

1Q of the Fiscal Year Ending March 31, 2026 Financial Results Materials



August 8, 2025
COMTURE CORPORATION

1Q of the FY Ending March 31, 2026

Results of Operations

Financial Highlights

Achieved 15 consecutive years of sales growth and sales and earnings climbing to record highs

| (Millions of yen) | 1Q FY3/25 | | 1Q FY3/26 | | YoY change | Progress ratio vs. plan (Average of the past three years) |
|--|-----------|-------------------|--------------|-------------------|------------|--|
| | Amount | % to net sales | Amount | % to net sales | | |
| Net sales | 8,753 | - | 8,957 | - | + 2.3% | 22.4% (23.4%) |
| Operating profit | 795 | 9.1% | 867 | 9.7% | + 9.0% | 17.3% (17.2%) |
| Ordinary profit | 793 | 9.1% | 863 | 9.6% | + 8.7% | 17.3% (17.1%) |
| Profit attributable to owners of parent | 502 | 5.7% | 571 | 6.4% | + 13.7% | 17.2% (17.2%) |
| Net income per share (yen) | 15.76 | - | 17.91 | - | + 13.6% | - |
| EBITDA | 920 | 10.5% | 997 | 11.1% | + 8.3% | - |

*EBITDA = Operating profit + Depreciation + Goodwill amortization

Contributing Factors

Net sales

Up 2.3% YoY

- + Growth of the data management and AI platform building businesses
- + Growth of Microsoft business and recovery of Salesforce/ServiceNow businesses
- Completion of large cloud consulting projects
- Shortage of resources, particularly PM professionals

Operating profit

Up 9.0% YoY

- + Added value created by young employees placed in strategic assignments, mainly in Digital Solutions
- + A decline in outsourcing expenses due to more efficient back office business processes
- + Absence of office renovation expenses incurred in the previous fiscal year
- An increase in personnel expenses due to larger number of employees and higher salaries at business units

Components of Changes in Operating Profit

(Millions of yen)

1,200

800

400

0

1Q FY3/25

1Q FY3/26

795

Higher productivity, etc.

- Added value created by young employees
- Higher sales due to the larger number of employees
- More efficient back office business processes

+ 220

Higher operational efficiency

- A decline in outsourcing expenses due to more efficient back office business processes
- Absence of temporary expenses incurred in the previous fiscal year

+ 89

Investments in human resources

- Increase in labor expenses per employee due to higher salary
- Increase in total labor expenses due to the larger number of employees
- Higher training and other expenses involving employees

-188

Increase in expenses caused by business expansion

- Increase in office rents

-49

+ 71 million yen

YoY

+ 9.0%

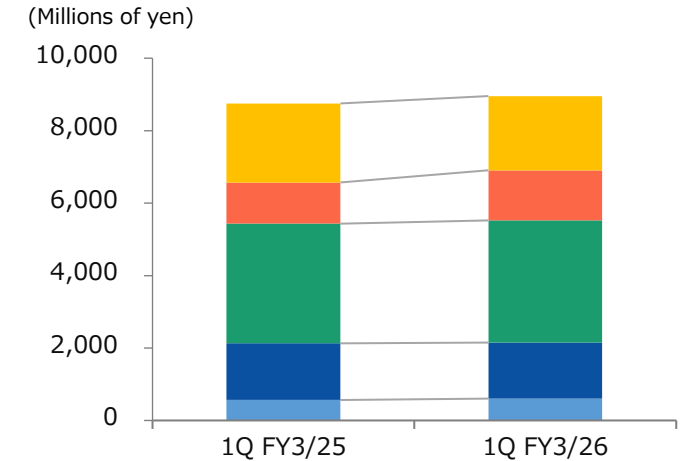
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Business Segment Performance

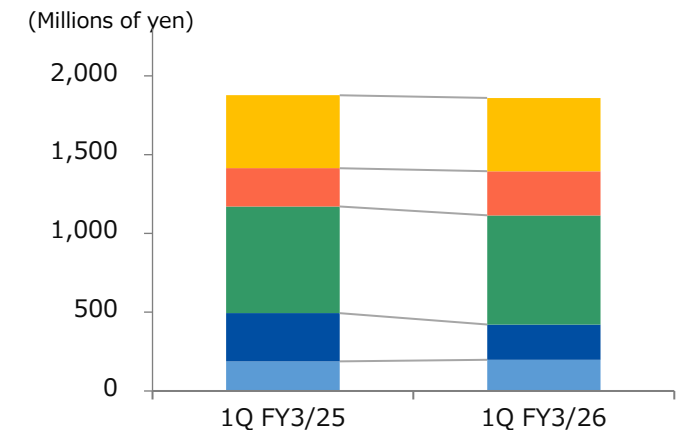
| (Millions of yen) | 1Q FY3/25 | 1Q FY3/26 | YoY change |
|------------------------------|-----------|--------------|------------|
| Net sales | 8,753 | 8,957 | + 2.3% |
| Cloud Solutions | 2,181 | 2,049 | -6.0% |
| Digital Solutions | 1,138 | 1,384 | +21.6% |
| Business Solutions | 3,303 | 3,372 | +2.1% |
| Platform, Operation Services | 1,564 | 1,546 | -1.2% |
| Digital Learning | 565 | 604 | +6.8% |
| Gross profit | 1,880 | 1,862 | -0.9% |
| Cloud Solutions | 463 | 465 | +0.5% |
| Digital Solutions | 243 | 280 | +15.2% |
| Business Solutions | 677 | 693 | +2.3% |
| Platform, Operation Services | 306 | 224 | -26.8% |
| Digital Learning | 188 | 198 | +5.1% |

*Beginning in FY3/26, some of the business segments have been revised. FY3/25 figures of Cloud Solutions and Business Solutions businesses use the revised classification method.

Net sales



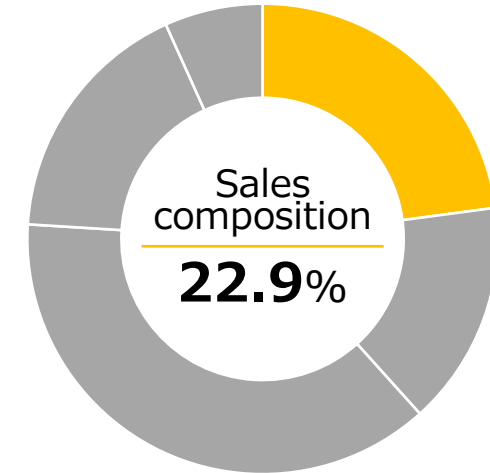
Gross profit



Cloud Solutions

Major components

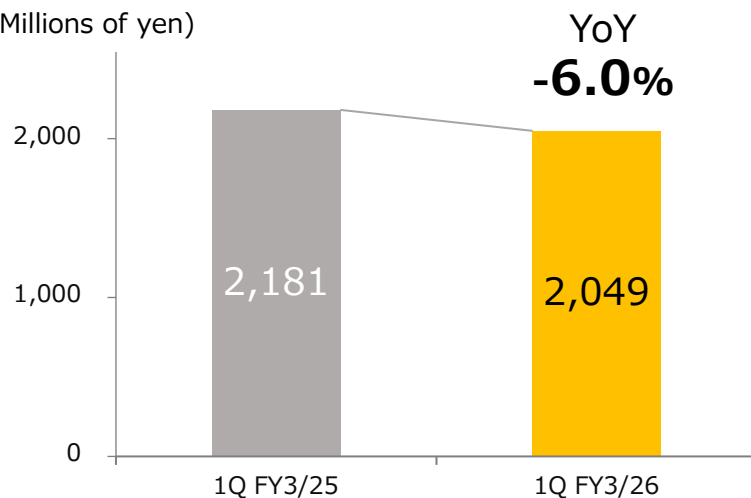
- + Growth of Microsoft business and recovery of Salesforce and ServiceNow businesses
- Completion of large cloud consulting projects
- Shortage of resources, particularly PM professionals, in the Salesforce domain



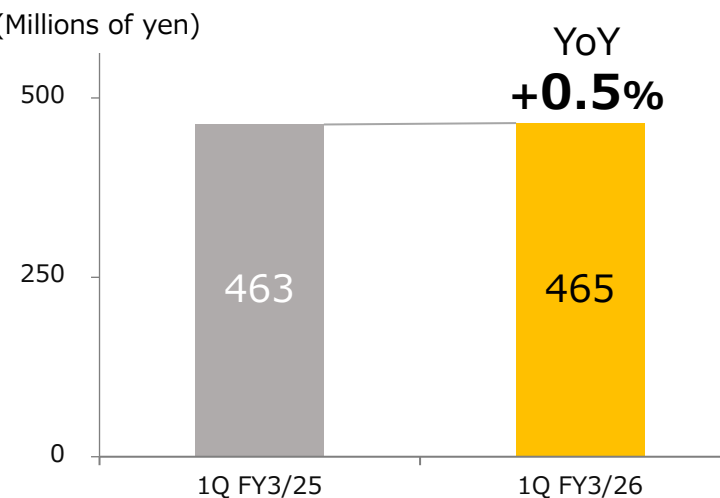
Net sales

Gross profit

(Millions of yen)



(Millions of yen)

