LEAD THE FUTURE

Fiscal2027 Q1

Financial Results Materials

August 14, 2026

COMTURE CORPORATION

コムチュア株式会社

Fiscal2027 Q1

Results of Operations

Financial Highlights

- Sales increased due to the new consolidation of Human Interactive Technology inc. (HIT), the growth of businesses in the Data & AI sector and the expansion of projects with financial institutions and the public sector, as well as changes in accounting standards.
- Operating profit decreased mainly due to higher expenses resulting from the start of core IT systems despite an increase in gross profit.
- 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 core IT systems, there was a loss attributable to owners of parent of 516 million yen.

(Millions of yen)	FY3/26 Q1		FY3/27 Q1		YoY change
	Amount	% to net sales	Amount	% to net sales	
Net sales	8,957	-	9,553	-	+6.7%
Gross profit	1,862	20.8%	1,912	20.0%	+2.7%
Operating profit	867	9.7%	747	7.8%	-13.7%
Ordinary profit	863	9.6%	759	7.9%	-12.1%
Profit attributable to owners of parent	571	6.4%	-516	-5.4%	-
Net income per share (yen)	17.91	-	-16.21	-	-
EBITDA	997	11.1%	989	10.4%	-0.7%
Depreciation	45	-	117	-	+158.2%
Amortization of goodwill	84	-	124	-	+47.3%

*EBITDA = Operating profit + Depreciation + Goodwill amortization

Contributing Factors

Net sales — Up 6.7% YoY

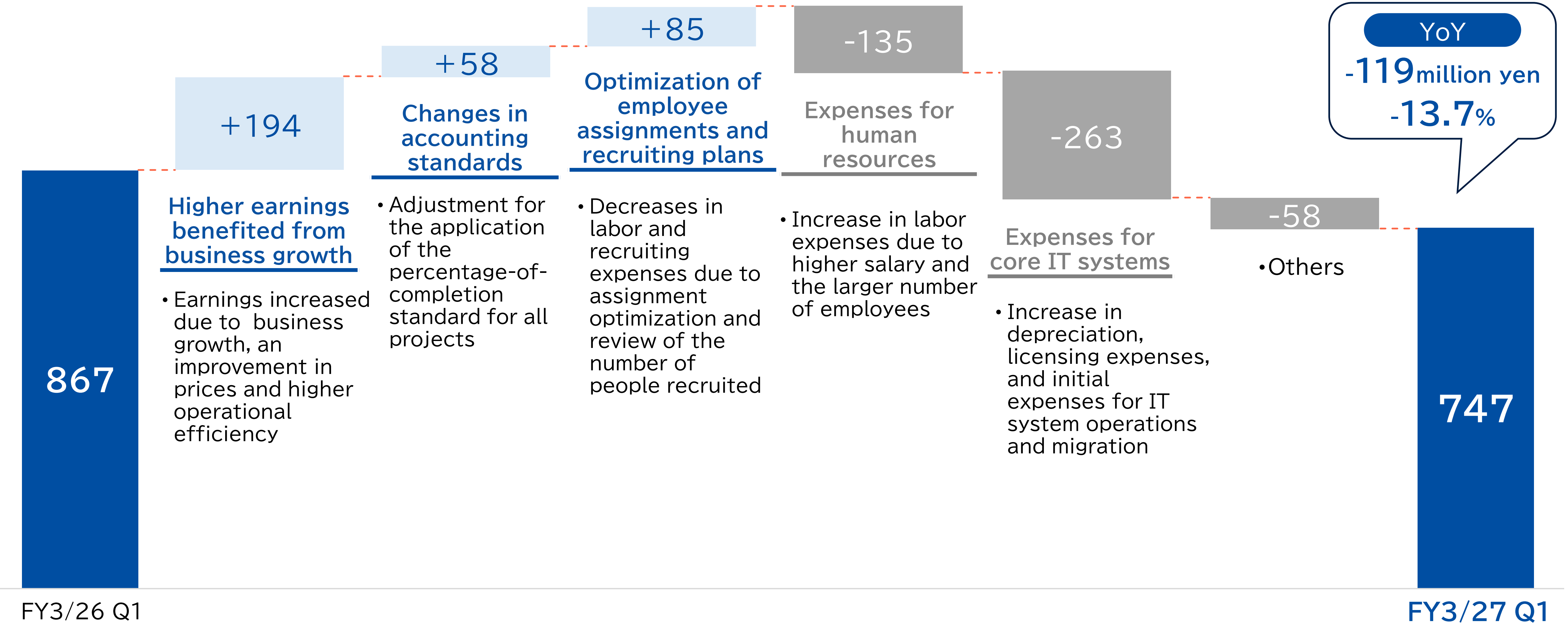
- Contributions from the newly consolidated subsidiary HIT and collaboration among group companies, as well as the growth of businesses in the Data & AI sector
- Progress with expanding current projects with key customers, including financial institutions, public sector and others, and cross-selling activities
- 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

