Summary of Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

August 14, 2026

Company name: COMTURE CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 3844
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Scheduled date to commence dividend payments: August 31, 2026
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 three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	9,553	6.7	747	(13.7)	759	(12.1)	(516)	-
June 30, 2025	8,957	2.3	867	9.0	863	8.7	571	13.7

Note: Comprehensive income
For the three months ended June 30, 2026: ¥ (517) million [-%]
For the three months ended June 30, 2025: ¥ 571 million [13.7%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	(16.21)	-
June 30, 2025	17.91	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	25,189	19,303	76.6
March 31, 2026	27,052	20,191	74.6

Reference: Equity
As of June 30, 2026: ¥ 19,303 million
As of March 31, 2026: ¥ 20,191 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, 2026	12.50	12.50	12.50	12.50	50.00
Fiscal year ending March 31, 2027	13.00				
Fiscal year ending March 31, 2027 (Forecast)		13.00	13.00	13.00	52.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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	42,000	10.2	4,700	0.8	4,730	0.4	2,250	(31.5)	70.55

Note: Revisions to the financial result forecast most recently announced: Yes

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(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: Yes

(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 June 30, 2026	32,241,600 shares
As of March 31, 2026	32,241,600 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	348,622 shares
As of March 31, 2026	348,372 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2026	31,893,111 shares
Three months ended June 30, 2025	31,887,775 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

・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

(1) Explanation of Results of Operations

During the first quarter of the fiscal year, companies in Japan continued to make large expenditures involving digital technologies. As the use of generative and other AI technologies grows, Japan's IT market is supported by the construction of data platforms for AI, the use of cloud services, business process innovations, and strong demand for security and governance services.

The COMTURE Group is placing priority on the growth of businesses in the Data & AI sector, the expansion of current projects with key customers, such as financial institutions and the public sector, cross-selling activities, increasing joint activities with major vendors, and other goals. Newly consolidated subsidiary Human Interactive Technology inc. and measures to strengthen collaboration among group companies also contributed to first quarter sales growth.

There were negative effects of the failure to receive some large orders and delays in receiving large orders involving the cloud sector and of shortages of project managers and other resources. Earnings benefited from business growth, an improvement in prices, the optimization of employee assignments and recruiting plans, and a change in the revenue recognition method. However, first quarter earnings were down from one year earlier because of higher personnel expenses, the result of salary increases and a larger workforce, additional depreciation due to the start of new core IT systems, licensing expenses, and initial expenses for IT system operations and migration.

As a result, net sales increased 6.7% year-on-year to 9,553 million yen, gross profit increased 2.7% to 1,912 million yen, operating profit decreased 13.7% to 747 million yen and ordinary profit decreased 12.1% to 759 million yen.

Due to an impairment loss of 1,434 million yen classified as an extraordinary loss due to the decision to stop using part of the new core IT systems, there was a loss attributable to owners of parent of 516 million yen compared with profit of 571 million yen one year earlier. More information is in "Notice of Extraordinary Losses (Impairment Losses) and Revisions to the Consolidated Forecasts for the Fiscal Year Ending March 31, 2027" that was announced on August 14, 2026 (Japanese version only).

EBITDA decreased 0.7% year-on-year to 989 million yen, which is the sum of operating profit of 747 million yen, depreciation of 117 million yen and goodwill amortization of 124 million yen.

Beginning in the first quarter of the current fiscal year, the percentage of completion method for the recognition of revenue is used even for projects that are completed within a very short time and are not significant in monetary terms. Even for these projects, revenue is now recognized based on the amount of the obligation fulfilled during a specific period. Due to this change, net sales increased 279 million yen, cost of sales increased 177 million yen, operating profit and ordinary profit increased 101 million yen each, and loss before income taxes decreased 101 million yen in the first quarter of the current fiscal year.

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026	Change	Change (%)
Net sales	8,957	9,553	596	6.7%
Gross profit	1,862	1,912	49	2.7%
Operating profit	867	747	(119)	(13.7)%
Ordinary profit	863	759	(104)	(12.1)%
Profit attributable to owners of parent	571	(516)	(1,088)	-
EBITDA	997	989	(7)	(0.7)%

Note: EBITDA = Operating profit + Depreciation + Goodwill amortization

Results of operations of business categories are as follows.

Business Category	Activities
Technology	Support for customers' value creation activities by using multi-SaaS, data platform construction and other activities centered on Data & AI.
Business process innovation support	Fully integrated support by working closely with customers for tasks extending from solving customers' problems to implementing innovative business processes. Support uses consulting and ERP backed by a thorough knowledge of financial services, manufacturing and many other industries and business sectors.
Managed services and education	Support to enable customers to establish self-reliant operations and achieve consistent growth. Activities include visualization, automation and AI use for more advanced operating and maintenance operations and education and skill development services for employees.

Note: In association with the start of the new medium-term business plan, COMTURE has reexamined business units used for managing operations. As a result, these three business categories are used beginning with the first quarter of the fiscal year.

