Fiscal2027 Q2

Financial Results Materials

November 4, 2026

COMTURE CORPORATION

コムチュア株式会社

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Fiscal2027 Q2

Results of Operations

Financial Highlights

- Sales increased due to the new consolidation of Human Interactive Technology inc. (HIT), the growth of businesses in the Data & AI sector and deeper relationships with key customers, as well as changes in accounting standards. EBITDA increased 4.9% year-on-year.
- Interim profit attributable to owners of parent decreased 72.4% due to an impairment loss resulting from the decision to stop using part of the new core IT systems in Q1.

(Millions of yen)	FY3/26 Q2 (Total)		FY3/27 Q2 (Total)		YoY change
	Amount	% to net sales	Amount	% to net sales	
Net sales	18,652	-	19,331	-	+3.6%
Gross profit	3,873	20.8%	4,075	21.1%	+5.2%
Operating profit	2,079	11.2%	2,077	10.7%	-0.1%
Ordinary profit	2,082	11.2%	2,099	10.9%	+0.8%
Interim profit attributable to owners of parent	1,404	7.5%	387	2.0%	-72.4%
Interim net income per share (yen)	44.04	-	12.16	-	-72.4%
EBITDA	2,380	12.8%	2,496	12.9%	+4.9%
Depreciation	91	-	169	-	+85.7%
Amortization of goodwill	209	-	249	-	+19.1%

Note: Results for FY3/26 Q2 reflect revisions to goodwill and other items resulting from the finalization of the provisional accounting treatment.

*EBITDA = Operating profit + Depreciation + Goodwill amortization

Financial Highlights - 2Q of the FY3/27

- Sales and earnings increased mainly due to deeper relationships with key customers and growth of cross-selling. Gross margin increased 2.1 pt from FY3/27 Q1.

(Millions of yen)	FY3/26 Q2		FY3/27 Q1		FY3/27 Q2		YoY change	QoQ change
	Amount	% to net sales	Amount	% to net sales	Amount	% to net sales		
Net sales	9,695	-	9,553	-	9,778	-	+0.8%	+2.3%
Gross profit	2,011	20.7%	1,912	20.0%	2,162	22.1%	+7.5%	+13.1%
Operating profit	1,212	12.5%	747	7.8%	1,329	13.6%	+9.6%	+77.8%
Ordinary profit	1,219	12.6%	759	7.9%	1,340	13.7%	+9.9%	+76.6%
Profit attributable to owners of parent	833	8.6%	-516	-5.4%	904	9.3%	+8.6%	-
EBITDA	1,383	14.3%	989	10.4%	1,506	15.4%	+8.9%	+52.2%
Depreciation	45	-	117	-	52	-	+14.0%	-55.3%
Amortization of goodwill	124	-	124	-	124	-	0.0%	0.0%

Note: Results for FY3/26 Q2 reflect revisions to goodwill and other items resulting from the finalization of the provisional accounting treatment.

*EBITDA = Operating profit + Depreciation + Goodwill amortization

Contributing Factors

Net sales Up 3.6% YoY

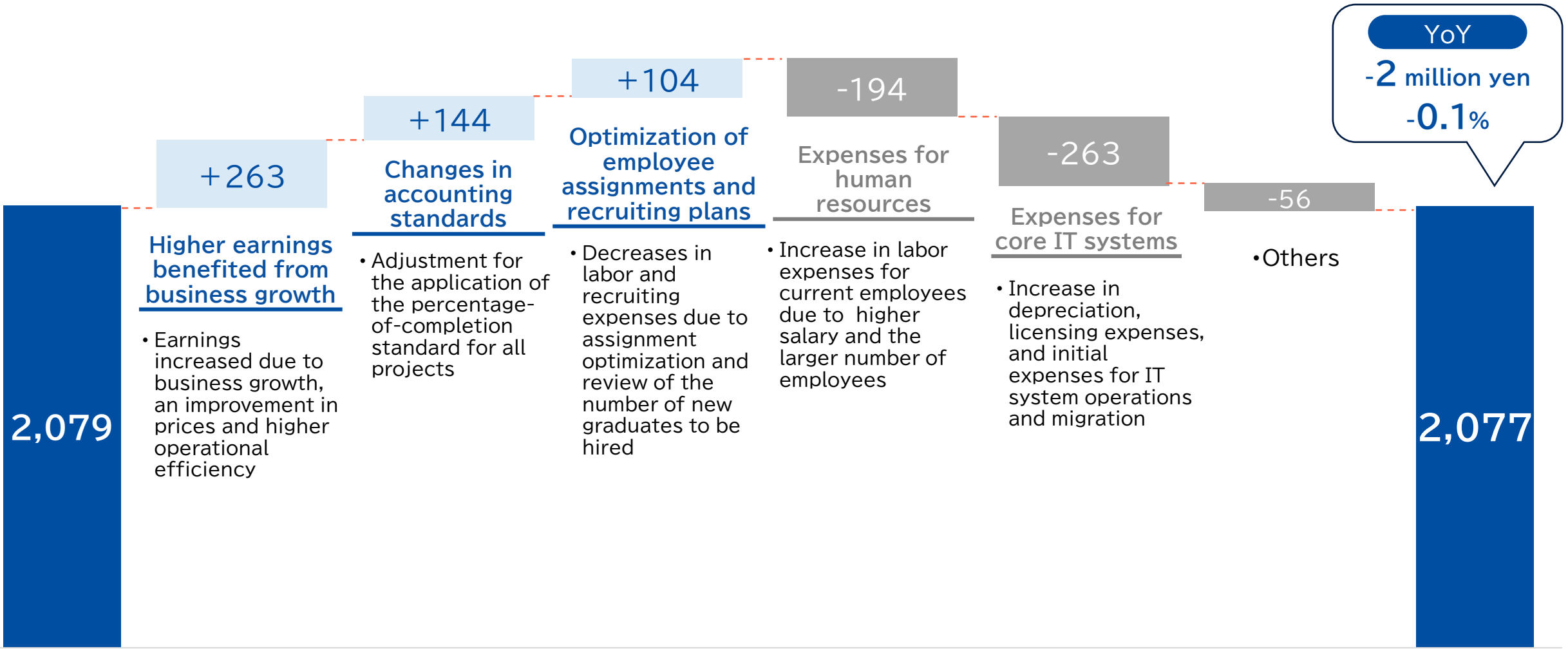
- Contributions from the newly consolidated subsidiary HIT and collaboration among group companies, as well as the growth of businesses in the Data & AI sector
- Progress with expanding current projects with key customers and cross-selling activities