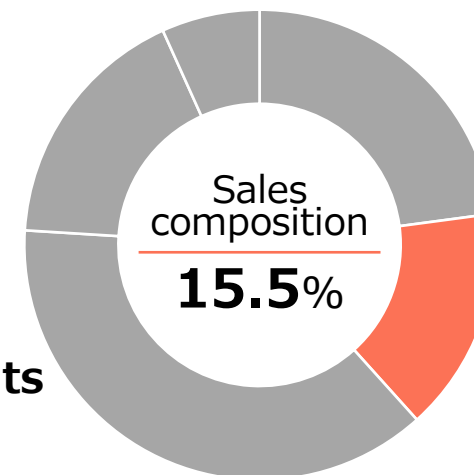


Main Activities

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

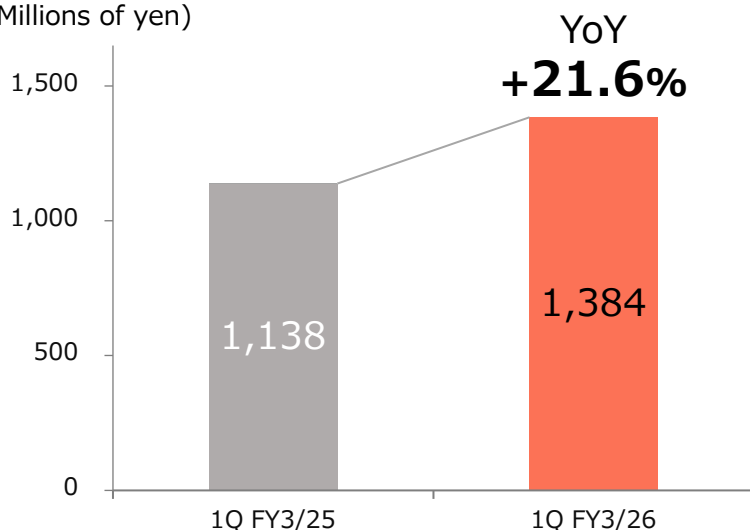
Major components

- + Receipt of large prime contracts in the data analysis and data management domain
- + More orders for building cloud infrastructures (AWS) for generative AI
- + Added value created by young employees placed in strategic assignments



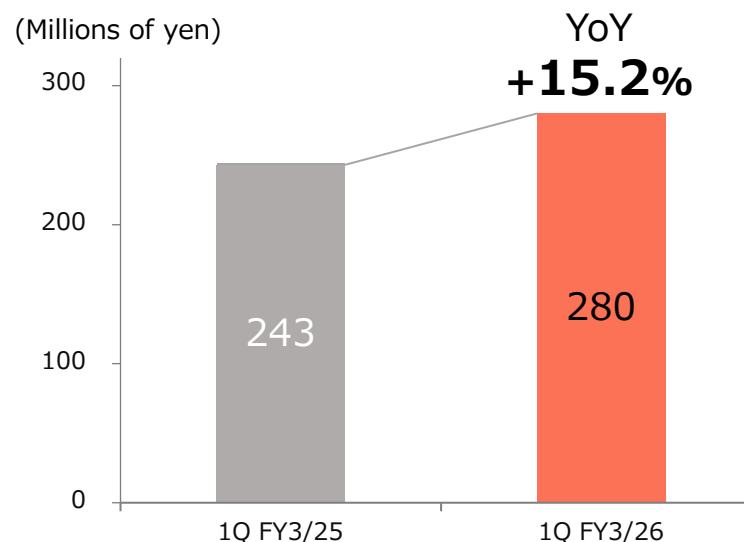
Net sales

(Millions of yen)



Gross profit

(Millions of yen)



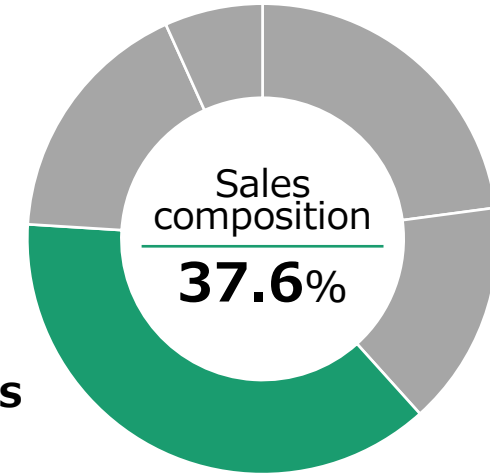
Main Activities

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

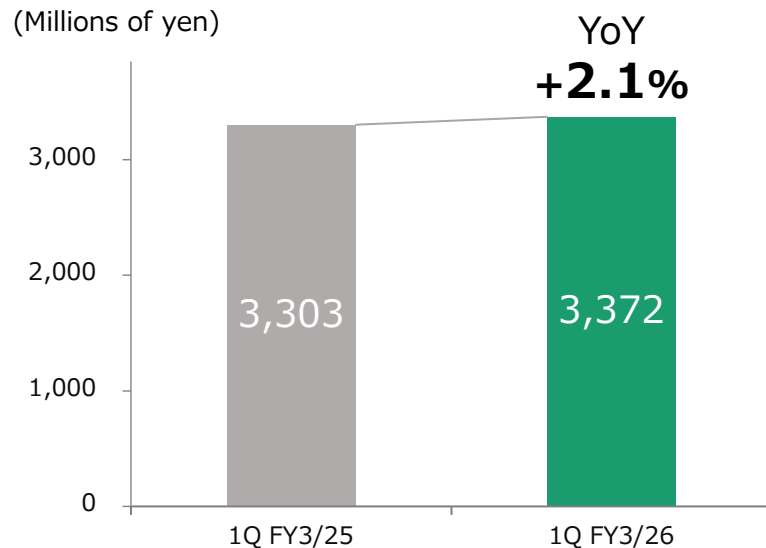
Business Solutions

Major components

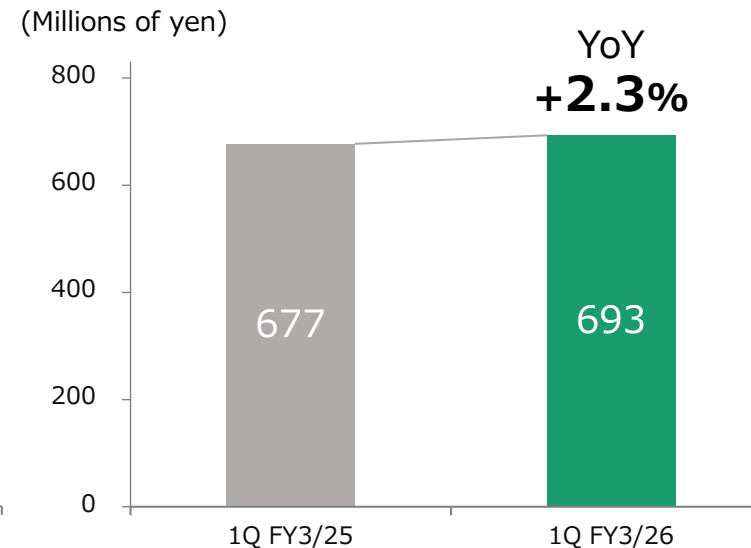
- + Growing demand for the automation of business processes and orders for projects shifting operations to the cloud for financial institutions
- + Increasing demand for SAP peripheral development projects
- Completion of the first phase of an SAP project for government agencies



Net sales



Gross profit



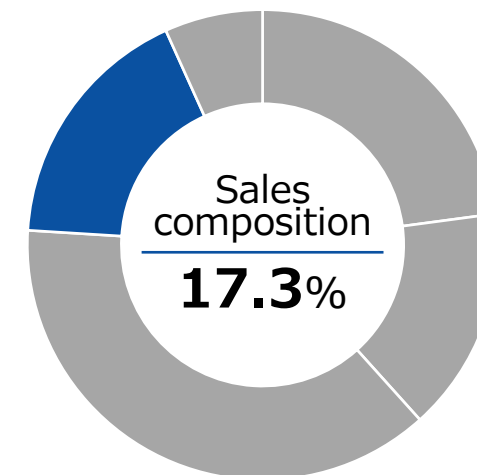
Main Activities

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

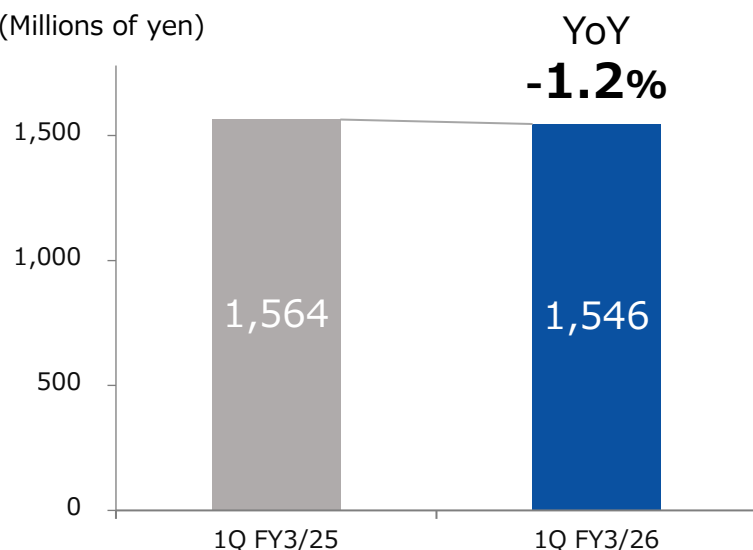
Major components

- + Higher demand for the outsourcing and security support of IT system operations
- A reexamination of the framework for the IT system remote surveillance service
- Completion of the first phase of a network construction project for government agencies



