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Summary of Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)

May 15, 2026

Company name: COMTURE CORPORATION

Listing: Tokyo Stock Exchange

Securities code: 3844

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Scheduled date of annual general meeting of shareholders: June 26, 2026

Scheduled date to commence dividend payments: June 29, 2026

Scheduled date to file annual securities report: June 25, 2026

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes

Representative Director, President

Executive Officer, Finance and Accounting, IR

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

1. Consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Consolidated operating results

(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	%
Fiscal year ended March 31, 2026	38,109	4.9	4,660	0.6	4,711	1.1	3,284	3.9
March 31, 2025	36,341	6.3	4,630	0.7	4,660	1.4	3,160	0.8

Note: Comprehensive income For the fiscal year ended March 31, 2026: ¥ 3,288 million [3.9%]
For the fiscal year ended March 31, 2025: ¥ 3,164 million [1.0%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended	Yen	Yen	%	%	%
March 31, 2026	103.00	-	17.0	17.9	12.2
March 31, 2025	99.12	-	17.9	19.0	12.7

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended March 31, 2026: ¥ - million

For the fiscal year ended March 31, 2025: ¥ - million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	27,052	20,191	74.6	633.09
March 31, 2025	25,611	18,468	72.1	579.15

Reference: Equity

As of March 31, 2026: ¥ 20,191 million

As of March 31, 2025: ¥ 18,468 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
March 31, 2026	3,414	(3,894)	(1,575)	10,826
March 31, 2025	3,194	(923)	(1,512)	12,881

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended March 31, 2025	12.00	12.00	12.00	12.00	48.00	1,530	48.4	8.7
Fiscal year ended March 31, 2026	12.50	12.50	12.50	12.50	50.00	1,594	48.5	8.2
Fiscal year ending March 31, 2027 (Forecast)	13.00	13.00	13.00	13.00	52.00		51.3	

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	3,230	(1.7)	101.27

*** 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) 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

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	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 March 31, 2026	348,372 shares
As of March 31, 2025	352,798 shares

(iii) Average number of shares outstanding during the period

Fiscal Year ended March 31, 2026	31,891,329 shares
Fiscal Year ended March 31, 2025	31,886,956 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2026 (from April 1, 2025 to March 31, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended March 31, 2026	29,308	12.7	3,783	18.1	4,593	1.6	3,163	(18.1)
March 31, 2025	26,004	16.4	3,202	(0.4)	4,518	(11.5)	3,863	(9.6)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Fiscal year ended March 31, 2026	99.20	-
March 31, 2025	121.16	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
March 31, 2026	25,068	19,787	78.9	620.42
March 31, 2025	23,418	18,201	77.7	570.78

Reference: Equity

As of March 31, 2026: ¥ 19,787 million

As of March 31, 2025: ¥ 18,201 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* 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. Overview of Results of Operations,

(4) Outlook" on page 5 for forecast assumptions and notes of caution for usage.

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1. Overview of Results of Operations

(1) 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. We hired 58 people with prior work experience and added 158 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 5.1%, 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 current fiscal year, the COMTURE Group performed as follows.

	(Millions of yen)			
	FY3/25	FY3/26	Change	Change (%)
Net sales	36,341	38,109	1,768	4.9%
Gross profit	8,235	8,135	(100)	(1.2)%
Operating profit	4,630	4,660	29	0.6%
Ordinary profit	4,660	4,711	51	1.1%
Profit attributable to owners of parent	3,160	3,284	124	3.9%

Sales increased 4.9% from one year earlier due to growth of cloud platform business involving Microsoft, Salesforce and Databricks and the acquisition of HIT.

Gross profit decreased 1.2%. 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 increased 0.6% mainly due to efforts to lower outsourcing expenses by making back office business processes more efficiently.

Profit attributable to owners of parent increased 3.9% from one year earlier.

