2Q of the Fiscal Year Ending March 31, 2026
Financial Results Materials

Transforming needs into solutions

November 7, 2025
COMTURE CORPORATION

2Q of the FY Ending March 31, 2026

Results of Operations

Financial Highlights

COMTURE 40TH ANNIVERSARY LEAD THE FUTURE

Achieved 15 consecutive years of sales growth and 3 consecutive years of earnings growth with both sales and earnings climbing to record highs

(Millions of yen)	2Q FY3/25		2Q FY3/26		YoY change	Progress ratio vs. plan Average of the past three years
	Amount	% to net sales	Amount	% to net sales		
Net sales	17,794	-	18,652	-	+4.8%	46.6% (48.0%)
Operating profit	1,983	11.1%	2,077	11.1%	+4.7%	41.5% (41.6%)
Ordinary profit	1,984	11.2%	2,079	11.1%	+4.8%	41.6% (41.7%)
Interim profit attributable to owners of parent	1,278	7.2%	1,401	7.5%	+9.6%	42.2% (41.6%)
Interim net income per share (yen)	40.09	-	43.95	-	+9.6%	-
EBITDA	2,239	12.6%	2,380	12.8%	+6.3%	-

*EBITDA = Operating profit + Depreciation + Goodwill amortization

Contributing Factors

Net sales

Up 4.8% YoY

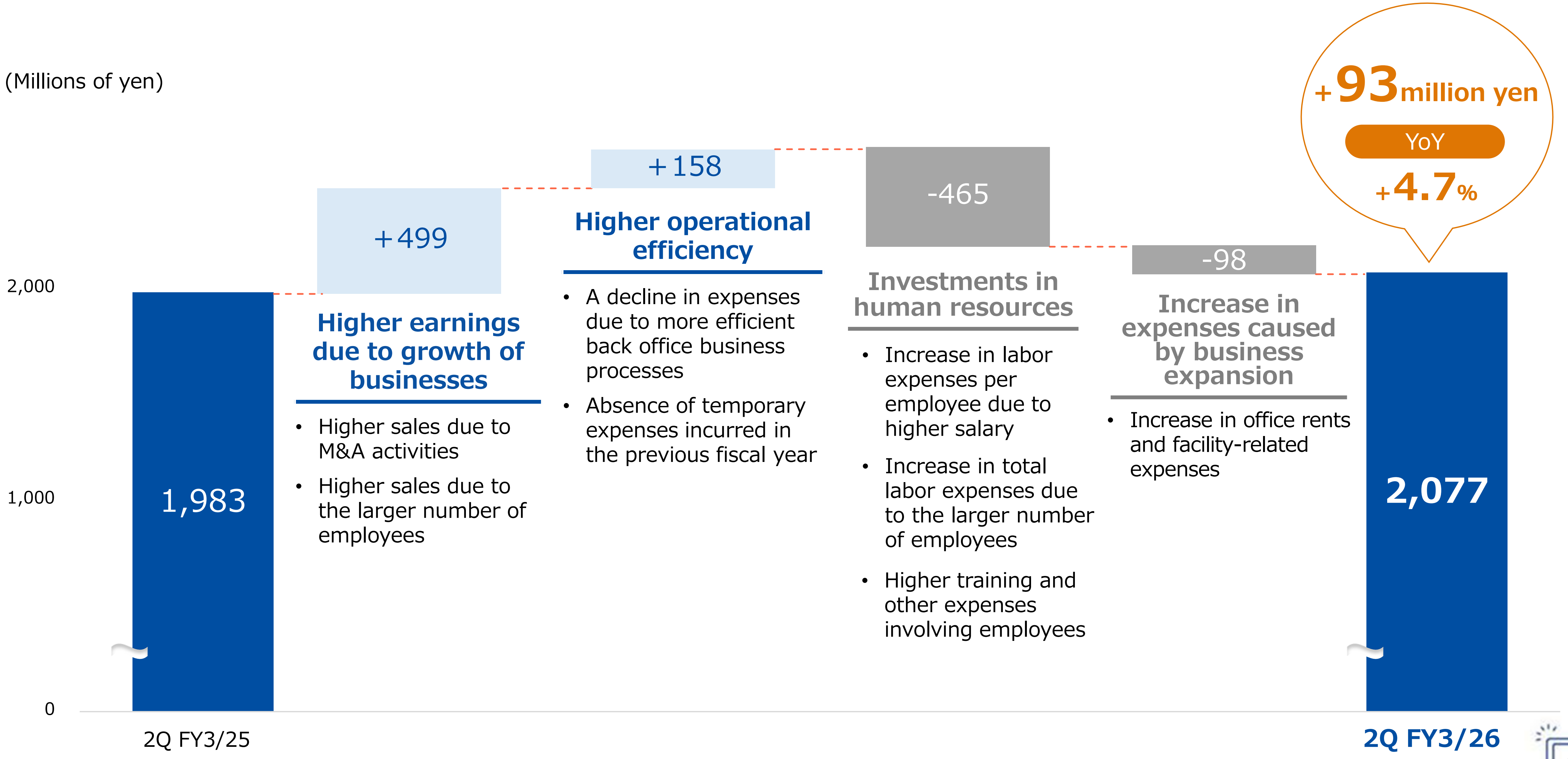
- (+) Growth of the data management and AI platform building businesses
- (+) Growth of Microsoft, Salesforce and ServiceNow business
- (−) Completion of large cloud consulting projects
- (−) Shortage of resources, particularly PM professionals

Operating profit

Up 4.7% YoY

- (+) An increase in earnings due to the acquisition of Human Interactive Technology inc. (HIT)
- (+) 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

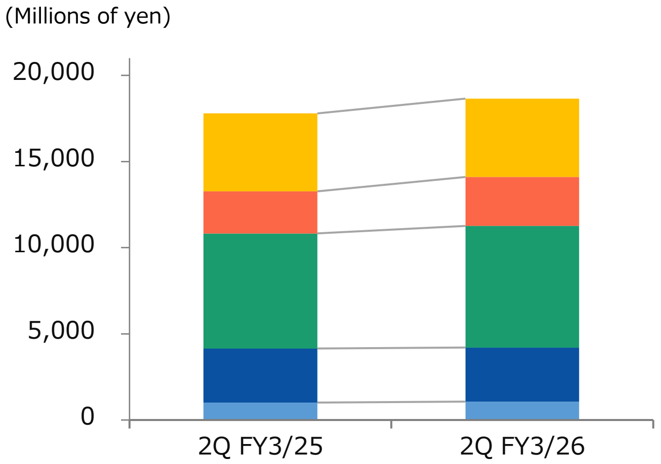


Business Segment Performance

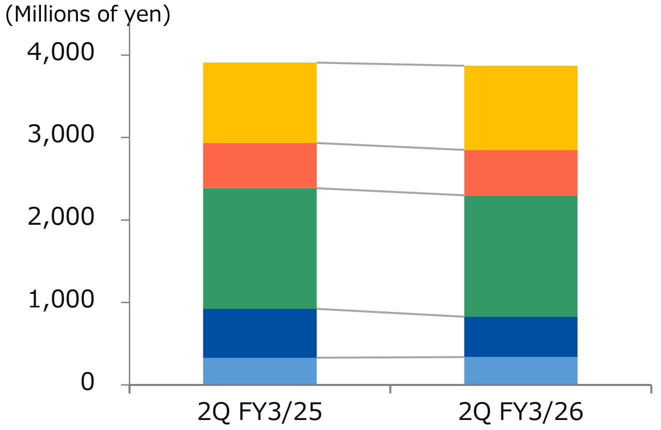
(Millions of yen)	2Q FY3/25	2Q FY3/26	YoY change
Net sales	17,794	**18,652**	+4.8%
Cloud Solutions	4,524	**4,548**	+0.5%
Digital Solutions	2,439	**2,839**	+16.4%
Business Solutions	6,679	**7,057**	+5.7%
Platform, Operation Services	3,138	**3,137**	0.0%
Digital Learning	1,013	**1,069**	+5.5%
Gross profit	3,911	**3,873**	-1.0%
Cloud Solutions	975	**1,020**	+4.5%
Digital Solutions	548	**551**	+0.6%
Business Solutions	1,463	**1,473**	+0.7%
Platform, Operation Services	593	**489**	-17.4%
Digital Learning	330	**338**	+2.3%