Operating profit — Down 13.7% YoY

- Earnings benefited from business growth, an improvement in prices and the effect of changes in accounting standards
- Despite cost efficiency due to the optimization of employee assignments and recruiting plans, expenses for human resources increased due to higher labor expenses associated with salary increases and a larger workforce
- Lower earnings because of additional depreciation due to the start of core IT systems, licensing expenses, and initial expenses for IT system operations and migration

Components of Changes in Operating Profit

(Millions of yen)



Changes in Business Segments

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

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

Technology
- Support for customers' value creation activities by using multi-SaaS, data platform construction and other activities centered on Data & AI.

Main products: Microsoft, Salesforce, Databricks, Snowflake, SAS, AWS

Business Transformation
- 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.

Main products: SAP, BIZ∫

Managed Services & 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.

Business Segment Performance

COMTURE LEAD THE FUTURE

Business Segments	(Millions of yen)	FY3/26 Q1	FY3/27 Q1	YoY change	Contributing Factors
■ Technology	Net sales	3,434	3,693	+7.5%	• Sales increased due to the new consolidation of HIT and the growth of Data & AI projects. • There were joint activities with SAS, Databricks and other major vendors, promoting a shift to project-type orders. • Gross margin decreased mainly due to the inability to receive some orders and new order receipt delays in the cloud sector, as well as insufficient resources for conducting projects.
	Gross profit	746	727	-2.5%	
	Gross margin	21.7%	19.7%	-	
■ Business Transformation	Net sales	3,372	3,694	+9.6%	• There was progress with expanding ties with financial institutions, such as by providing an RPA solution to credit guarantee corporations, and growth of cross-selling • Expansion and progress involving measures to receive orders and deepen relationships with key customers • Expansion and progress continued involving the ERP category, some large prospective orders were not received and the receipt of other large orders was delayed.
	Gross profit	693	757	+9.3%	
	Gross margin	20.6%	20.5%	-	
■ Managed Services & Education	Net sales	2,150	2,165	+0.7%	• 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. • 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.
	Gross profit	423	426	+0.9%	
	Gross margin	19.7%	19.7%	-	

Extraordinary Losses

Additional resources created by the impairment that caused this one-time loss will be used for investments for growth targeting people and AI.

Extraordinary losses (Impairment losses)	Profit (loss)
1,434 million yen	-516 million yen

Summary of the extraordinary loss

- An impairment loss of 1,434 million yen classified as an extraordinary loss due to the decision to stop using part of the internal core IT systems
- Due to this impairment loss, there was a first quarter loss attributable to owners of parent of 516 million yen.

Expected benefits regarding profitability

- This extraordinary loss is a one-time event that will have no effect on earnings in the following fiscal years.
- Impairment will reduce depreciation, creating additional funds that can be used for investments for growth and other actions for increasing profitability.
- **The goal is higher profitability in FY3/29 than in FY3/26.**

Why Was the Impairment Done Now?

A zero-basis was used to reexamine the Medium-term Business Plan. The decision was made to reallocate extra funds to investments in growing business sectors.

Reasons for the asset impairment

- The change in June to a new management structure was an excellent opportunity to reexamine the Medium-term Business Plan. A zero-basis examination was performed that included all current investments.
- Based on the decision that some IT systems **would not produce benefits that exceed the WACC**, the decision was made to reallocate these resources to fund investments in growing business sectors. This change was made prior to enactment of the revised corporate governance code.
- Growth of the AI market is faster than expected. **COMTURE will place priority on investments that make the company more competitive within the next several years rather than on current sales and earnings.**

Priority investment sectors for the reallocation of funds

(1) Artificial intelligence

R&D programs and establishment of an internal environment for AI use

(2) Human resources

Training programs that upgrade the AI and other skills of everyone

(3) Office environment

Create a pleasant and productive environment for office workers centered on facilitating face-to-face communications. Major actions are the Tokyo Head Office relocation and consolidation of Tokyo area offices.

Stop investments where no benefits are expected. Shift resources to investments in categories that will give employees a better future and contribute to the COMTURE Group’s growth.

Fiscal 2027～Fiscal 2029

Medium-term Business Plan

COMTURE uses rolling medium-term plans. Reexamining the plan every year makes it possible to adapt to changes in the business climate with speed and flexibility.

