Note: This document has been translated from a part of the Japanese original. The fully translated version will be disclosed at a later date. These documents have been translated for reference purposes only. In the event of any discrepancy between these translated documents and their Japanese originals, the originals shall prevail.

Summary of Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

November 4, 2026

Company name: COMTURE CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 3844
URL: https://www.comture.com/
Representative: Takahiro Kamei Representative Director, President
Inquiries: Hideyuki Inami Executive Officer, Finance and Accounting, IR
Telephone: +81-3-5745-9700
Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: November 30, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

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

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	19,331	3.6	2,077	(0.1)	2,099	0.8	387	(72.4)
September 30, 2025	18,652	4.8	2,079	4.8	2,082	5.0	1,404	9.9

Note: Comprehensive income For the six months ended September 30, 2026: ¥ 371 million [(73.8) %]
For the six months ended September 30, 2025: ¥ 1,417 million [11.3%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	12.16	-
September 30, 2025	44.04	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	25,754	19,791	76.8
March 31, 2026	27,052	20,191	74.6

Reference: Equity
As of September 30, 2026: ¥ 19,791 million
As of March 31, 2026: ¥ 20,191 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	12.50	12.50	12.50	12.50	50.00
Fiscal year ending March 31, 2027	13.00	13.00			
Fiscal year ending March 31, 2027 (Forecast)			13.00	13.00	52.00

Note: Revisions to the forecast of cash dividends most recently announced: None

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	2,250	(31.5)	70.55

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: Yes

(3) 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: Yes

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2026	32,241,600 shares
As of March 31, 2026	32,241,600 shares

(ii) Number of treasury shares at the end of the period

As of September 30, 2026	343,242 shares
As of March 31, 2026	348,372 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2026	31,894,143 shares
Six months ended September 30, 2025	31,889,380 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

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.

1. Semi-annual Consolidated Financial Statements and Primary Notes

(1) Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	10,826	12,025
Notes and accounts receivable - trade	7,481	7,133
Work in process	78	-
Other	390	421
Total current assets	18,776	19,581
Non-current assets		
Property, plant and equipment		
Buildings, net	580	546
Vehicles, net	3	2
Tools, furniture and fixtures, net	169	186
Construction in progress	-	0
Total property, plant and equipment	753	734
Intangible assets		
Goodwill	1,680	1,430
Software	183	366
Software in progress	1,720	-
Other	4	4
Total intangible assets	3,589	1,801
Investments and other assets		
Investment securities	359	57
Guarantee deposits	2,460	2,459
Deferred tax assets	1,050	1,075
Other	63	44
Total investments and other assets	3,933	3,636
Total non-current assets	8,276	6,173
Total assets	27,052	25,754

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,922	1,740
Short-term borrowings	200	200
Accrued expenses	695	690
Income taxes payable	853	482
Provision for bonuses	1,693	1,726
Provision for bonuses for directors (and other officers)	35	24
Other	820	520
Total current liabilities	6,220	5,385
Non-current liabilities		
Retirement benefit liability	117	107
Asset retirement obligations	462	463
Deferred tax liabilities	50	-
Other	9	5
Total non-current liabilities	640	577
Total liabilities	6,860	5,962
Net assets		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,674	3,684
Retained earnings	15,580	15,183
Treasury shares	(99)	(97)
Total shareholders' equity	20,176	19,793
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	14	(1)
Total accumulated other comprehensive income	14	(1)
Total net assets	20,191	19,791
Total liabilities and net assets	27,052	25,754

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	18,652	19,331
Cost of sales	14,779	15,256
Gross profit	3,873	4,075
Selling, general and administrative expenses	1,793	1,997
Operating profit	2,079	2,077
Non-operating income		
Interest income	3	23
Dividend income	2	4
Other	4	3
Total non-operating income	9	31
Non-operating expenses		
Interest expenses	1	1
Other	6	7
Total non-operating expenses	7	9
Ordinary profit	2,082	2,099
Extraordinary income		
Gain on sale of investment securities	-	61
Total extraordinary income	-	61
Extraordinary losses		
Impairment losses	-	1,434
Loss on retirement of non-current assets	-	0
Total extraordinary losses	-	1,434
Profit before income taxes	2,082	725
Income taxes	678	338
Profit	1,404	387
Profit attributable to owners of parent	1,404	387

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	1,404	387
Other comprehensive income		
Valuation difference on available-for-sale securities	13	(16)
Total other comprehensive income	13	(16)
Comprehensive income	1,417	371
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,417	371

(3) Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	2,082	725
Depreciation	91	169
Impairment losses	-	1,434
Amortization of goodwill	209	249
Increase (decrease) in provision for bonuses	99	33
Increase (decrease) in provision for bonuses for directors (and other officers)	(19)	(11)
Increase (decrease) in provision for loss on construction contracts	(9)	-
Increase (decrease) in retirement benefit liability	5	(10)
Interest and dividend income	(5)	(27)
Interest expenses	1	1
Loss (gain) on sale of investment securities	-	(61)
Loss on retirement of non-current assets	-	0
Decrease (increase) in trade receivables	539	468
Decrease (increase) in inventories	(90)	-
Increase (decrease) in trade payables	(77)	(182)
Increase (decrease) in accrued expenses	(150)	(5)
Increase (decrease) in accrued consumption taxes	(80)	(43)
Other, net	(368)	(223)
Subtotal	2,228	2,517
Interest and dividends received	5	27
Interest paid	(1)	(1)
Income taxes paid	(936)	(757)
Income taxes refund	178	25
Net cash provided by (used in) operating activities	1,475	1,811
Cash flows from investing activities		
Purchase of property, plant and equipment	(22)	(10)
Proceeds from sale of investment securities	-	334
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(1,277)	-
Purchase of intangible assets	(439)	(129)
Payments of guarantee deposits	(5)	-
Proceeds from refund of guarantee deposits	0	0
Other, net	8	3
Net cash provided by (used in) investing activities	(1,736)	199

(Millions of yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from financing activities		
Dividends paid	(779)	(811)
Net cash provided by (used in) financing activities	(779)	(811)
Net increase (decrease) in cash and cash equivalents	(1,040)	1,199
Cash and cash equivalents at beginning of period	12,881	10,826
Cash and cash equivalents at end of period	11,841	12,025