Operating profit Down 0.1% YoY

- Earnings benefited from business growth, an improvement in prices and the effect of changes in accounting standards
- Despite higher cost efficiency due to the optimization of employee assignments and recruiting plans, expenses for human resources increased due to higher labor expenses associated with salary increases and a larger workforce
- Lower earnings because of expenses for core IT systems

Components of Changes in Operating Profit

(Millions of yen)



Business Segment Performance

Business Segments	(Millions of yen)	FY3/26 Q2	FY3/27 Q2	YoY change	Contributing Factors
■ Technology	Net sales	7,387	7,585	+2.7%	• The new consolidation of HIT and efforts to improve prices offset the impact of lost large projects, resulting in higher sales and earnings. • There were joint activities with SAS, Databricks and other major vendors, promoting a shift to project-type orders. • M365 and security-related services grew due to the training of security professionals and the creation of reusable service assets.
	Gross profit	1,571	1,610	+2.5%	
	Gross margin	21.3%	21.2%	-	
■ Business Transformation	Net sales	7,057	7,442	+5.4%	• Expansion and progress involving measures to receive orders and deepen relationships with key customers • Ties with financial institutions deepened through projects such as business process automation for credit guarantee corporations, and cross-selling expanded. • Affected by market changes in some areas of the ERP category.
	Gross profit	1,473	1,565	+6.2%	
	Gross margin	20.9%	21.0%	-	
■ Managed Services & Education	Net sales	4,207	4,303	+2.3%	• The performance of infrastructure projects for the public sector was strong and progress continued with shifting emphasis to services that have substantial added value. • 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.
	Gross profit	828	899	+8.6%	
	Gross margin	19.7%	20.9%	-	

Performance Indicators | KPI to measure strategic progress

		Medium-term Business Plan Targets	FY3/27 Q2
Growth potential / Profitability	**Pct. of sales to end users** Progress with increasing direct relationships with customers	**60.0%** or more FY3/26: 47.2% → FY3/29: 60.0%	**45.7%** • The end-user share of sales temporarily declined as a result of an increase in sales to systems integrators (Siers). • Improve the end-user share by expanding cross-selling to major end users and strengthening efforts to acquire new mid-sized corporate clients.
Growth potential	**Sales per major end user (Growth)** Progress with strengthening/ increasing key customer ties	**+18.0%** / year	**+0.7%** • The customer base expanded steadily through cross-selling to major end users, including financial institutions. • Strengthen sales proposals through cross-selling led by the sales division, supported by an expanded Data & AI service lineup.
Profitability	**Gross profit per employee (Growth)** Progress with adding value and improving profitability	**+6.6%** / year	**+2.2%** • In addition to the review of system-related expenses in Q1, price improvements and higher cost efficiencies helped growth recover to the 5% range in Q2 (three months). • Aim for continued improvement by shifting to higher value-added projects and increasing productivity.

FY3/27

Earnings Forecast

FY3/27 Earnings Forecast (No revisions to the August 14, 2026 forecast)

- The order backlog for the second half increased 7.0% from one year earlier, and steady progress in improving prices is supporting the achievement of the earnings forecast.

(Millions of yen)	FY3/26 Results		FY3/27 Forecast		YoY change	FY3/27 Q2 (Total)	Progress ratio vs. plan (Average of the past three years)
	Amount	% to net sales	Amount	% to net sales			
Net sales	38,109	-	42,000	-	+10.2%	19,331	46.0% (47.2%)
Gross profit	8,135	21.3%	8,800	21.0%	+8.2%	4,075	46.3% (43.4%)
Operating profit	4,660	12.2%	4,700	11.2%	+0.8%	2,077	44.2% (41.0%)
Ordinary profit	4,711	12.4%	4,730	11.3%	+0.4%	2,099	44.4% (41.0%)
Profit attributable to owners of parent	3,284	8.6%	2,250	5.4%	-31.5%	387	17.2% (40.4%)
Net income per share (yen)	103.00	-	70.55	-	-31.5%	12.16	-
EBITDA	5,313	13.9%	5,612	13.4%	+5.6%	2,496	44.5%
Depreciation	193	-	413	-	+113.3%	169	41.0%
Amortization of goodwill	459	-	499	-	+8.7%	249	50.0%

Note: Results for FY3/26 reflect revisions to goodwill and other items resulting from the finalization of the provisional accounting treatment.