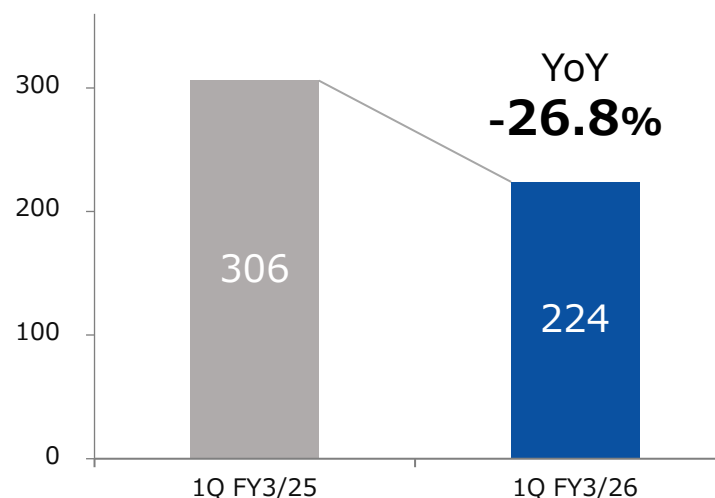
Net sales

(Millions of yen)



Gross profit

(Millions of yen)



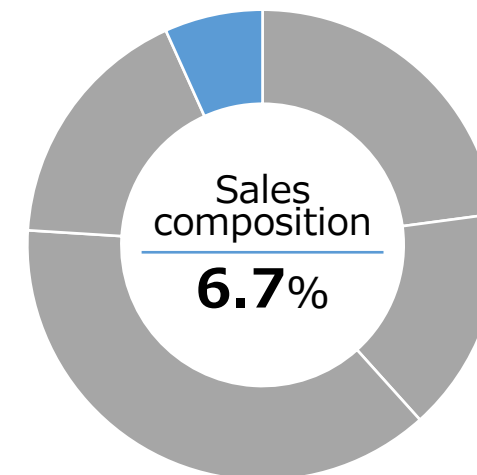
Main Activities

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

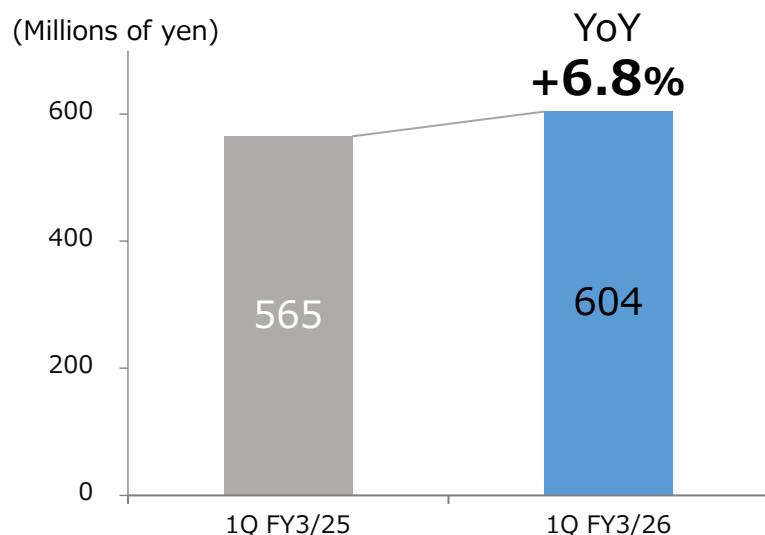
Digital Learning

Major components

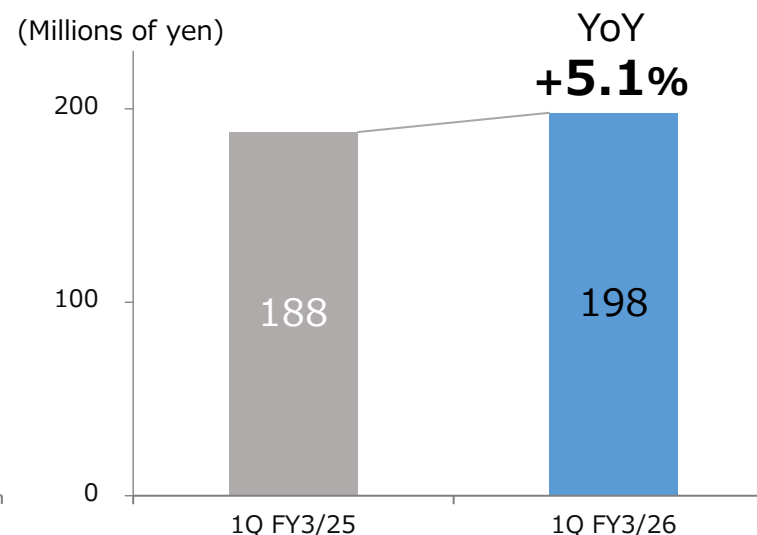
- + Higher demand for Microsoft (AI, etc.) training programs
- + Larger number of students and courses for outsourced training programs for new employees
- Priority on training within the COMTURE Group (new graduates and reskilling)



Net sales



Gross profit



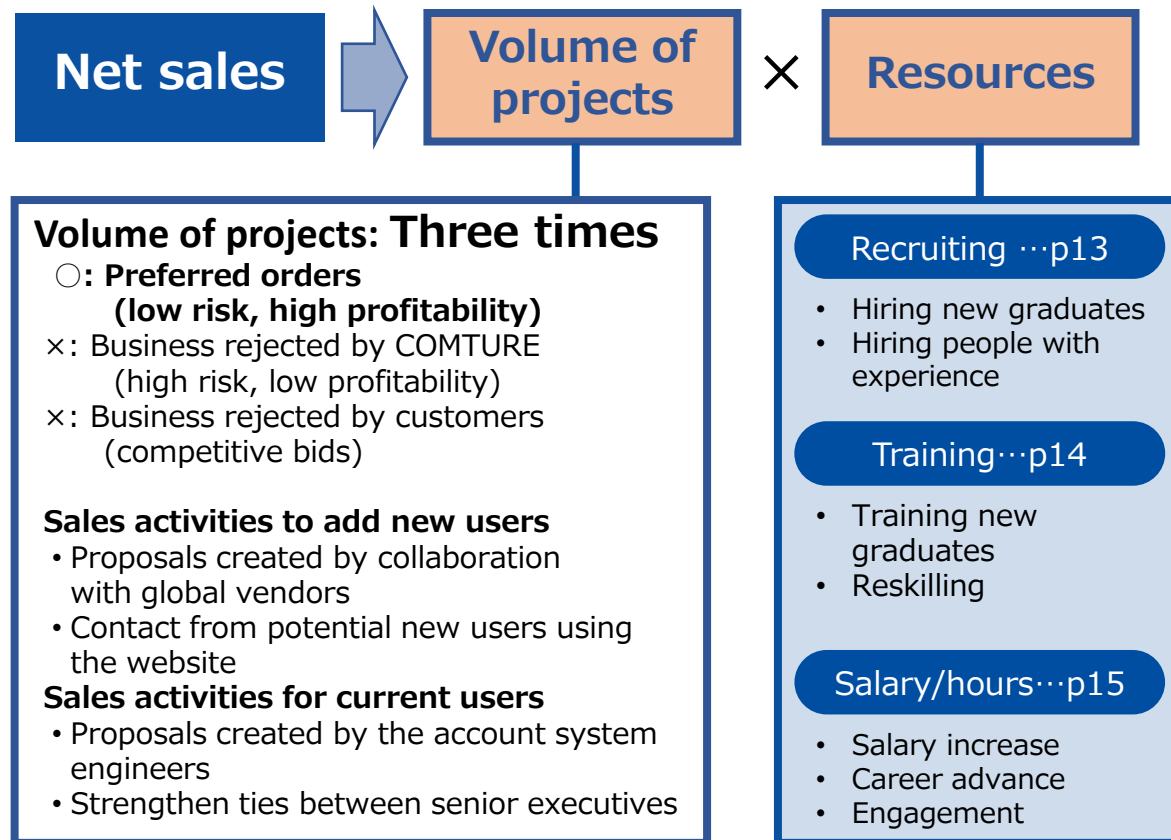
Main Activities

Training services with cooperation of global vendors (Microsoft, Salesforce, ServiceNow and others) for acquiring vendor certifications and IT training services to give people skills needed to perform Digital jobs

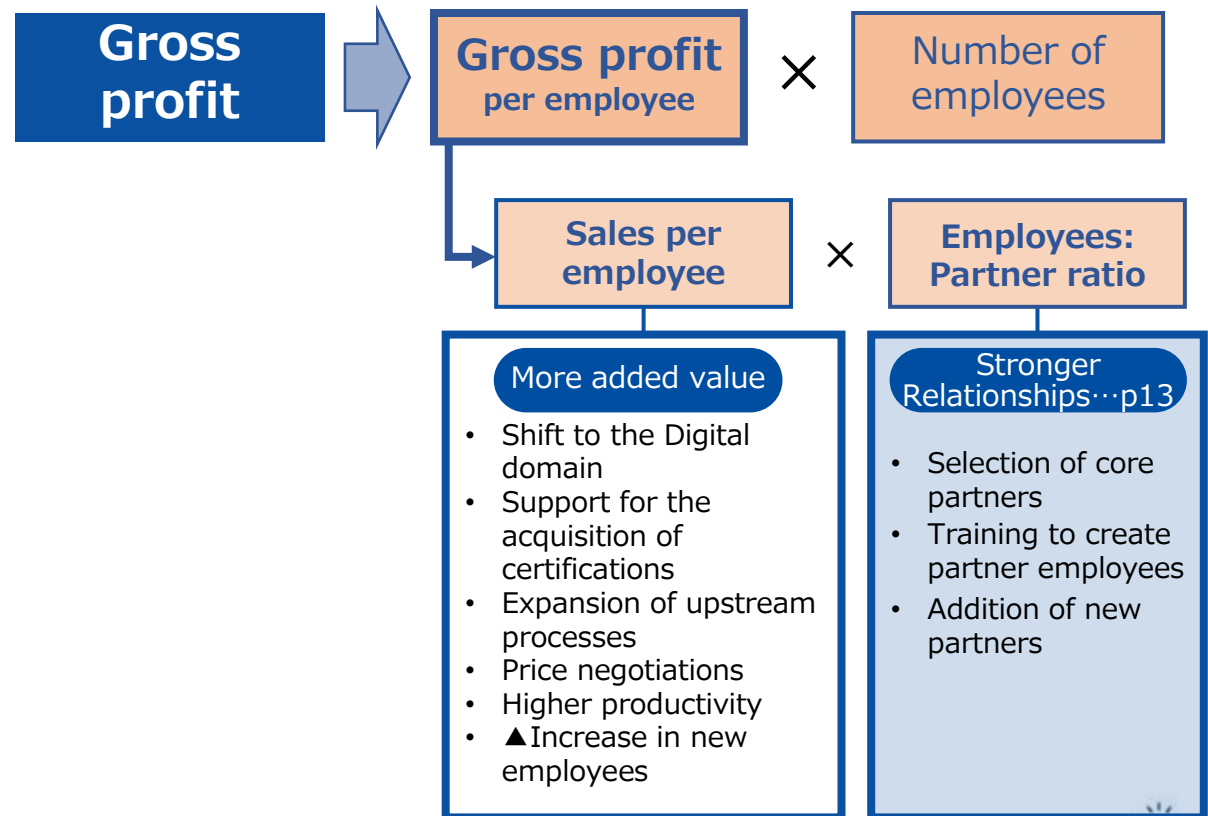
Investments in People Linked with the Growth of Corporate Value

