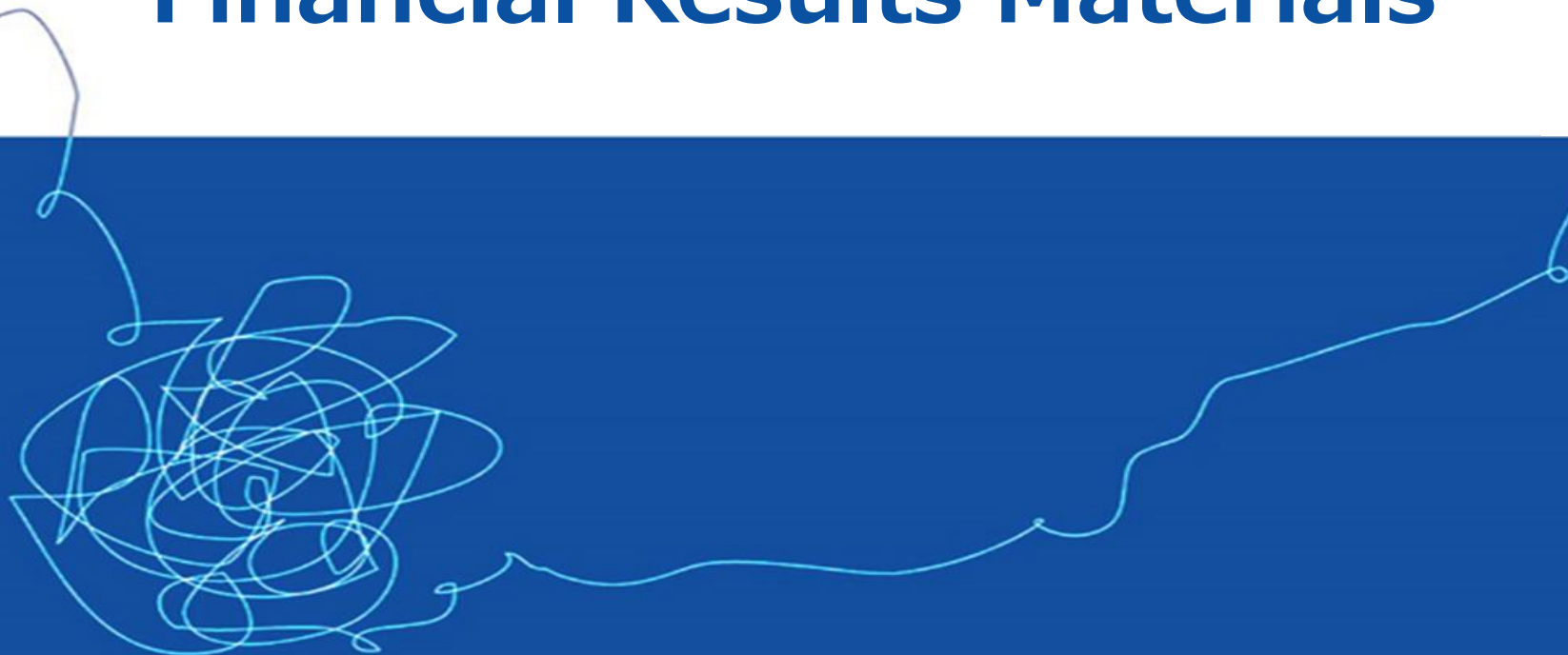
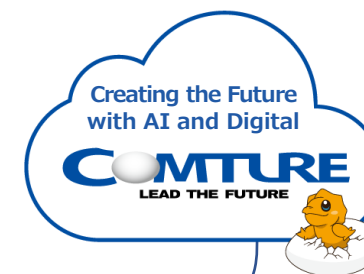


# The Fiscal Year Ended March 31, 2026 Financial Results Materials



May 15, 2026  
COMTURE CORPORATION

**The FY Ended March 31, 2026**

# Results of Operations

# Financial Highlights

**Achieved 16 consecutive years of sales growth and 15 consecutive years of earnings growth with both sales and earnings climbing to record highs**

(Millions of yen)	FY3/25		FY3/26		YoY change
	Amount	% to net sales	Amount	% to net sales	
Net sales	36,341	-	<b>38,109</b>	-	+ 4.9%
Operating profit	4,630	12.7%	<b>4,660</b>	<b>12.2%</b>	+0.6%
Ordinary profit	4,660	12.8%	<b>4,711</b>	<b>12.4%</b>	+1.1%
Profit attributable to owners of parent	3,160	8.7%	<b>3,284</b>	<b>8.6%</b>	+ 3.9%
Net income per share (yen)	99.12	-	<b>103.00</b>	-	+ 3.9%
EBITDA	5,137	14.1%	<b>5,313</b>	<b>13.9%</b>	+ 3.4%
Depreciation	168	-	<b>193</b>	-	+15.2%
Amortization of goodwill	338	-	<b>459</b>	-	+35.5%

\*EBITDA = Operating profit + Depreciation + Goodwill amortization

# Contributing Factors

## Net sales

Up 4.9% YoY

- + Growth of the cloud platform business (Microsoft, Salesforce, Databricks, AWS, etc.)
- + Increasing number of projects for financial institutions and ERP, and projects in western Japan
- Shortage of resources, particularly project managers
- Reduced activities in customary business domains as resources are shifted to domains where COMTURE can provide substantial added value

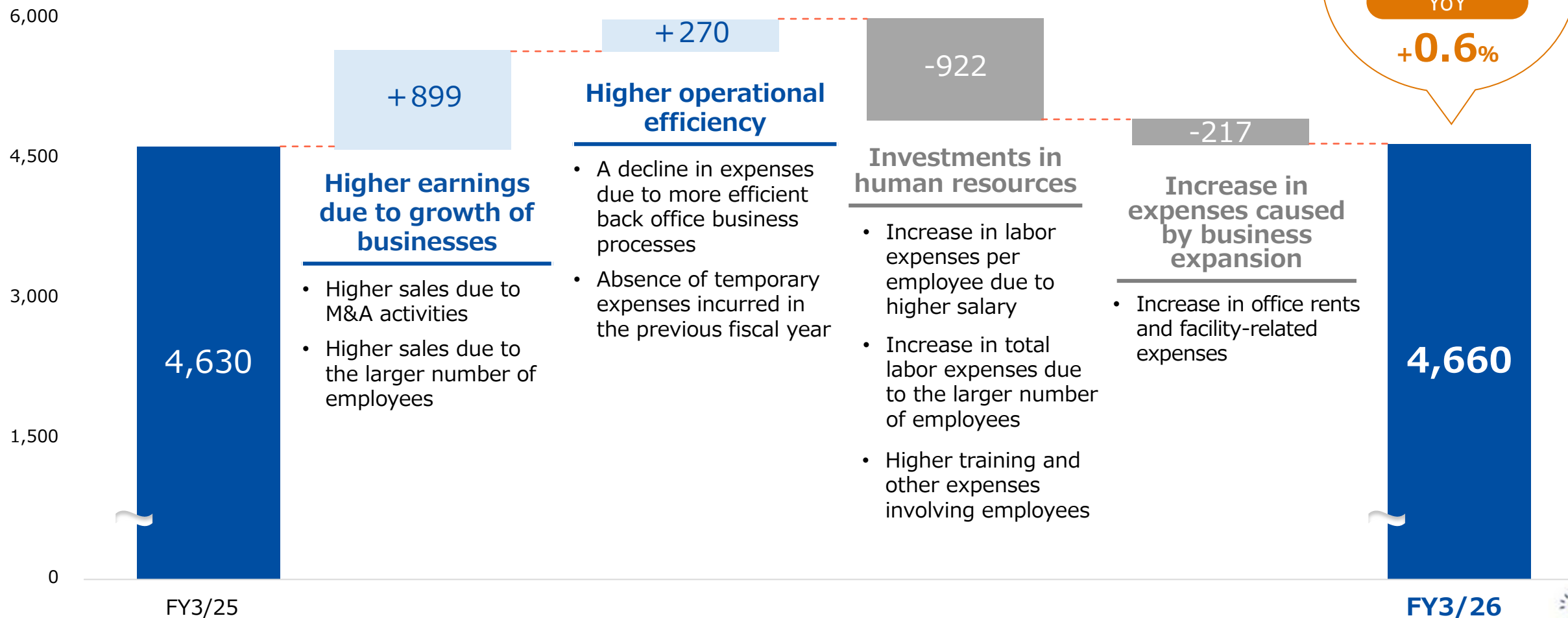
## Operating profit

Up 0.6% YoY

- + An increase in earnings due to the acquisition of Human Interactive Technology inc. (HIT)
- + A decline in outsourcing expenses due to more efficient back office business processes
- An increase in personnel expenses due to larger number of employees and higher salaries at business units
- Increase in office rents and facility-related expenses

# Components of Changes in Operating Profit

(Millions of yen)