*EBITDA = Operating profit + Depreciation + Goodwill amortization

Business Segment Forecast

Business Segments	(Millions of yen)	FY3/26 Results	FY3/27 Forecast	YoY change	Themes for More Growth
■ Technology	Net sales	15,488	17,300	+11.7%	• Growth of multi-SaaS and data infrastructure projects centered on Data & AI in collaboration with vendors • Offer services in AI adoption support through business process assessments, AI governance, and security • Trained 30 FDE professionals in the Salesforce business and made progress in building the organizational structure required for FDE partner certification
	Gross profit	3,336	3,650	+9.4%	
	Gross margin	21.5%	21.1%	-	
■ Business Transformation	Net sales	14,555	16,400	+12.7%	• Work more closely with customers to receive more orders from key customers (financial services, public sector, manufacturing, others) and speed up cross-selling activities • Expand ongoing client support services by using industry knowledge, ERP and Data & AI technologies • Launch services focused on legacy system maintenance, operations and modernization in collaboration with Krugle Inc.
	Gross profit	3,310	3,620	+9.4%	
	Gross margin	22.7%	22.1%	-	
■ Managed Services & Education	Net sales	8,065	8,300	+2.9%	• Steady progress and more new orders concerning public-sector infrastructure projects • Improve profitability of existing operations projects and transition to a centralized service delivery model • Use cooperation with Microsoft and vendors to enlarge the lineup of training services in the AI and cloud categories • Launch a new FDE training program in collaboration with DASA
	Gross profit	1,489	1,530	+2.7%	
	Gross margin	18.5%	18.4%	-	

Effect of Head Office Relocation Costs and Timing of a Return to Growth

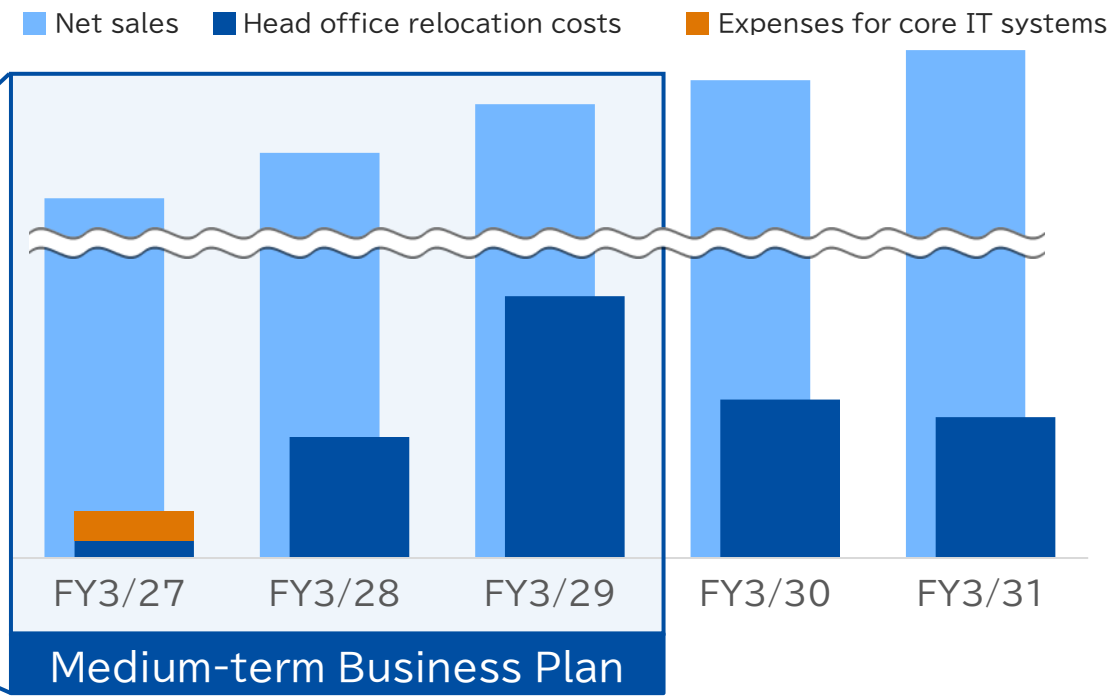
Expect a return to growth after the medium-term business plan period

Although head office relocation costs will weigh on earnings during the plan period, we will enhance underlying earnings power by expanding sales, improving productivity and delivering greater added value.

Medium-term Business Plan Financial Target (FY3/27~FY3/29)

(Millions of yen)	FY3/26 Result	FY3/29 Forecast	Average annual growth rate (FY3/26-FY3/29)
Net sales	38,109	53,000	11.6%
Gross profit	8,135	10,900	10.2%
Gross profit margin	21.3%	20.6%	-
Operating profit	4,660	6,300	10.6%
Operating profit margin	12.2%	11.9%	-
EBITDA	5,313	7,600	12.7%
EBITDA margin	13.9%	14.5%	-