The shareholders' equity ratio, which is an indicator of financial soundness, was 74.6% at the end of the current fiscal year. 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 digital technology skills

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

In the Cloud Solutions Business, both sales and gross profit increased. A recovery in main business sectors involving Microsoft and Salesforce and stronger relationships with vendors contributed to growth of this business.

In the Digital Solutions Business, sales increased mainly because of growth in the data management and generative AI sectors, primarily Amazon Web Services and Databricks. 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, there was growth of industry-specific services such as API gateway development for the Zengin-Net and the digitalization support for the financial services sector. An increasing number of projects for starting ERP and projects in western Japan also contributed to sales growth. The gross profit decreased mainly because priority was given to activities for updating an internal system by using SAP HANA.

In the Platform, Operating Services Business, sales increased due to orders for value-added projects in the infrastructure and system operations sector and to growing demand for onsite help desk services. Gross profit was down mainly because of a decline in the use of engineers caused by rebuilding the business model for remote surveillance services and centralized help desk services.

In the Digital Learning Business, sales increased primarily because of the growing demand for 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 and a decline in profitability.

(Millions of yen)

		FY3/25	FY3/26	Change	Change (%)
Cloud Solutions Business	Net sales	9,466	9,695	228	2.4%
	Gross profit	2,128	2,178	50	2.4%
Digital Solutions Business	Net sales	5,176	5,793	616	11.9%
	Gross profit	1,178	1,157	(21)	(1.8)%
Business Solutions Business	Net sales	13,729	14,555	825	6.0%
	Gross profit	3,317	3,310	(7)	(0.2)%
Platform, Operation Services Business	Net sales	6,322	6,336	14	0.2%
	Gross profit	1,173	1,062	(110)	(9.5)%
Digital Learning Business	Net sales	1,645	1,728	83	5.1%
	Gross profit	437	426	(10)	(2.5)%

Note: Due to the revision of the scope of each business segment in FY3/26, net sales and gross profit decreased by 3,998 million yen and 1,140 million yen, respectively, in the Cloud Solutions Business, and increased by 3,998 million yen and 1,140 million yen, respectively, in the Business Solutions Business for FY3/25.

(2) Financial Position

Total assets were 27,052 million yen at the end of the current fiscal year, 1,440 million yen more than the end of the previous fiscal year. Cash and deposits decreased 2,055 million yen mainly due to expenditures for acquisition of HIT stock. There were increases in guarantee deposits of 1,689 million yen as a new leasing contract for an office building was signed, software in progress of 786 million yen due to installations of new core IT systems, goodwill of 663 million yen resulting from the consolidation of HIT as a subsidiary, investment securities of 270 million yen, and notes and accounts receivable-trade of 303 million yen mainly due to growth in sales.

Liabilities decreased 282 million yen to 6,860 million yen. This was mainly attributable to decreases in income taxes payable of 171 million yen because of an increase in scheduled payment of taxes and accrued expenses of 157 million yen due to payments. There was an increase in provision for bonuses of 121 million yen mainly due to an increase in employees.

Net assets increased 1,722 million yen to 20,191 million yen mainly because of profit attributable to owners of parent of 3,284 million yen, which exceeded the dividend payments of 1,578 million yen.

(3) Cash Flows

There was a net decrease of 2,055 million yen in cash and cash equivalents from the end of the previous fiscal year to 10,826 million yen at the end of the current fiscal year. Major components of cash flows were as follows.

Net cash provided by operating activities increased 6.9% to 3,414 million yen. Major sources of cash were profit before income taxes of 4,711 million yen, amortization of goodwill of 459 million yen, depreciation of 193 million yen, income taxes refund of 178 million yen, and an increase in provision for bonuses of 113 million yen. Major uses of cash were income taxes paid of 1,642 million yen, an increase in trade receivables of 214 million yen and a decrease in trade payables of 107 million yen.