The AI Era: New Market Opportunities and COMTURE's Vision for Change

COMTURE LEAD THE FUTURE

AI use is making data preparation even more important, making AI the premise for all business processes

Growth potential of the domestic market (CAGR)

More use of generative AI

Growing demand for data platform development

Domestic AI services market *1	Domestic data platform market *2	Domestic IT services market *3
30% or more	7.7%	6.2%
(2025→2029)	(2024→2029)	(2025→2030)

Sources *1: IDC "Worldwide AI and Generative AI Spending Guide 2026 V1" (March 2026) *Based on Japanese market data
*2: IDC Japan "Domestic Data Platform Market Forecast" (June 17, 2025)
*3: IDC Japan "Domestic IT Services Market Forecast" (March 9, 2026)

Use of AI in business activities

Use AI in business processes to promote automation and autonomy

Redesign business processes

Reexamine business activities, roles and controls based on AI use

Build an AI-ready platform

Must include data integration, quality assurance and IT system linkage

Constant use and improvements

After starting to use AI, continue measuring benefits, making improvements and expanding horizontally

Success in the AI era requires **operating as a trusted business partner that understands customers' problems and needs**

Issues at the COMTURE Group

Three requirements for switching to a high value-added model and returning to faster growth

(1) Customer strategy

Deeper customer ties for maximum LTV and consistent growth

Issues

Most business is one-time projects; progress is needed for increasing customer LTV by using continuous contracts and more cross-selling

Goal

Build long-term partnerships with key customers and use cross-selling and assistance based on working closely with customers to maximize the LTV of every customer relationship

(2) Service strategy

Switch to a highly profitable model by accumulating assets and using AI

Issues

Project accomplishments do not raise productivity and profitability because this knowhow is not accumulated as organizational assets

Goal

Use AI-driven development and the accumulation of knowledge and accomplishments as assets for higher earnings backed by improvements in productivity and profitability

(3) Human resources strategy

A stronger team of core people for implementing the customer and service strategies

Issues

Progress with training beginning PMs, but more intermediate and advanced PMs are needed and more people with AI skills are needed

Goal

Upgrade the ability to implement strategies by using training and reskilling programs to increase the number of intermediate/advanced PMs and FDEs

* LTV (Life Time Value): Cumulative value per customer
* Forward deployed engineers work with customers to assist with the creation of solutions that utilize AI and SaaS.

Medium-term Business Plan Financial Target (FY3/27～FY3/29)

Investments for consistent growth and measures for high profitability

- Higher productivity per employee by creating substantial added value -

(Millions of yen)	FY3/26 Result	FY3/29 Forecast	Average annual growth rate (FY3/26-FY3/29)
Net sales	38,109	53,000	11.6%
Gross profit	8,135	10,900	10.2%
Gross profit margin	21.3%	20.6%	-
Operating profit	4,660	6,300	10.6%
Operating profit margin	12.2%	11.9%	-
EBITDA	5,313	7,600	12.7%
EBITDA margin	13.9%	14.5%	-
ROE	17.0%	18.0% or more	-

Gross profit per employee	6.6%
Personnel expense per employee	4.2%

＊ COMTURE uses rolling medium-term plans. Reexamining the plan every year makes it possible to adapt to changes in the business climate with speed and flexibility.

Priority of the Medium-term Business Plan

A complete shift to a new business model for the AI age

Adapt to changes in today’s AI business climate

Process reforms x Data & AI = Customer success

Data & AI FIRST

Based on the premise of Data & AI use, redesign businesses and services to support customers’ business process reforms and provide customers with value at a higher level

Change in services

Development of apps

Support for organizing/using data

Customer Success

Do more than supply IT systems by using **Business process knowhow x Data & AI** for continuous support concerning business process reforms and producing results

The customer success support model

Major customers	Midsize customers
Support for in-house development (mainly)	Outsourcing (mainly)

Growth Opportunities for COMTURE as the Age of AI Alters Markets

Use SaaS accomplishments as the base for assisting with business process reforms needed in today's age of Data & AI

Shift in technology domains provided

SaaS value as the age of AI advances is derived from data integration, AI use and process innovations

Salesforce | Microsoft | ServiceNow | SAP | kintone

Data and business processes stored in individual SaaS

AI agent (decision support, automation, autonomous operations) [Individual development]

AI (Search, Learning, Analysis) [Use of the optimal model]

Data platform for AI use Databricks/Snowflake/SAS/AWS [Build and integrate]