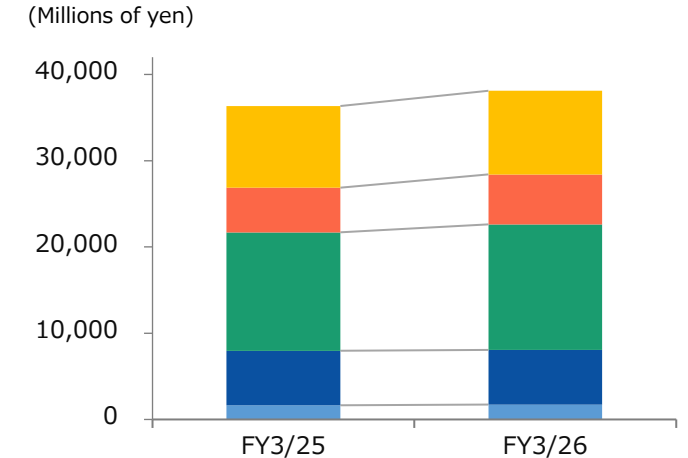


# Business Segment Performance

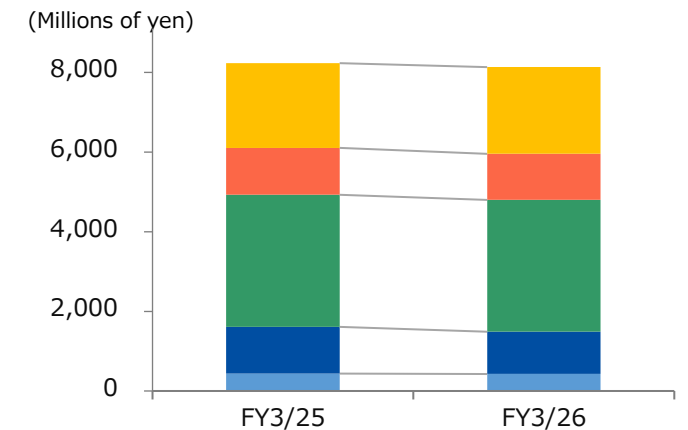
(Millions of yen)	FY3/25	FY3/26	YoY change
Net sales	36,341	<b>38,109</b>	+4.9%
<span style="color: yellow;">■</span> Cloud Solutions	9,466	<b>9,695</b>	+2.4%
<span style="color: red;">■</span> Digital Solutions	5,176	<b>5,793</b>	+11.9%
<span style="color: green;">■</span> Business Solutions	13,729	<b>14,555</b>	+6.0%
<span style="color: blue;">■</span> Platform, Operation Services	6,322	<b>6,336</b>	+0.2%
<span style="color: lightblue;">■</span> Digital Learning	1,645	<b>1,728</b>	+5.1%
Gross profit	8,235	<b>8,135</b>	-1.2%
<span style="color: yellow;">■</span> Cloud Solutions	2,128	<b>2,178</b>	+2.4%
<span style="color: red;">■</span> Digital Solutions	1,178	<b>1,157</b>	-1.8%
<span style="color: green;">■</span> Business Solutions	3,317	<b>3,310</b>	-0.2%
<span style="color: blue;">■</span> Platform, Operation Services	1,173	<b>1,062</b>	-9.5%
<span style="color: lightblue;">■</span> Digital Learning	437	<b>426</b>	-2.5%

\*Beginning in FY3/26, some of the business segments have been revised. FY3/25 figures of Cloud Solutions and Business Solutions businesses use the revised classification method.

## Net sales

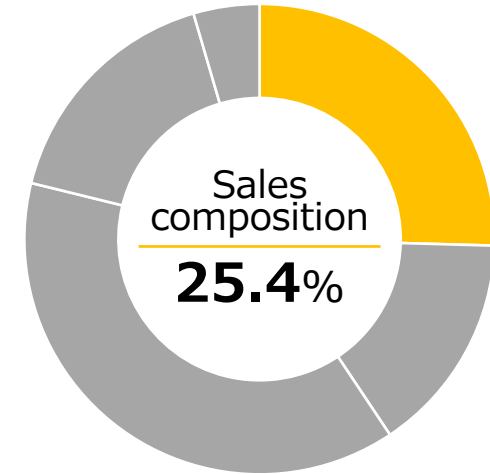


## Gross profit



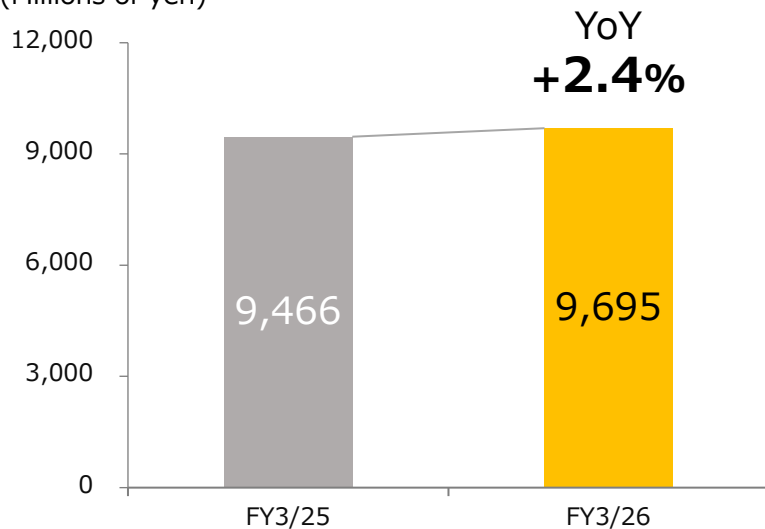
## Major components

- + Contribution of HIT, which became a consolidated subsidiary in 2Q
- + A recovery in main business sectors involving Microsoft and Salesforce
- Reduced activities in customary business domains as resources are shifted to main business sectors
- Shortage of resources, particularly project managers



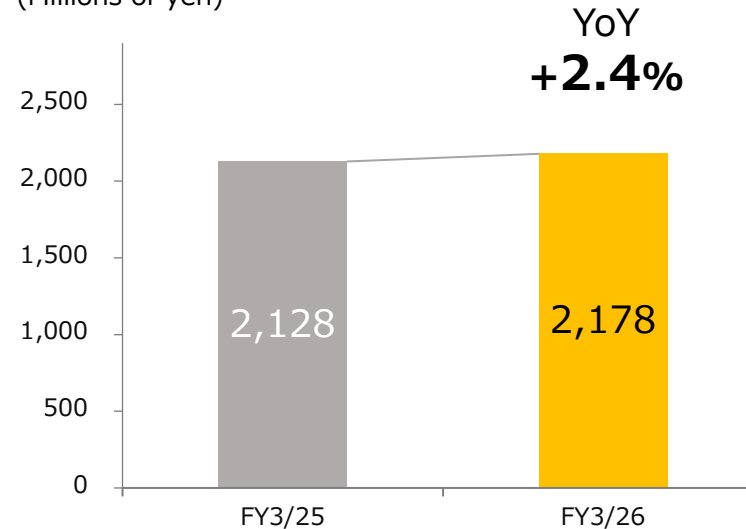
### Net sales

(Millions of yen)



### Gross profit

(Millions of yen)

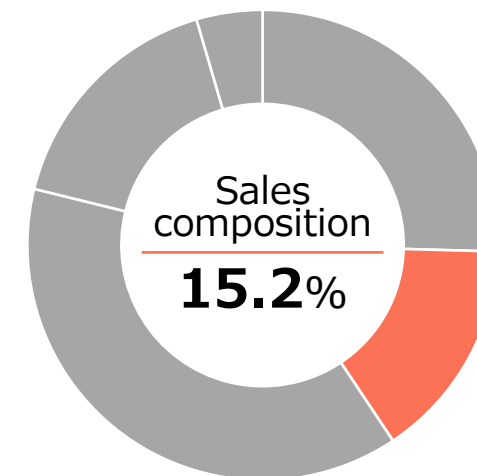


## Themes for More Growth

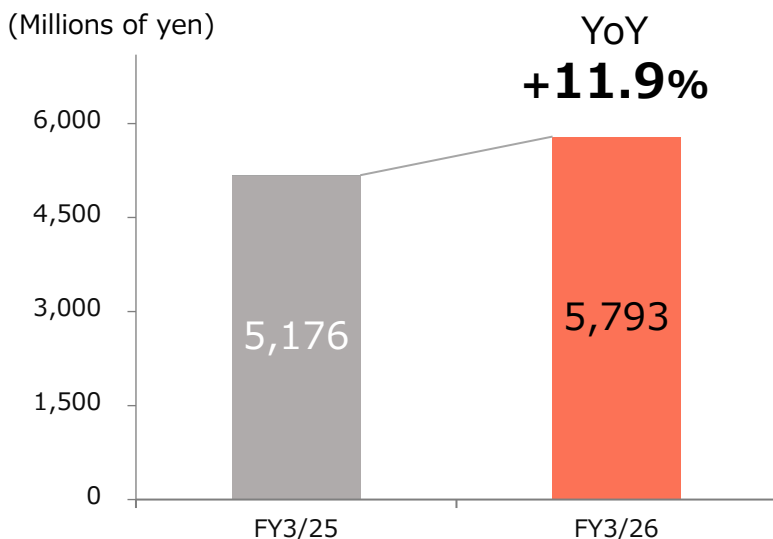
- Mainly for data integration/AI utilization, create and horizontally expand use cases in the platform cross-functional business with Microsoft, Salesforce and other companies
- Increase the number of enterprise users by providing solutions created for specific industries, such as financial services and telecommunications
- Increase the number of projects that use collaboration with ITOCHU Group companies