Net cash used in investing activities increased 321.5% to 3,894 million yen. The major uses of cash were payments of guarantee deposits of 1,664 million yen, purchase of shares of subsidiaries resulting in change in scope of consolidation of 1,277 million yen and purchase of intangible assets of 944 million yen.

Net cash used in financing activities increased 4.2% to 1,575 million yen. There were payments of 1,575 million yen for dividends.

(4) Outlook

Medium to long-term growth is expected in the markets where the COMTURE Group operates due to increasing digital technology investments by companies and advances in how the cloud and data are used. In addition, rapid progress involving generative AI and other technologies is creating opportunities for making development processes even more advanced and for creating new forms of added value. Overall, there are significant opportunities for more growth of the businesses of the COMTURE Group.

At the same time, technology innovations and advances are rapidly altering the competitive landscape. As a result, there is an increasing need for companies to switch to business models that incorporate AI.

In such business climate, the COMTURE Group is dedicated to using initiatives of the three-year business plan for rapid progress toward the goal of sales of 100 billion yen. All of the group's activities are guided by the theme of "creating the future with AI and digital." We will build even closer ties with all stakeholders to become a company that prospers with its stakeholders. To accomplish these goals, the COMTURE Group is taking the following actions.

1) More orders

A sales organization covering all operations has been established and there are specialized sales activities regarding both specific industries and types of solutions. The goals are to increase cross-selling activities that target major customers and to operate and firmly establish customer-success sales activities. There are also measures to establish stronger ties with the ITOCHU Group for the purposes of adding new customers and enlarging business operations.

2) Project manager training

To make the team of project managers even more effective, there will be measures for increasing the number of intermediate and advanced project managers.

3) Growth of the AI business

A unit specializing in AI has been established to oversee all business operations that include AI. In addition, the organizational framework required for AI-driven development activities will be established.

In the fiscal year ending in March 2027, we forecast sales of 42,000 million yen (up 10.2% year-on-year), returning to double-digit growth. Operating profit is expected to increase 0.8% to 4,700 million yen mainly due to increases in depreciation caused by installations of new core IT systems and investments in people. We forecast profit attributable to owners of parent to decrease 1.7% to 3,230 million yen due to the effect of Defense Special Corporate Tax and other reasons, and EBITDA to increase 7.1% to 5,689 million yen due to increases in depreciation and amortization of goodwill.

This forecast is based on assumptions judged to be valid and information available to management at the time the forecast was prepared. We will make an announcement promptly if any revisions to the forecast are needed.

2. Basic Approach to the Selection of Accounting Standards

As the COMTURE Group's operations are primarily limited to Japan, we expect to employ Japanese accounting standards for the foreseeable future. However, we intend to consider the future adoption of International Financial Reporting Standards (IFRS), depending on our percentage of foreign shareholders and adoption trends among other companies in Japan.

3. Consolidated Financial Statements and Notes

(1) Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and deposits	12,881	10,826
Notes and accounts receivable - trade	7,178	7,481
Work in process	128	78
Other	655	390
Total current assets	20,843	18,776
Non-current assets		
Property, plant and equipment		
Buildings, net	646	580
Vehicles, net	4	3
Tools, furniture and fixtures, net	208	169
Total property, plant and equipment	859	753
Intangible assets		
Goodwill	1,016	1,680
Software	38	183
Software in progress	934	1,720
Other	34	4
Total intangible assets	2,024	3,589
Investments and other assets		
Investment securities	88	359
Guarantee deposits	770	2,460
Deferred tax assets	969	1,050
Other	54	63
Total investments and other assets	1,883	3,933
Total non-current assets	4,767	8,276
Total assets	25,611	27,052