Change in how services are provided

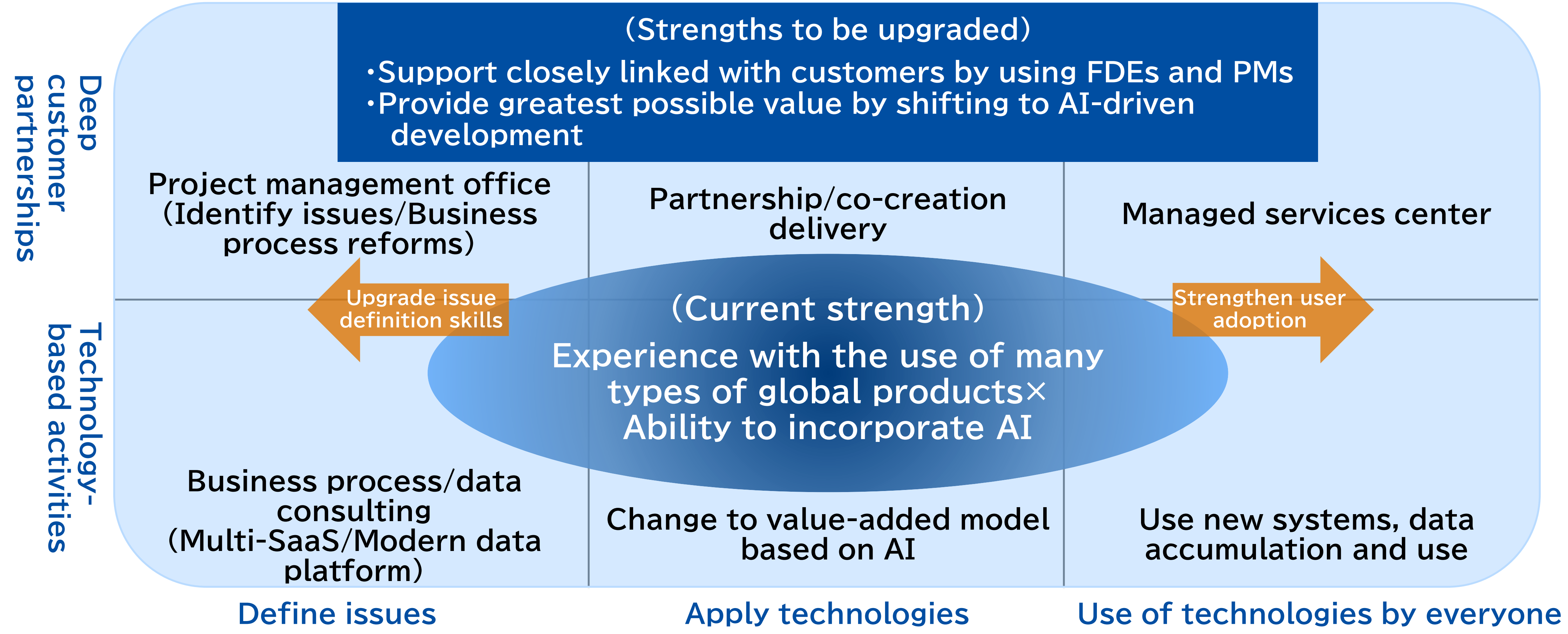
Work side-by-side with customers, including involvement in customers' business operations, activities from issue determination to data platform establishment, assistance for using AI, business process reforms, and making new systems an integral part of customers' operations

System engineering service/
Outsourced development
Support for individual projects

Close partnerships with customers using FDEs
[Continuous value creation]

Business Model Reforms for Maximizing Added Value

Expand to all operations the strengths of working closely with customers and providing AI-driven multivendor support



Widespread AI use and a stronger project management framework

FY3/27

Earnings Forecast

FY3/27 Earnings Forecast (Revised on August 14, 2026)

- Forecast for profit attributable to owners of parent has been revised due to an impairment loss resulting from the decision to stop using part of the new core IT systems
- No change in the sales, operating profit and ordinary profit forecasts. Expect benefits from business growth starting in the second quarter and a decline in IT system expenses. The forecasts include higher expenses for office relocations and consolidations and for other items.

(Millions of yen)	FY3/26		FY3/27 (May 15)	FY3/27 (August 14 revision)		YoY change
	Amount	% to net sales	Amount	Amount	% to net sales	
Net sales	38,109	-	42,000	42,000	-	+10.2%
Gross profit	8,135	21.3%	8,800	8,800	21.0%	+8.2%
Operating profit	4,660	12.2%	4,700	4,700	11.2%	+0.8%
Ordinary profit	4,711	12.4%	4,730	4,730	11.3%	+0.4%
Profit attributable to owners of parent	3,284	8.6%	3,230	2,250	5.4%	-31.5%
Net income per share (yen)	103.00	-	101.27	70.55	-	-31.5%
EBITDA	5,313	13.9%	5,689	5,612	13.4%	+5.6%
Depreciation	193	-	490	413	-	+113.3%
Amortization of goodwill	459	-	499	499	-	+8.7%