Sales and Head Office Relocation Costs

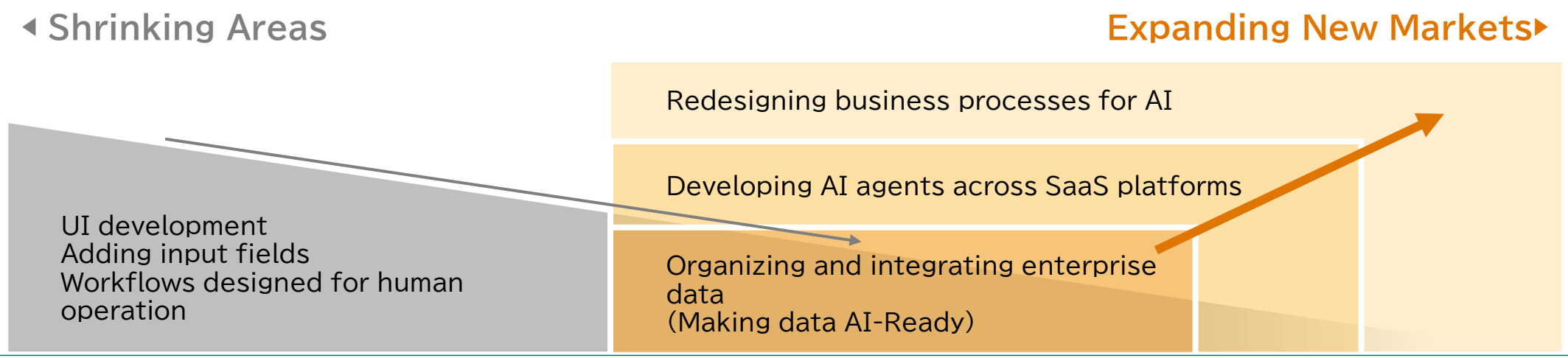


A Shift from Human-Driven to AI-Driven Use of SaaS

The source of value shifts as AI becomes the primary user of SaaS

	Past	Future	Key Changes
Users	People	AI agent	The user shifts from humans to AI
Access Point	Screens (UI)	API/MCP	AI accessibility becomes more important than visual usability
Platform	**SaaS (Business functions and data)**	**SaaS (Business functions and data)**	**Remains unchanged**

＊API/MCP provides an interface for connecting AI directly with SaaS functions and data



COMTURE's Strengths and Track Record in New Markets

Our ability to integrate SaaS, AI and data platforms is an asset that can be applied in expanding new markets

Expanding New Markets

- Organizing and integrating enterprise data (Making data AI-Ready)
- Developing AI agents across SaaS platforms
- Redesigning business processes for AI

COMTURE's Strengths and Supporting Evidence

Engineers and services to support AI readiness

Databricks: Over 40 engineers
AWS: Over 700 engineers
kintone, Pleasanter (Business data)
Box (internal documents), Krugle (legacy system visualization)

SaaS engineers and expertise in data structures

Microsoft, Salesforce: Over 1,000 engineers each
ServiceNow, SAP: Over 200 engineers each

AI tool partnerships and FDE

Dataiku: Integrating data and analytics environments across the enterprise
FDE Training: DASA Japan × Edifist Learning Inc.

Translate Strengths into Projects and Services

Services industry
Building a platform for customer data integration and utilization
Integrate Salesforce and Informatica to support customer data integration, improve data quality and enable its use in marketing.

Telecommunications industry
Data platform modernization
Use generative AI to streamline migration to a new AI-native platform.

Sales Support
Salesforce × Generative AI Templates
Use generative AI to support tasks such as preparing meeting minutes after sales meeting and updating CRM records.
Apply expertise gained through internal use to customer projects.

Manufacturing industry
Applying specification-driven development to large-scale systems
Apply specification-driven development using generative AI to a large-scale project involving approximately 500 person-months. Build a highly scalable platform for future deployment across the group.

Note: Certification holder counts are as of March 31, 2026. Individuals with multiple certifications are counted more than once.

Partnerships to Further Enhance Competitiveness in New Markets

August 14, 2026: Formed a business alliance with Krugle Inc., provider of the Krugle AI platform

- Launch ongoing client support services, starting with legacy system development and maintenance.
- Build on ongoing support relationships to expand into Data & AI utilization.
- Jointly develop assets tailored to specific business functions and industries, such as organizing and using data on tacit knowledge in manufacturing.

September 25, 2026: Began collaboration with Dataiku Japan, provider of the Dataiku AI platform

- Use the Dataiku AI platform to provide comprehensive support, from building data and AI platforms to promoting their use and adoption.
- Provide ongoing support through FDE, from identifying business challenges to implementation and improvement.

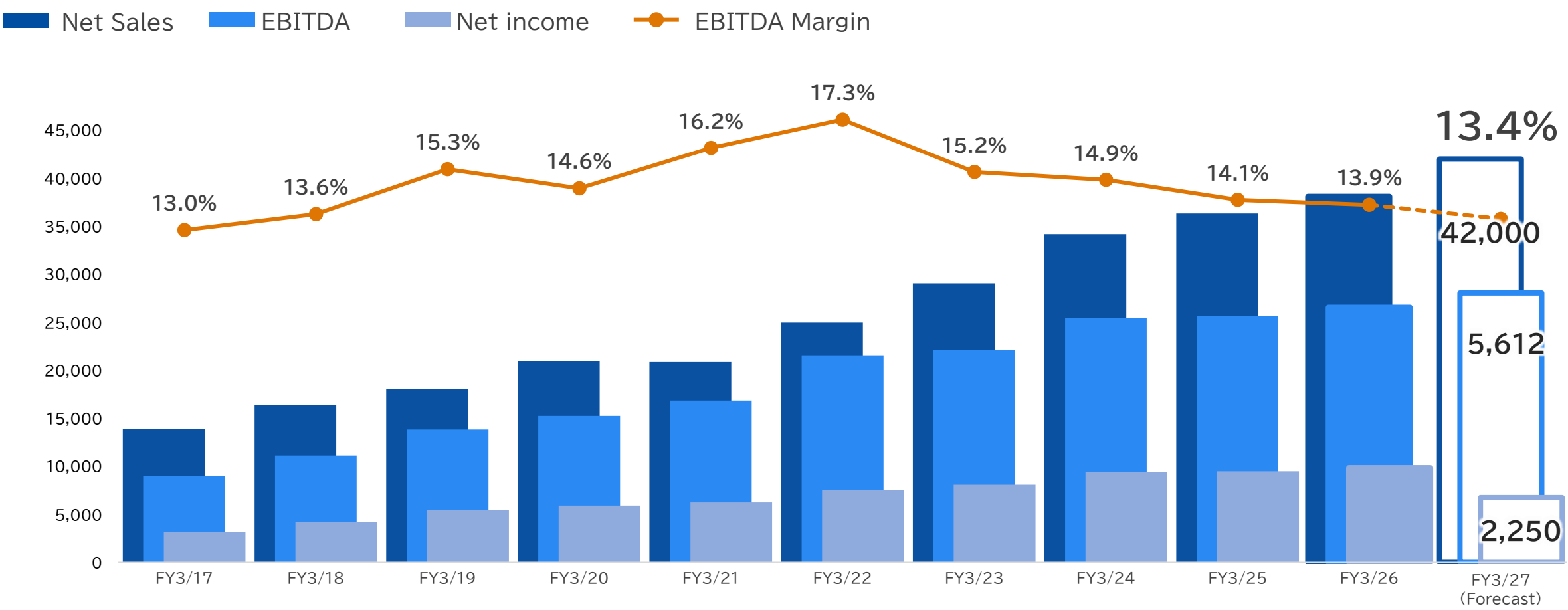
October 30, 2026: Stepped up training of professionals who provide ongoing client support to advance the shift to the FDE model

