Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 14, 2026

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Notice Regarding Recording of Extraordinary Loss (Impairment Loss) and Revision of Full-Year Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027

At a meeting of its Board of Directors held today, COMTURE CORPORATION resolved to record the extraordinary loss as described below for the first quarter of the fiscal year ending March 31, 2027, and to revise its full-year consolidated earnings forecast for the fiscal year ending March 31, 2027, announced on May 15, 2026, as follows.

1. Recording of Extraordinary loss (impairment loss)

COMTURE developed a new core IT system to improve business processes and replace certain aging systems, and commenced its operation in April 2026. Subsequently, as the Company formulated its Medium-Term Business Plan following the launch of a new management structure in June 2026, it reassessed the allocation of management resources, including existing investment projects, from the perspectives of alignment with its growth strategy and capital efficiency, while accelerating its business model transformation centered on Data & AI and promoting AI-driven productivity improvements.

As a result of this review, COMTURE determined that, while reducing the burden of additional development costs and operation and maintenance costs associated with continued use of the new core IT system, reallocating the relevant management resources to priority areas, including development of AI utilization platforms and related research, human resource development, and the enhancement of the workplace environment, would contribute more effectively to enhancing corporate value. Accordingly, the Company decided to discontinue the use of certain parts of the system and transition to an operational framework utilizing its existing systems.

Accordingly, as a result of reexamining the asset value of the software assets related to these systems, COMTURE recorded an impairment loss of 1,434 million yen as an extraordinary loss in the first quarter of the fiscal year ending March 31, 2027.

There are no negative effects on COMTURE's business activities or the provision of services to its customers arising from this operational transition of the core system. In addition, COMTURE will continue to apply and further embed the accounting governance and business processes improved through the introduction of the new core IT system.

This loss is primarily attributable to accounting impairment treatment and does not have a direct effect on cash flows.

2. Revisions to the consolidated forecasts for the fiscal year ending March 31, 2027 (April 1, 2026 – March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	42,000	4,700	4,730	3,230	101.27
Revised forecast (B)	42,000	4,700	4,730	2,250	70.55
Increase/(decrease) (B – A)	0	0	0	(980)	
Percentage change (%)	0	0	0	(30.3%)	
Ref: Previous fiscal year (ended March 31, 2026)	38,109	4,660	4,711	3,284	103.00

3. Reasons for revisions

Sales, operating profit and ordinary profit are mostly in line with the initial plan. The forecast for profit attributable to owners of parent has been revised to 2,250 million yen due to the extraordinary loss of 1,434 million yen, as described in item 1. above.

4. Dividend forecast for the fiscal year ending March 31, 2027

There is no revision to the dividend forecast in association with the earnings forecast revisions.

Note: Forecasts of future performance in this document are based on assumptions judged to be valid and information available to COMTURE at the time this document was prepared. Actual results may differ from these forecasts due to various factors.