

Independent Officers Report

1. Basic Information

Company name	COMTURE CORPORATION		Stock code	3844
Date submitted	June 5, 2025	Date of changes (Planned)	June 27, 2025	
Reason for this report	Due to submission of a proposal for the election of outside officers to the Ordinary General Meeting of Shareholders			
<input type="checkbox"/> All individuals who are qualified to be independent officers are designated as independent officers. (note 1)				

2. Independence of Independent Officers and Outside Officers

No.	Name	Outside Director/ Outside Audit & Supervisory Board Member	Independent officer	Category (notes 2, 3)												Description of change	With the officer's consent	
				a	b	c	d	e	f	g	h	i	j	k	l			Not applicable
1	Yutaka Harada	Outside Director								△							Correction/ Change	
2	Naoko Kimura	Outside Director	○													○	Correction/ Change	Yes
3	Mari Ikegaki	Outside Director	○													○	New	Yes
4	Miwako Shimizu (Name in the family register: Miwako Iida)	Outside Director	○													○	New	Yes

3. Background of Independent Officers and Reasons for Their Selections

No.	Explanation of suitability to be an officer (note 4)	Reason for selection (note 5)
1	<p>Mr. Harada was employed by Nomura Research Institute, Ltd., which has a business relationship with COMTURE. In addition, he served as Senior Corporate Managing Director of this company from April 2013 to March 2016 and as Audit & Supervisory Board Member from June 2016 to June 2020.</p> <p>COMTURE recorded sales from Nomura Research Institute concerning the construction of IT systems. These sales are less than 2% of our consolidated sales.</p>	<p>Mr. Harada was employed by Nomura Research Institute, Ltd., which has a business relationship with COMTURE. In addition, he served as Senior Corporate Managing Director of this company from April 2013 to March 2016 and as Audit & Supervisory Board Member from June 2016 to June 2020.</p> <p>Mr. Harada has considerable experience and extensive knowledge in the IT industry as an Audit & Supervisory Board member. He is designated as an Outside Director who is a member of Audit & Supervisory Committee because he is expected to use his objective and fair perspective to perform the oversight of management and provide advice concerning all aspects of management and based on the belief that he can contribute to the growth of corporate value at COMTURE and strengthening corporate governance.</p>

No.	Explanation of suitability to be an officer (note 4)	Reason for selection (note 5)
2	Not applicable.	<p>Until 2022, Ms. Kimura was a certified public accountant at Deloitte Touche Tohmatsu LLC where she performed financial audits for many publicly owned companies and companies preparing for an IPO. She became an outside corporate auditor of NIPPON FILCON CORPORATION in February 2023 and was appointed a partner of Growth Audit Company in August 2023. Ms. Kimura is currently not, and never was, an executive of COMTURE or a related company, a party where COMTURE was a major customer or an executive of such a party, a party that was a major customer of COMTURE or an executive of such a party, a consultant, accountant or legal professional who received significant monetary or other compensation from COMTURE other than as a COMTURE officer, or a major COMTURE shareholder. Ms. Kimura has considerable experience and extensive knowledge involving financial auditing activities as a certified public accountant for listed companies and companies preparing to be listed. She is designated as an Outside Director who is a member of the Audit & Supervisory Committee because she is expected to use her objective and fair perspective to perform the oversight of management and provide advice concerning all aspects of management and based on the belief that she can contribute to the growth of corporate value at COMTURE and strengthening corporate governance.</p> <p>In addition, as is explained above, we believe that she has sufficient independence to ensure there will be no conflicts of interest with ordinary shareholders. As a result, we have designated her as an independent director.</p>
3	Not applicable.	<p>Ms. Ikegaki was a Director and Head of Human Resources Department of Morgan Stanley Japan Group Co., Ltd. and Representative Director of Morgan Stanley Japan Business Group Co., Ltd. She was then served as an Outside Director of Mitsubishi UFJ Morgan Stanley Securities Co., Ltd. from November 2013. Ms. Ikegaki is currently not, and never was, an executive of COMTURE or a related company, a party where COMTURE was a major customer or an executive of such a party, a party that was a major customer of COMTURE or an executive of such a party, a consultant, accountant or legal professional who received significant monetary or other compensation from COMTURE other than as a COMTURE officer, or a major COMTURE shareholder. Ms. Ikegaki has extensive knowledge of human resources, compliance, corporate culture and other subjects due to her many years of business and management experience. She is designated as an Outside Director who is a member of the Audit & Supervisory Committee because she is expected to use her objective and fair perspective to perform the oversight of management and provide advice concerning all aspects of management and based on the belief that she can contribute to the growth of corporate value at COMTURE and strengthening corporate governance.</p> <p>In addition, as is explained above, we believe that she has sufficient independence to ensure there will be no conflicts of interest with ordinary shareholders. As a result, we have designated her as an independent director.</p>