Key performance indicator management for high value-added business and consistent growth

■ KPI concerning achievement of sales plans



■ KPI concerning achievement of earnings plans



Major investments foster faster organic growth

Market conditions

- Digital domain investments are expected to increase at companies as their use of digital technologies grows
- More outsourcing of support for system integrators as companies form teams to perform tasks internally and continue digital technology training for their employees
- The rapid increase in the use of generative AI requires fundamental changes in the IT services industry concerning development methods and service models

Investments in people

- | | |
|--------------------|---|
| Recruiting | <ul style="list-style-type: none">• New graduates: 200 (to be hired in April 2026)• Experienced people: 70 (FY3/26) |
| Training | <ul style="list-style-type: none">• Strengthen training programs for project managers and consultants• Reskilling: 30-40 per six months• Larger and upgraded training system, increase the use of online learning platform• Goal is 1,000 certifications |
| Salaries/ benefits | <ul style="list-style-type: none">• Salary increase: 5.0%• More upgrades to personnel systems and employee benefits |

Innovations

- R&D for the use of generative AI for IT system development and project management activities
- Use of the Microsoft Copilot generative AI tool for improvements and innovations of all business processes; new/revised core IT system and internal infrastructure
- Website and branding renewals and other improvements to raise awareness of COMTURE

Progress with Key Initiatives – Corporate Resources

Recruiting activities for faster growth

Recruiting talented new graduates

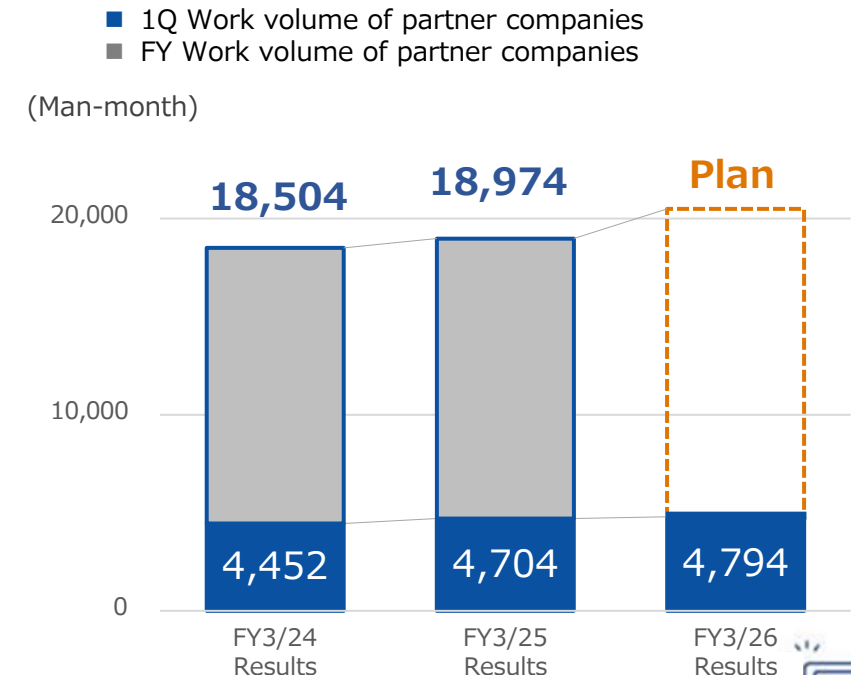
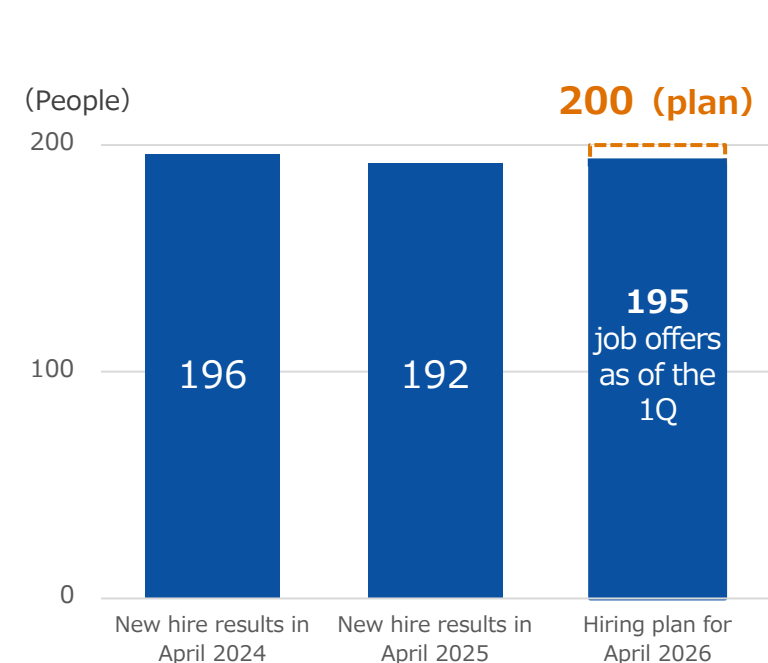
- Steady progress for the hiring plan of 200
- Currently making adjustments for achieving the plan of 200

More hiring of experienced people

- Hired 12 people with prior work experience as of the end of June 2025
- Using referrals, scouting and other measures to recruit experienced people

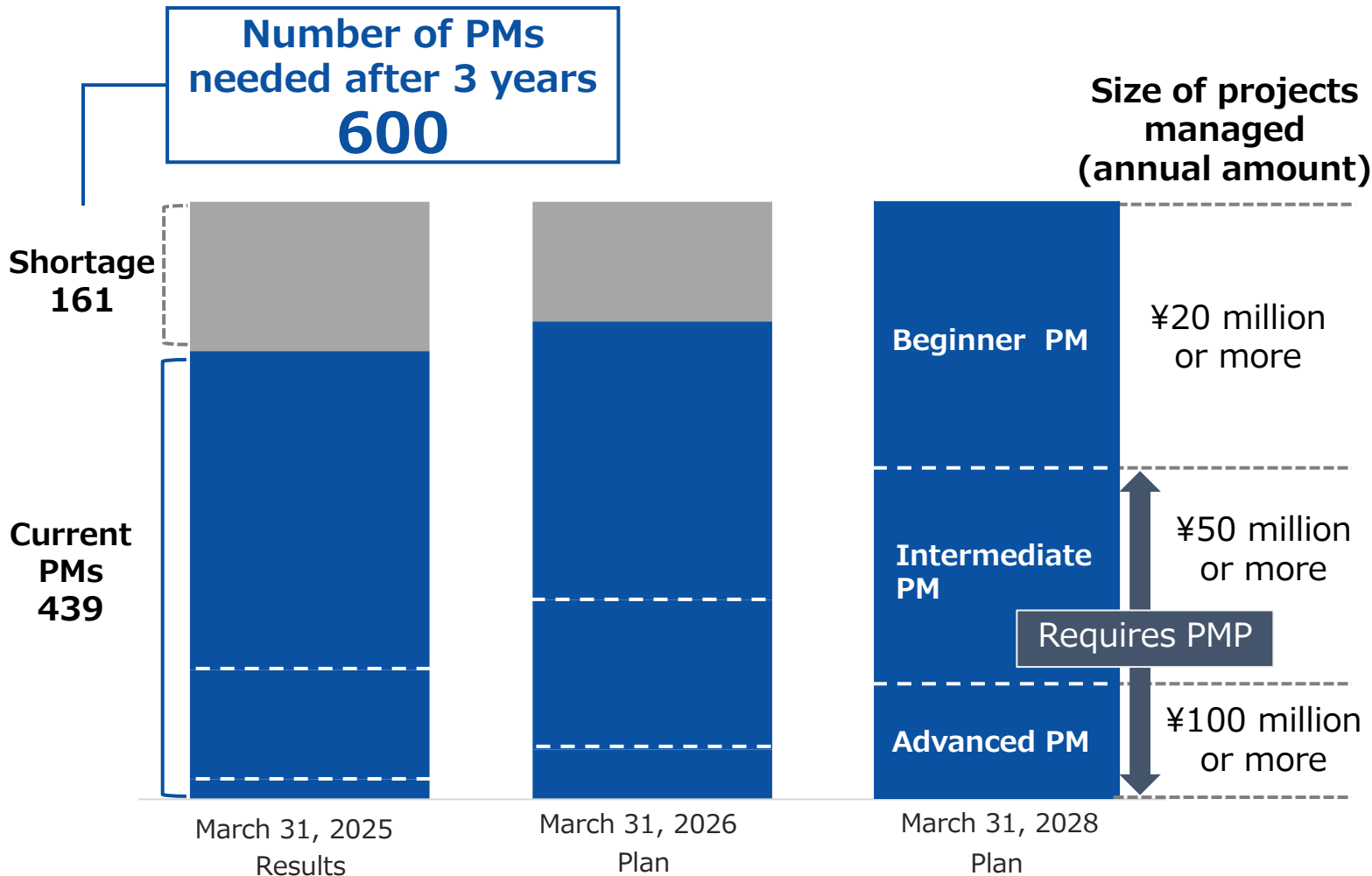
Stronger relationships with partner companies

- Work volume of partner companies was 1.9% more than one year earlier



Project Manager Training Programs

Reexamined the environment for PM training to further upgrade PM skills



Reexamination of Project Manager certification system and training programs

Multi-level training programs

- Started e-learning courses using Udemy to allow people to take courses with greater flexibility and efficiency.

