

Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



## Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

February 6, 2026

Company name: COMTURE CORPORATION

Listing: Tokyo Stock Exchange

Securities code: 3844

URL: <https://www.comture.com/>

Representative: Chihiro Sawada

Inquiries: Takahiro Kamei

Telephone: +81-3-5745-9700

Scheduled date to commence dividend payments: February 27, 2026

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

Representative Director, President

Managing Executive Officer, Corporate Communications

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
December 31, 2025	28,041	4.4	3,167	(2.2)	3,180	(1.9)	2,139	1.6
December 31, 2024	26,863	6.1	3,237	(0.8)	3,240	(0.6)	2,105	(0.4)

Note: Comprehensive income For the nine months ended December 31, 2025: ¥ 2,145 million [ 1.7%]  
For the nine months ended December 31, 2024: ¥ 2,109 million [ (0.6)%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended		
December 31, 2025	67.07	-
December 31, 2024	66.02	-

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of			
December 31, 2025	25,593	19,447	76.0
March 31, 2025	25,611	18,468	72.1

Reference: Equity

As of December 31, 2025: ¥ 19,447 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	12.50		
Fiscal year ending March 31, 2026 (Forecast)				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. )

Human Interactive Technology inc. has been included in the scope of consolidation from the first quarter of the fiscal year ending March 31, 2026, following the acquisition of all its shares as of June 30, 2025. In addition, TAKT SYSTEMS, Inc., which had been a consolidated subsidiary of the Company, was excluded from the scope of consolidation due to its absorption-type merger into the Company as the surviving entity, effective April 1, 2025.

(2) Adoption of accounting treatment specific to the preparation of quarterly 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 December 31, 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 December 31, 2025	348,372 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)

Nine months ended December 31, 2025	31,890,696 shares
Nine months ended December 31, 2024	31,886,316 shares

\* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

\* 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. Please refer to "1. Qualitative Information on Quarterly Consolidated Financial Performance, (3) Explanation of Consolidated Forecast and Other Forward-looking Statements" on page 4 for forecast assumptions and notes of caution for usage.

·Due to the revision of the Financial Instruments and Exchange Act, there will be no submission of quarterly reports.

## Contents of Attachments

1. Qualitative Information on Quarterly Consolidated Financial Performance	2
(1) Explanation of Results of Operations	2
(2) Explanation of Financial Position	4
(3) Explanation of Consolidated Forecast and Other Forward-looking Statements	4
2. Quarterly Consolidated Financial Statements and Primary Notes	5
(1) Quarterly Consolidated Balance Sheet	5
(2) Quarterly Consolidated Statements of Income and Comprehensive Income	7
(3) Notes to Quarterly Consolidated Financial Statements	9
Going Concern Assumption	9
Significant Changes in Shareholders' Equity	9
Application of Special Accounting Methods for Presenting Quarterly Consolidated Financial Statements	9
Segment and Other Information	9
Notes to Quarterly Consolidated Statement of Cash Flows	9
Business Combinations	9

## 1. Qualitative Information on Quarterly Consolidated Financial Performance

### (1) Explanation of Results of Operations

Investments in the digital domain are gaining momentum as companies become increasingly aware of the importance of using digital technologies for strategic business process innovations. In addition to conventional system integration services, COMTURE is using new technologies such as generative AI to support the internalization of the development of IT systems at companies. Services also include outsourced IT system operations. We will continue to provide even more advanced services to meet the increasingly diverse needs of customers.

The COMTURE Group regards these trends as an opportunity for long-term growth. We are dedicated to giving customers support for their activities for more use of digital technologies as well as altering COMTURE itself, a process we call the COMTURE Transformation (CX). Our strategy to achieve net sales of 100 billion yen in the fiscal year ending in March 2032 includes support for the business model reforms of our customers. Our services incorporate our own templates and solutions for the provision of added value, an activity centered on building stronger ties with global vendors.

AI will soon play a central role in the activities of companies to change how they do business. As one step to meet the needs of companies involving these activities, COMTURE acquired stock of Human Interactive Technology inc. (HIT) on June 30, 2025, to make it a consolidated subsidiary. HIT provides fully integrated services for the use of AI extending from consulting to assistance for operating AI systems. The HIT acquisition gives the COMTURE Group the ability to offer a comprehensive lineup of AI services that include training for the use of AI, AI consulting, solutions involving AI and other services. With these strengths, we plan to maximize synergies among the operations of our group for even faster growth.