*EBITDA = Operating profit + Depreciation + Goodwill amortization

Business Segment Forecast

Business Segments	(Millions of yen)	FY3/26	FY3/27	YoY change	Themes for More Growth
■ Technology	Net sales	15,488	17,300	+11.7%	• Growth of multi-SaaS and data infrastructure projects centered on Data & AI • Stronger delivery capabilities backed by cooperation involving people and projects by group companies, including HIT • Improve profitability by shifting emphasis to receiving orders for projects where profitability can be managed individually and for the provision of services
	Gross profit	3,336	3,650	+9.4%	
	Gross margin	21.5%	21.1%	-	
■ Business Transformation	Net sales	14,555	16,400	+12.7%	• Work more closely with customers to receive more orders from key customers (financial services, public sector, manufacturing, others) and speed up cross-selling activities • Enlarge the menu of services by using industry knowledge, ERP and Data & AI technologies • Start a support business incorporating AI that uses joint activities with customers
	Gross profit	3,310	3,620	+9.4%	
	Gross margin	22.7%	22.1%	-	
■ Managed Services & Education	Net sales	8,065	8,300	+2.9%	• Steady progress and more new orders concerning public-sector infrastructure projects • Improve profitability of existing operations projects and transition to a centralized service delivery model • Use cooperation with Microsoft and partner companies to enlarge the lineup of training services in the AI and cloud categories
	Gross profit	1,489	1,530	+2.7%	
	Gross margin	18.5%	18.4%	-	

Topics Current AI Business Activities

COMTURE LEAD THE FUTURE

Build a platform for Data & AI business growth by targeting the increasing demand for the use of AI

Changes in markets

Establish data platforms
Growing demand for data integration and data quality improvements for the use of AI

AI use and business process reform
Increasing demand for business process innovation with measures including the use of AI agents and AI-driven development

AI governance and security
Increasing importance of measures for AI controls and security as the use of AI continues to expand

Current activities at COMTURE

The first Salesforce x Informatica order
COMTURE received the first integration order following the integration of Informatica in Salesforce. This order meets the need for data integration for CRM as well as the use of AI.

Growth of interest in projects involving AI
Increasing demand for people with AI-driven development skills (both internal production support and subcontracting) and for AI-native system proposals and consulting

Started studies for launching an AI governance service
Growing demand for consulting for proper security and governance, including for SaaS provided by COMTURE for AI use, and support for selecting platforms

Platforms for growth

Training programs
More AI training and certification activities

Provision of services
Reinforce AI governance and AI use support

Accumulate knowhow
Verification and environment for AI-driven development

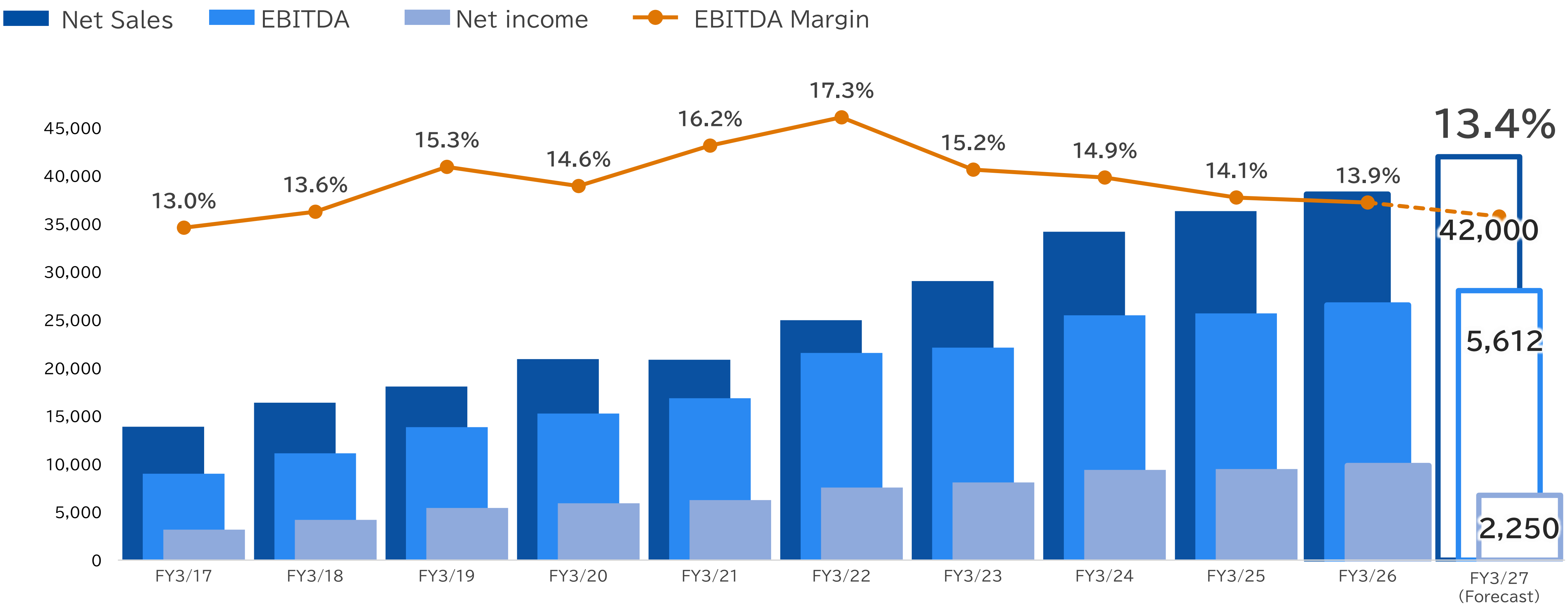
Alliance with Krugle Inc. announced Aug. 14, 2026 – Starting cooperation in three categories