*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



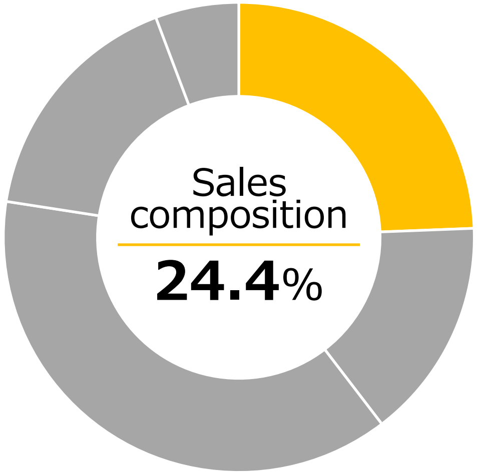
Gross profit



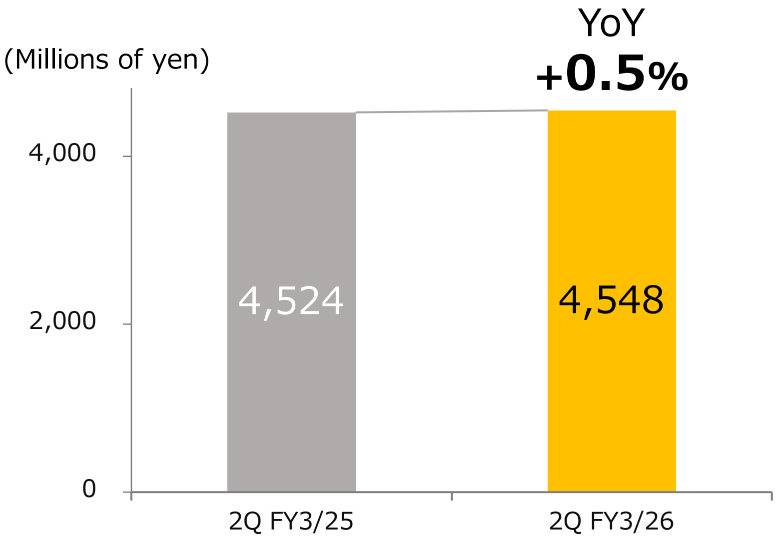
Cloud Solutions

Major components

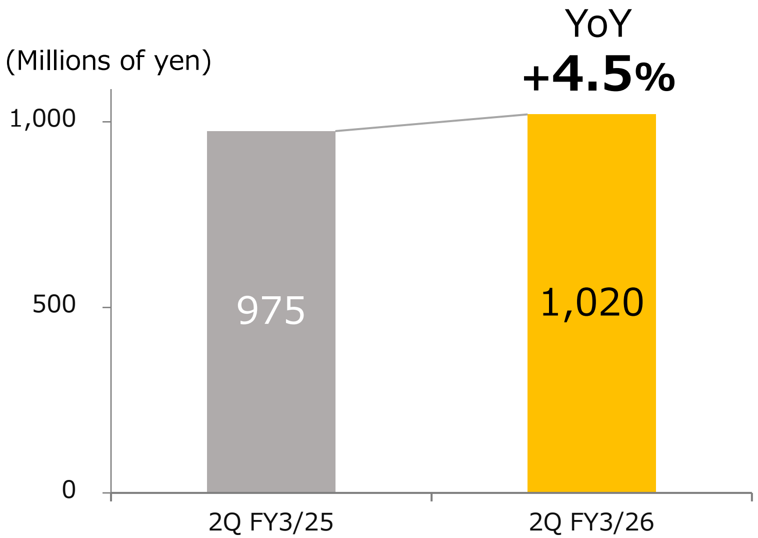
- + Contribution of HIT, which became a consolidated subsidiary in 2Q
- + Growth of Microsoft, Salesforce and ServiceNow business
- – Shortage of resources, particularly PM professionals
- – A reduction in business in the Cybozu domain and also in the legacy domain due to the shift of business focus



Net sales



Gross profit



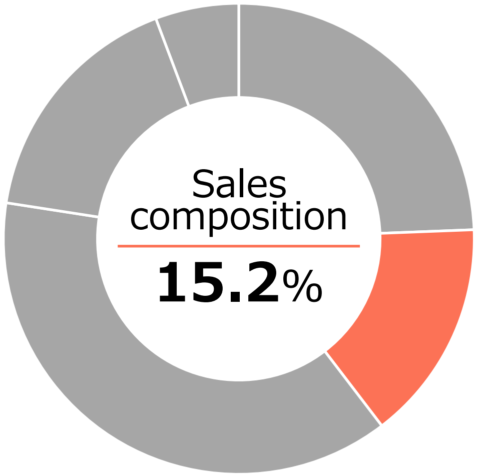
Themes for More Growth

- Partnering with Microsoft Japan to expand low-code application development and explore new opportunities in the utilization of AI and AI platform building
- For Salesforce, growth in the data cloud and other new sectors and in businesses for specific industries while increasing the number of projects that use collaboration with ITOCHU Group companies

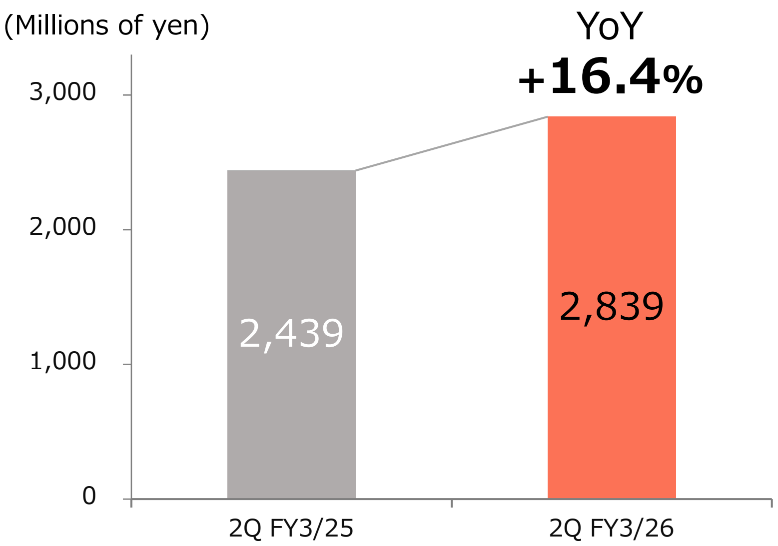
Digital Solutions

Major components

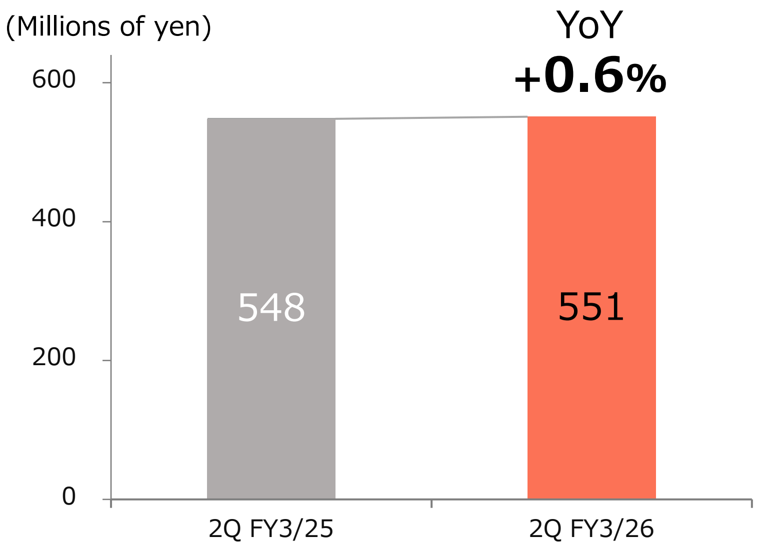
+ **Receipt of large prime contracts in the data analysis and data management domain**
+ **More orders for building cloud infrastructures (AWS) for generative AI**
− **Delays in monetization due to a stronger focus on new-employee development and an increase in sales and administrative workloads**



Net sales



Gross profit



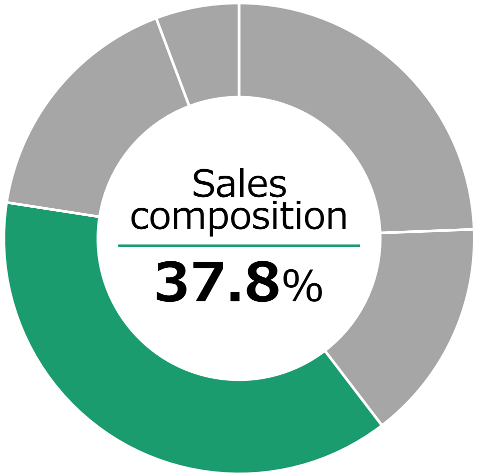
Themes for More Growth

- Use joint activities with SAS and Databricks, and upgrade proposal capabilities to receive more prime contracts
- More projects focused on modernizing and building AI platforms on AWS, as well as multi-cloud initiatives incorporating AWS