## Major components

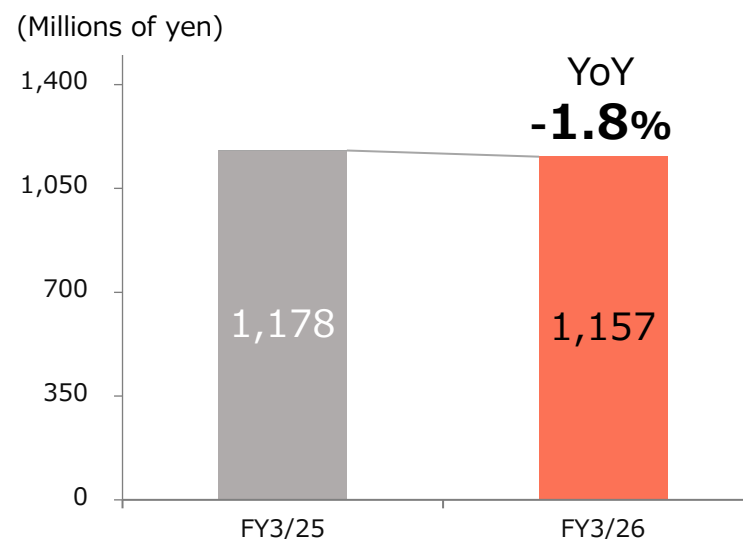
- + Growth in the data management and generative AI domains using AWS and Databricks
- + Increases in one-time project orders and maintenance phase orders that generate recurring revenue
- A temporary increase in proposal activity workloads of engineers resulting from more sales opportunities
- Delays in revenue contribution due to the extended new-hire training period



### Net sales



### Gross profit

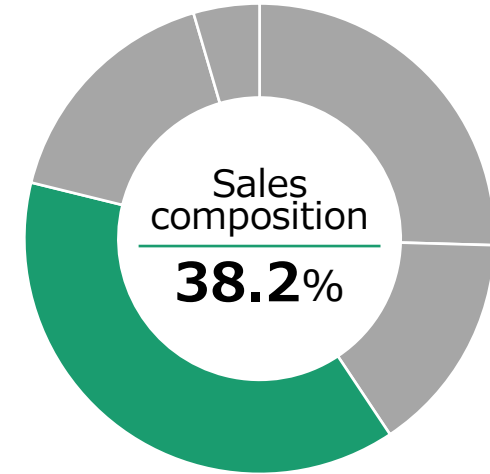


## Themes for More Growth

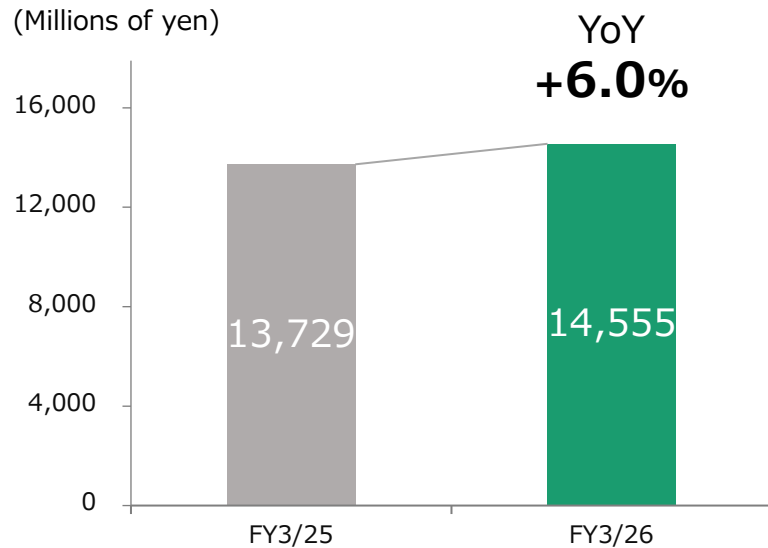
- Horizontal expansion of cloud-based data management projects in the financial services sector
- Growth of the system construction business that uses the AWS generative AI service
- A new service business in the data integration sector using Informatica and Salesforce as the basis

## Major components

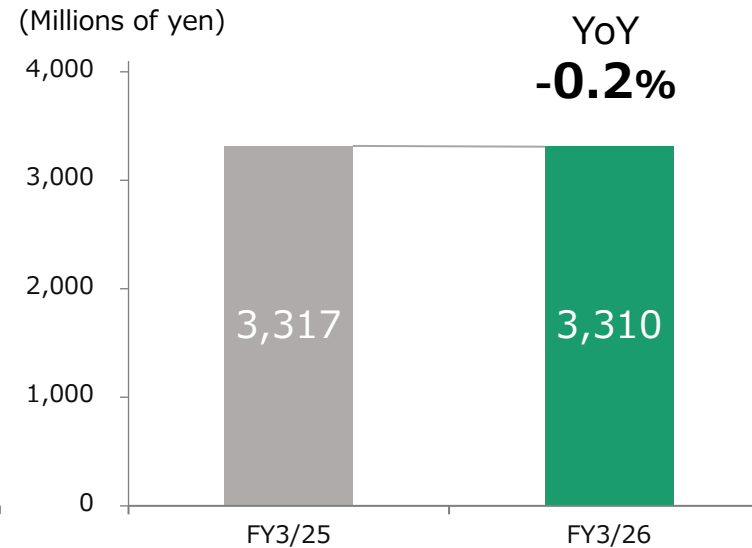
- + Growth of industry-specific services such as API gateway development for the Zengin-Net and the digital transformation support for the financial services industry
- + Increasing number of projects for starting ERP
- + Increasing number of projects in western Japan, mainly in Kansai and Kyushu regions
- Prioritizing the renewal of internal systems (including the implementation of SAP HANA)
- Shortage of resources, particularly project managers and leading engineers



### Net sales



### Gross profit



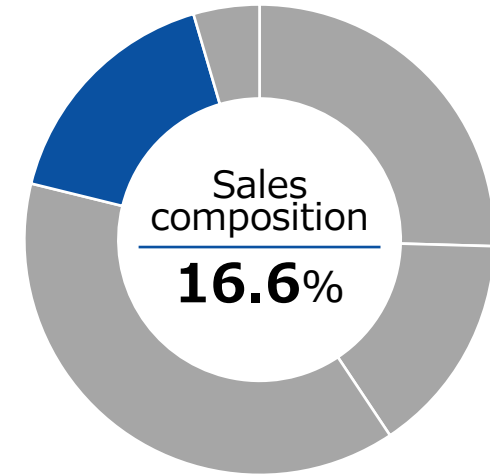
## Themes for More Growth

- Growth of the total support business, including support for using cloud ERP (SAP HANA, Bizf, others), implementing business process reforms, PMO and other activities
- Horizontal expansion of financial services sector digitalization support covering all branches/offices in Japan; Medium- to long-term growth of the financial services business, including for Zengin-Net links and other activities
- A stronger base for operations by using nearshoring at regional offices

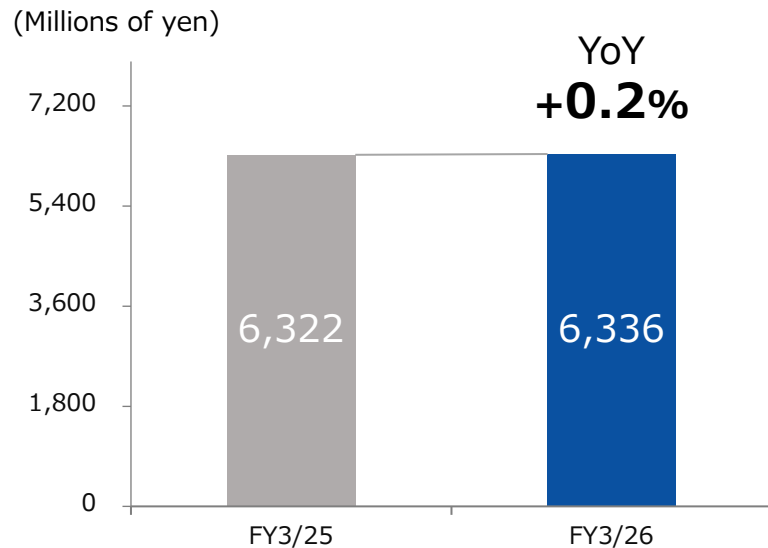
# Platform, Operation Services

## Major components

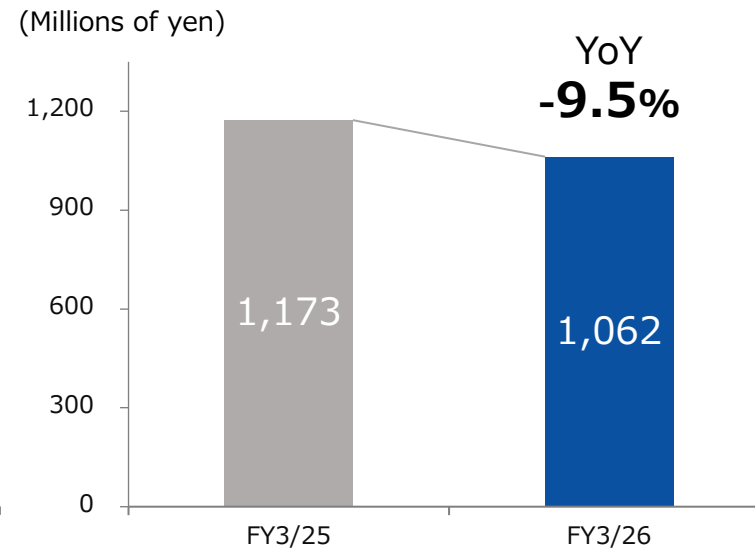
- + Received orders from government agencies and companies for value-added projects in the infrastructure and system operations sector
- + Growing demand for onsite help desk services
- A decline in the use of engineers caused by rebuilding the business model for remote surveillance services and centralized help desk services



