administrative expenses in the semi-annual consolidated statement of income for the first half of the previous fiscal year decreased 2 million yen. Operating profit, ordinary profit, profit before income taxes, profit and profit attributable to owners of parent increased 2 million yen each.

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026	Change	Change (%)
Net sales	18,652	19,331	678	3.6%
Gross profit	3,873	4,075	201	5.2%
Operating profit	2,079	2,077	(2)	(0.1)%
Ordinary profit	2,082	2,099	16	0.8%
Profit attributable to owners of parent	1,404	387	(1,016)	(72.4)%
EBITDA	2,380	2,496	115	4.9%

Note: EBITDA = Operating profit + Depreciation + Goodwill amortization

Results of operations of business categories are as follows.

Business Category	Activities
Technology	Support for customers' value creation activities by using multi-SaaS, data platform construction and other activities centered on Data & AI.
Business Transformation	Fully integrated support by working closely with customers for tasks extending from solving customers' problems to implementing innovative business processes. Support uses consulting and ERP backed by a thorough knowledge of financial services, manufacturing and many other industries and business sectors.
Managed Services & Education	Support to enable customers to establish self-reliant operations and achieve consistent growth. Activities include visualization, automation and AI use for more advanced operating and maintenance operations and education and skill development services for employees.

Note: In association with the start of the new medium-term business plan, COMTURE has reexamined business units used for managing operations. As a result, these three business categories are used beginning with the first half of the fiscal year.

Technology

The new consolidation of Human Interactive Technology inc. and an improvement in prices contributed to earnings. Joint activities with SAS, Databricks and other major vendors progressed, along with initiatives to shift to project-type orders. In addition, the security-related services grew due to the training of security professionals and the creation of reusable service assets.

As a result, sales increased 2.7% from one year earlier to 7,585 million yen and gross profit increased 2.5% to 1,610 million yen.

Business Transformation

There was steady progress with projects and deeper relationships with key customers. In addition, expanding ties with financial institutions, such as by providing support for the automation of business processes to credit guarantee associations, and growth of cross-selling offset the impact of changes in market conditions in some ERP categories.

As a result, sales increased 5.4% from one year earlier to 7,442 million yen and gross profit increased 6.2% to 1,565 million yen.

Managed Services & Education

The performance of infrastructure projects for the public sector was strong and progress continued with shifting emphasis to services that have substantial added value. In the education sector, there were more new projects for Copilot and other training but a decrease in people undergoing new employee training due to a decline in the number of new graduate hires by companies.

As a result, sales increased 2.3% from one year earlier to 4,303 million yen and gross profit increased 8.6% to 899 million yen.

(Millions of yen)

		For the six months ended September 30, 2025	For the six months ended September 30, 2026	Change	Change (%)
Technology	Net sales	7,387	7,585	197	2.7%
	Gross profit	1,571	1,610	39	2.5%
Business Transformation	Net sales	7,057	7,442	384	5.4%
	Gross profit	1,473	1,565	91	6.2%
Managed Services & Education	Net sales	4,207	4,303	96	2.3%
	Gross profit	828	899	70	8.6%

Note: Due to the revision of business segments in the fiscal year ending March 31, 2027, figures for the first six months of the previous fiscal year have been restated based on the revised segments.

(2) Explanation of Financial Position

Total assets were 25,754 million yen at the end of the second quarter, 1,297 million yen less than the end of the previous fiscal year. This was mainly attributable to decreases in software in progress of 1,720 million yen, notes and accounts receivable-trade of 347 million yen as payments for these receivables were collected, investment securities of 301 million yen due to sales and goodwill of 249 million yen due to amortization. There was an increase of 1,199 million yen in cash and deposits mainly due to profit attributable to owners of parent.

Liabilities decreased 898 million yen to 5,962 million yen. This was mainly attributable to decreases in income taxes

payable of 370 million yen because of the payment of taxes, other current liabilities of 299 million yen mainly due to a decrease in accrued consumption taxes because of the payment of taxes, and accounts payable-trade of 182 million yen due to payment of trade payables.

Net assets decreased 399 million yen to 19,791 million yen mainly because of profit attributable to owners of parent of 387 million yen and an increase in retained earnings of 28 million yen at the beginning of the fiscal year due to the changes in accounting policies. There were dividend payments of 813 million yen.