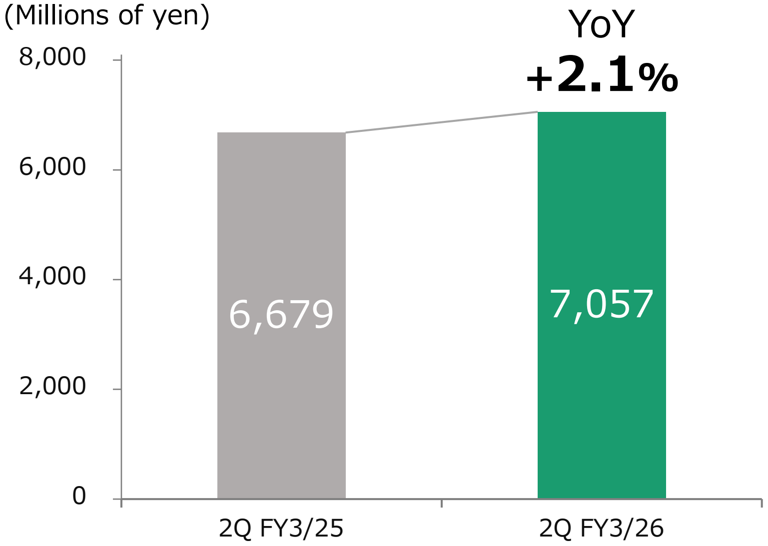
Business Solutions

Major components

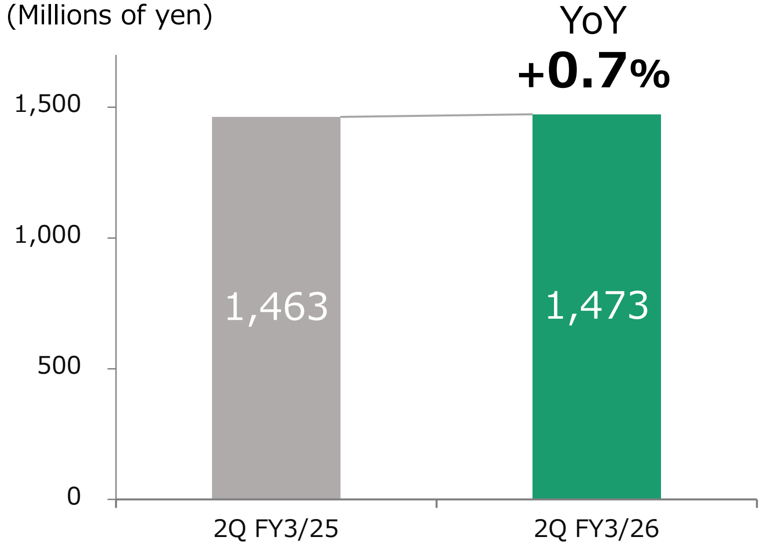
- + Growing demand for the automation of business processes and orders for projects shifting operations to the cloud for financial institutions
- + Increasing demand for SAP peripheral development projects
- − Prioritizing the renewal of internal systems (including the implementation of SAP HANA)



Net sales



Gross profit



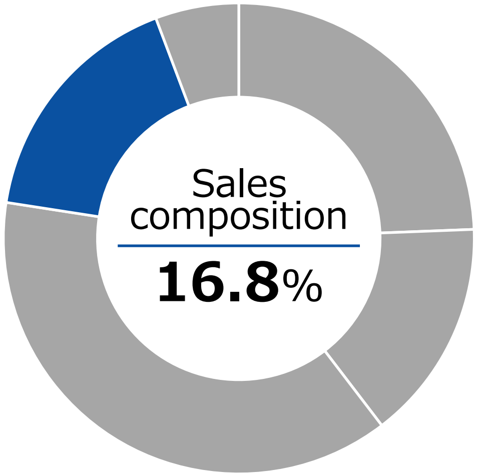
Themes for More Growth

- Start a large development project for the SAP HANA cloud, develop peripheral applications and increase the number of prime contractor projects for middle-market companies
- 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 projects for linkage with the Zengin-Net system

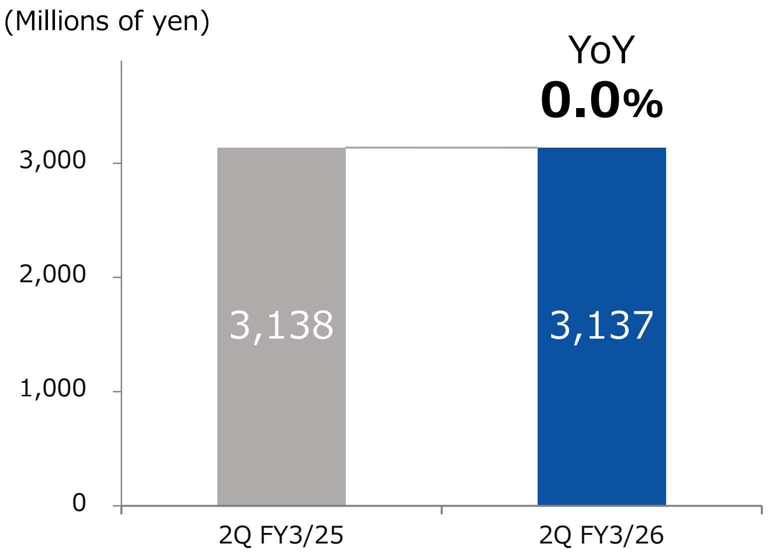
Platform, Operation Services

Major components

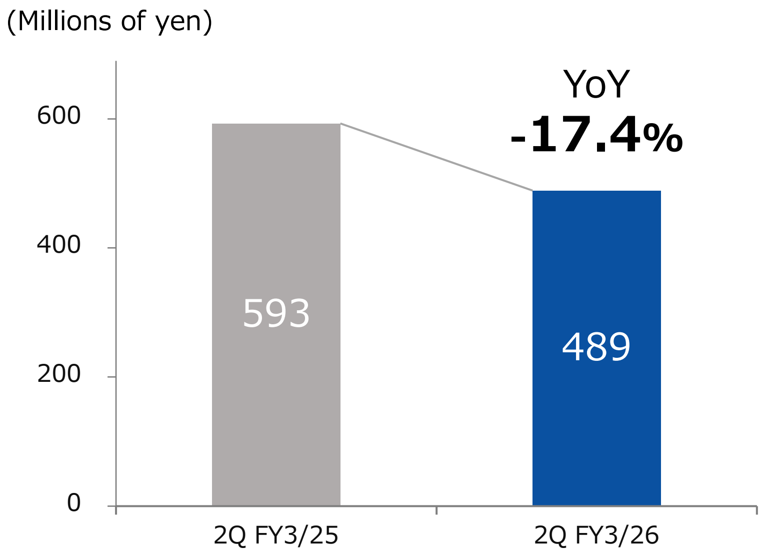
- + **Higher demand for the outsourcing and security support of IT system operations**
- − **Reexamination for strengthening remote surveillance service capabilities**
- − **A delay in the start of the next phase of a network construction project for a government agency**



Net sales



Gross profit



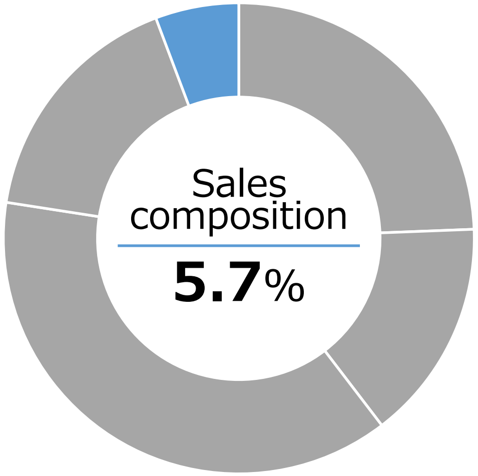
Themes for More Growth

- 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
- Support for the visualization and automation of IT system operations and growth of the business for enabling clients to move to the cloud