### Net sales



### Gross profit



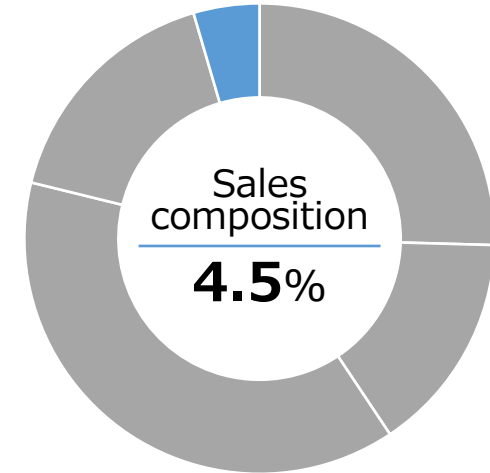
## Themes for More Growth

- More infrastructure projects by using alliances with ITOCHU Group companies and large system integrators
- Continuing support for the second phase of an infrastructure project for government agency
- Support for the visualization and automation of IT system operations and growth of the business for enabling clients to move to the cloud
- Shift to solution-type services centered on security

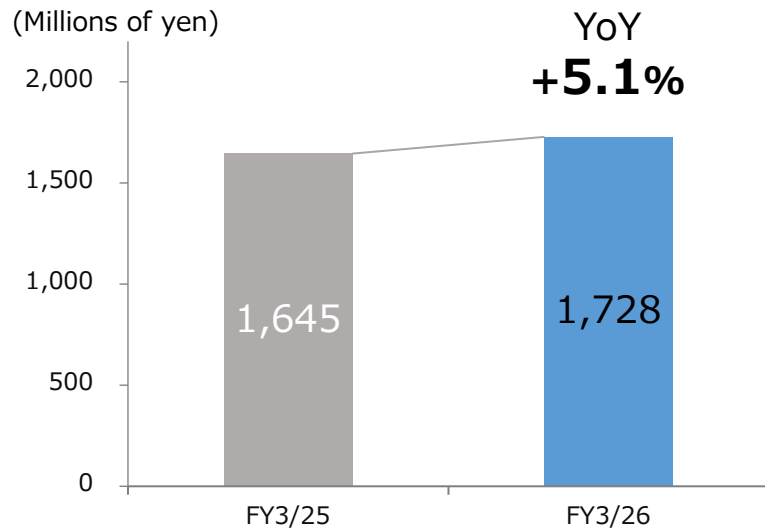
# Digital Learning

## Major components

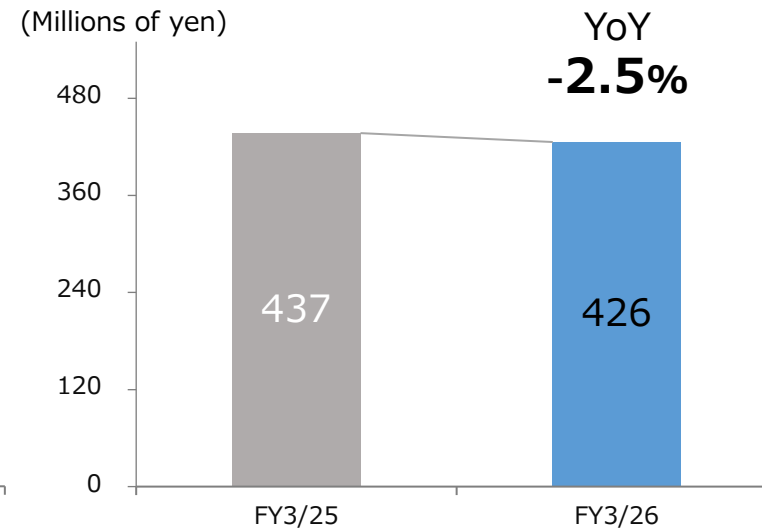
- + Higher demand for AI training programs
- + **Larger number of students and courses for outsourced training programs for new employees**
- Fewer open training sessions for Salesforce and other certifications
- Lower price per training session due to a change in Microsoft training fund program



### Net sales



### Gross profit



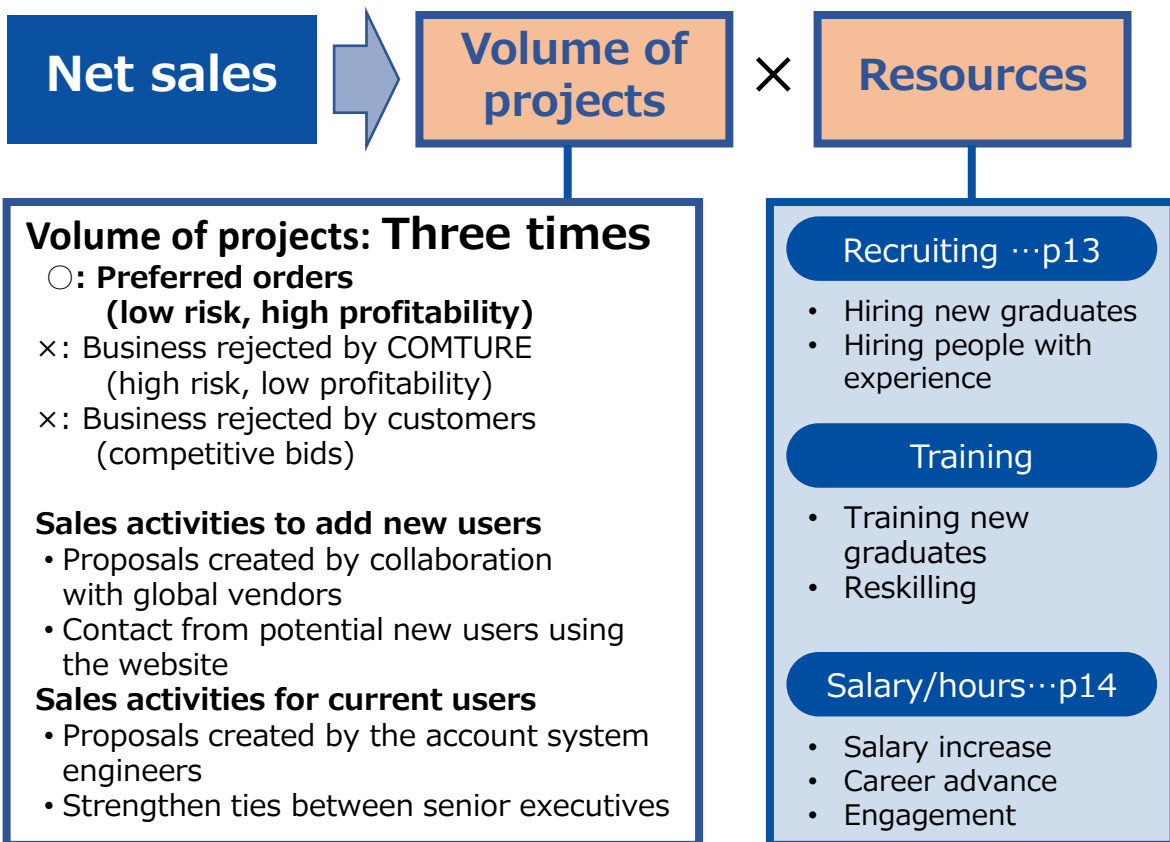
## Themes for More Growth

- Use joint activities with Microsoft Japan to increase sales of AI training courses to large users
- Use joint activities with software resellers and distributors to expand sales channels for the Microsoft training course resale business
- Business growth by offering a wider range of courses (AI, PM, upstream processes, etc.) for employees of user companies

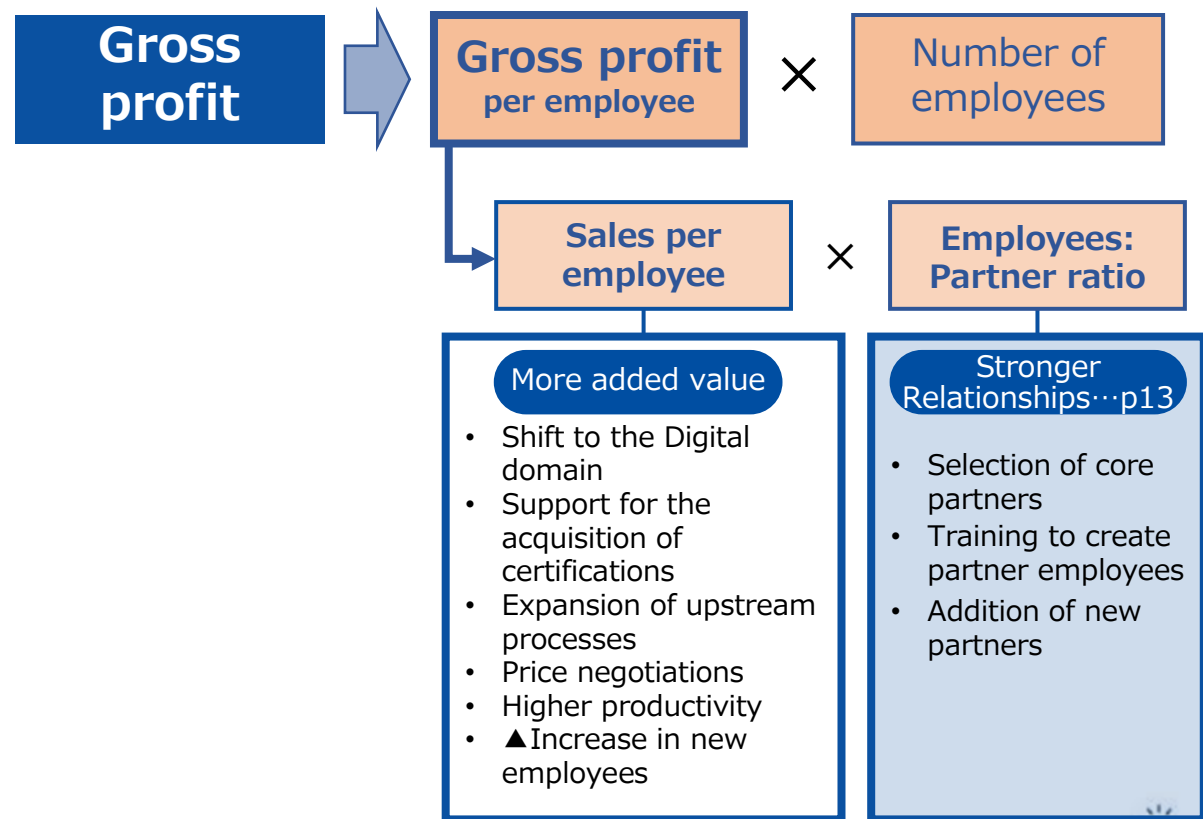
# Investments in People Linked with the Growth of Corporate Value