(3) Explanation of Cash Flows

There was a net increase of 1,199 million yen in cash and cash equivalents from the end of the previous fiscal year to 12,025 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 22.8% to 1,811 million yen. Major sources of cash were impairment loss of 1,434 million yen, profit before income taxes of 725 million yen, a decrease in trade receivables of 468 million yen, amortization of goodwill of 249 million yen, and depreciation of 169 million yen. Major uses of cash were income taxes paid of 757 million yen and a decrease in trade payables of 182 million yen.

Cash flows from investing activities

Net cash provided by investing activities was 199 million yen, compared with 1,736 million yen used a year earlier. The major source of cash was proceeds from sale of investment securities of 334 million yen. The major use of cash was purchase of intangible assets of 129 million yen.

Cash flows from financing activities

Net cash used in financing activities increased 4.2% to 811 million yen. There were payments of 811 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, 2027 that was announced in the “Notice of Extraordinary Losses (Impairment Losses) and Revisions to the Consolidated Forecasts for the Fiscal Year Ending March 31, 2027, that was announced on August 14, 2026, (Japanese version only). To achieve the full-year earnings forecasts, we will continue to expand business alliances in Data & AI, FDE and security-related fields in the third quarter and beyond. Through these alliances, we will broaden our lineup of products and services to strengthen cross-selling activities.

These forecasts are based on assumptions judged to be valid and 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, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	10,826	12,025
Notes and accounts receivable - trade	7,481	7,133
Work in process	78	-
Other	390	421
Total current assets	18,776	19,581
Non-current assets		
Property, plant and equipment		
Buildings, net	580	546
Vehicles, net	3	2
Tools, furniture and fixtures, net	169	186
Construction in progress	-	0
Total property, plant and equipment	753	734
Intangible assets		
Goodwill	1,680	1,430
Software	183	366
Software in progress	1,720	-
Other	4	4
Total intangible assets	3,589	1,801
Investments and other assets		
Investment securities	359	57
Guarantee deposits	2,460	2,459
Deferred tax assets	1,050	1,075
Other	63	44
Total investments and other assets	3,933	3,636
Total non-current assets	8,276	6,173
Total assets	27,052	25,754

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,922	1,740
Short-term borrowings	200	200
Accrued expenses	695	690
Income taxes payable	853	482
Provision for bonuses	1,693	1,726
Provision for bonuses for directors (and other officers)	35	24
Other	820	520
Total current liabilities	6,220	5,385
Non-current liabilities		
Retirement benefit liability	117	107
Asset retirement obligations	462	463
Deferred tax liabilities	50	-
Other	9	5
Total non-current liabilities	640	577
Total liabilities	6,860	5,962
Net assets		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,674	3,684
Retained earnings	15,580	15,183
Treasury shares	(99)	(97)
Total shareholders' equity	20,176	19,793
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	14	(1)
Total accumulated other comprehensive income	14	(1)
Total net assets	20,191	19,791
Total liabilities and net assets	27,052	25,754

(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, 2025	For the six months ended September 30, 2026
Net sales	18,652	19,331
Cost of sales	14,779	15,256
Gross profit	3,873	4,075
Selling, general and administrative expenses	1,793	1,997
Operating profit	2,079	2,077
Non-operating income		
Interest income	3	23
Dividend income	2	4
Other	4	3
Total non-operating income	9	31
Non-operating expenses		
Interest expenses	1	1
Other	6	7
Total non-operating expenses	7	9
Ordinary profit	2,082	2,099
Extraordinary income		
Gain on sale of investment securities	-	61
Total extraordinary income	-	61
Extraordinary losses		
Impairment losses	-	1,434
Loss on retirement of non-current assets	-	0
Total extraordinary losses	-	1,434
Profit before income taxes	2,082	725
Income taxes	678	338
Profit	1,404	387
Profit attributable to owners of parent	1,404	387

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	1,404	387
Other comprehensive income		
Valuation difference on available-for-sale securities	13	(16)
Total other comprehensive income	13	(16)
Comprehensive income	1,417	371
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,417	371