Market conditions are favorable and our highest priority is still recruiting and retaining highly skilled engineers. To attract these people, we are focusing on three themes concerning investments in human resources: hiring, education, and better remuneration and benefits. Our plan for hiring people is to hire 70 people with prior work experience and to add about 150 new graduates in April 2026. For education, we have a three-month training period for new graduates. During this time, these new employees concentrate on training programs in order to become productive quickly. For other employees, we are reexamining an internal project manager certification system and training programs for the purpose of strengthening programs that give people the skills to become project managers. In addition, we have many education programs for the multi-skilling and reskilling of employees. We continue to use the resources of Edifist Learning, Inc., the COMTURE Group's IT training company, to upgrade these programs for the entire group. For better remuneration and benefits, we are making improvements every year. In the current fiscal year, we raised salaries by an average of 5.0%, about the same level as in prior years. In addition, we are strategically strengthening relationships with partner companies, especially by making selected companies core partners, for the purpose of being the first to procure engineers who can be productive immediately.

In the first nine months of the fiscal year, the COMTURE Group performed as follows.

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025	Change	Change (%)
Net sales	26,863	28,041	1,178	4.4%
Gross profit	5,964	5,779	(184)	(3.1)%
Operating profit	3,237	3,167	(70)	(2.2)%
Ordinary profit	3,240	3,180	(60)	(1.9)%
Profit attributable to owners of parent	2,105	2,139	33	1.6%

Sales increased 4.4% from one year earlier despite the negative effects of a delay in the restart of the second phase of large cloud consulting projects and the shortage of project managers and other engineers. The data management, AI platform building businesses and the acquisition of HIT were major sources of growth.

Gross profit decreased 3.1%. The larger number of employees in business units and an increase in personnel

expenses due to higher salary were the primary reasons for the lower gross profit.

Operating profit decreased 2.2% mainly because of an increase in office rents associated with expansion of businesses, while there were efforts to lower outsourcing expenses by making back office business processes more efficiently.

Profit attributable to owners of parent increased 1.6% from one year earlier.

The shareholders' equity ratio, which is an indicator of financial soundness, was 76.0% at the end of the first nine months. This figure demonstrates our ability to maintain a high level of financial soundness.

The COMTURE Group has the following five business categories.

Business Category	Activities
Cloud Solutions Business	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
Digital Solutions Business	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 Business	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 Business	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 Business	Education services with cooperation of global vendors (Microsoft, Salesforce, ServiceNow and others) for acquiring vendor certifications and IT education services to give people skills needed for DX jobs

Sales and gross profit in the COMTURE Group's business categories were as follows.

In the Cloud Solutions Business, both sales and gross profit decreased. Stronger relationships with Microsoft Japan and other vendors, as well as the acquisition of HIT, contributed to growth of this business. However, a delay in the restart of the second phase of large cloud consulting projects, the shortage of project managers and other engineers and other factors lowered sales and gross profit.

In the Digital Solutions Business, sales increased due to growth in the data analysis business, the receipt of large prime contracts by the data management business, including projects involving the construction of environments for collecting and storing large volumes of data, and an increase in cloud infrastructure construction projects for generative AI. Gross profit decreased mainly due to a temporary increase in proposal activity workloads of engineers resulting from more sales opportunities and delays in monetization due to a stronger focus on new-employee development.

In the Business Solutions Business, sales and gross profit increased. Although priority was given to the renewal of internal systems (including the implementation of SAP HANA), sales and earnings growth was attributable mainly to projects for financial institutions shifting operations to the cloud, higher demand for AI-related businesses, and an increase in SAP peripheral development projects.

In the Platform, Operating Services Business, sales and gross profit decreased. Demand remained firm for outsourced IT system operations and security support. Sales and gross profit declined, mainly due to a reexamination of the framework for our remote surveillance service to reinforce its service model and a delay in the start of the second phase of a network construction project for a government agency.

In the Digital Learning Business, sales increased primarily because of the growing demand for Microsoft AI and other training programs and the larger number of students and courses for outsourced training programs for new

employees. Gross profit decreased because of the lower number of some training programs to acquire certification.