- Edifist Learning and DASA Japan jointly launched an FDE training program.
- In addition to training professionals within the COMTURE Group, share FDE training expertise with external organizations.

Appendix

Performance Trends

FY3/17 to FY3/27 (Net sales/EBITDA/Net income)

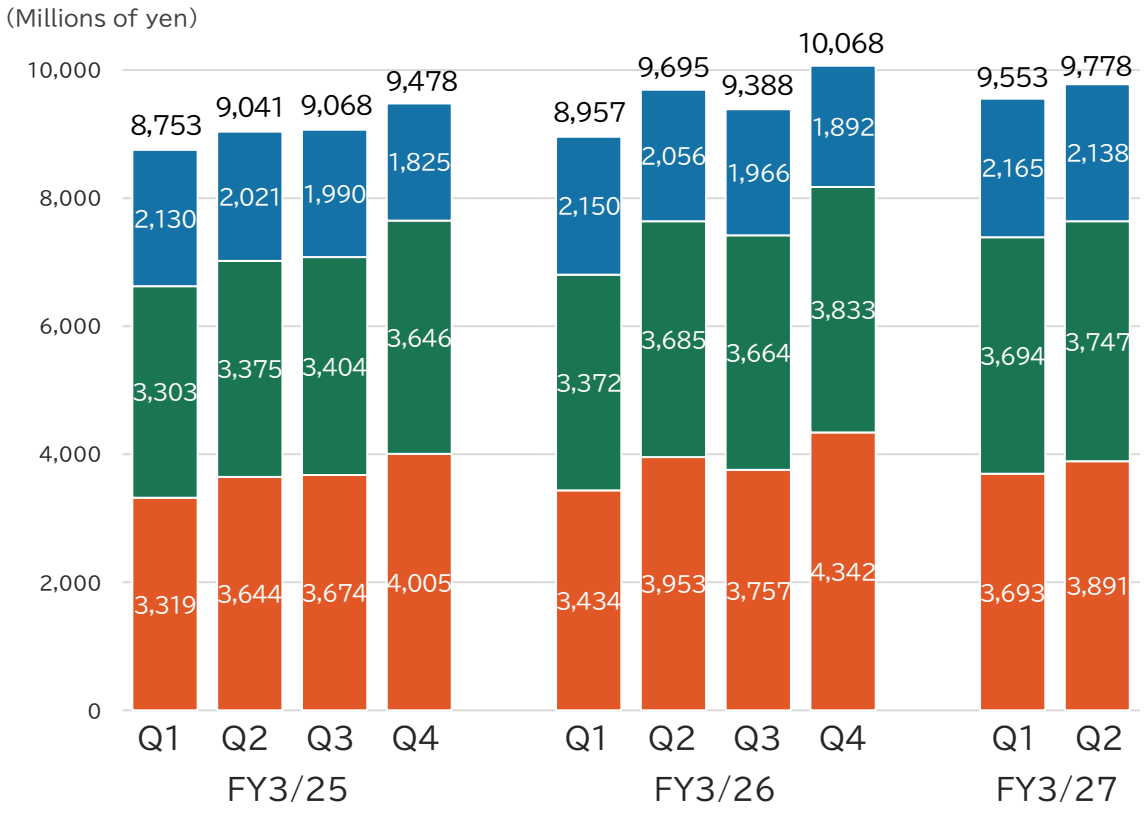


*COMTURE started applying Accounting Standard for Revenue Recognition (ASBJ Statement No. 29, March 31, 2020) in FY3/21.