(3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,082	725
Depreciation	91	169
Impairment losses	-	1,434
Amortization of goodwill	209	249
Increase (decrease) in provision for bonuses	99	33
Increase (decrease) in provision for bonuses for directors (and other officers)	(19)	(11)
Increase (decrease) in provision for loss on construction contracts	(9)	-
Increase (decrease) in retirement benefit liability	5	(10)
Interest and dividend income	(5)	(27)
Interest expenses	1	1
Loss (gain) on sale of investment securities	-	(61)
Loss on retirement of non-current assets	-	0
Decrease (increase) in trade receivables	539	468
Decrease (increase) in inventories	(90)	-
Increase (decrease) in trade payables	(77)	(182)
Increase (decrease) in accrued expenses	(150)	(5)
Increase (decrease) in accrued consumption taxes	(80)	(43)
Other, net	(368)	(223)
Subtotal	2,228	2,517
Interest and dividends received	5	27
Interest paid	(1)	(1)
Income taxes paid	(936)	(757)
Income taxes refund	178	25
Net cash provided by (used in) operating activities	1,475	1,811
Cash flows from investing activities		
Purchase of property, plant and equipment	(22)	(10)
Proceeds from sale of investment securities	-	334
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(1,277)	-
Purchase of intangible assets	(439)	(129)
Payments of guarantee deposits	(5)	-
Proceeds from refund of guarantee deposits	0	0
Other, net	8	3
Net cash provided by (used in) investing activities	(1,736)	199

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from financing activities		
Dividends paid	(779)	(811)
Net cash provided by (used in) financing activities	(779)	(811)
Net increase (decrease) in cash and cash equivalents	(1,040)	1,199
Cash and cash equivalents at beginning of period	12,881	10,826
Cash and cash equivalents at end of period	11,841	12,025

(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.

Changes in Accounting Policies

The COMTURE Group rigorously manages the profitability of all projects based on reasonable estimates of future expenses that will be required for the completion of each project. This applies to all projects of the Technology, Business Transformation, and Managed Services & Education categories, which are collectively called solution services. The rate of progress of every project can be estimated by using the ratio of expenses currently incurred, based on working time and other items, to the estimate of total expenses. Consequently, solution services revenue is recognized for specific periods. However, due to IT system limitations, in prior years all revenue for projects that are completed within a very short time and are not significant in monetary terms, is recognized at once when the customer accepts the services provided upon completion.

In the first quarter of the current fiscal year, COMTURE started using an updated IT system and has made other changes in accounting operations for the purpose of determining in a more appropriate manner income and losses during specific periods. As a result, it is possible to use the same rules for all projects regardless of their length and monetary value. Beginning with the first quarter of the current fiscal year, the percentage of completion method for revenue recognition is used even for very short and monetarily insignificant projects by recognizing revenue based on obligations fulfilled during a specific period.

For prior fiscal years, COMTURE has not retained the data required for revenue recognition based on the percentage of completion method every time the total estimated cost is reexamined. Consequently, the cumulative effect of the revenue recognition method revision is incorporated in retained earnings at the beginning of the first half of the current fiscal year.

Due to this change in the revenue recognition method, retained earnings increased 28 million yen at the beginning of the first half of the current fiscal year. Net sales increased 344 million yen, cost of sales increased 200 million yen, and operating profit, ordinary profit and profit before income taxes increased 144 million yen each in the first half of the current fiscal year.

In the semi-annual consolidated statement of cash flows for the first half of the current fiscal year, profit before income taxes increased 144 million yen, the change in inventories increased 200 million yen and the change in trade receivables decreased 344 million yen in the cash flows from operating activities.

Segment and Other Information

Segment information

I For the six months ended September 30, 2025

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

II For the six months ended September 30, 2026

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

Business Combinations

(Significant revision of the initial allocation of the acquisition cost in the comparative information)

A provisional accounting treatment was used during the previous interim period for COMTURE's acquisition of all of the outstanding shares of Human Interactive Technology inc. to make this company consolidated subsidiary on June 30, 2025, and this treatment was finalized at the end of the fiscal year that ended March 2026.

Due to the finalization of the provisional accounting treatment, provisional goodwill of 1,202 million yen in the comparative information included in the semi-annual consolidated financial statements for the first half of the current fiscal year was revised to 1,123 million yen.

As a result, selling, general and administrative expenses in the semi-annual consolidated statement of income for the first half of the previous fiscal year decreased 2 million yen. Operating profit, ordinary profit, profit before income taxes, profit and profit attributable to owners of parent increased 2 million yen each.

In the semi-annual consolidated statement of cash flows for the first half of the previous fiscal year, profit before income taxes increased 2 million yen and the amortization of goodwill decreased 2 million yen in the cash flows from operating activities.

Subsequent Events

Not applicable.

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.