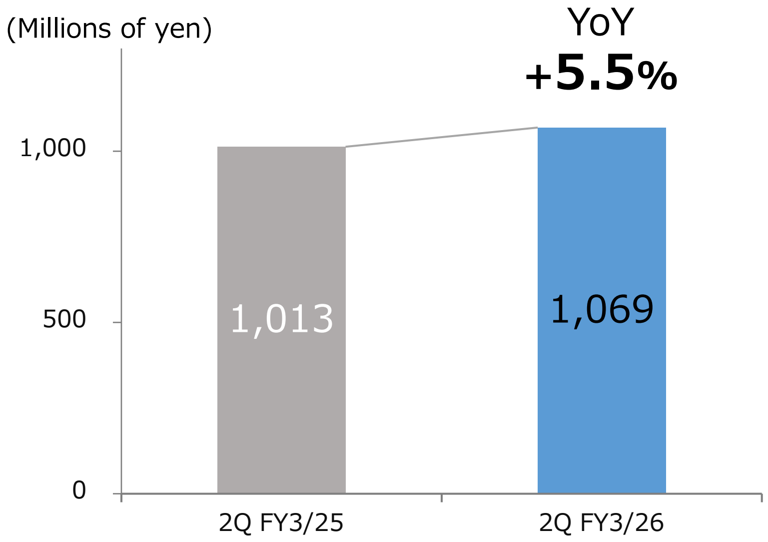
Digital Learning

Major components

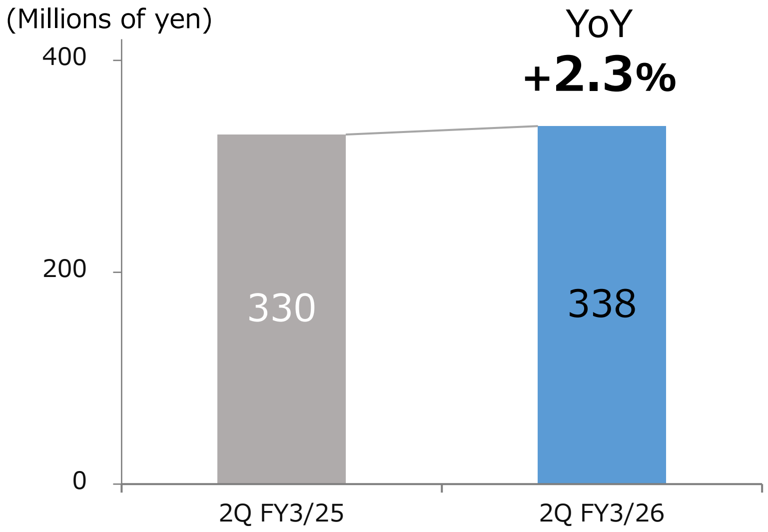
- + Higher demand for Microsoft (AI, etc.) training programs
- + Larger number of students and courses for outsourced training programs for new employees
- − Priority on training within the COMTURE Group (new graduates and reskilling)



Net sales



Gross profit



Themes for More Growth

- Upgrade Microsoft AI training activities and hold more classes
- Use joint activities with software resellers and distributors to expand sales channels for the Microsoft training course resale business
- Business growth by offering more courses for employees of IT subsidiaries of large corporations

Investments in People Linked with the Growth of Corporate Value

COMTURE 40TH ANNIVERSARY
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Key performance indicator management for high value-added business and consistent growth

■KPI concerning achievement of sales plans

Net sales ➡ **Volume of projects** × **Resources**

Volume of projects: Three times

〇: **Preferred orders (low risk, high profitability)**

×: Business rejected by COMTURE (high risk, low profitability)

×: Business rejected by customers (competitive bids)

Sales activities to add new users

- Proposals created by collaboration with global vendors
- Contact from potential new users using the website

Sales activities for current users

- Proposals created by the account system engineers
- Strengthen ties between senior executives

Recruiting ···p13

- Hiring new graduates
- Hiring people with experience

Training

- Training new graduates
- Reskilling

Salary/hours···p14

- Salary increase
- Career advance
- Engagement

■ KPI concerning achievement of earnings plans

Gross profit ➡ **Gross profit per employee** × Number of employees

Gross profit per employee ➡ **Sales per employee** × **Employees: Partner ratio**

More added value

- Shift to the Digital domain
- Support for the acquisition of certifications
- Expansion of upstream processes
- Price negotiations
- Higher productivity
- ▲Increase in new employees

Stronger Relationships···p13

- Selection of core partners
- Training to create partner employees
- Addition of new partners

Key Initiatives of FY3/26

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	• New graduates: 200 (to be hired in April 2026) • Experienced people: 70 (FY3/26)
	Training	• 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	• 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

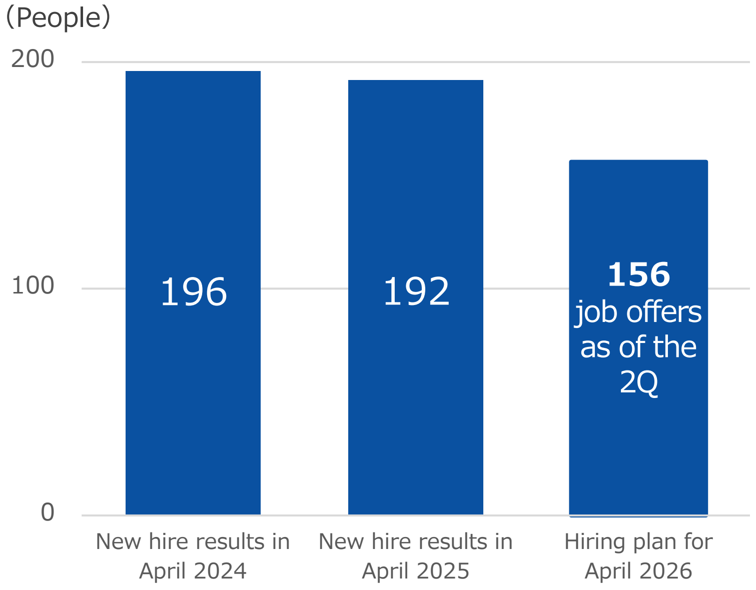
- Changed to use even stricter standards for hiring new graduates based on information about the retention of new graduates in recent years.
- Consider revisions to recruiting activities to reflect business process innovations due to AI.

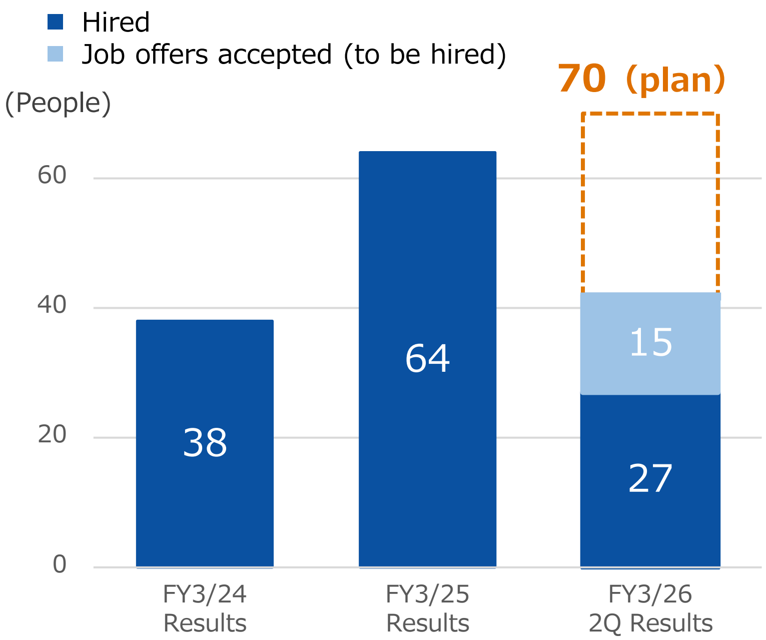
More hiring of experienced people

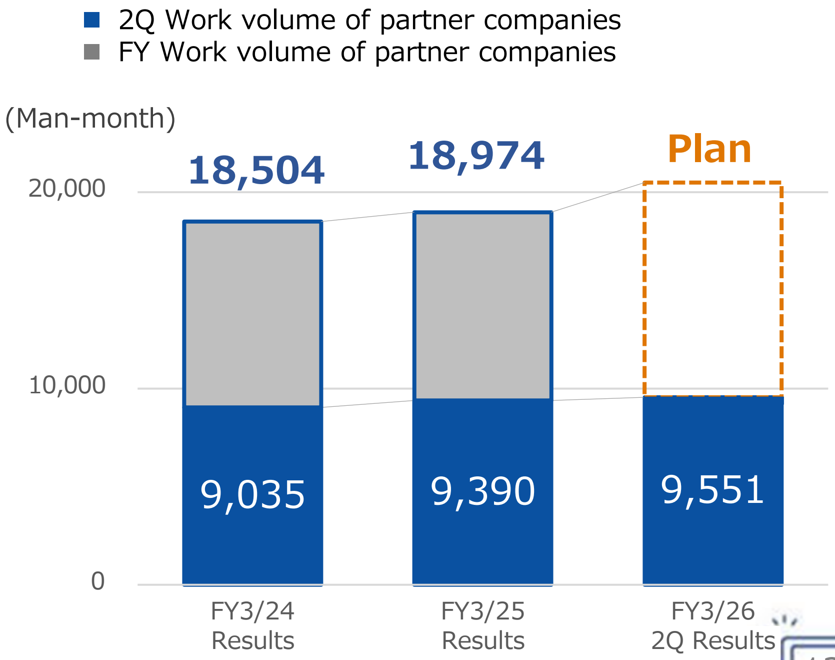
- Hired 27 people with prior work experience as of the end of September 2025
- Using referrals , scouting and other measures to recruit experienced people

Stronger relationships with partner companies

- Work volume of partner companies was 1.9% more than one year earlier (excluding HIT)