Technology

The new consolidation of Human Interactive Technology inc. and the growth of Data & AI projects contributed to sales growth. Joint activities with SAS, Databricks and other major vendors and a shift to project-type orders also contributed to first quarter sales. Profitability was negatively affected by the inability to receive some orders and new order receipt delays in the cloud sector and by insufficient resources for conducting projects, primarily the shortage of project managers.

As a result, sales increased 7.5% from one year earlier to 3,693 million yen and gross profit decreased 2.5% to 727 million yen.

Business process innovation support

There is progress with expanding current projects with key customers, including financial institutions, public sector and others, and cross-selling activities. The horizontal expansion of RPA solutions for credit guarantee associations also contributed to sales. In the ERP category, some large prospective orders were not received and the receipt of other large orders was delayed.

As a result, sales increased 9.6% from one year earlier to 3,694 million yen and gross profit increased 9.3% to 757 million yen.

Managed services and education

The performance of infrastructure projects for the public sector was strong and progress continued with shifting emphasis to services that have substantial added value. Sales of services for private-sector customers decreased because of projects that ended in the previous fiscal year and delays in the start of some new projects. In the education sector, there were more new projects for Copilot and other training but a decrease in people undergoing new employee training due to a decline in the number of new graduate hires by companies.

As a result, sales increased 0.7% from one year earlier to 2,165 million yen and gross profit increased 0.9% to 426 million yen.

(Millions of yen)

		For the three months ended June 30, 2025	For the three months ended June 30, 2026	Change	Change (%)
Technology	Net sales	3,434	3,693	258	7.5%
	Gross profit	746	727	(18)	(2.5)%
Business process innovation support	Net sales	3,372	3,694	322	9.6%
	Gross profit	693	757	64	9.3%
Managed services and education	Net sales	2,150	2,165	14	0.7%
	Gross profit	423	426	3	0.9%

Note: Due to the revision of business segments in the fiscal year ending March 31, 2027, figures for the first three months of the previous fiscal year have been restated based on the revised segments.

(2) Explanation of Financial Position

Total assets were 25,189 million yen at the end of the first quarter, 1,863 million yen less than the end of the previous fiscal year. This was mainly attributable to decreases in software in progress of 1,608 million yen and notes and accounts receivable-trade of 554 million yen as payments for these receivables were collected. There was an increase of 259 million yen in deferred tax assets due to the outlook for a profit in the current fiscal year despite the loss in the first quarter.

Liabilities decreased 975 million yen to 5,885 million yen. This was mainly attributable to decreases in provision for bonuses of 804 million yen because of the payment of bonuses, income taxes payable of 699 million yen because of the payment of taxes and accounts payable-trade of 97 million yen due to payment of trade payables. There were increases in other current liabilities of 442 million yen mainly due to an increase in social insurance premiums and other deposits and accrued expenses of 214 million yen due to higher commission expenses.

Net assets decreased 887 million yen to 19,303 million yen mainly because of a loss attributable to owners of parent of 516 million yen and dividend payments of 398 million yen. There was an increase in retained earnings of 28 million yen at the beginning of the fiscal year due to the changes in accounting policies.

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

COMTURE has been developing new core IT systems for the purposes of improving business processes and replacing some outdated systems. The new systems began operating in April 2026. In June 2026, there were changes in management structure as work continues for determining a new medium-term business plan. One goal is speeding up business model innovations centered on Data & AI. Activities also include reexamining the allocation of management resources, including current investment projects, from the standpoints of consistency with strategies for growth and the efficient use of capital, to enable the use of AI for raising productivity.

For the operation of the new core IT systems, COMTURE has decided to hold down expenses for additional development work, operation and maintenance, and other items needed to continue using these systems. Resources will be reallocated to key categories that include establishing an environment for AI use, R&D for AI, education programs, creating a pleasant office environment, and other measures. COMTURE believes that these measures will contribute to the growth of corporate value. As a result, the decision was made to stop using some of the new IT systems and shift to other operations that include the use of existing IT systems.

Following a reexamination of the recoverability of software assets associated with IT systems that will no longer be used, the decision was made to record an impairment loss of 1,434 million yen in the first quarter classified as an extraordinary loss. Accordingly, the forecast for profit attributable to owners of parent and earnings per share has been revised in the forecasts for the current fiscal year that was announced on May 15, 2026.

There are no changes to the forecasts for sales, operating profit and ordinary profit. Business growth is expected starting in the second quarter and system expenses involving the suspension of part of the new core IT systems and other items are expected to decrease. These forecasts also incorporate the outlook for higher expenses due to office relocations and consolidations and other actions.

As a result, we forecast sales of 42,000 million yen (up 10.2% year-on-year), operating profit of 4,700 million yen (up 0.8% year-on-year), ordinary profit of 4,730 million yen (up 0.4% year-on-year) and profit attributable to owners of parent of 2,250 million yen (down 31.5% year-on-year).

The fiscal year dividend forecast of 52 yen is unchanged because the impairment loss is a non-cash expense. This forecast is also based on the COMTURE Group's financial position, ability to generate cash and the policy for dividend payments.