(Millions of yen)

		For the nine months ended December 31, 2024	For the nine months ended December 31, 2025	Change	Change (%)
Cloud Solutions Business	Net sales	6,886	6,876	(10)	(0.1)%
	Gross profit	1,507	1,472	(35)	(2.3)%
Digital Solutions Business	Net sales	3,751	4,269	517	13.8%
	Gross profit	863	828	(34)	(4.0)%
Business Solutions Business	Net sales	10,083	10,722	639	6.3%
	Gross profit	2,287	2,309	22	1.0%
Platform, Operation Services Business	Net sales	4,739	4,707	(32)	(0.7)%
	Gross profit	876	742	(134)	(15.3)%
Digital Learning Business	Net sales	1,402	1,466	63	4.5%
	Gross profit	428	425	(3)	(0.8)%

Note: Due to the revision of the scope of each business segment in the first quarter of the current fiscal year, net sales and gross profit decreased by 2,928 million yen and 729 million yen, respectively, in the Cloud Solutions Business, and increased by 2,928 million yen and 729 million yen, respectively, in the Business Solutions Business for the nine months ended December 31, 2024.

## (2) Explanation of Financial Position

Total assets were 25,593 million yen at the end of the third quarter, 17 million yen less than the end of the previous fiscal year. There were increases in goodwill of 862 million yen resulting from the consolidation of HIT as a subsidiary, investment securities of 271 million yen, software in progress of 532 million yen due to installations of new core IT systems, and work in process of 196 million yen due to an increase in the number of projects. Cash and deposits decreased 1,283 million yen mainly due to expenditures for acquisition of HIT stock, income taxes paid and payment of bonuses, and notes and accounts receivable-trade decreased 548 million yen as payments for these receivables were collected.

Liabilities decreased 996 million yen to 6,146 million yen. This was mainly attributable to decreases in provision for bonuses of 698 million yen due to the payment of bonuses and income taxes payable of 596 million yen because of the payment of taxes. There was an increase in accrued expenses of 139 million yen due to an increase in social insurance premiums caused by the payments of bonuses.

Net assets increased 978 million yen to 19,447 million yen mainly because of profit attributable to owners of parent of 2,139 million yen and dividend payments of 1,179 million yen.

## (3) Explanation of Consolidated Forecast and Other Forward-looking Statements

There are no revisions to the full-year consolidated earnings forecast for the fiscal year ending March 31, 2026 that was announced in the “Summary of Consolidated Financial Results for the Year Ended March 31, 2025 (Japanese GAAP)” on May 15, 2025.

These forecasts are based on judgments made in accordance with information available to management at the time this report was prepared. Actual results may differ from these forecasts for a number of reasons. An announcement will be made promptly if there is any additional information that should be disclosed.

## 2. Quarterly Consolidated Financial Statements and Primary Notes

## (1) Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	12,881	11,598
Notes and accounts receivable - trade	7,178	6,629
Work in process	128	324
Other	655	531
Total current assets	20,843	19,084
Non-current assets		
Property, plant and equipment		
Buildings, net	646	598
Vehicles, net	4	3
Tools, furniture and fixtures, net	208	183
Total property, plant and equipment	859	785
Intangible assets		
Goodwill	1,016	1,879
Software	38	154
Software in progress	934	1,466
Other	34	11
Total intangible assets	2,024	3,512
Investments and other assets		
Investment securities	88	359
Guarantee deposits	770	801
Deferred tax assets	969	974
Other	54	75
Total investments and other assets	1,883	2,211
Total non-current assets	4,767	6,509
Total assets	25,611	25,593

(Millions of yen)

	As of March 31, 2025	As of December 31, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,976	1,943
Short-term borrowings	200	200
Accrued expenses	852	991
Income taxes payable	1,024	427
Provision for bonuses	1,572	874
Provision for bonuses for directors (and other officers)	37	26
Provision for loss on construction contracts	9	-
Other	917	1,019
Total current liabilities	6,590	5,482
Non-current liabilities		
Retirement benefit liability	102	111
Asset retirement obligations	447	462
Deferred tax liabilities	-	59
Other	2	30
Total non-current liabilities	552	663
Total liabilities	7,143	6,146
<b>Net assets</b>		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,662	3,674
Retained earnings	13,874	14,833
Treasury shares	(102)	(99)
Total shareholders' equity	18,457	19,429
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	11	17
Total accumulated other comprehensive income	11	17
Total net assets	18,468	19,447
Total liabilities and net assets	25,611	25,593