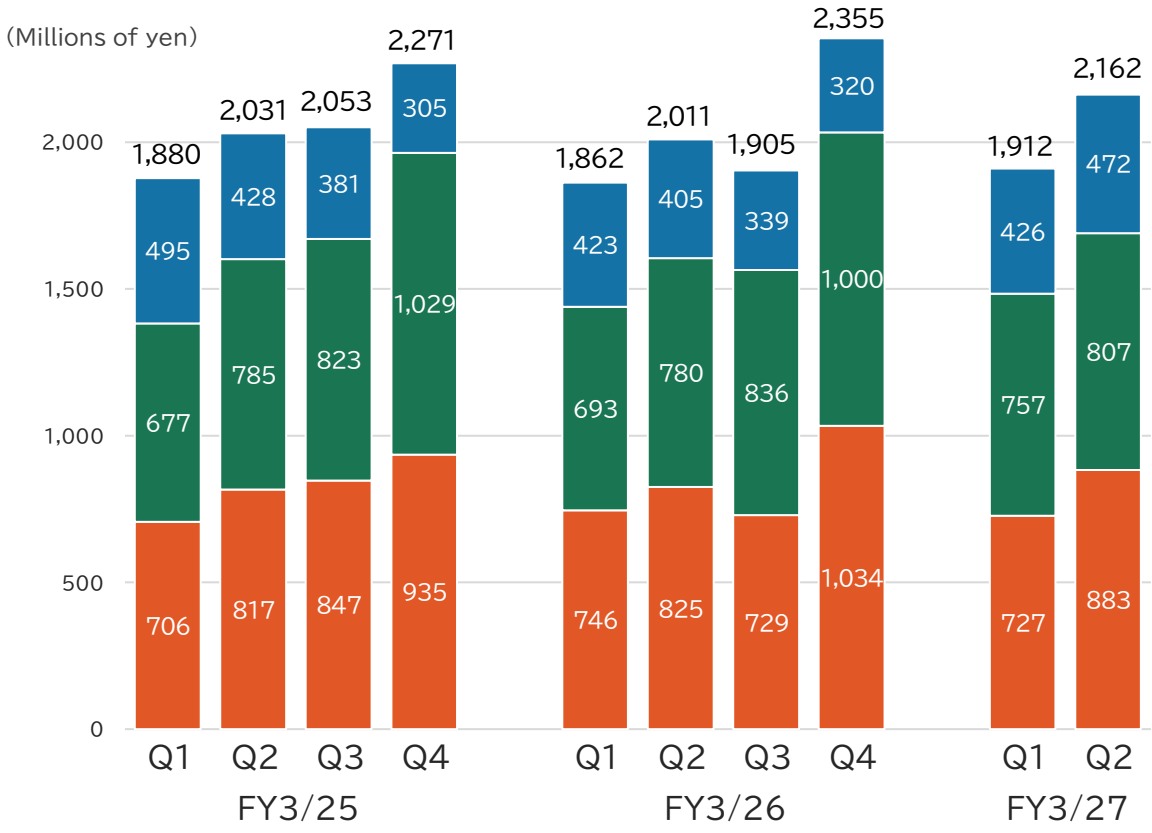
Business Segment Quarterly Performance

Technology　Business Transformation　Managed Services & Education

Net sales



Gross profit



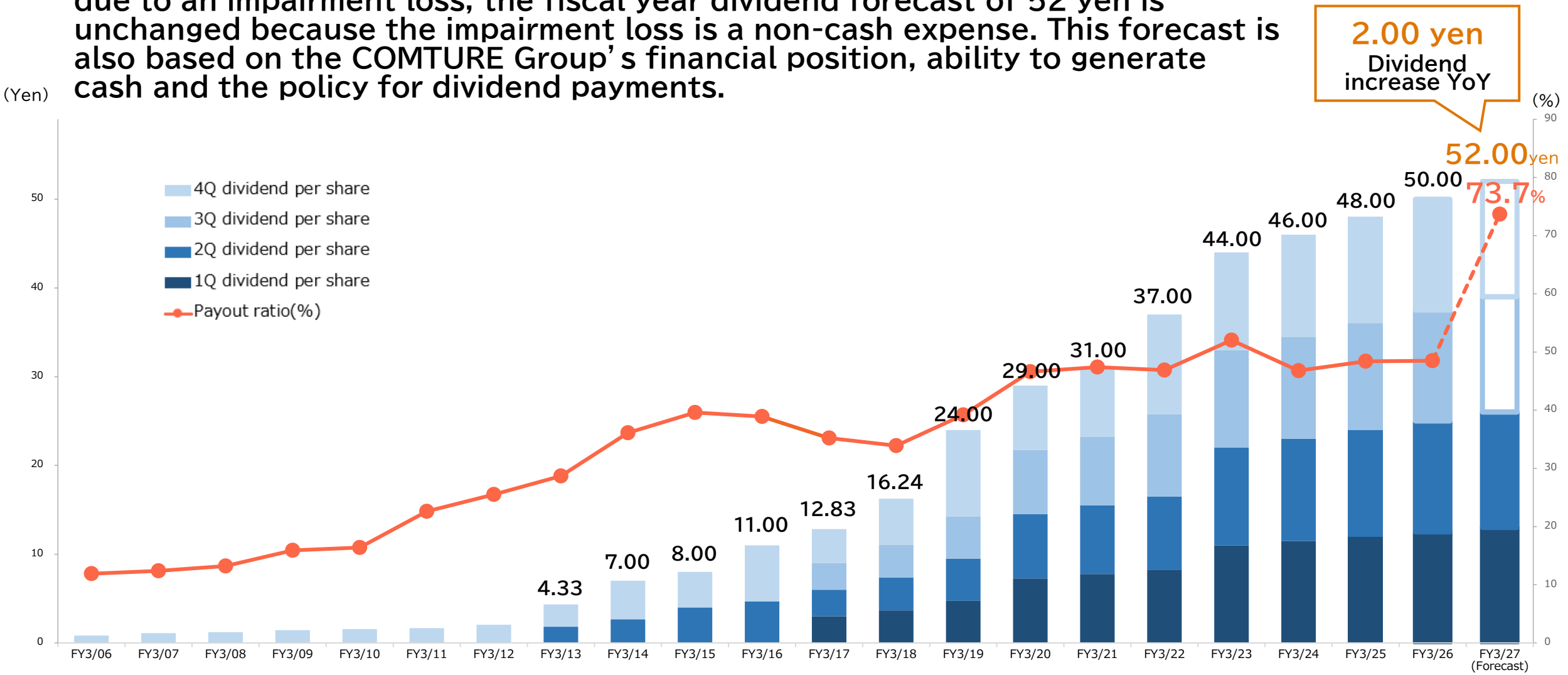
Recent M&A Activity

Big increase in profitability due to post-merger integration and training programs