1. Joint provision of development and maintenance services for legacy systems
2. Advancement to Data & AI use backed by the continuous provision of support
3. Joint development of assets for specific business operations and industries; for example, establishment and use of tacit knowledge data for manufacturers

Appendix

Performance Trends

FY3/17 to FY3/27 (Net sales/EBITDA/Net income)



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

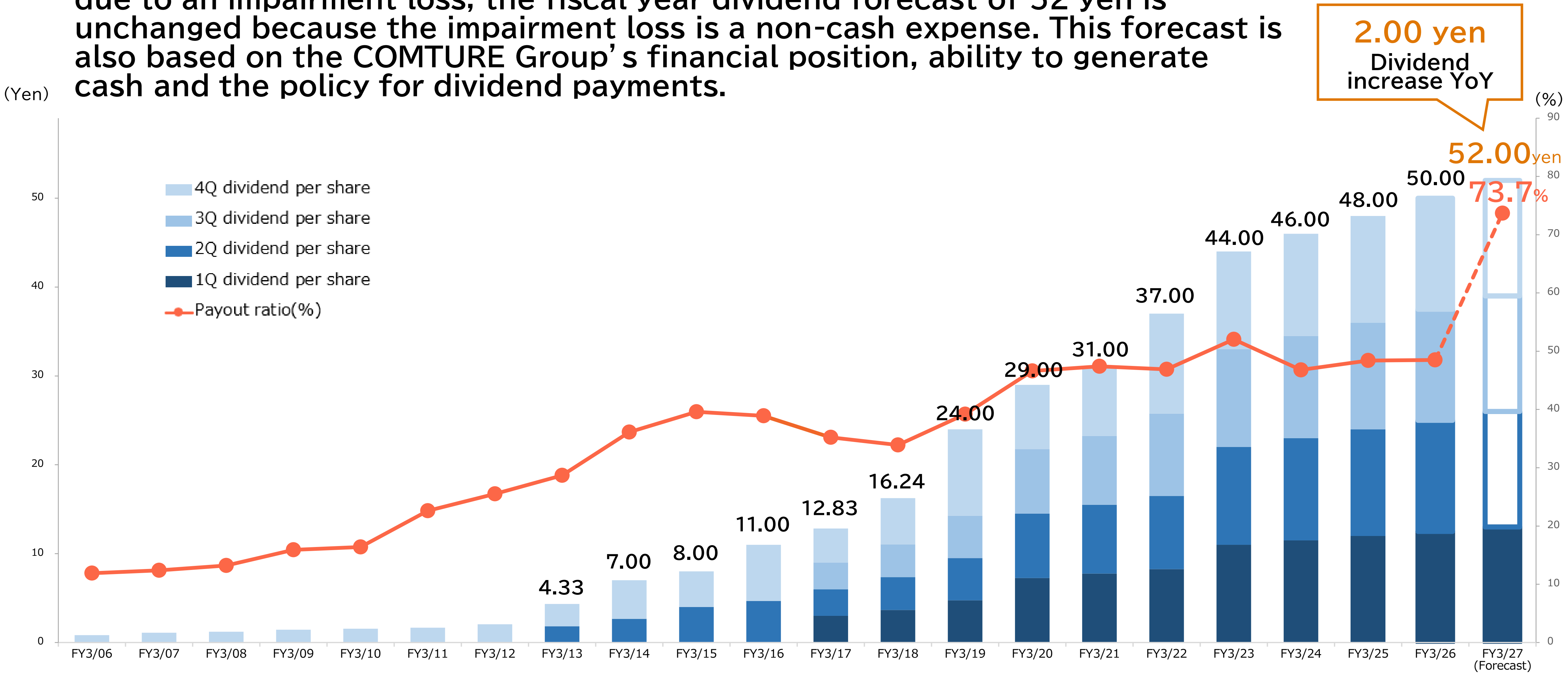
Recent M&A Activity

Big increase in profitability due to post-merger integration and training programs