## Key performance indicator management for high value-added business and consistent growth

### ■ KPI concerning achievement of sales plans



### ■ KPI concerning achievement of earnings plans



## Major investments foster faster organic growth

### Market conditions

- Digital domain investments are expected to increase at companies as their use of digital technologies grows
- More outsourcing of support for system integrators as companies form teams to perform tasks internally and continue digital technology training for their employees
- The rapid increase in the use of generative AI requires fundamental changes in the IT services industry concerning development methods and service models

### Investments in people

- |                   |  |
|-------------------|--|
| Recruiting        | <ul style="list-style-type: none"> <li>• New graduates: 200 (to be hired in April 2026)</li> <li>• Experienced people: 70 (FY3/26)</li> </ul>  |
| Training          | <ul style="list-style-type: none"> <li>• Strengthen training programs for project managers and consultants</li> <li>• Reskilling: 30-40 per six months</li> <li>• Larger and upgraded training system, increase the use of online learning platform</li> <li>• Goal is 1,000 certifications</li> </ul> |
| Salaries/benefits | <ul style="list-style-type: none"> <li>• Salary increase: 5.0%</li> <li>• More upgrades to personnel systems and employee benefits</li> </ul>  |

### Innovations

- R&D for the use of generative AI for IT system development and project management activities
- Use of the Microsoft Copilot generative AI tool for improvements and innovations of all business processes; new/revised core IT system and internal infrastructure
- Website and branding renewals and other improvements to raise awareness of COMTURE

# Progress with Key Initiatives – Corporate Resources

## Recruiting activities for faster growth

### Recruiting talented new graduates

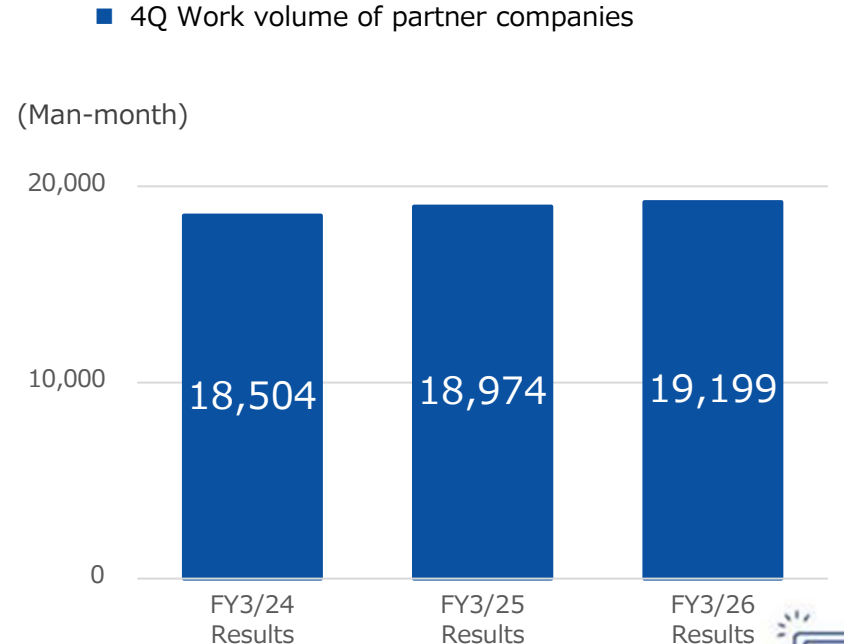
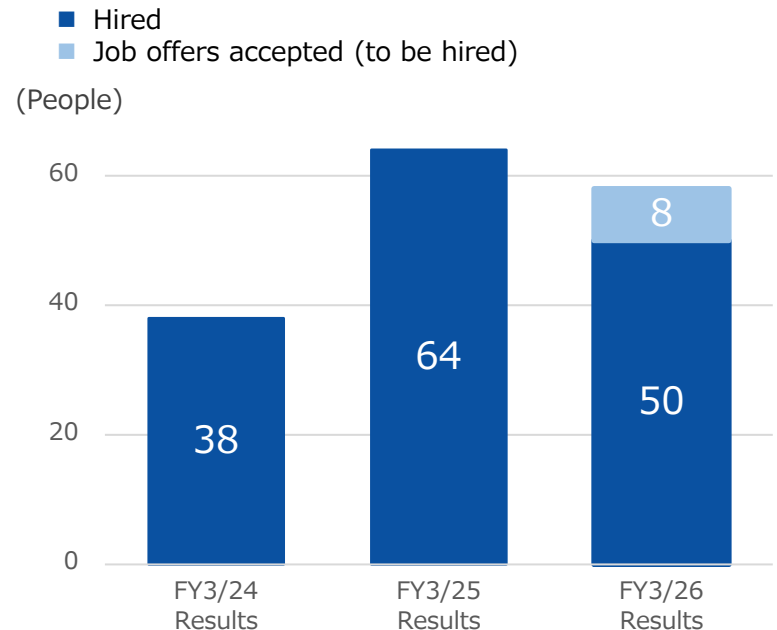
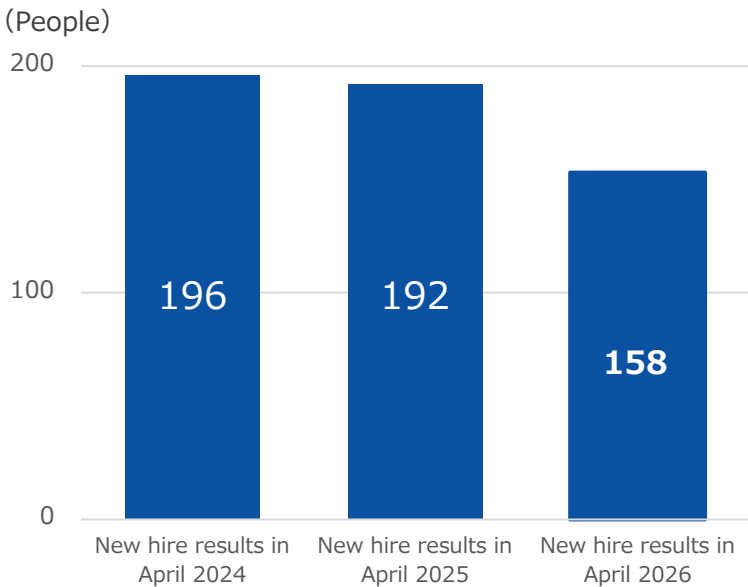
- Reduced hiring plan from 200 to 150 new graduates due to business process innovation using AI and to the retention of new graduates hired in recent years
- 158 people joined COMTURE as a result of a rigorous recruiting process

### More hiring of experienced people

- Hired 58 people with prior work experience (including people who accepted a COMTURE job offer but are not yet at COMTURE), which is more than the plan of 70

### Stronger relationships with partner companies

- Work volume of partner companies was 1.2% more than one year earlier (excluding HIT)