Support for PMP (Project Management Professional) certification

- Intermediate/advanced project managers require PMP certification to acquire knowledge that does not rely solely on experience.

Progress with Key Initiatives – Improvements in Salaries and Benefits

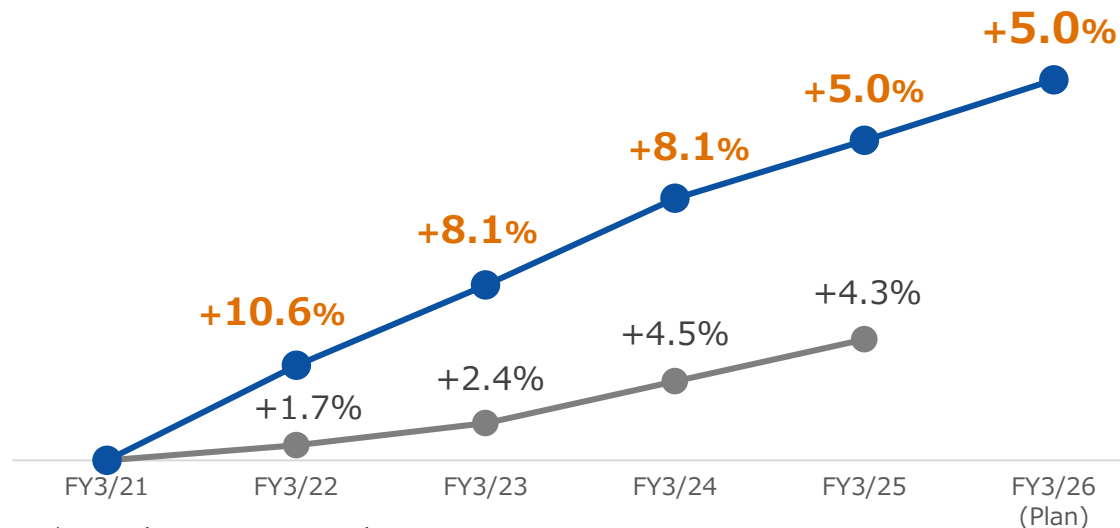
Improvement of employee satisfaction and retention

Higher labor expenses

- Continuing to raise salaries while remaining far ahead of peer companies

— COMTURE (current employees/personnel expense increase per employee)
— Information and telecommunications industry average (*)

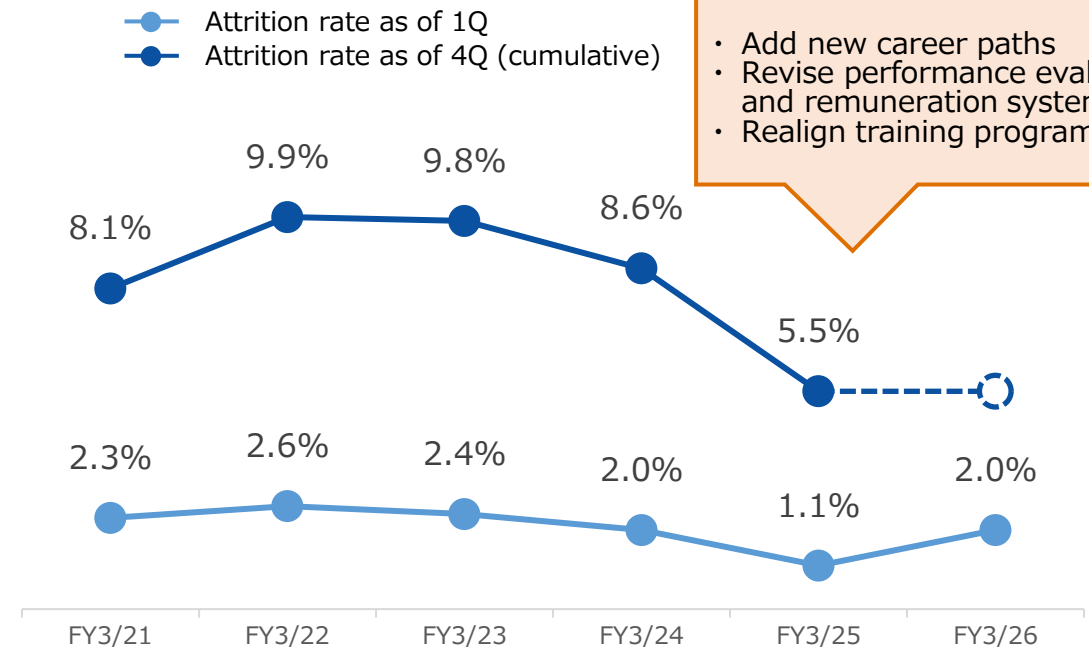
*Source: Survey on wage increase, Ministry of Health, Labour and Welfare



*Growth rate using FY3/21 as one

Improvement in employee attrition rate

- Continuously improving benefits, increasing engagement and taking other actions to retain people



- Add new career paths
- Revise performance evaluation and remuneration systems
- Realign training programs, etc.

FY3/26

Earnings Forecast

FY3/26 Earnings Forecast

(No revisions to the May 15, 2025 forecast)

Aiming for 16 consecutive years of sales growth and 15 consecutive years of earnings growth, reaching new record highs

| (Millions of yen) | FY3/25 Results | | FY3/26 Forecast | | YoY change (%) |
|---|----------------|----------------|-----------------|----------------|----------------|
| | Amount | % to net sales | Amount | % to net sales | |
| Net sales | 36,341 | - | 40,000 | - | +10.1% |
| Operating profit | 4,630 | 12.7% | 5,000 | 12.5% | +8.0% |
| Ordinary profit | 4,660 | 12.8% | 5,000 | 12.5% | +7.3% |
| Profit attributable to owners of parent | 3,160 | 8.7% | 3,325 | 8.3% | +5.2% |
| Net income per share (yen) | 99.12 | - | 104.27 | - | +5.2% |
| EBITDA | 5,137 | 14.1% | 5,813 | 14.5% | +13.2% |
| Dividend per share (yen) | 48.00 | - | 50.00 | - | - |
| Payout ratio | 48.4% | - | 48.0% | - | - |
| ROE | 17.9% | - | 17.2% | - | - |

Business Category Themes for More Growth

Cloud Solutions

- Collaboration using alliances with global SaaS vendors, consulting and integration services for the installation and use of CRM and other cloud services, and other activities

Digital Solutions

- Construction of data infrastructures by working with global AI vendors, provision of data analysis solutions by working with global data analysis vendors, and other activities

Business Solutions

- Construction, operation and modernization concerning accounting, personnel, fintech and other core IT systems using collaborations with global ERP package vendors

Platform, Operation Services

- Hybrid cloud environments using virtualization software, design, construction and operation of virtual networks, IT system remote surveillance at COMTURE Group's service centers using global tools, help desk operations, and other activities

Digital Learning

- Training services with cooperation of global vendors for acquiring vendor certifications and IT training services to give people skills needed to perform Digital jobs



- Partnering with Microsoft Japan to continuously expand low-code application development and explore new opportunities in AI integration
- Increase business activities in data integration, agent AI and other new fields on the Salesforce, and expansion of projects through collaboration with the ITOCHU Corporation Group
- Use joint activities with SAS and Databricks, and upgrade proposal capabilities to receive more prime contracts
- More projects for modernizing and building AI platforms with AWS and more multi-cloud projects
- Growth of the peripheral application development business involving SAP, expansion of the business for the use of these technologies by midsize companies, and start of the second phase of project for government agencies
- Growth of the business for shifting from SAP to the ERP packages of other companies
- Expansion of projects by using cross-selling encompassing all locations of financial institutions
- More infrastructure projects by using alliances with ITOCHU Group companies and large system consulting companies
- Start of the second phase of infrastructure project for government agencies
- Expansion of the support for visualization and automation of system operations
- Upgrade Microsoft AI training activities and hold more classes
- Use joint activities with software resellers and distributors to start a Microsoft training course resale business
- Business growth by offering more courses for employees of IT subsidiaries of large corporations

Business Segment Forecast

(No revisions to the May 15, 2025 forecast)