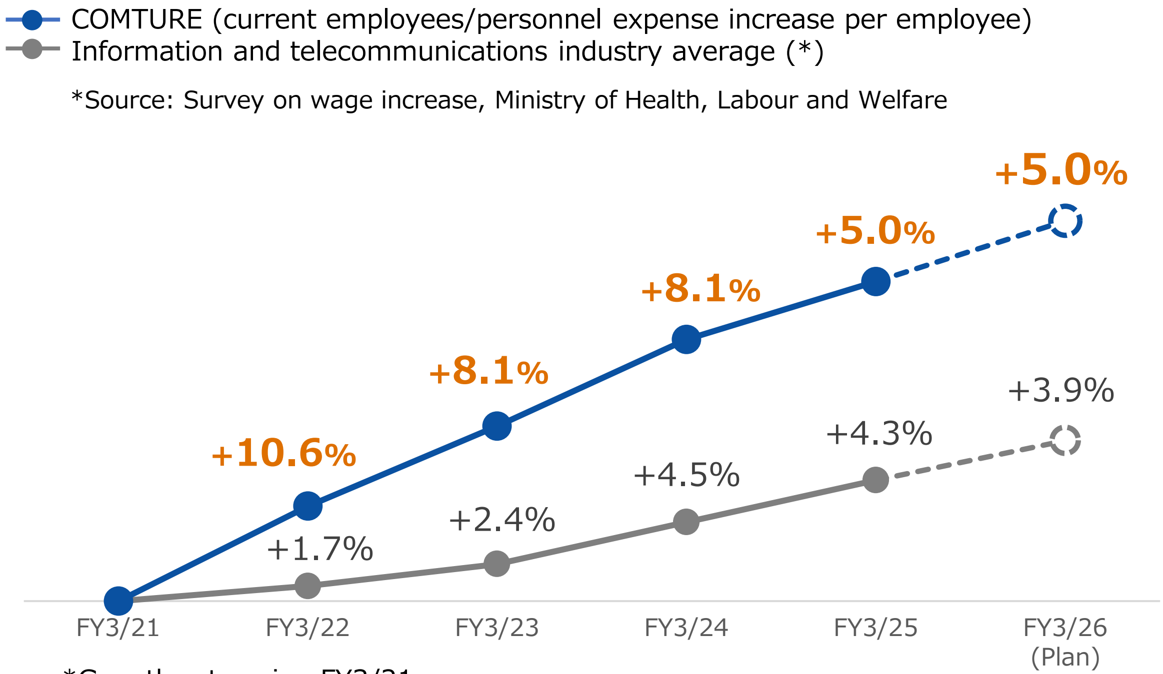


Progress with Key Initiatives – Improvements in Salaries and Benefits

Improvement of employee satisfaction and retention

Higher labor expenses

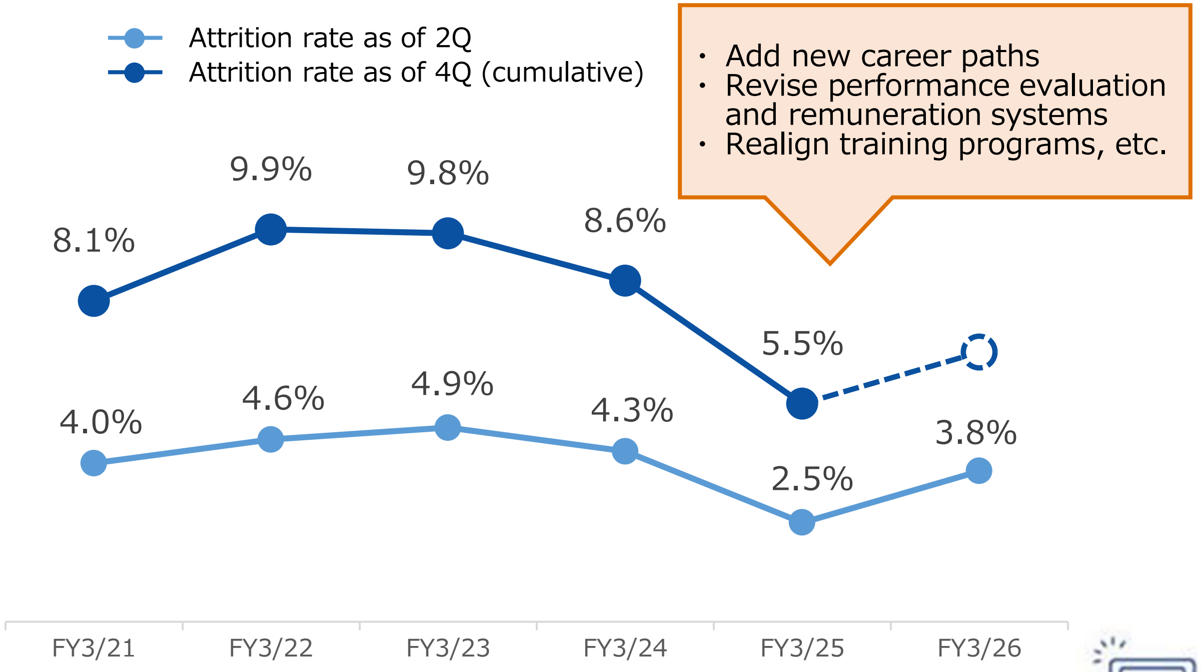
- Continuing to raise salaries while remaining far ahead of peer companies



*Growth rate using FY3/21 as one

Improvement in employee attrition rate

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



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

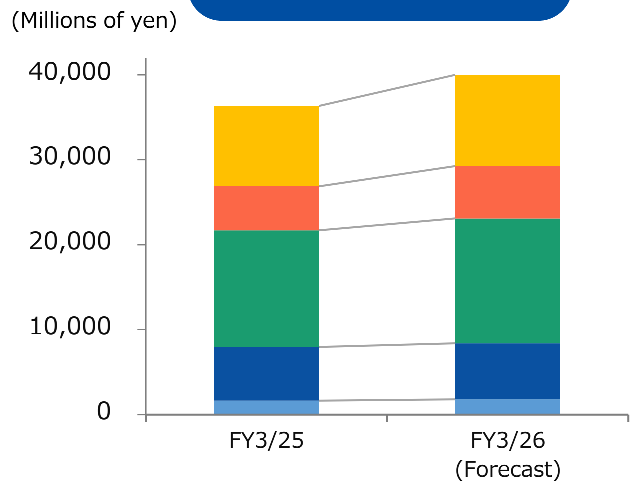
(Millions of yen)	FY3/25 Results		FY3/26 Forecast		YoY change (%)
	Amount	% to net sales	Amount	% to net sales	
Net sales	36,341	-	**40,000**	-	+10.1%
Operating profit	4,630	12.7%	**5,000**	**12.5%**	+8.0%
Ordinary profit	4,660	12.8%	**5,000**	**12.5%**	+7.3%
Profit attributable to owners of parent	3,160	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 Segment Forecast (Revised on November 7)

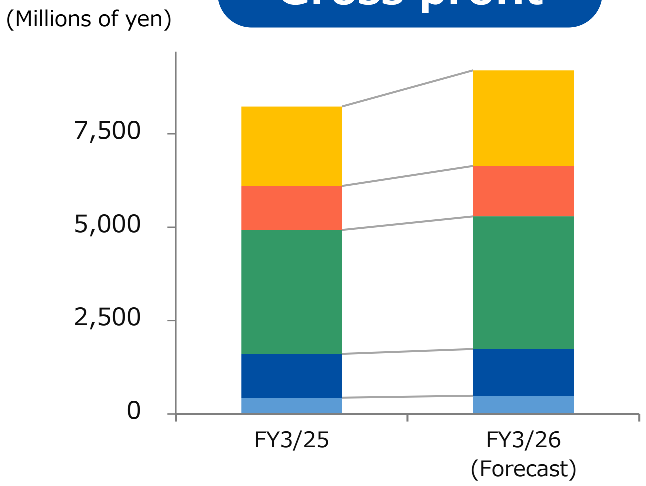
(Millions of yen)	FY3/25 Results	FY3/26 Forecast	YoY change (%)
Net Sales	36,341	**40,000**	+10.1%
Cloud Solutions	9,466	**10,740**	+13.5%
Digital Solutions	5,176	**6,160**	+19.0%
Business Solutions	13,729	**14,700**	+7.1%
Platform, Operation Services	6,322	**6,600**	+4.4%
Digital Learning	1,645	**1,800**	+9.4%
Gross profit	8,235	**9,200**	+11.7%
Cloud Solutions	2,128	**2,560**	+20.3%
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	**490**	+12.1%