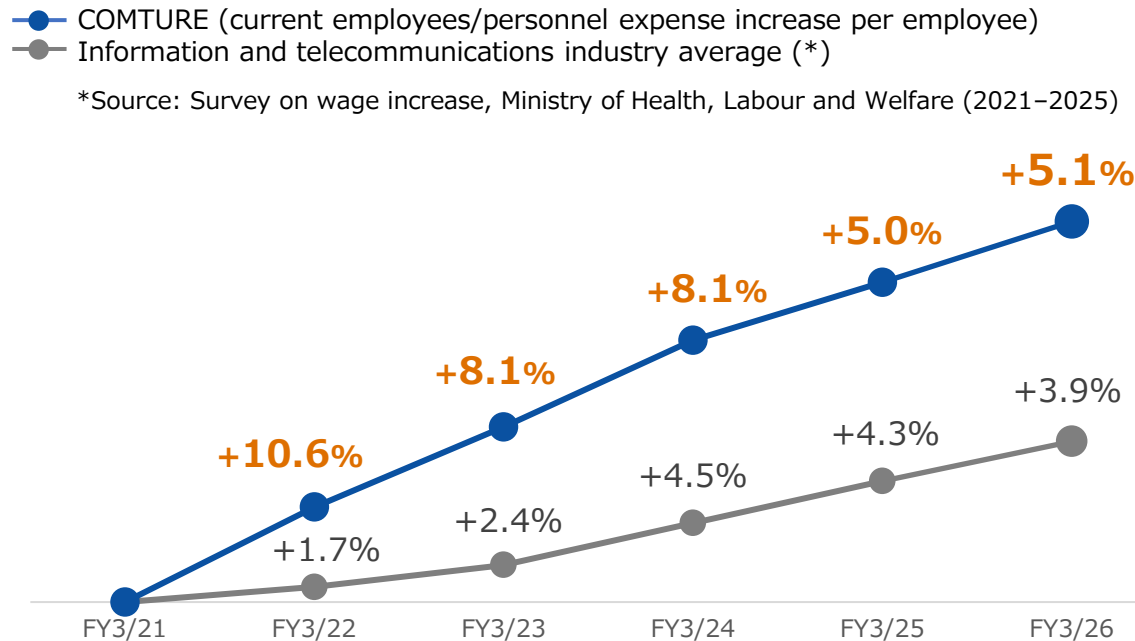


# Progress with Key Initiatives – Improvements in Salaries and Benefits

## Improvement of employee satisfaction and retention

### Higher labor expenses

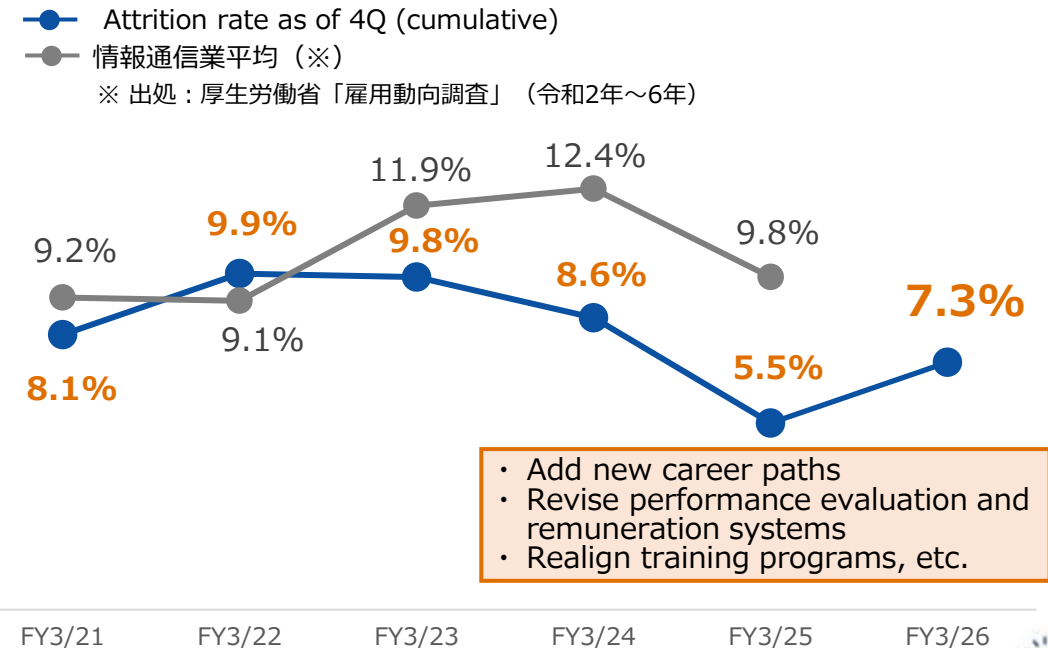
- Continuing to raise salaries while remaining far ahead of peer companies



\*Growth rate using FY3/21 as one

### Improvement in employee attrition rate

- Continuously improving benefits, increasing engagement and taking other actions to retain people



- Add new career paths
- Revise performance evaluation and remuneration systems
- Realign training programs, etc.

**FY3/27**

# Earnings Forecast

# FY3/27 Earnings Forecast

**Steady growth for achieving the sales goal of 100 billion yen**

(Millions of yen)	FY3/26 Results		FY3/27 Forecast		YoY change
	Amount	% to net sales	Amount	% to net sales	
Net sales	38,109	-	<b>42,000</b>	-	+10.2%
Operating profit	4,660	12.2%	<b>4,700</b>	<b>11.2%</b>	+0.8%
Ordinary profit	4,711	12.4%	<b>4,730</b>	<b>11.3%</b>	+0.4%
Profit attributable to owners of parent	3,284	8.6%	<b>3,230</b>	<b>7.7%</b>	-1.7%
Net income per share (yen)	103.00	-	<b>101.27</b>	-	-1.7%
EBITDA	5,313	13.9%	<b>5,689</b>	<b>13.5%</b>	+7.1%
Depreciation	193	-	<b>490</b>	-	+153.1%
Amortization of goodwill	459	-	<b>499</b>	-	+8.7%

# Major Actions for Current Issues (1)

New sales organization for an offensive framework with strong sales and profitability



## ► Maximize the long-term value of customers by establishing a broad-based organization for sales activities

- Use **cross-selling** to create more opportunities to submit proposals and raise the productivity of sales activities
- Select **major customers** for deepening relationships, targeting existing customers
- Increase continuous services for customers **by combining customer-success and industry-specific sales activities**

## ► Use alliances with ITOCHU Group companies to increase business opportunities and add new customers

- Speed up collaboration in the SaaS (Salesforce, Microsoft, others), consulting, data management and other categories
- Expansion of activities to add new customers by using collaboration between COMTURE and ITOCHU Group companies

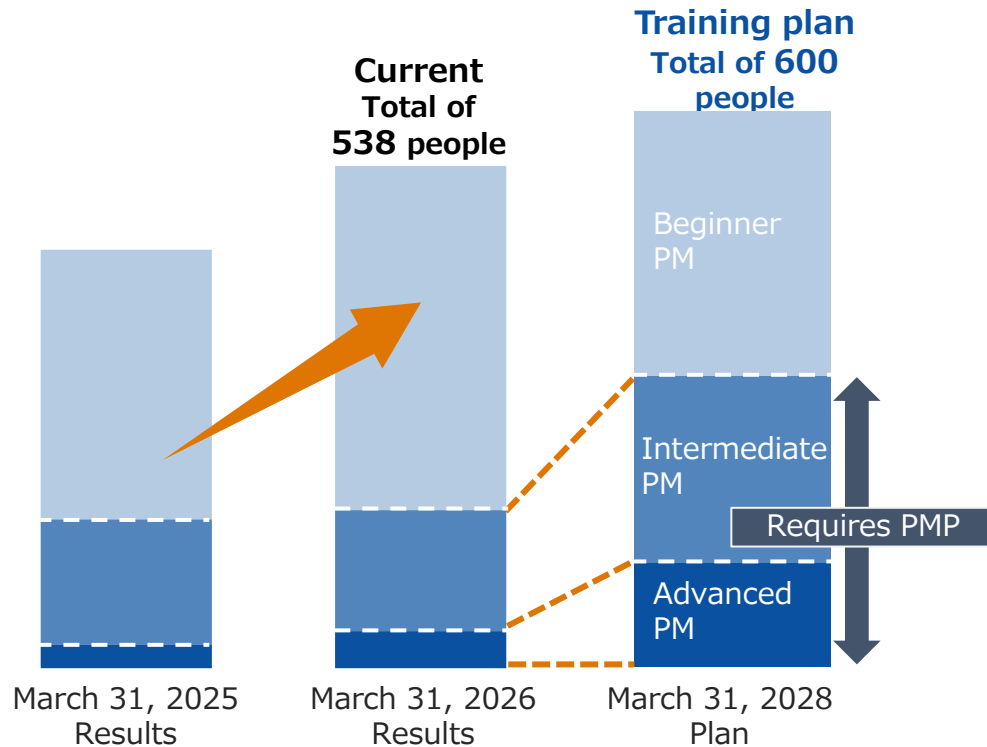
# Major Actions for Current Issues (2)

## Advance PM capabilities to create more new projects and a stronger profit structure

### PM Training Progress and Outlook

Size of projects managed (annual amount)

■ : ¥20 million or more   ■ : ¥50 million or more   ■ : ¥100 million or more



**Completed measures for a PM team with more breadth**

**Next phase is more measures for advanced and practical skills**

#### Program upgrades   Shifting to practical education

Started classes using case studies for rigorously improving the ability of people to complete work at jobsites.

#### System reforms   Better remuneration for advanced PMs

Establishing a career path and increasing remuneration encourage people to take on the challenge of earning advanced PM certification.

#### Sharing knowledge   Use of a PM community

The PM community transforms knowledge involving successful activities into assets by giving others access to information about experiences and best practices.

#### Training support   Jobsite guidance by division PMOs

Training supports are provided for all COMTURE operations. Reinforce PMs' practical skills under the guidance of highly experienced PMOs.