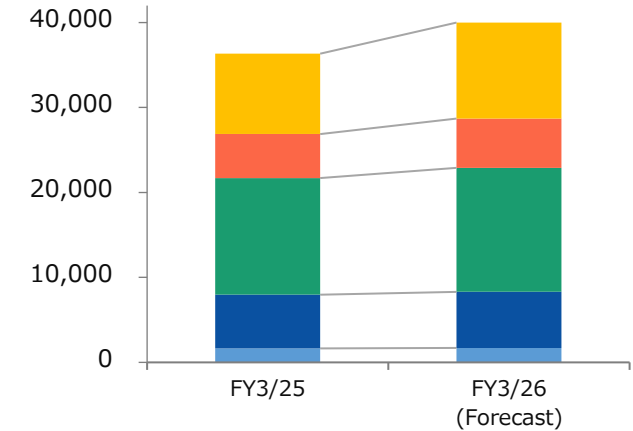
(Millions of yen)

| | FY3/25 Results | FY3/26 Forecast | YoY change (%) |
|------------------------------|----------------|-----------------|----------------|
| Net Sales | 36,341 | 40,000 | +10.1% |
| Cloud Solutions | 9,466 | 11,300 | +19.4% |
| Digital Solutions | 5,176 | 5,800 | +12.0% |
| Business Solutions | 13,729 | 14,600 | +6.3% |
| Platform, Operation Services | 6,322 | 6,600 | +4.4% |
| Digital Learning | 1,645 | 1,700 | +3.3% |
| Gross profit | 8,235 | 9,200 | +11.7% |
| Cloud Solutions | 2,128 | 2,590 | +21.7% |
| Digital Solutions | 1,178 | 1,350 | +14.5% |
| Business Solutions | 3,317 | 3,550 | +7.0% |
| Platform, Operation Services | 1,173 | 1,250 | +6.5% |
| Digital Learning | 437 | 460 | +5.2% |

*Beginning in FY3/26, some of the business segments have been revised. FY3/25 figures of Cloud Solutions and Business Solutions businesses use the revised classification method.

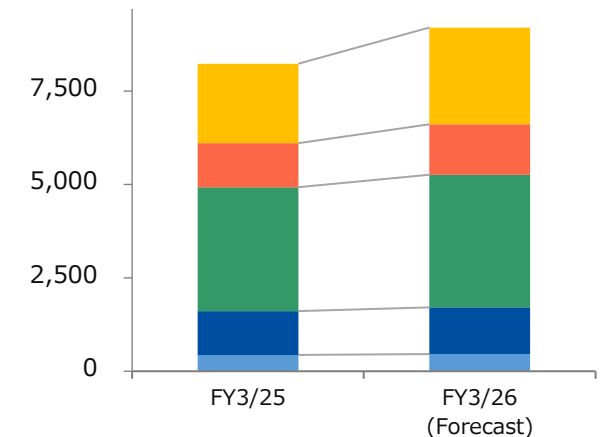
Net sales

(Millions of yen)



Gross profit

(Millions of yen)



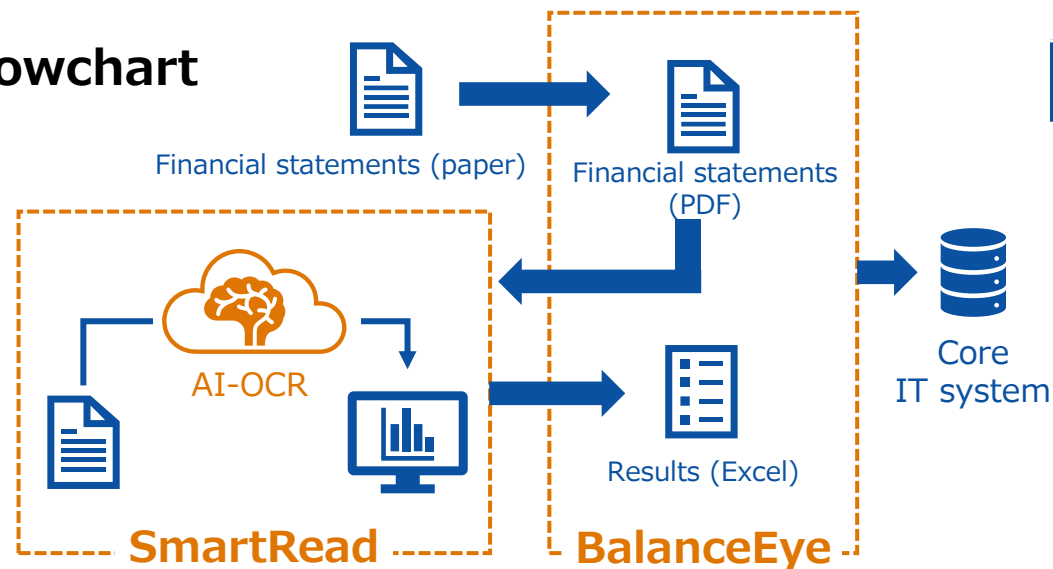
Topics

Data input automatic support service for Aomori Guarantee Association

Services

- Combines AI-OCR SmartRead with BalanceEye, a COMTURE tool.
- Converts handwritten text to digital data by using SmartRead, which can read data on the different items and formats of companies' financial statements.
- After input, data are automatically consolidated by BalanceEye and checked for consistency.
- Efficient input of financial statements and standardized checking functions eliminate person dependency.

Flowchart



Upcoming Activities

- The satisfaction of Aomori Guarantee with the functions created specifically for its needs is expected to result in the sale of this service in other regions of Japan.
- The goal is sales of this service to public-sector regional agencies, financial institutions and many other categories of users.

For more information (on COMTURE website)

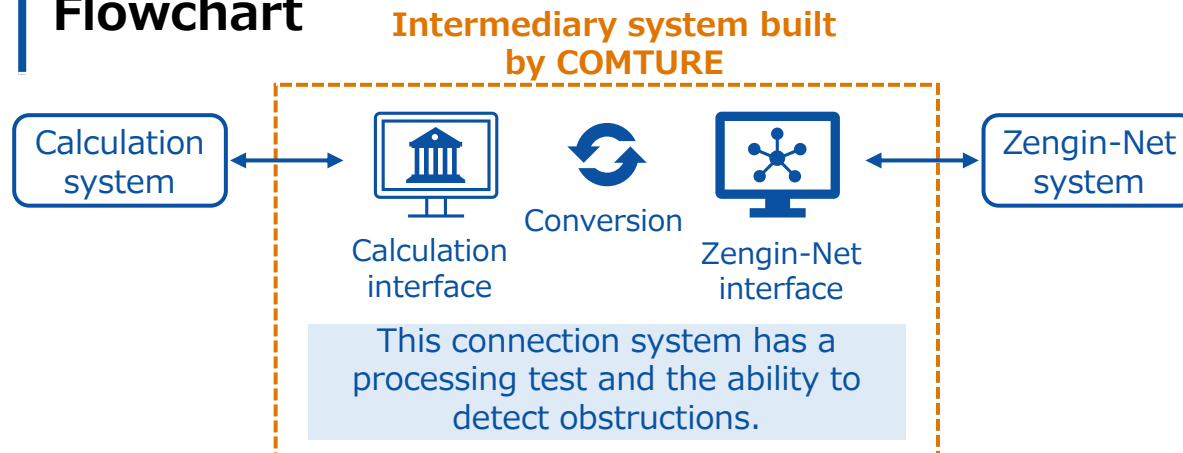
[COMTURE Provides Automatic Data Input Support Service to Aomori Guarantee](#)

Verification Completion for Testing of the API Gateway Development Project of Japanese Banks' Payment Clearing Network (Zengin-Net)

Services

- API Gateway is planned to begin operating in November 2025 as a new infrastructure for foreign exchange transactions within Japan with outstanding real-time performance and greater flexibility and scalability.
- For this trial development project, verification has been completed for linkage to a COMTURE-built intermediary system and operations.
- COMTURE and two other companies have certified the results of this trial.
- The trial confirmed the stability of operations, including when operations are obstructed, and provided proof of the technologies and reliability.

Flowchart



Upcoming Activities

- Increasing demand at financial institutions is expected for shifting to the API Gateway.
- COMTURE plans to use the start of this infrastructure to reinforce its position as a leader in the financial technology sector and achieve more growth of this business.

For more information (on COMTURE website)

[Completion of Verification of System Linkage and Operations for Testing of the API Gateway Development Project of Zengin-Net](#)

Collaborations with Vendors – Awards Received from Vendors

Microsoft Top Partner Engineer Award

Two instructors received this award in the Modern Work category for the third consecutive year. The award recognizes outstanding technical skills and contributions to increasing the use of Microsoft technologies.

Microsoft MVP Award (Microsoft 365/ Security)

One instructor received this award for the 16th consecutive year and 20th time overall. The award recognizes activities and influence as a Microsoft product technology community leader and significant contributions to the community of engineers.

Microsoft FY25 Superstars Award Japan

Received this award for the third time for outstanding achievements in the Microsoft learning sector in Japan.

Salesforce Instructor Awards

One instructor each received a Best Instructor and Best Contributor award. These awards recognize wide-ranging achievements involving Salesforce and Tableau training and significant contributions to customers and the community of instructors.

ServiceNow Authorized Instructor Award Japan

One instructor received a Delivery Champion award for high-quality deliveries during 2024 and consistently high reputation among students.

Cybozu Partner Network Report 2025

Received the highest rating of three stars in the integration category for the third consecutive year. Also received two stars in the sales category for the first time.

CYBOZU AWARD 2025

Integration category award as a partner with significant achievements in the system integration field. Received this award for the eighth time, including an SI award.