*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



Measures for sales growth and higher profitability（1/2）

Sales/profit benefit		Prior years and FY3/26 1H	FY3/26 2H and afterward
Short-term	**Make new graduate employees productive**	• Pct. of productive new graduates: About 50%（As of end of August） • Slower progress temporarily due to a small volume of large projects and other reasons	• **100% to be productive by the end of the 3Q** • Expect new people to become productive as large projects start and for other reasons • Use a thorough selection process for FY3/27 new graduate recruiting, place priority on project manager training
	Alliance with ITOCHU	• Continued joint activities centered on the SAP and Salesforce projects • Significant growth in the Salesforce domain due to the receipt of large orders • Used joint proposals to receive orders for large, multifaceted projects (cloud, infrastructure, training)	• Increase cross-selling by strengthening sales activities • **Move faster for collaboration** involving SaaS (Salesforce, Microsoft, others), consulting, data management and other sectors
	Sales activities for cross-selling	• Reorganized sales functions and strengthened the framework for cross-selling proposals • Started sales activities targeting the current users of some business units	• Sales activities targeting the current main users of the COMTURE Group • The goal for the second half of FY3/26 is to **create new projects with a value of one billion yen**
Medium-term	**AI platforms for business process internalization**	• Sales activities with AWS for building AI platforms • Provided demonstrations and internalization support for users that want to use generative AI	• **Significantly upgrade productivity** for infrastructure designs and document production • In addition to building platforms, expand business operations to include **AI-driven development** activities
	Activities for the utilization of AI in development operations	• Completed demonstrations involving development and design document preparation operations for SaaS (Salesforce, kintone). (Productivity increased 30%-50% and was up 90% for some activities.) • Acquired know-how involving prompt templates and other tools	• **Use AI for the verification of actual projects** and build a development environment covering COMTURE as well as other domains • Accumulate and use knowledge by using community activities encompassing the entire COMTURE Group

Measures for sales growth and higher profitability（2/2)

Sales/profit benefit		Prior years and FY3/26 1H	FY3/26 2H and afterward
Medium-term	**Synergies with HIT**	• Benefited from synergies involving sales activities (new business from the new users of HIT) • Used collaboration among COMTURE Group companies to add 21 new projects	• Continue activities for creating new business in the AI, Microsoft Azure and IT consulting sectors • Give all COMTURE Group companies **access to HIT's AI expertise and services**
	AI business for financial institutions	• Received with SAS an order from Chugoku Bank Ltd. for a sales DX project to support data utilization and AI analysis • The first step for receiving orders for projects using advanced technologies (building data lakes in a cloud environment)	• More proposals for horizontal expansion to meet other regional banks in Japan with similar needs • Activities with SAS and other partners to **strengthen business activities for using digital technologies at financial institutions**
Long-term	**Progress in PM training activities**	• Much faster than planned progress with training to add more beginner project managers • Many activities are under way to give people training to become advanced project managers with outstanding capabilities	• Goal is **30 advanced (second highest rank) project managers** by the end of FY3/26 • Strategically select advanced PM candidates and provide training to acquire certification • Upgrade incentives, use a mentor program and take other actions to establish a sound PM training environment
	M&A strategies	• Used joint activities with financial institutions and others to continue creating a list of potential M&A opportunities and working on specific opportunities • Objectives are to reinforce operations in growing business domain, increase the provision of added value and build a sound customer base	• Expected 3-year M&A investments from FY3/26 to FY3/28: **5 billion to 12 billion yen**

Topics

Example of the Financial Institution DX Business

Construction of an analytics AI platform for Chugoku Bank Ltd.

Established a cloud based platform, support for a digital transformation strategy for all operations of the bank.

Chugoku Bank, SAS and COMTURE held a joint press conference. See the October 16 press release for more information.

Highlights of the project

By using its **extensive knowledge** of financial institution business processes and experience with **SAS products**, COMTURE was able to **work closely** with Chugoku Bank to achieve its DX strategy goals.

Fully integrated support extending from definitions of requirements to system operation designs and the effective use of new systems after their installation.

A **flexible platform design** that is easily scalable due to the use of **advanced technologies** incorporating the cloud and data lakes

Upcoming business activities

Growth of the service for shifting regional banks to the cloud

Horizontal expansion of cloud proposals for regional banks nationwide, a sector where demand for this service is expected to grow.

Expansion of DX assistance for financial institutions

More business activities in growing market sectors

Speed up business activities in growing market sectors, such as secure data management in the cloud and data analysis using AI.

Example of the Financial Institution DX Business

Project to develop a business process support system for a Japanese bank

Established a secure low code development environment encompassing many cloud services.

- A new initiative that transforms tasks that look easy but are actually impossible into tasks that can be accomplished.-

Highlights of the project

Safe linkage of different cloud services

Virtual network integration is used to combine Azure and Power Platform, enabling secure data links without using the internet.

Advanced log management for efficient system operations

Azure handles all Power Platform logs for centralized management. The result is significant reductions in work required for monitoring and operating systems.

Upcoming business activities

Creation of new markets by using technologies

Use virtual network integration expertise to build AI and RPA platforms and provide other services necessary for secure digitalization.

Sales growth by transforming solutions into services

Transform the centralized log management solution into a service that can be used by financial institutions as well as companies in many industries.

Appendix

Business (Strategy for Collaboration with Vendors)

Collaboration with global platformers and tool vendors

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 collaboration with global ERP package vendors

Human Interactive Technology inc.

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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

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Digital Learning
- Training services in collaboration with global vendors for acquiring vendor certifications and IT training services to develop digital talent

Edifist

Microsoft Solutions Partner
salesforce PARTNER
SAP Partner
aws partner network Advanced Consulting Partner Solution Provider
Google Cloud
cybozu
Informatica
servicenow
databricks
ORACLE Partner
sas
snowflake
SAP SuccessFactors
Red Hat Business Partner
DELL Technologies
Hewlett Packard Enterprise
CISCO Partner Select Integrator
kubernetes

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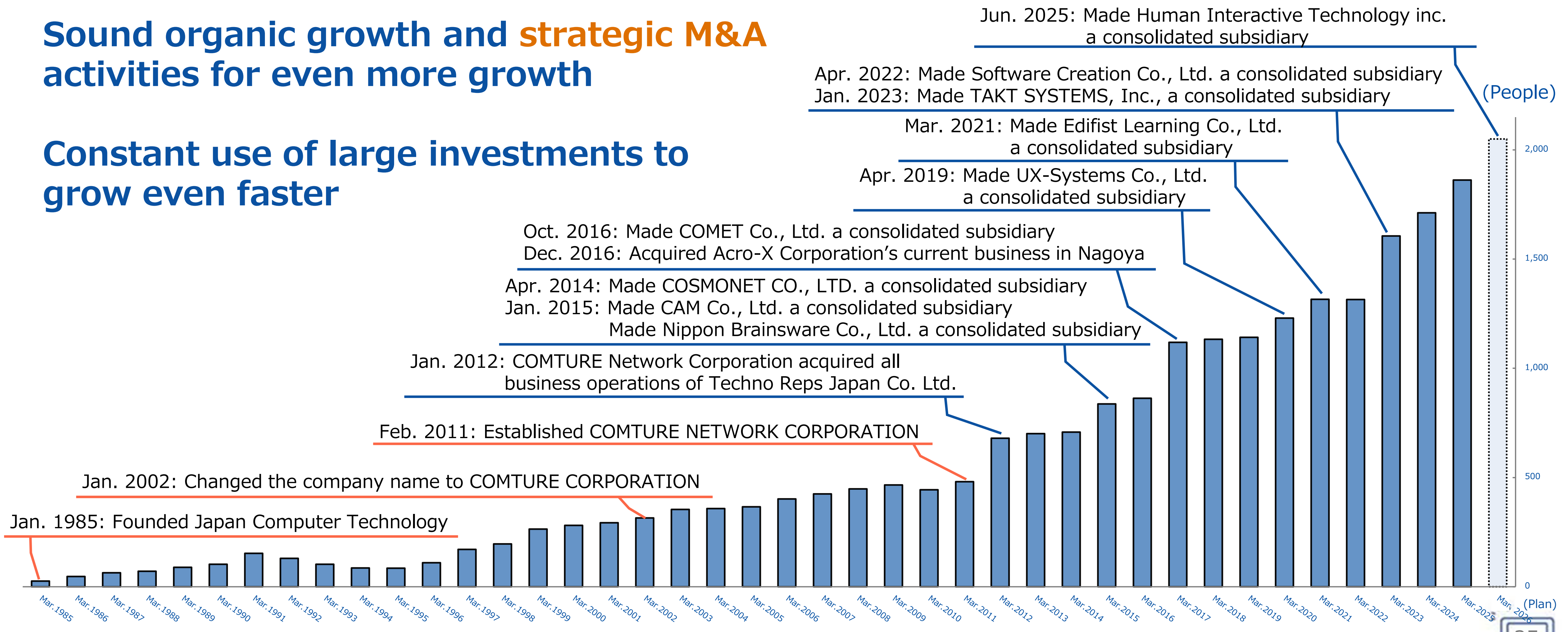
M&A Activity