## (2) Quarterly Consolidated Statements of Income and Comprehensive Income

## Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Net sales	26,863	28,041
Cost of sales	20,898	22,261
Gross profit	5,964	5,779
Selling, general and administrative expenses	2,727	2,612
Operating profit	3,237	3,167
Non-operating income		
Interest income	0	10
Dividend income	1	4
Foreign exchange gains	0	0
Other	4	6
Total non-operating income	7	21
Non-operating expenses		
Interest expenses	0	1
Other	3	6
Total non-operating expenses	4	8
Ordinary profit	3,240	3,180
Extraordinary losses		
Loss on retirement of non-current assets	4	-
Total extraordinary losses	4	-
Profit before income taxes	3,236	3,180
Income taxes	1,131	1,041
Profit	2,105	2,139
Profit attributable to owners of parent	2,105	2,139

Quarterly Consolidated Statement of Comprehensive Income  
For the Nine-Month Period

(Millions of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Profit	2,105	2,139
Other comprehensive income		
Valuation difference on available-for-sale securities	4	5
Total other comprehensive income	4	5
Comprehensive income	2,109	2,145
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,109	2,145

**(3) Notes to Quarterly Consolidated Financial Statements****Going Concern Assumption**

Not applicable.

**Significant Changes in Shareholders' Equity**

Not applicable.

**Application of Special Accounting Methods for Presenting Quarterly Consolidated Financial Statements**

The tax expenses were calculated by first estimating the effective tax rate after the application of tax effect accounting with respect to profit before income taxes for the fiscal year in which the period under review falls, and multiplying that rate by the profit before income taxes for the period under review.

**Segment and Other Information**

Segment information

I For the nine months ended December 31, 2024

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

II For the nine months ended December 31, 2025

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

**Notes to Quarterly Consolidated Statement of Cash Flows**

A quarterly consolidated statement of cash flows for the first nine months of the fiscal year ending March 31, 2026 has not been prepared. Depreciation (includes amortization expenses related to intangible assets minus goodwill) and amortization of goodwill for the first nine months of each fiscal year is as follows.

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Depreciation	183 million yen	138 million yen
Amortization of goodwill	254 million yen	340 million yen

**Business Combinations**

Business combination through acquisition

The Board of Directors of COMTURE approved a resolution on March 19, 2025 to acquire all of the outstanding shares of Human Interactive Technology inc. (HIT) to make this company consolidated subsidiary. Payments for this acquisition were completed on June 30, 2025.

**(1) Summary of business combination****1) Acquired company and its business activities**

Acquired company: Human Interactive Technology inc.

Business: Construction of infrastructure networks and construction of systems and applications

**2) Main reasons for acquisition**

The cloud solutions business, including the Microsoft business, and the digital solutions business of the COMTURE Group are providing a broad range of services in the digital domain as the pace of the global digitalization increases. This focus on the digital domain has enabled the COMTURE Group to grow at an average annual rate of 15% since its inception.

HIT creates infrastructure/security environments and provides cloud services by using mainly Microsoft solutions. Operations also include AI consulting.

COMTURE acquired HIT because this company will strengthen the Microsoft business, which is one of the core businesses of the COMTURE Group. Adding this company gives the group an even stronger base for providing total solutions that encompass infrastructure construction, system development, system operations and education support. The group's businesses are expected to grow faster as a result. In addition, COMTURE

believes that using this acquisition to establish an even more powerful framework in the growing AI solutions category will further contribute to the growth of corporate value.

3) Acquisition date

June 30, 2025

4) Legal form of acquisition

Acquisition of shares with cash

5) Name after acquisition

There is no change in the company's name.

6) Percentage of voting rights acquired

100.0%

7) Basis for choosing the companies to acquire

COMTURE acquired the shares in exchange for consideration in cash.

(2) Period of HIT's performance included in the quarterly consolidated financial statements

From July 1 to December 31, 2025

(3) Acquisition cost of acquired company and breakdown by type of consideration

Payment for the acquisition	Cash and deposits	1,625 million yen
<hr/>		
Acquisition cost		1,625 million yen

(4) Details of major acquisition-related costs

Advisory compensation, fees, etc. 8 million yen

(5) Goodwill resulting from the acquisition

1) Value of goodwill

1,202 million yen

As the allocation of acquisition cost has not been completed as of December 31, 2025, the amount of goodwill is a provisionally calculated amount.

2) Source of goodwill

Since net assets at the time of the business combination were lower than the acquisition cost, the difference was recognized as goodwill.

3) Amortization method and period

Goodwill is amortized over seven years by the straight-line method.

*This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.*