(Millions of yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,976	1,922
Short-term borrowings	200	200
Accrued expenses	852	695
Income taxes payable	1,024	853
Provision for bonuses	1,572	1,693
Provision for bonuses for directors (and other officers)	37	35
Provision for loss on construction contracts	9	-
Other	917	820
Total current liabilities	6,590	6,220
Non-current liabilities		
Retirement benefit liability	102	117
Asset retirement obligations	447	462
Deferred tax liabilities	-	50
Other	2	9
Total non-current liabilities	552	640
Total liabilities	7,143	6,860
Net assets		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,662	3,674
Retained earnings	13,874	15,580
Treasury shares	(102)	(99)
Total shareholders' equity	18,457	20,176
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	11	14
Total accumulated other comprehensive income	11	14
Total net assets	18,468	20,191
Total liabilities and net assets	25,611	27,052

(2) Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Net sales	36,341	38,109
Cost of sales	28,105	29,974
Gross profit	8,235	8,135
Selling, general and administrative expenses	3,604	3,474
Operating profit	4,630	4,660
Non-operating income		
Interest income	2	20
Dividend income	1	6
Foreign exchange gains	0	-
Subsidy income	10	14
Gain on investments in investment partnerships	14	8
Other	4	9
Total non-operating income	34	59
Non-operating expenses		
Interest expenses	1	2
Other	4	6
Total non-operating expenses	5	8
Ordinary profit	4,660	4,711
Extraordinary income		
Gain on sale of investment securities	14	-
Total extraordinary income	14	-
Extraordinary losses		
Loss on retirement of non-current assets	4	-
Loss on termination of retirement benefit plan	84	-
Total extraordinary losses	88	-
Profit before income taxes	4,586	4,711
Income taxes - current	1,361	1,436
Income taxes - deferred	63	(9)
Total income taxes	1,425	1,426
Profit	3,160	3,284
Profit attributable to owners of parent	3,160	3,284

Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Profit	3,160	3,284
Other comprehensive income		
Valuation difference on available-for-sale securities	4	3
Total other comprehensive income	4	3
Comprehensive income	3,164	3,288
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,164	3,288

(3) Consolidated Statement of Changes in Equity

For the fiscal year ended March 31, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,022	3,652	12,228	(103)	16,798
Changes during period					
Dividends of surplus			(1,514)		(1,514)
Profit attributable to owners of parent			3,160		3,160
Purchase of treasury shares				(0)	(0)
Disposal of treasury shares		10		1	12
Net changes in items other than shareholders' equity					-
Total changes during period	-	10	1,646	1	1,658
Balance at end of period	1,022	3,662	13,874	(102)	18,457

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income	
Balance at beginning of period	7	7	16,805
Changes during period			
Dividends of surplus			(1,514)
Profit attributable to owners of parent			3,160
Purchase of treasury shares			(0)
Disposal of treasury shares			12
Net changes in items other than shareholders' equity	4	4	4
Total changes during period	4	4	1,662
Balance at end of period	11	11	18,468

For the fiscal year ended March 31, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	1,022	3,662	13,874	(102)	18,457
Changes during period					
Dividends of surplus			(1,578)		(1,578)
Profit attributable to owners of parent			3,284		3,284
Purchase of treasury shares				(0)	(0)
Disposal of treasury shares		11		2	13
Net changes in items other than shareholders' equity					-
Total changes during period	-	11	1,706	2	1,719
Balance at end of period	1,022	3,674	15,580	(99)	20,176

	Accumulated other comprehensive income		Total net assets
	Valuation difference on available-for-sale securities	Total accumulated other comprehensive income	
Balance at beginning of period	11	11	18,468
Changes during period			
Dividends of surplus			(1,578)
Profit attributable to owners of parent			3,284
Purchase of treasury shares			(0)
Disposal of treasury shares			13
Net changes in items other than shareholders' equity	3	3	3
Total changes during period	3	3	1,722
Balance at end of period	14	14	20,191