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



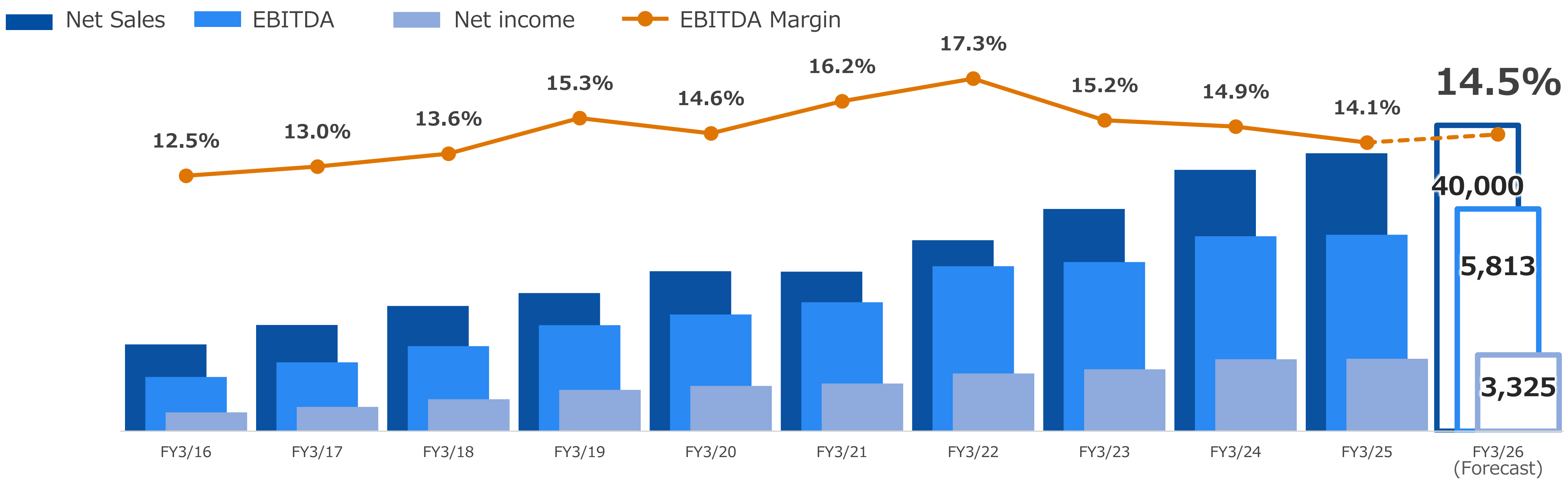
Recent M&A Activity

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: Before (last year)	Net sales Operating profit margin: After (first year)	Benefits of joining COMTURE Group
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	¥2,670 million 6.5% (converted to 12-month period)	**¥2,840 million** **18.2%**	• 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)



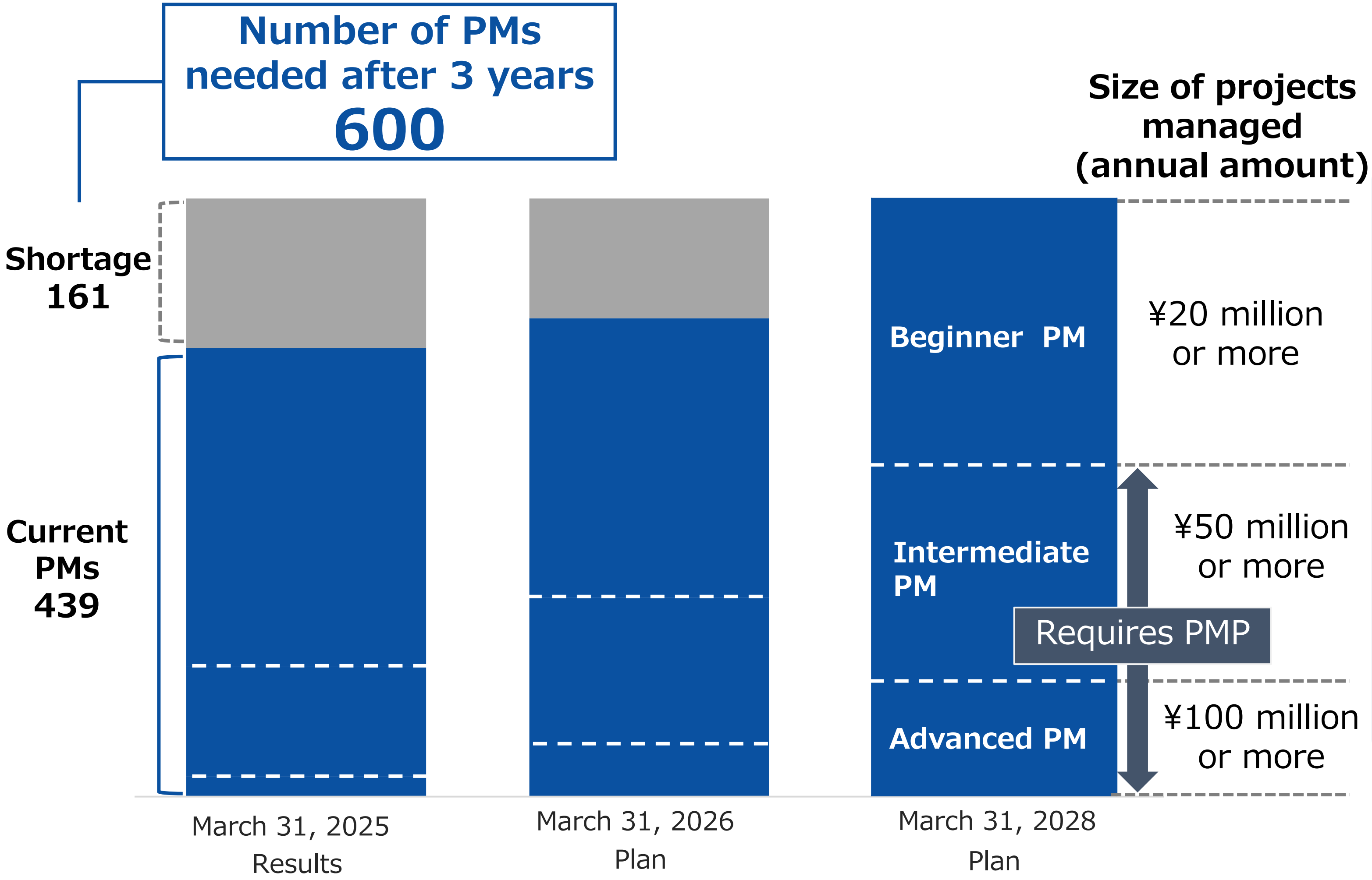
	FY3/16	FY3/17	FY3/18	FY3/19	FY3/20	FY3/21	FY3/22	FY3/23	FY3/24	FY3/25	FY3/26 (Forecast)
ROE	27.7%	29.7%	31.9%	26.0%	19.5%	17.7%	19.2%	18.6%	19.7%	17.9%	17.2%
Payout ratio	38.9%	35.2%	33.9%	39.5%	46.6%	47.4%	46.9%	52.0%	46.8%	48.4%	48.0%

