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

(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.

1. 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