Group collaboration for an AI utilization support business



Digital Learning

■ Use of generative AI

- Free seminar to alter mindsets to prepare for using generative AI
- Training for a fee that gives people technology and other skills needed to use generative AI in business processes



Consulting

■ A broad range of AI consultation services

- Proposals for the use of digital technologies
- Ideas for ways to use AI for business activities
- Services extending from AI consulting to the use of AI while working closely as a partner with customers

■ AI-Proof of Concept service

- Proof of concept using generative AI
- Custom-built AI proof of concept



Integration

■ Support for using generative AI

- Construction/customization of generative AI system
- Establishment of environment for storage of data needed to use AI

■ AI development

- Image analysis, trend analysis
- Custom-built AI development

Edifist Learning



Human Interactive Technology



COMTURE



Activities for the Utilization of AI in Development Operations

Utilization of generative AI in development and project management operations

Studies

- Established a task force covering many business units
- Examined ways AI can be used for development tasks and the potential scope of applications

Potential applications

- Development tasks:
Coding tools
Production of designs
More efficient reverse engineering
- Project management tasks:
RFP and production of reports
Check terms of contracts

Trial

- Identification of potential uses
- Proof of concept
- Guideline production/security measures
- Training for proper use concerning ethics/responsibilities
- Formation of communities

Applications

- Training covering all activities of COMTURE
- Periodic monitoring of generative AI use
- Sharing of knowledge and info about successful applications
- Linkage with other tools

FY3/25
Completed studies to determine suitable business processes for the use of generative AI

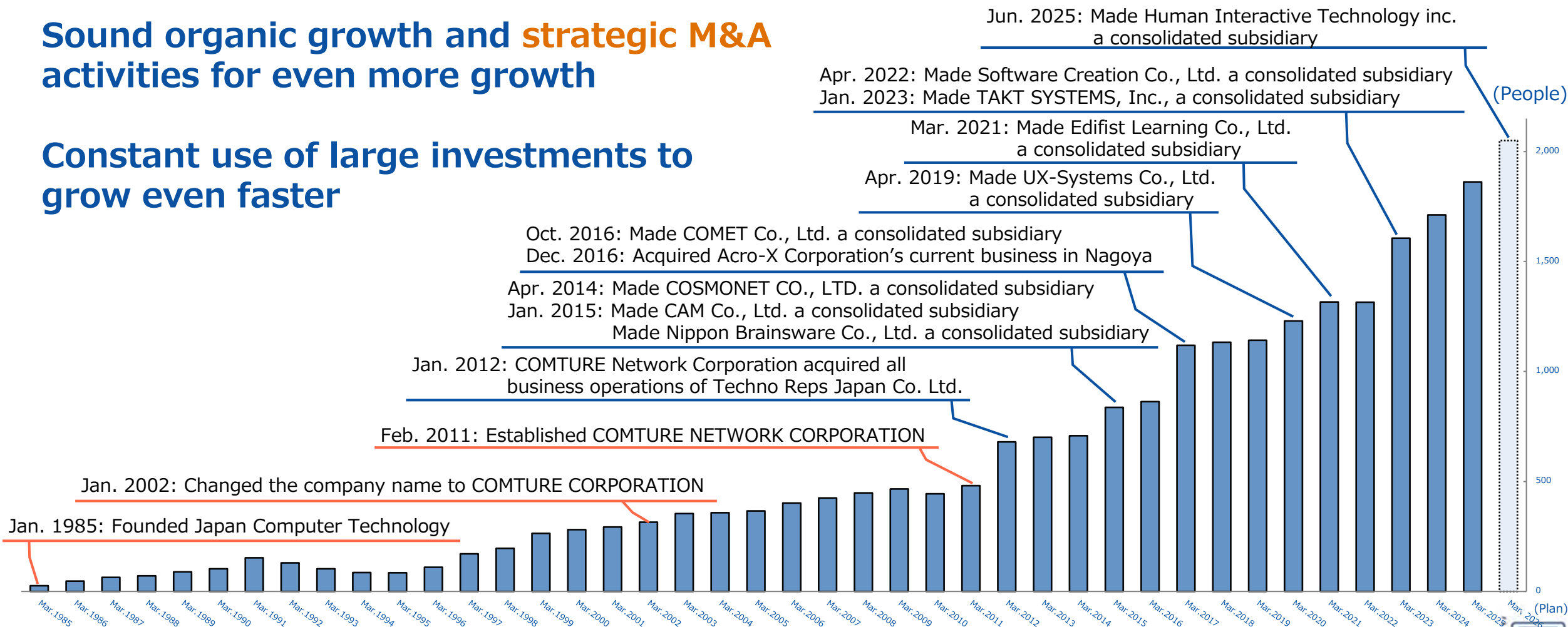
Starting in FY3/26
Expand the use of generative AI to all business operations and begin using generative AI for the business activities of some customers

Appendix

COMTURE's M&A strategy has increased the size of the workforce and group

Sound organic growth and **strategic M&A** activities for even more growth

Constant use of large investments to grow even faster



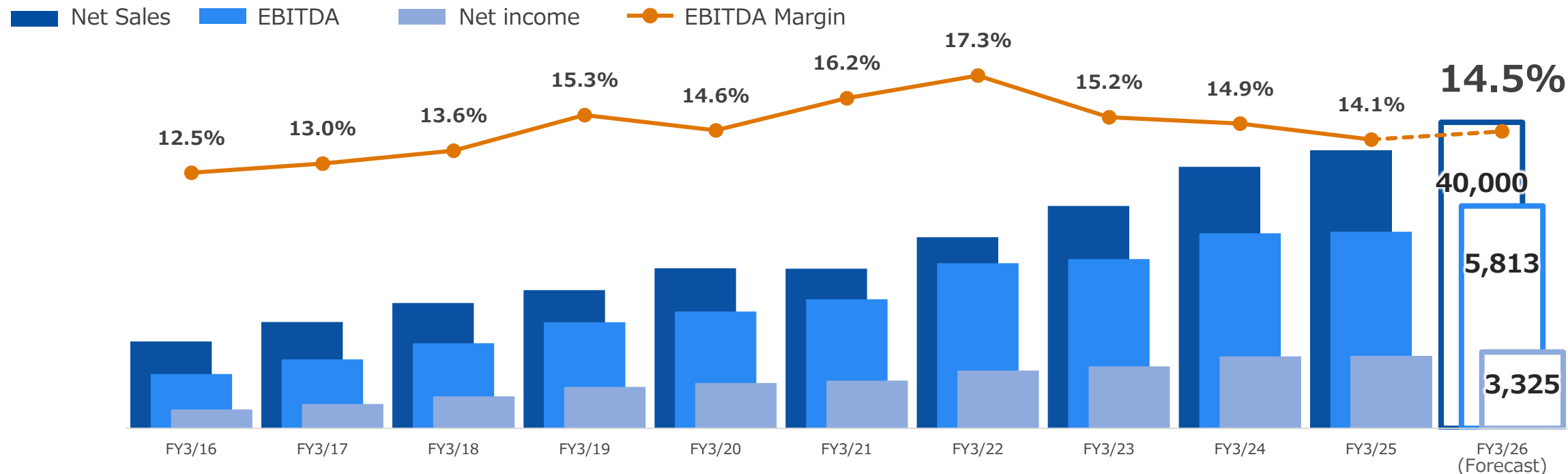
Recent M&A Activity

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% | <ul style="list-style-type: none"> • 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% | <ul style="list-style-type: none"> • 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 | ¥2,670 million 6.5% (converted to 12-month period) | ¥2,840 million 18.2% | <ul style="list-style-type: none"> • Addition of PM professionals, 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 |

Performance Trends

FY3/16 to FY3/26 (Net sales/EBITDA/Net income)

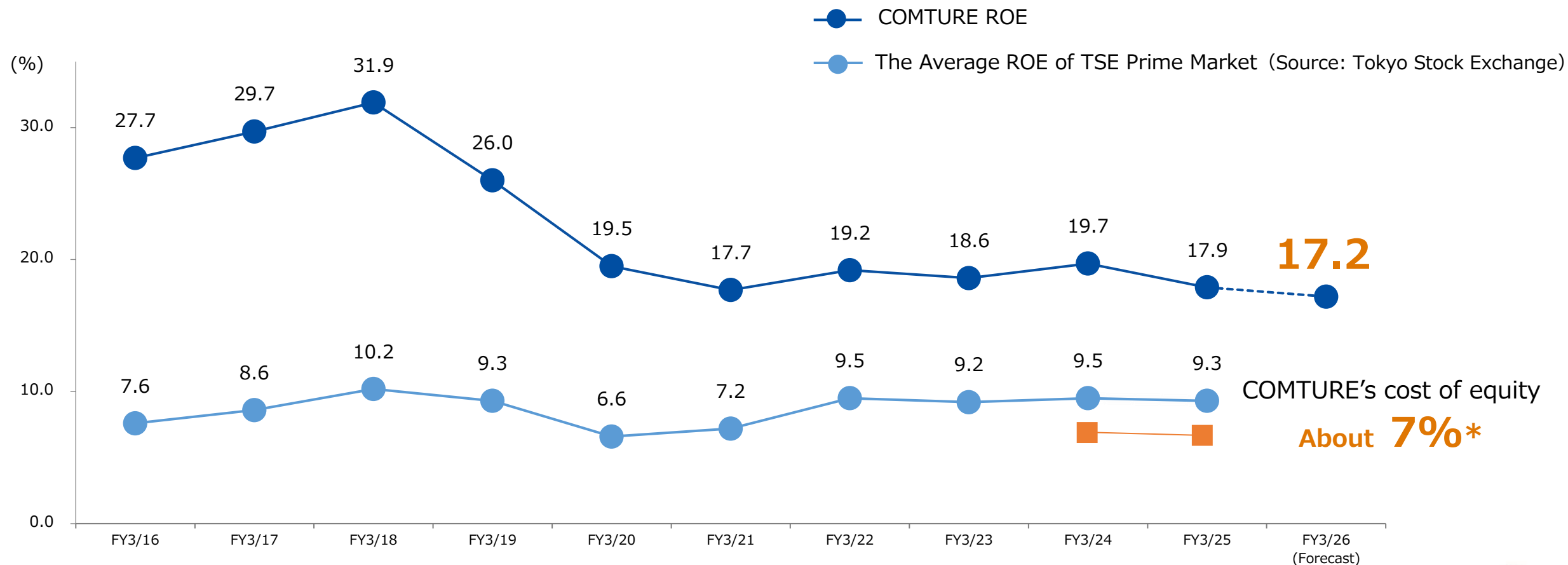


| ROE | 27.7% | 29.7% | 31.9% | 26.0% | 19.5% | 17.7% | 19.2% | 18.6% | 19.7% | 17.9% | 17.2% |
|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Payout ratio | 38.9% | 35.2% | 33.9% | 39.5% | 46.6% | 47.4% | 46.9% | 52.0% | 46.8% | 48.4% | 48.0% |