(4) Consolidated Statement of Cash Flows

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	4,586	4,711
Depreciation	168	193
Amortization of goodwill	338	459
Increase (decrease) in provision for bonuses	314	113
Increase (decrease) in provision for bonuses for directors (and other officers)	-	(1)
Increase (decrease) in provision for loss on construction contracts	(5)	(9)
Increase (decrease) in retirement benefit liability	(335)	4
Interest and dividend income	(3)	(27)
Interest expenses	1	2
Loss on termination of retirement benefit system	84	-
Loss on retirement of non-current assets	4	-
Loss (gain) on sale of investment securities	(14)	-
Loss (gain) on investments in investment partnerships	(14)	(8)
Decrease (increase) in trade receivables	(600)	(214)
Decrease (increase) in inventories	(18)	49
Increase (decrease) in trade payables	105	(107)
Increase (decrease) in accrued expenses	(124)	(158)
Increase (decrease) in accrued consumption taxes	(17)	0
Other, net	(163)	(155)
Subtotal	4,303	4,853
Interest and dividends received	3	27
Interest paid	(1)	(2)
Income taxes paid	(1,191)	(1,642)
Income taxes refund	79	178
Net cash provided by (used in) operating activities	3,194	3,414

(Millions of yen)

	For the fiscal year ended March 31, 2025	For the fiscal year ended March 31, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment	(211)	(25)
Purchase of intangible assets	(698)	(944)
Proceeds from sale of investment securities	55	-
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(1,277)
Payments of guarantee deposits	(106)	(1,664)
Proceeds from refund of guarantee deposits	24	0
Payments for asset retirement obligations	(16)	-
Other, net	28	17
Net cash provided by (used in) investing activities	(923)	(3,894)
Cash flows from financing activities		
Dividends paid	(1,512)	(1,575)
Other, net	(0)	(0)
Net cash provided by (used in) financing activities	(1,512)	(1,575)
Net increase (decrease) in cash and cash equivalents	757	(2,055)
Cash and cash equivalents at beginning of period	12,123	12,881
Cash and cash equivalents at end of period	12,881	10,826

(5) Notes to Consolidated Financial Statements**Going Concern Assumption**

Not applicable.

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 consolidated financial statements

From July 1, 2025 to March 31, 2026

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

Payment for the acquisition	Cash and deposits	1,625 million yen
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

1,123 million yen

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.

(6) Breakdown of assets acquired and liabilities assumed on the acquisition date

Current assets	443 million yen
Non-current assets	332
Total assets	775
Current liabilities	229
Non-current liabilities	44
Total liabilities	273

Segment and Other Information

Segment information

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

Per Share Information

(Yen)

	FY3/25 (Apr. 1, 2024 – Mar. 31, 2025)	FY3/26 (Apr. 1, 2025 – Mar. 31, 2026)
Net assets per share	579.15	633.09
Basic earnings per share	99.12	103.00

Notes: 1. Diluted earnings per share is not presented because there were no potential shares with dilutive effects.

2. The basis of calculating the basic earnings per share is as follows:

	FY3/25 (Apr. 1, 2024 – Mar. 31, 2025)	FY3/26 (Apr. 1, 2025 – Mar. 31, 2026)
Profit attributable to owners of parent (Millions of yen)	3,160	3,284
Amount not attributable to ordinary shareholders (Millions of yen)	-	-
Profit attributable to owners of parent applicable to common shares (Millions of yen)	3,160	3,284
Average number of common shares outstanding (Shares)	31,886,956	31,891,329

3. The basis of calculating the net assets per share is as follows:

	FY3/25 (As of Mar. 31, 2025)	FY3/26 (As of Mar. 31, 2026)
Total net assets (Millions of yen)	18,468	20,191
Deduction from total net assets (Millions of yen)	-	-
[of which share acquisition rights]	[-]	[-]
[of which non-controlling interests]	-	-
Net assets applicable to common shares (Millions of yen)	18,468	20,191
Number of common shares used in calculation of net assets per share (Shares)	31,888,802	31,893,228

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.