No.	Explanation of suitability to be an officer (note 4)	Reason for selection (note 5)
4	Not applicable.	<p>Ms. Shimizu is an attorney with experience involving a broad range of corporate legal affairs including legal consultations and dispute resolutions concerning management and other activities. She established Shimizu Miwako Law Office in November 2008 and became a Partner of Igarashi - Watanabe - Esaka Law Office in April 2023.</p> <p>Ms. Shimizu is currently not, and never was, an executive of COMTURE or a related company, a party where COMTURE was a major customer or an executive of such a party, a party that was a major customer of COMTURE or an executive of such a party, a consultant, accountant or legal professional who received significant monetary or other compensation from COMTURE other than as a COMTURE officer, or a major COMTURE shareholder.</p> <p>Ms. Shimizu has considerable experience and extensive knowledge concerning corporate legal affairs as an attorney. She is designated as an Outside Director who is a member of the Audit & Supervisory Committee because she is expected to use her objective and fair perspective to perform the oversight of management and providing advice concerning all aspects of management and based on the belief that she can contribute to the growth of corporate value at COMTURE and strengthening corporate governance.</p> <p>In addition, as is explained above, we believe that she has sufficient independence to ensure there will be no conflicts of interest with ordinary shareholders. As a result, we have designated her as an independent director.</p>

4. Supplementary Explanation

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Notes:

- Mark the checkbox if all outside officers who are qualified to be independent officers are designated as independent officers.
- Items to check concerning the category of each officer
 - Executive of the Company or its subsidiary
 - Non-executive Director or accounting advisor of the Company or its subsidiaries (for outside Audit & Supervisory Board Members)
 - Non-executive Director or executive of a parent company of the Company
 - Audit & Supervisory Board Member of a parent company of the Company (for outside Audit & Supervisory Board Members)
 - Executive of a fellow subsidiary company of the Company
 - A party whose major client or supplier is the Company or an executive thereof
 - Major client or supplier of the Company or an executive thereof
 - Consultant, accountant or legal professional who receives a large amount of monetary consideration or other property from the Company besides compensation as an Audit & Supervisory Board Member
 - Major shareholder of the Company (or an executive of the said major shareholder if the shareholder is a legal entity)
 - Executive of a client or supplier company of the Company (which does not correspond to any of f, g, or h) (the Director/Audit & Supervisory Board Member himself/herself only)
 - Executive of a company, where the Company's Outside Directors/Audit & Supervisory Board Members are mutually appointed (the Director/Audit & Supervisory Board Member himself/herself only)
 - Executive of a company or organization that receives a donation from the Company (the Director/Audit & Supervisory Board Member himself/herself only)

Note that all of the items from "a" to "l" are shortened versions of the text for items designated by securities exchange rules.
- “○” when the Director/Audit & Supervisory Board Member presently falls or has recently fallen under the category;

“△” when the Director/Audit & Supervisory Board Member fell under the category in the past

“●” when a close relative of the Director/Audit & Supervisory Board Member presently falls or has recently fallen under the category;

“▲” when a close relative of the Director/Audit & Supervisory Board Member fell under the category in the past
- When any item from “a” to “l” is applicable to an independent officer, please include a brief explanation.
- Please enter the reason for the selection of the independent officer.
- Please notify the person in charge of listed companies at the TSE immediately if there is not at least one independent officer or there is not at least one outside director because this would be a violation of the Code of Corporate Conduct of the Securities Listing Regulations.