<table>
<tr><th rowspan="2">Companies</th><th rowspan="2">Purpose of acquisition</th><th rowspan="2">Employees when acquired</th><th rowspan="2">Acquisition cost</th><th colspan="2">Net sales
Operating profit margin</th><th rowspan="2">Benefits of joining COMTURE Group</th></tr>
<tr><th>Before (last year)</th><th>After (first year)</th></tr>
<tr><td>Edifist Learning Inc.</td><td>• Strengthen IT education business</td><td>56</td><td>¥1,350 million</td><td>¥1,100 million
10.9%</td><td>¥1,190 million
19.4%</td><td>• More powerful education business
• Training of Digital experts</td></tr>
<tr><td>SoftwareCreation Co., Ltd.
*Integration into COMTURE CORPORATION in April 2024</td><td>• Addition of resources (for reskilling)</td><td>120</td><td>¥500 million</td><td>¥1,760 million
4.7%</td><td>¥1,970 million
12.0%</td><td>• Expansion of businesses to growing market sectors by reskilling SAP engineers
• More cross-selling to major clients</td></tr>
<tr><td>TAKT SYSTEMS, INC.
TAKT BUSINESS SOFT, INC.
*These companies were combined in October 2023
*Integration into COMTURE CORPORATION in April 2025</td><td>• Addition of resources (people with PM and other advanced skills)</td><td>121</td><td>¥2,370 million</td><td>(converted to 12-month period)
¥2,670 million
6.5%</td><td>¥2,840 million
18.2%</td><td>• Addition of project managers, 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</td></tr>
<tr><td>Human Interactive Technology inc.
*Plan to integrate into COMTURE CORPORATION in October 2026</td><td>• Strengthen the Microsoft business and the ability to provide solutions involving AI</td><td>34</td><td>¥1,620 million</td><td>¥920 million
14.6%</td><td>(converted to 12-month period)
¥1,000 million
23.6%</td><td>• Synergies concerning sales activities
• Use of HIT's AI expertise and services throughout the COMTURE Group</td></tr>
</table>

Dividend Policy and Dividend Growth

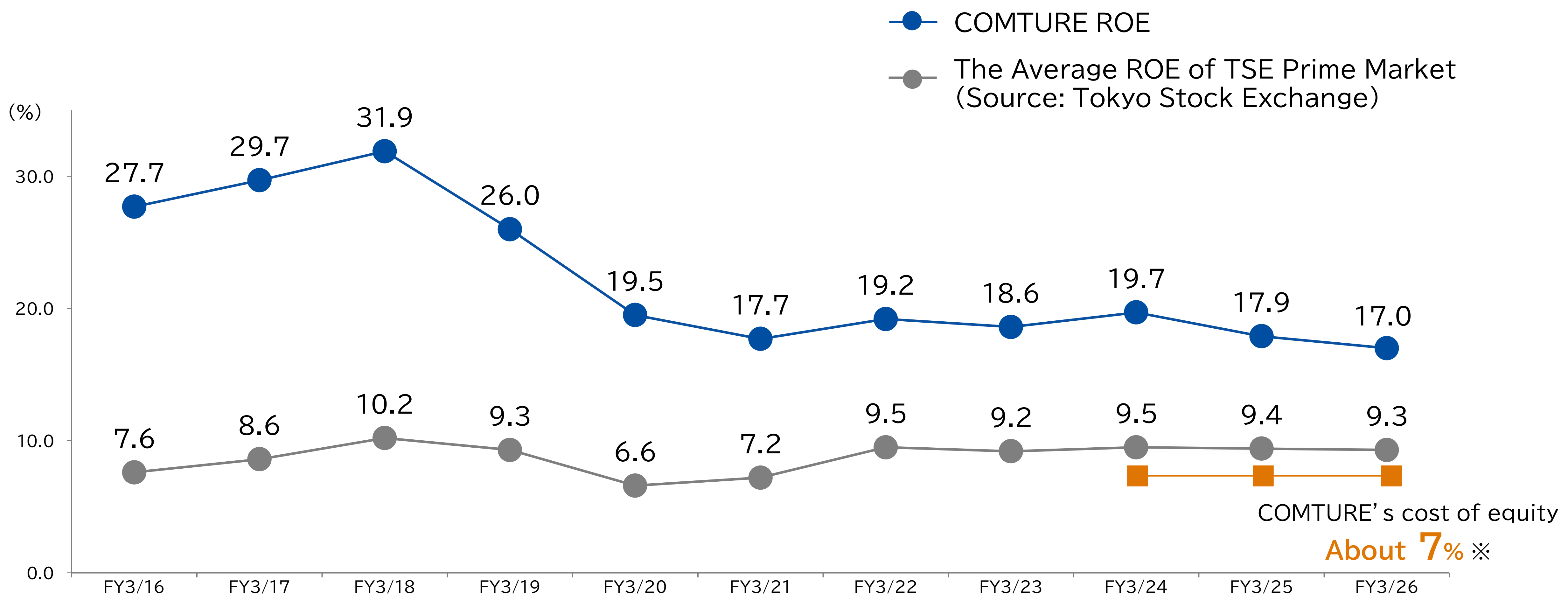
Although forecast for profit attributable to owners of parent has been revised due to an impairment loss, the fiscal year dividend forecast of 52 yen is unchanged because the impairment loss is a non-cash expense. This forecast is also based on the COMTURE Group's financial position, ability to generate cash and the policy for dividend payments.