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

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

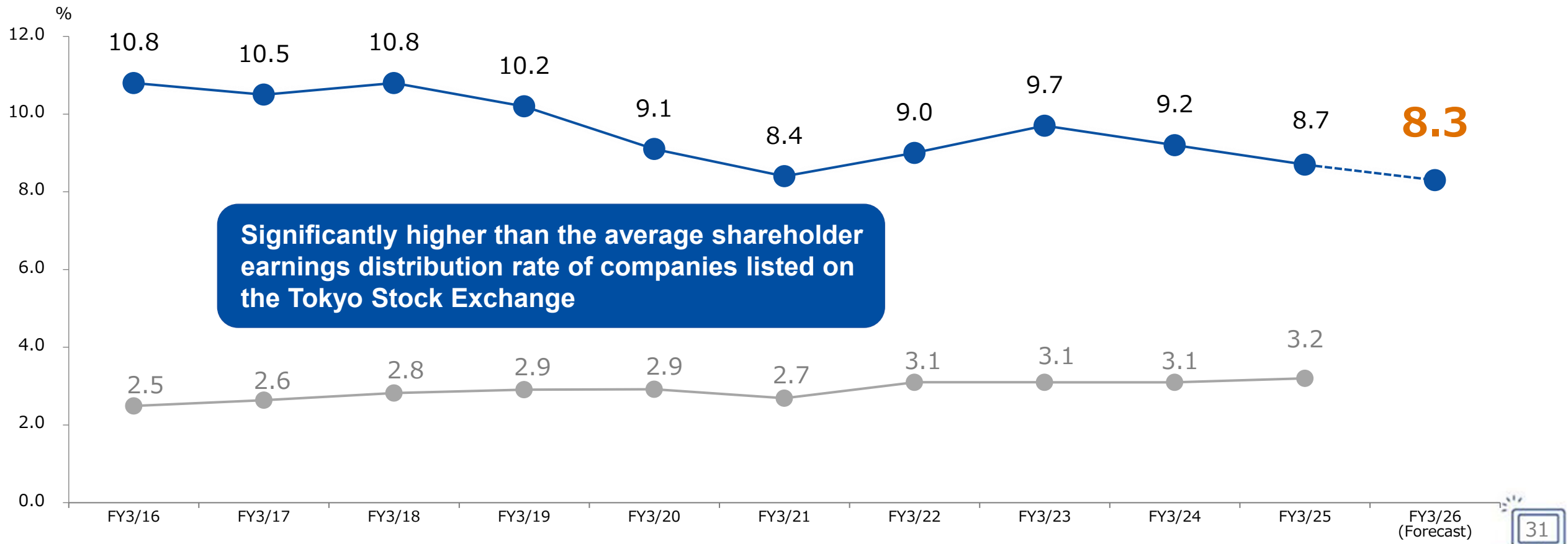
Goal is consistently high shareholder distributions and dividend stability

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

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

COMTURE DOE The Average DOE of TSE Prime Market(*)

(*Source: Tokyo Stock Exchange)

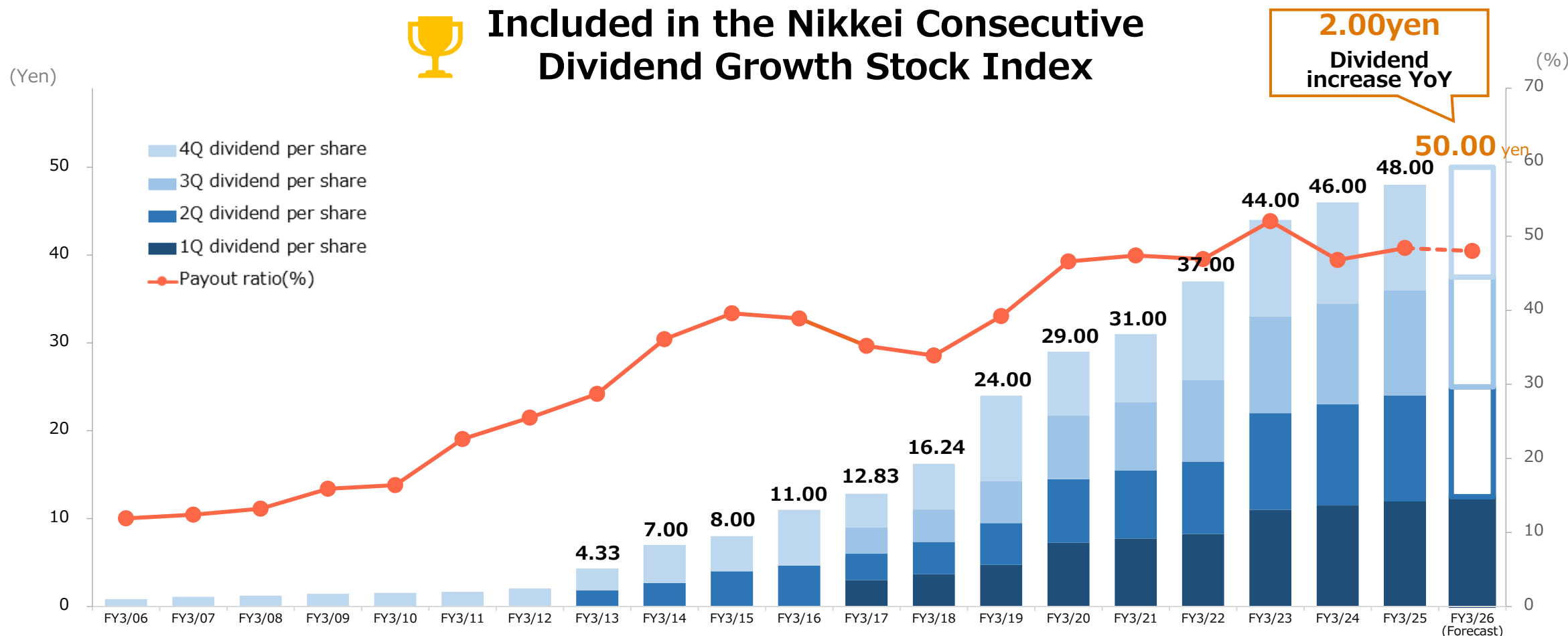


Dividend Policy and Dividend Growth

Planning on the 21st consecutive dividend increase;
goal is payout ratio of at least 45%



Included in the Nikkei Consecutive
Dividend Growth Stock Index



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.

COMTURE pays dividends every quarter

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 (Plan) |
|--------------|--------------------|----------------------|--|
| 1Q | 12.50 yen | Jun. 30, 2025 | Aug. 29, 2025 |
| 2Q | 12.50 yen | Sep. 30, 2025 | Nov. 28, 2025 |
| 3Q | 12.50 yen | Dec. 31, 2025 | Feb. 27, 2026 |
| 4Q | 12.50 yen | Mar. 31, 2026 | Next business day after shareholders' meeting approval |
| Total | 50.00 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 prepaid QUO cards worth 1,000 yen (2,000 yen every fiscal year).

- Dividend of 15,000 yen + prepaid QUO cards worth 2,000 yen = 17,000 yen annually
- The payout ratio including QUO cards are expected to be **54.3%** for the fiscal year ending March 31, 2026 (for shareholders holding 300 shares)



Key Numbers about COMTURE Group

Recruiting



New graduates: **192**
(Hired in April 2025)
Experienced people: **64**
(Hired during FY3/25)

Reskilling



Cumulative no. of participants:
78
(FY3/25 total)

The number of certified personnel



Employees with more than one
certification counted separately
1,500
(FY3/25 results)

Growth rate of gross profit per employee



+0.2%
(FY3/25 results)

Salary increase rate



+5.0%
(FY3/25 results)

Turnover rate



5.5%
(FY3/25 results)

Average monthly overtime



8.8 hours
(FY3/25 results, COMTURE
(Non-consolidated))

Use of child care time off/ Pct. of eligible employees



Male: **88%**
Female: **100%**
(FY3/25 results, COMTURE
(Non-consolidated))

Female managers/Pct. of all managers



23/10.3%
(FY3/25 results, COMTURE
(Non-consolidated))

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



- 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.
- Forecasts and other forward-looking statements in this presentation are based on the judgments of COMTURE using information that was available when this presentation was prepared and incorporate risks and uncertainties. As a result, actual performance may differ significantly from the forward-looking statements in this presentation due to changes in market conditions or many other reasons.

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