Companies	Purpose of acquisition	Employees when acquired	Acquisition cost	Net sales Operating profit margin		Benefits of joining COMTURE Group
				Before (last year)	After (first year)	
Edifist Learning Inc.	• **Strengthen IT education business**	56	¥1,350 million	¥1,100 million 10.9%	**¥1,190 million 19.4%**	• More powerful education business • Training of Digital experts
SoftwareCreation Co., Ltd. *Integration into COMTURE CORPORATION in April 2024	• **Addition of resources (for reskilling)**	120	¥500 million	¥1,760 million 4.7%	**¥1,970 million 12.0%**	• Expansion of businesses to growing market sectors by reskilling SAP engineers • More cross-selling to major clients
TAKT SYSTEMS, INC. TAKT BUSINESS SOFT, INC. *These companies were combined in October 2023 *Integration into COMTURE CORPORATION in April 2025	• **Addition of resources (people with PM and other advanced skills)**	121	¥2,370 million	(converted to 12-month period) ¥2,670 million 6.5%	**¥2,840 million 18.2%**	• Addition of project managers, more business opportunities due to better quality for project management and other activities • A stronger framework for business operations in Kansai area • A stronger framework in the BPM business sector
Human Interactive Technology inc. *Integrated into COMTURE CORPORATION in October 2026	• **Strengthen the Microsoft business and the ability to provide solutions involving AI**	34	¥1,620 million	¥920 million 14.6%	(converted to 12-month period) **¥1,000 million 23.6%**	• Synergies concerning sales activities • Use of HIT's AI expertise and services throughout the COMTURE Group

Dividend Policy and Dividend Growth

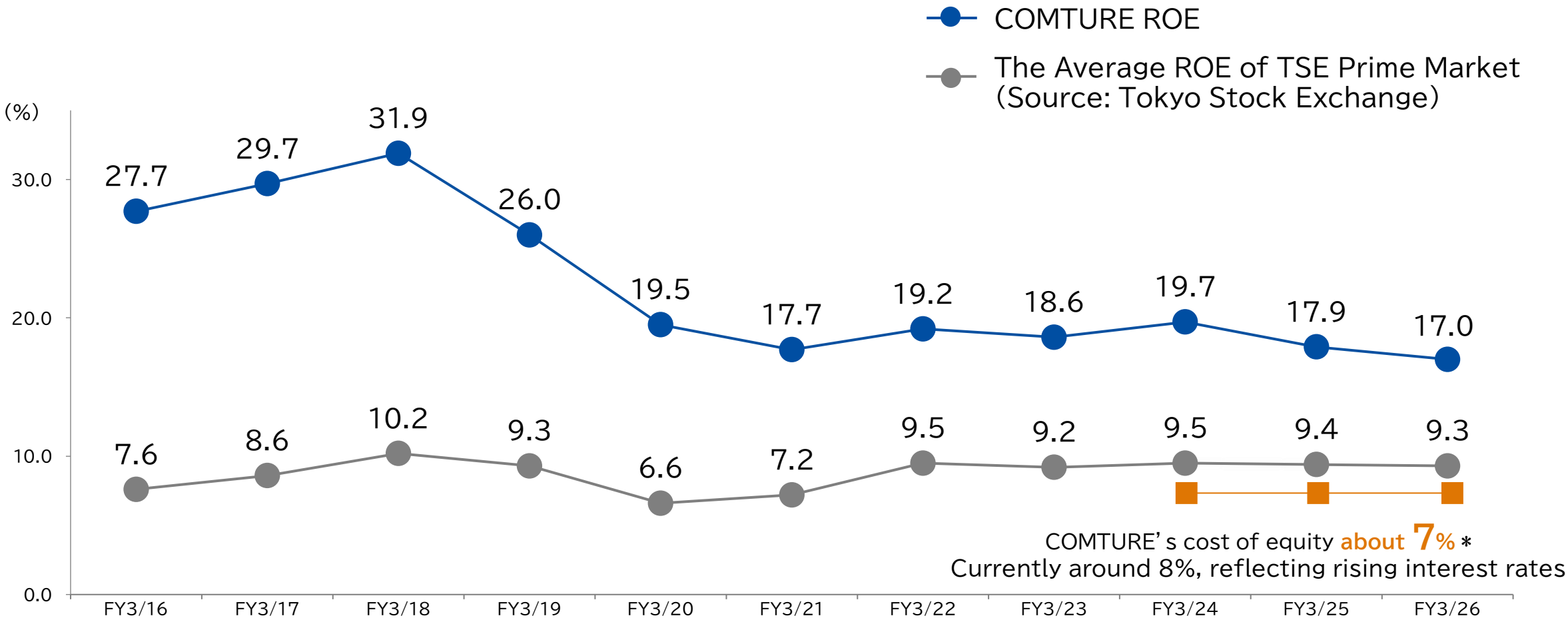
Although forecast for profit attributable to owners of parent has been revised due to an impairment loss, the fiscal year dividend forecast of 52 yen is unchanged because the impairment loss is a non-cash expense. This forecast is also based on the COMTURE Group's financial position, ability to generate cash and the policy for dividend payments.