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.

Efficient Use of Capital and Cost of Equity

Capital efficiency is consistently far above the cost of equity



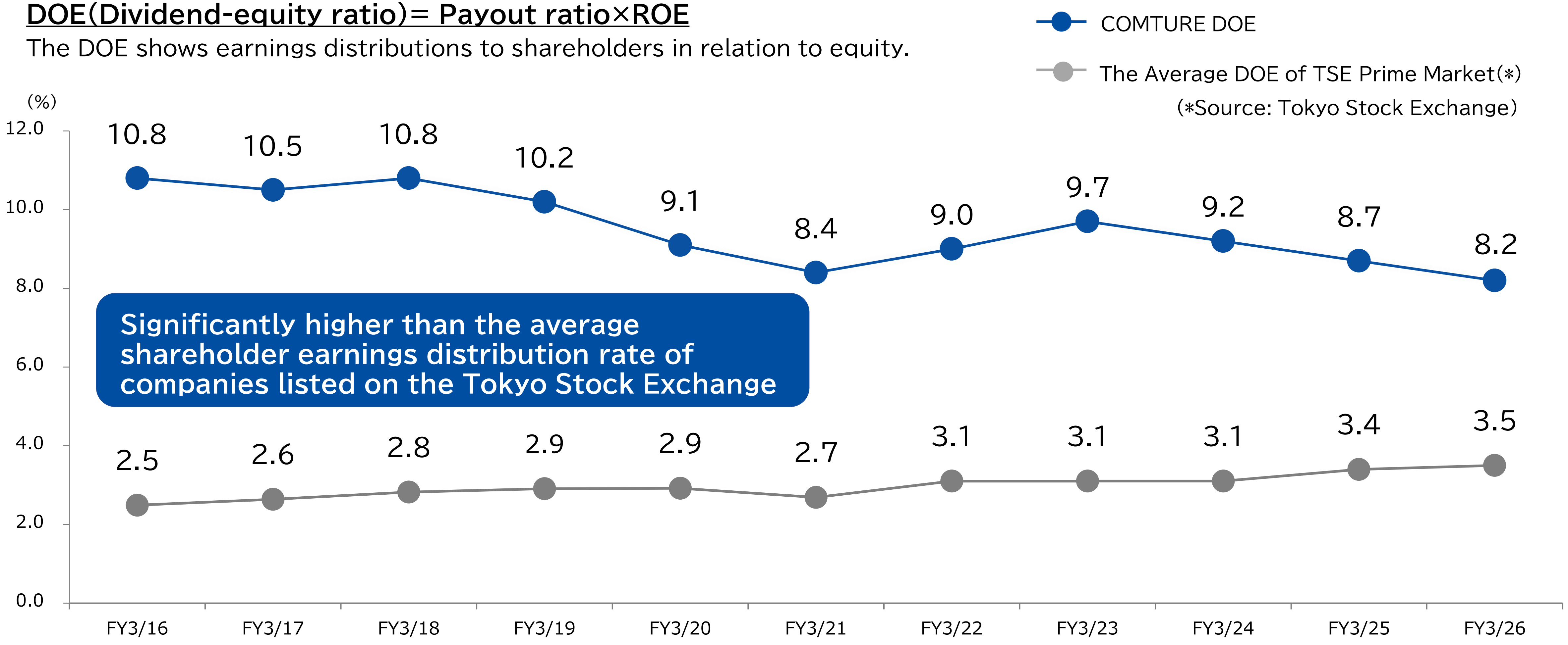
*The cost of equity is calculated by using the capital asset pricing model (CAPM).

Balancing Capital Efficiency and Shareholder Returns

Goal is consistently high shareholder distributions and dividend stability

<u>DOE(Dividend-equity ratio)= Payout ratio×ROE</u>

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



Quarterly Dividends

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	13.00 yen	Jun. 30, 2026	Aug. 31, 2026
2Q	13.00 yen	Sep. 30, 2026	Nov. 30, 2026
3Q	13.00 yen	Dec. 31, 2026	Feb. 26, 2027
4Q	13.00 yen	Mar. 31, 2027	Next business day after shareholders' meeting approval
Total	52.00 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 Digital Gift® worth 1,000 yen (2,000 yen every fiscal year).

＊Beginning with shareholders of record on March 31, 2026, shareholders will receive a Digital Gift® card, which is more convenient to use than the QUO card distributed in prior years.

＊Dividends of 15,600 yen + Digital Gift® worth 2,000 yen＝17,600 yen annually

＊The payout ratio including Digital Gift® is expected to be **83.2%** for the fiscal year ending March 31, 2027 (for shareholders holding 300 shares)

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.

Inquiries

IR Department,
Corporate Management Division

COMTURE CORPORATION

E-mail: irsr@comture.com