More information is in Notice of Extraordinary Losses (Impairment Losses) and Revisions to the Consolidated Forecasts for the Fiscal Year Ending March 31, 2027, that was announced on August 14, 2026, (Japanese version only) and Financial Results Materials for the First Quarter of the Fiscal Year Ending March 31, 2027.

These forecasts are based on assumptions judged to be valid and 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, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	10,826	10,809
Notes and accounts receivable - trade	7,481	6,926
Work in process	78	-
Other	390	588
Total current assets	18,776	18,324
Non-current assets		
Property, plant and equipment		
Buildings, net	580	563
Vehicles, net	3	2
Tools, furniture and fixtures, net	169	161
Total property, plant and equipment	753	727
Intangible assets		
Goodwill	1,680	1,555
Software	183	293
Software in progress	1,720	112
Other	4	4
Total intangible assets	3,589	1,966
Investments and other assets		
Investment securities	359	356
Guarantee deposits	2,460	2,459
Deferred tax assets	1,050	1,310
Other	63	44
Total investments and other assets	3,933	4,171
Total non-current assets	8,276	6,864
Total assets	27,052	25,189

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,922	1,825
Short-term borrowings	200	200
Accrued expenses	695	909
Income taxes payable	853	153
Provision for bonuses	1,693	888
Provision for bonuses for directors (and other officers)	35	12
Other	820	1,262
Total current liabilities	6,220	5,252
Non-current liabilities		
Retirement benefit liability	117	119
Asset retirement obligations	462	463
Deferred tax liabilities	50	50
Other	9	-
Total non-current liabilities	640	632
Total liabilities	6,860	5,885
Net assets		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,674	3,674
Retained earnings	15,580	14,693
Treasury shares	(99)	(99)
Total shareholders' equity	20,176	19,289
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	14	13
Total accumulated other comprehensive income	14	13
Total net assets	20,191	19,303
Total liabilities and net assets	27,052	25,189

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	8,957	9,553
Cost of sales	7,094	7,641
Gross profit	1,862	1,912
Selling, general and administrative expenses	995	1,164
Operating profit	867	747
Non-operating income		
Interest income	0	9
Dividend income	-	2
Other	2	0
Total non-operating income	2	11
Non-operating expenses		
Interest expenses	0	0
Other	5	0
Total non-operating expenses	6	0
Ordinary profit	863	759
Extraordinary losses		
Impairment losses	-	1,434
Loss on retirement of non-current assets	-	0
Total extraordinary losses	-	1,434
Profit (loss) before income taxes	863	(675)
Income taxes	292	(158)
Profit (loss)	571	(516)
Profit (loss) attributable to owners of parent	571	(516)

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Profit (loss)	571	(516)
Other comprehensive income		
Valuation difference on available-for-sale securities	-	(0)
Total other comprehensive income	-	(0)
Comprehensive income	571	(517)
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	571	(517)

(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

Calculation of tax expenses

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.

Changes in Accounting Policies

The COMTURE Group rigorously manages the profitability of all projects based on reasonable estimates of future expenses that will be required for the completion of each project. This applies to all projects of the technology, business process innovation support, and managed services and education categories, which are collectively called solution services. The rate of progress of every project can be estimated by using the ratio of expenses currently incurred, based on working time and other items, to the estimate of total expenses. Consequently, solution services revenue is recognized for specific periods. However, due to IT system limitations, in prior years all revenue for projects that are completed within a very short time and are not significant in monetary terms, is recognized at once when the customer accepts the services provided upon completion.

In the first quarter of the current fiscal year, COMTURE started using an updated IT system and has made other changes in accounting operations for the purpose of determining in a more appropriate manner income and losses during specific periods. As a result, it is possible to use the same rules for all projects regardless of their length and monetary value. Beginning with the first quarter of the current fiscal year, the percentage of completion method for revenue recognition is used even for very short and monetarily insignificant projects by recognizing revenue based on obligations fulfilled during a specific period.

For prior fiscal years, COMTURE has not retained the data required for revenue recognition based on the percentage of completion method every time the total estimated cost is reexamined. Consequently, the cumulative effect of the revenue recognition method revision is incorporated in retained earnings at the beginning of the first quarter of the current fiscal year.

Due to this change in the revenue recognition method, retained earnings increased 28 million yen at the beginning of the first quarter of the current fiscal year. Net sales increased 279 million yen, cost of sales increased 177 million yen, operating profit and ordinary profit increased 101 million yen each, and loss before income taxes decreased 101 million yen in the first quarter of the current fiscal year.

Segment and Other Information

Segment information

I For the three months ended June 30, 2025

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

II For the three months ended June 30, 2026

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 three months of the fiscal year ending March 31, 2027 has not been prepared. Depreciation (includes amortization expenses related to intangible assets minus goodwill) and amortization of goodwill for the first three months of each fiscal year is as follows.

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Depreciation	45 million yen	117 million yen
Amortization of goodwill	84 million yen	124 million yen

Subsequent Events

Not applicable.

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.