COMTURE conducted a 3-for-1 common stock split effective on October 1, 2017 and a 2-for-1 common stock split effective on October 1, 2019. Dividend per share has been calculated as if these stock splits had taken place at the beginning of FY3/06.

Efficient Use of Capital and Cost of Equity

Capital efficiency is consistently far above the cost of equity



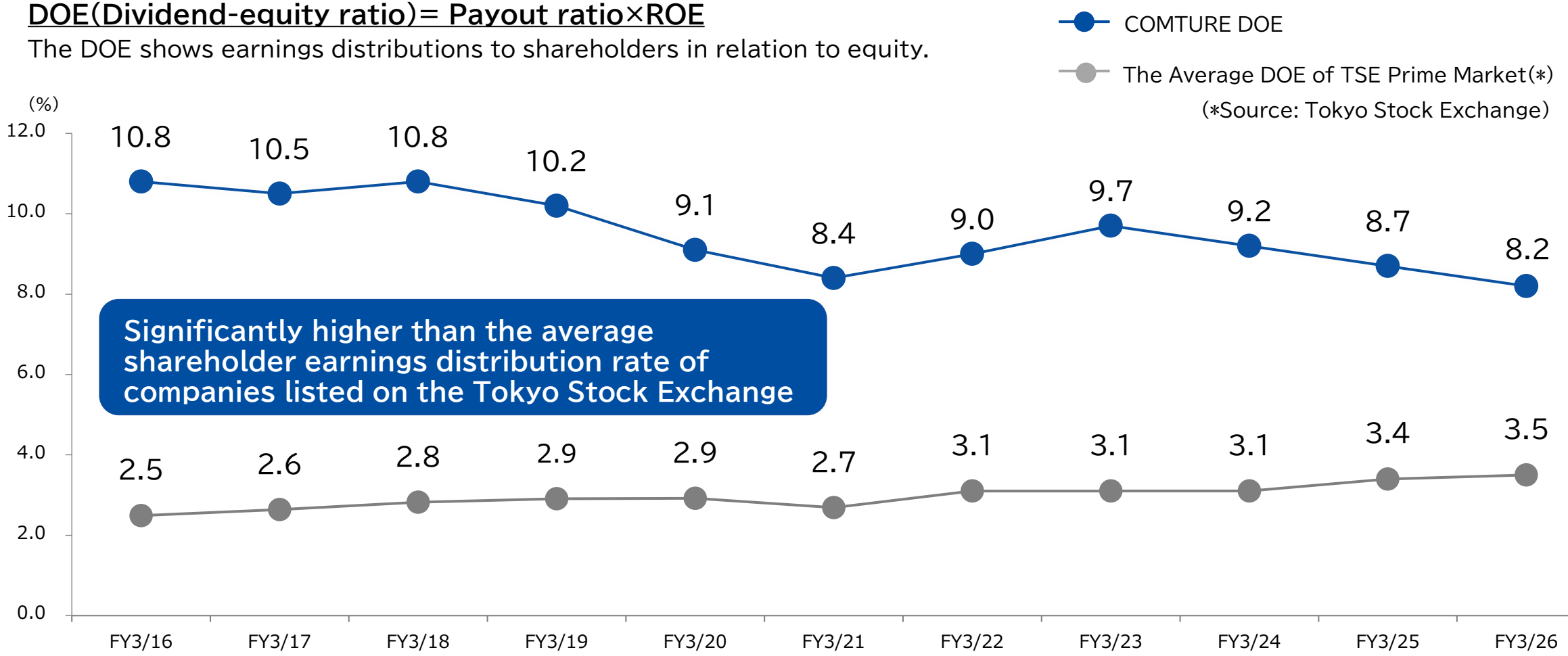
*The cost of equity is calculated by using the capital asset pricing model (CAPM).

Balancing Capital Efficiency and Shareholder Returns

Goal is consistently high shareholder distributions and dividend stability

DOE(Dividend-equity ratio)= Payout ratio×ROE

The DOE shows earnings distributions to shareholders in relation to equity.



Significantly higher than the average shareholder earnings distribution rate of companies listed on the Tokyo Stock Exchange

Quarterly Dividends

COMTURE pays a quarterly dividend because the stability of operations results in the stability of quarterly performance as well.

Dividend payment schedule

	Dividend per share	Dividend record date	Dividend payment date
1Q	13.00 yen	Jun. 30, 2026	Aug. 31, 2026
2Q	13.00 yen	Sep. 30, 2026	Nov. 30, 2026
3Q	13.00 yen	Dec. 31, 2026	Feb. 26, 2027 (Plan)
4Q	13.00 yen	Mar. 31, 2027	Next business day after shareholders' meeting approval (Plan)
Total	52.00 yen		

Shareholder Benefit Program

Shareholders receive special benefits in addition to dividends

Shareholders of record at the end of September and March every year who own at least 300 shares receive Digital Gift® worth 1,000 yen (2,000 yen every fiscal year).

* Beginning with shareholders of record on March 31, 2026, shareholders will receive a Digital Gift®, which is more convenient to use than the QUO card distributed in prior years.

* Dividends of 15,600 yen + Digital Gift® worth 2,000 yen=17,600 yen annually
* The payout ratio including Digital Gift® is expected to be 83.2% for the fiscal year ending March 31, 2027 (for shareholders holding 300 shares)

Be a source of “*excitement*”
for customers and
“*dreams*”
for employees



Precautions

- This presentation was prepared to provide information about COMTURE and is not a solicitation to invest in COMTURE.
- COMTURE exercised care regarding the accuracy of information in this presentation but does not guarantee that this information is complete.
- COMTURE assumes no responsibility whatsoever concerning any losses or damages resulting from the use of information in this presentation.
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