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

Project Manager Training Programs

COMTURE 40TH ANNIVERSARY LEAD THE FUTURE

Reexamined the environment for PM training to further upgrade PM skills



Reexamination of Project Manager certification system and training programs

Multi-level training programs

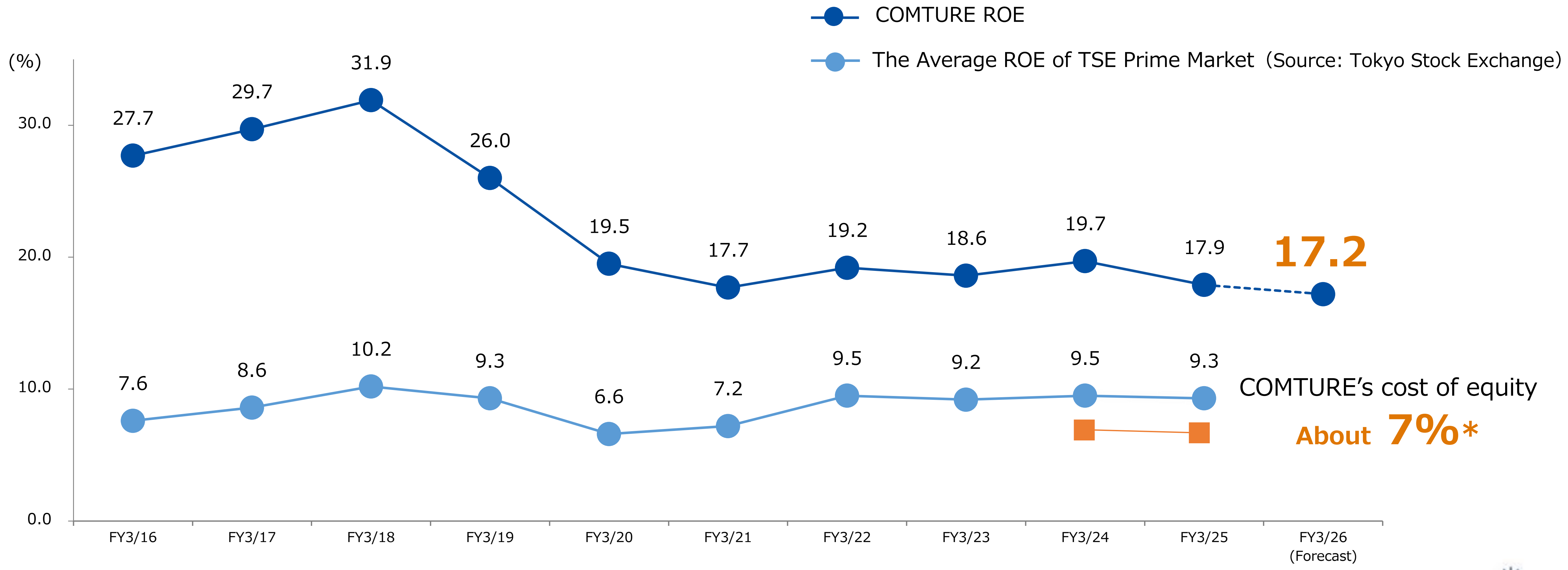
- Started e-learning courses using Udemy to allow people to take courses with greater flexibility and efficiency.

Support for PMP (Project Management Professional) certification

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

Efficient Use of Capital and Cost of Equity

Capital efficiency is consistently far above the cost of equity



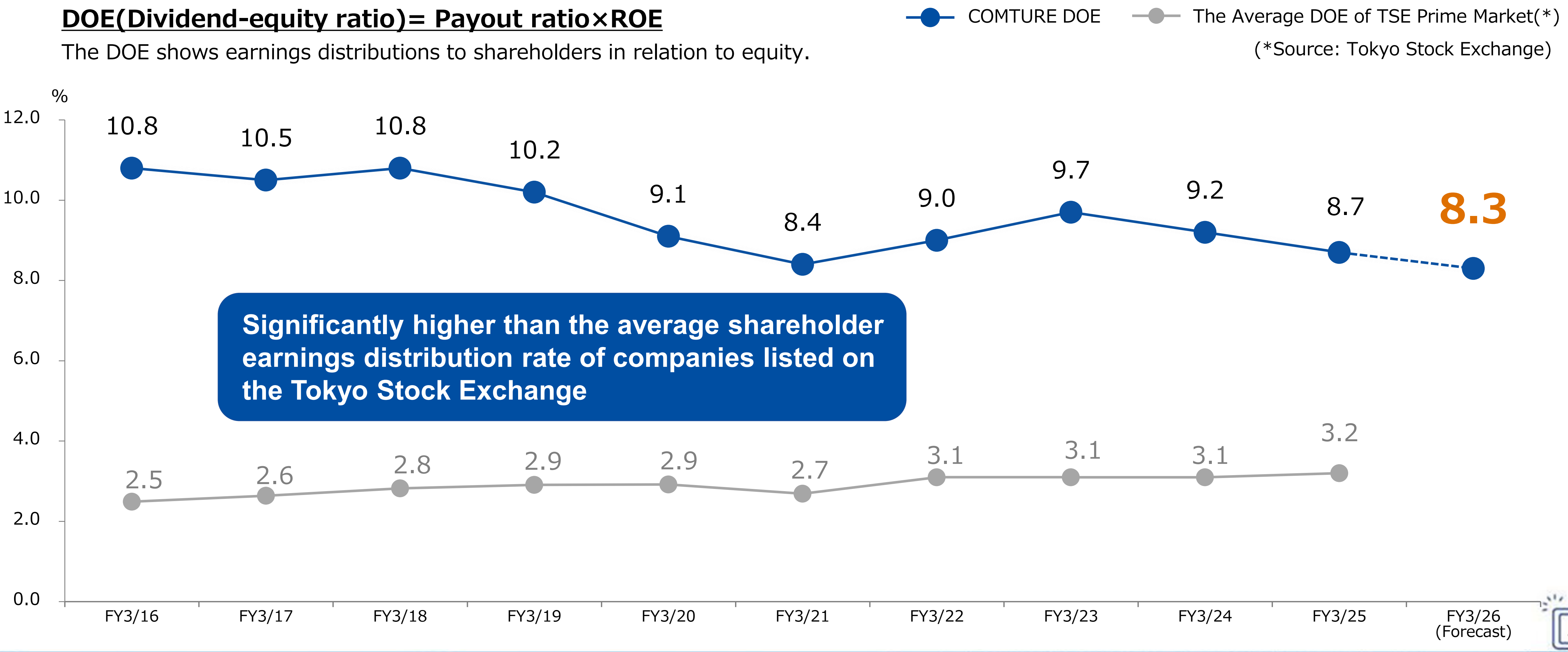
*The cost of equity is calculated by using the capital asset pricing model (CAPM).

Balancing Capital Efficiency and Shareholder Returns

Goal is consistently high shareholder distributions and dividend stability

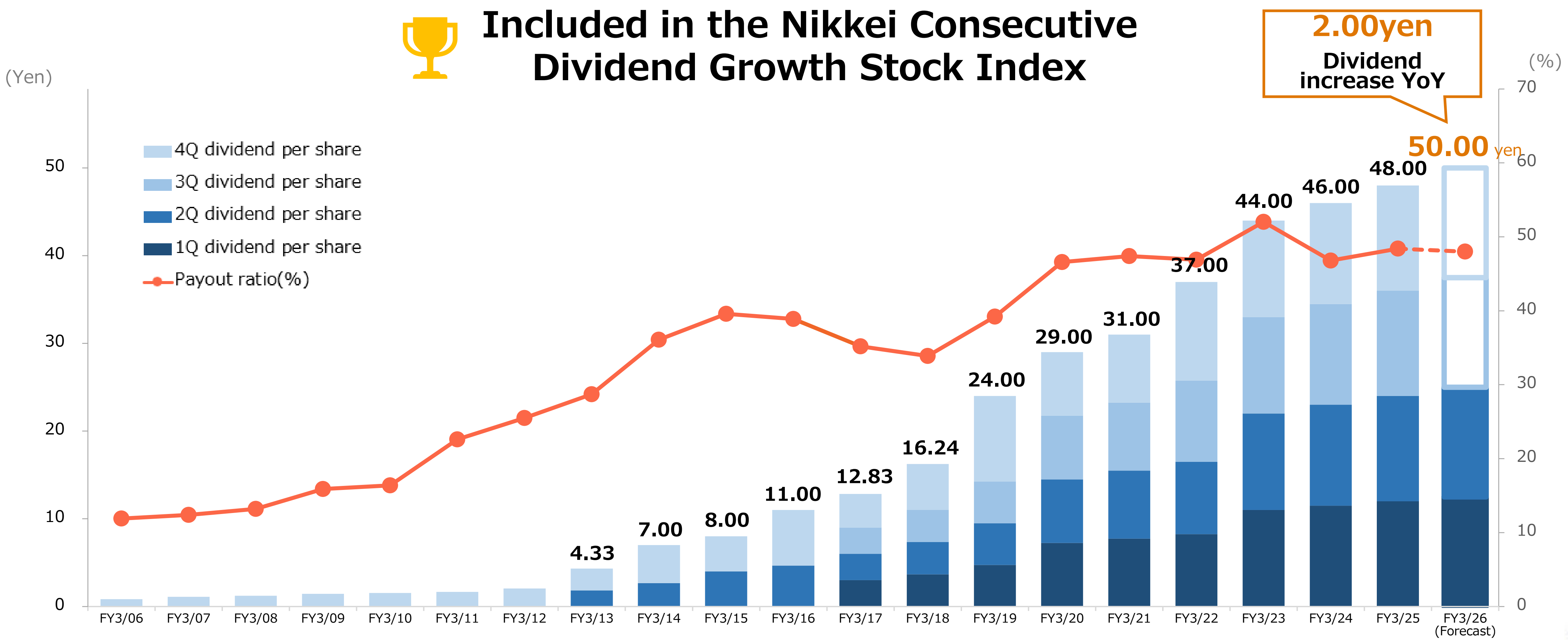
DOE(Dividend-equity ratio)= Payout ratio×ROE

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



Dividend Policy and Dividend Growth

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



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.

Quarterly Dividends

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
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 (Plan)
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))

Closing "Our Slogan"

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.
- 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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