# Major Actions for Current Issues (3)

A unit specializing in AI for development process and business model innovations

The new AI CoC unit brings together AI personnel, technologies and knowledge for AI use throughout COMTURE and highly effective business operations



## Business activities

«AI implementation, consulting support, expansion of the development business»

- **An AI business spanning all COMTURE operations** by using joint activities by the AI CoC and all other business units of the COMTURE Group
- **Support by working closely with customers**, with the effective incorporation and operation of AI/data utilization that precisely matches the business issues of customers
- Use AI utilization expertise at COMTURE to establish models for using and benefiting from AI regarding the internalization of operations and becoming more self-reliant



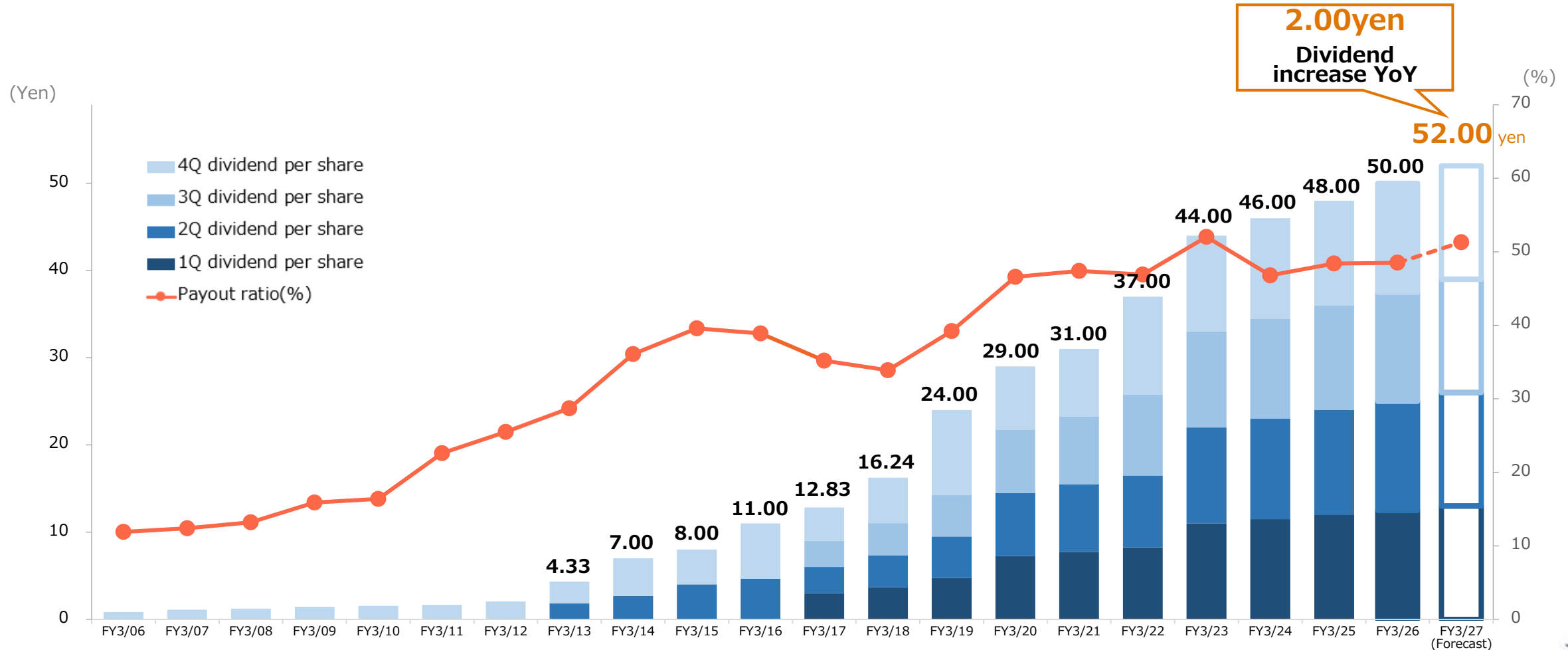
## Use at COMTURE

«Innovations for COMTURE development processes»

- **Establish and standardize** an AI environment for COMTURE (GitHub, etc.)
- Establish a framework for **AI-driven development activities**
- Shift from waterfall/prototype development to a new development method
- **Accumulate and use knowledge** by using AI activities in all business units involved with SaaS, native development and operations

# Dividend Policy and Dividend Growth

Planning on the 22nd consecutive dividend increase;  
goal is payout ratio of at least 45%



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.

## COMTURE plans to announce the new plan with FY3/27 1Q financial results

### 《Schedule of IR Activities》

#### May 15

Announcement of financial results for FY ended March 31, 2026

#### Late June (plan)

The 42nd Ordinary General Meeting of Shareholders

#### Early August (plan)

Announcement of financial results for 1Q of FY ending March 31, 2027  
**Announcement of Medium-Term Management Plan**



#### May 25

Financial Results Briefing Session for the FY ended March 31, 2026

# Appendix

# Business (Strategy for Collaboration with Vendors)

## Collaboration with global platformers and tool vendors

### 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

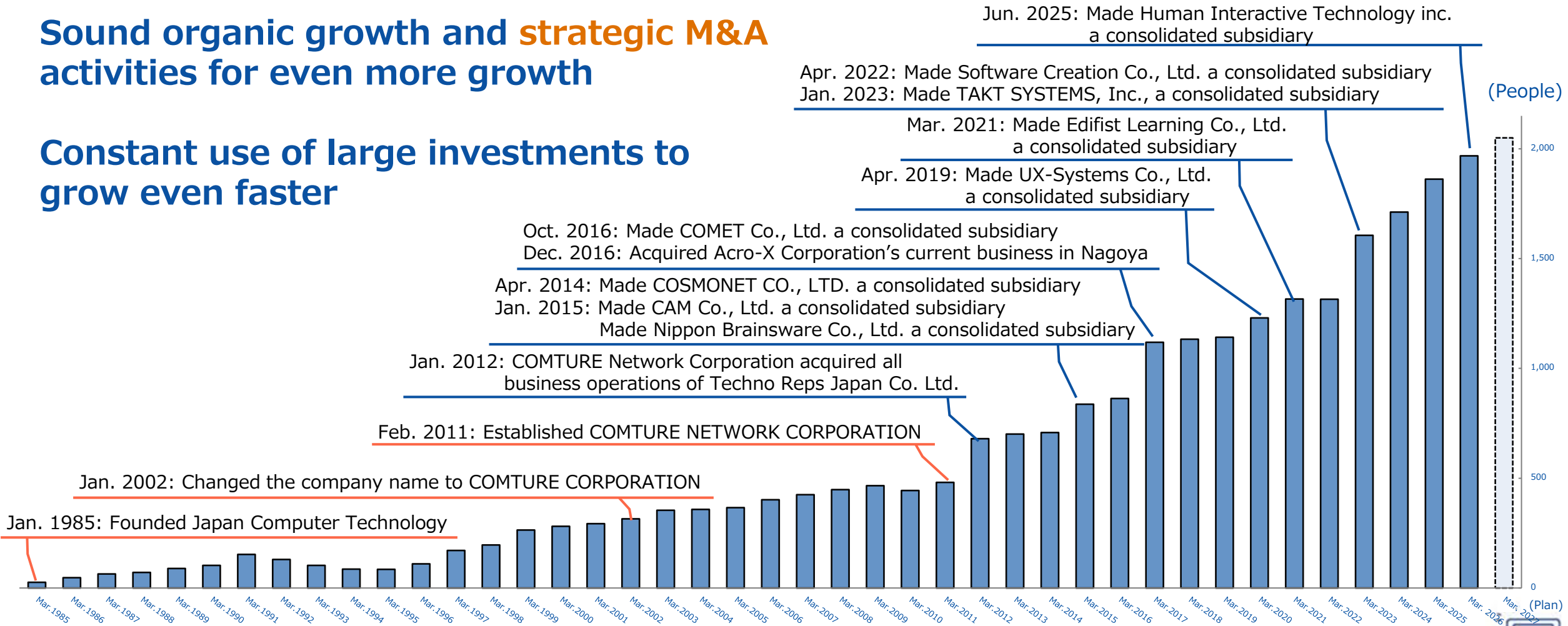


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## COMTURE's M&A strategy has increased the size of the workforce and group

Sound organic growth and **strategic M&A** activities for even more growth

Constant use of large investments to grow even faster



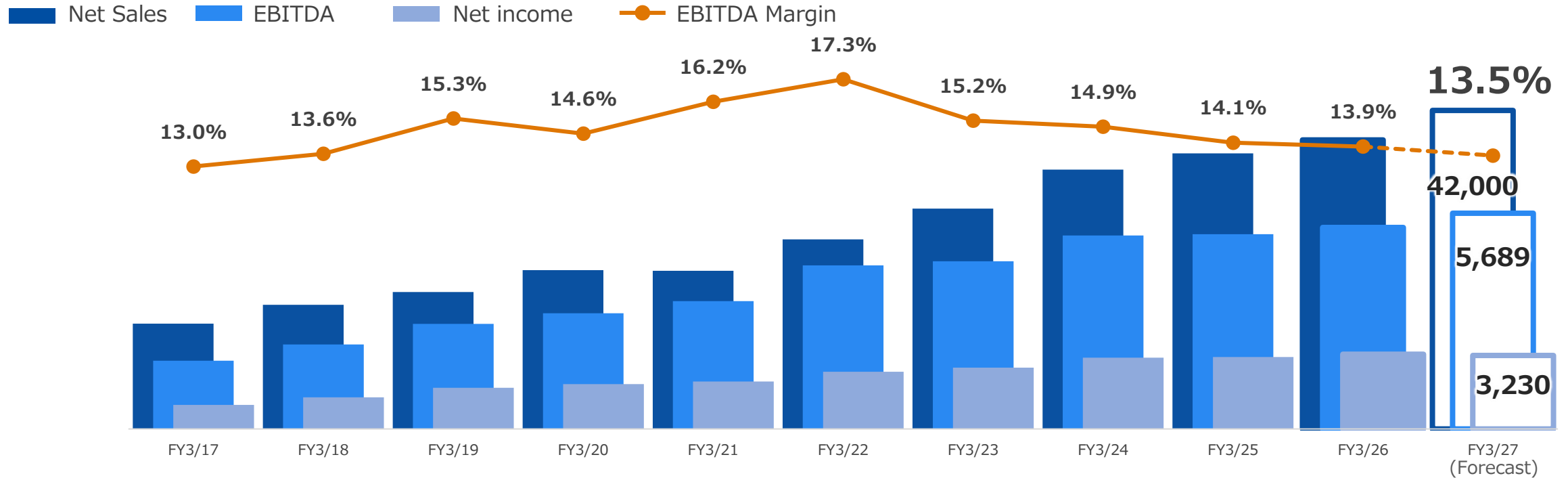
# Recent M&A Activity

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

Companies	Purpose of acquisition	Employees when acquired	Acquisition cost	Net sales Operating profit margin		Benefits of joining COMTURE Group
				Before (last year)	After (first year)	
Edifist Learning Inc.	• <b>Strengthen IT education business</b>	<b>56</b>	¥1,350 million	¥1,100 million 10.9%	<b>¥1,190 million</b> <b>19.4%</b>	<ul style="list-style-type: none"> <li>• More powerful education business</li> <li>• Training of Digital experts</li> </ul>
SoftwareCreation Co., Ltd. *Integration into COMTURE CORPORATION in April 2024	• <b>Addition of resources (for reskilling)</b>	<b>120</b>	¥500 million	¥1,760 million 4.7%	<b>¥1,970 million</b> <b>12.0%</b>	<ul style="list-style-type: none"> <li>• Expansion of businesses to growing market sectors by reskilling SAP engineers</li> <li>• More cross-selling to major clients</li> </ul>
TAKT SYSTEMS, INC. TAKT BUSINESS SOFT, INC. *These companies were combined in October 2023 *Integration into COMTURE CORPORATION in April 2025	• <b>Addition of resources (people with PM and other advanced skills)</b>	<b>121</b>	¥2,370 million	¥2,670 million 6.5% (converted to 12-month period)	<b>¥2,840 million</b> <b>18.2%</b>	<ul style="list-style-type: none"> <li>• Addition of project managers, more business opportunities due to better quality for project management and other activities</li> <li>• A stronger framework for business operations in Kansai area</li> <li>• A stronger framework in the BPM business sector</li> </ul>

# Performance Trends

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

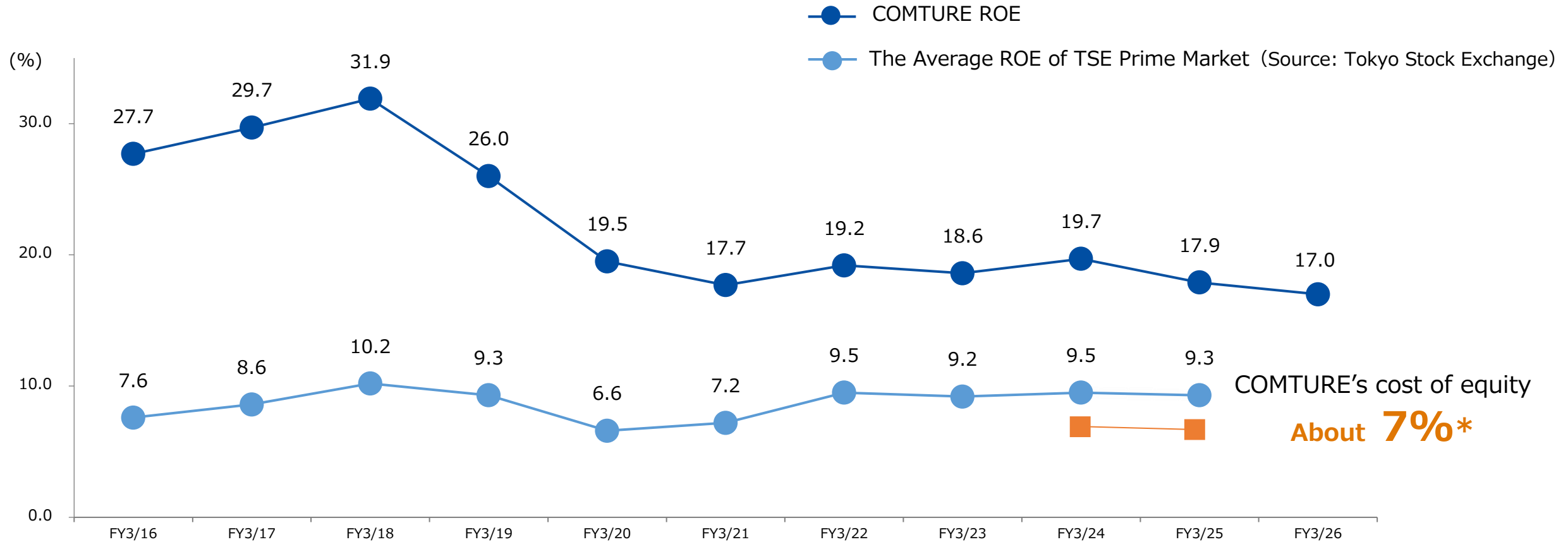


<b>ROE</b>	29.7%	31.9%	26.0%	19.5%	17.7%	19.2%	18.6%	19.7%	17.9%	17.0%	-
<b>Payout ratio</b>	35.2%	33.9%	39.5%	46.6%	47.4%	46.9%	52.0%	46.8%	48.4%	48.5%	51.3%

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

# Efficient Use of Capital and Cost of Equity

Capital efficiency is consistently far above the cost of equity



COMTURE's cost of equity  
About **7%\***

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

# Balancing Capital Efficiency and Shareholder Returns

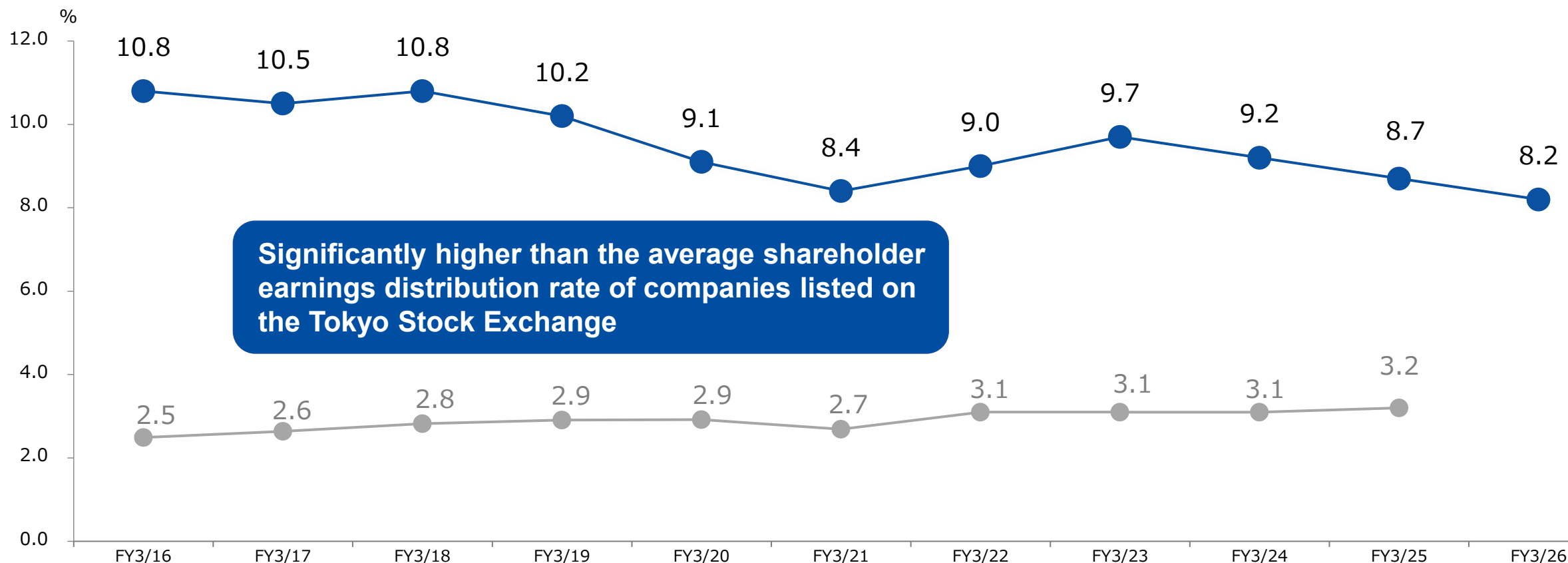
Goal is consistently high shareholder distributions and dividend stability

**DOE(Dividend-equity ratio)= Payout ratio×ROE**

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

● COMTURE DOE ● The Average DOE of TSE Prime Market(\*)

(\*Source: Tokyo Stock Exchange)



Significantly higher than the average shareholder earnings distribution rate of companies listed on the Tokyo Stock Exchange

## COMTURE pays dividends every quarter

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
<b>Total</b>	<b>52.00 yen</b>		

## 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® are expected to be **57.9%** for the fiscal year ending March 31, 2027 (for shareholders holding 300 shares)



Be a source of **“*excitement*”**  
for customers and  
**“*dreams*”**  
for employees



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