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November 6, 2026

Consolidated Financial Results for the Second Quarter (the First Half) Ended September 30, 2026 Under Japanese GAAP

Company name: COMSYS Holdings Corporation
Stock Exchange Listings: Prime Market of Tokyo Stock Exchange (Securities code: 1721)
URL: https://www.comsys-hd.co.jp/english/
Representative: Hiroshi Tanabe, President, Representative Director
For Inquiry: Toru Mashimo, Director and General Manager of Finance and Accounting Department (Telephone: 81-3-3448-7000)
Scheduled Filing of Semiannual Securities Report: November 13, 2026
Scheduled Commencement of Dividend Payment: December 3, 2026
Supplementary Materials on Financial Results: Attached
IR Presentation on Financial Results: Scheduled (For Institutional Investors and Analysts)

Amounts less than one million yen have been omitted.

1. Consolidated Financial Results (for the six months ended September 30, 2026)

(1) Consolidated Operating Results

(Millions of yen, except per share data and percentages)

	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	294,767	9.0	23,002	27.5	23,895	26.9	17,347	37.1
September 30, 2025	270,366	2.3	18,041	9.7	18,832	9.5	12,655	16.7

Note: Comprehensive income: Six months ended September 30, 2026: ¥15,989 million [0.9%]
Six months ended September 30, 2025: ¥15,841 million [64.3%]

	Primary Earnings per Share	Diluted Earnings per Share
Six months ended	Yen	Yen
September 30, 2026	150.72	149.25
September 30, 2025	108.10	107.78

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	557,027	407,308	71.7
March 31, 2026	565,709	407,451	70.7

(Reference) Shareholders' equity:
As of September 30, 2026: ¥399,203 million
As of March 31, 2026: ¥399,893 million

2. Cash Dividends for Shareholders of Common Shares

	Cash Dividends per Share over the Fiscal Year				
	End of 1st Quarter	End of 2nd Quarter	End of 3rd Quarter	Year-End	Annual
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2026	–	60.00	–	70.00	130.00
Year ending March 31, 2027	–	65.00			
Year ending March 31, 2027 (Forecast)			–	70.00	135.00

Note: Most recently announced revisions to dividend forecast: No

3. Consolidated Earnings Forecast (for the fiscal year ending March 31, 2027)

(Millions of yen, except per share data and percentages)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Primary Earnings per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Year ending March 31, 2027	680,000	7.8	56,000	10.0	57,000	9.3	40,000	10.2	347.52

Note: Most recently announced revisions to consolidated earnings forecast: Yes

*** Notes:**

(1) Significant changes in scope of consolidation during the period under review: Yes

Newly consolidated:	Four companies (Company name) World-Eco Co., Ltd. Sun-Takizawa Co., Ltd. Daiei-Kaihatsu Co., Ltd. SANWA E-TECH Inc.
Excluded from consolidation:	Two companies (Company name) Toyohashi NDS Co., Ltd. Kawasaki Reinetsu Denki Co., Ltd.

(2) Adoption of accounting methods specific to interim consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates and restatements of prior period financial statements due to error correction

(i) Changes in accounting policies due to revisions of accounting standards: No

(ii) Changes in accounting policies due to other reasons: No

(iii) Changes in accounting estimates: No

(iv) Restatements of prior period financial statements due to error correction: No

(4) Number of shares issued (common shares)

(i) Number of shares issued (including treasury shares)

As of September 30, 2026	118,000,000 shares
As of March 31, 2026	118,000,000 shares

(ii) Number of treasury shares

As of September 30, 2026	3,707,456 shares
As of March 31, 2026	2,297,943 shares

(iii) Average number of shares issued in the period

Six months ended September 30, 2026	115,101,231 shares
Six months ended September 30, 2025	117,077,896 shares

Note: The Company has introduced the ESOP trust account for share grant, and shares of the Company held by this trust are included in the number of treasury shares at the end of period and treasury shares deducted from the calculation of the average number of shares issued during the period.

* The Company's second quarter (interim) consolidated financial results report has not been subjected to financial review procedures by certified public accountants or an audit corporation.

* Disclaimer concerning the Proper Use of Business Results Forecasts and Other Relevant Specific Items

1. Forward-looking statements including earnings forecasts contained in this document are based on certain reasonable assumptions and beliefs in light of information currently available to management. Readers are advised that actual results may differ materially from forecasts due to a variety of factors. With respect to the conditions that underpin earnings forecasts as well as cautionary statements regarding the proper use of earnings forecasts, please refer to "(3) Discussion of Forward-Looking Information, including Consolidated Earnings Forecasts" under "1. Business Review" of this Consolidated Financial Results report in the Accompanying Materials section on page 3.
2. The Company plans to livestream the results briefing for institutional investors and analysts on Tuesday, November 10, 2026 (available only in Japanese). The materials and the video for the briefing will be uploaded to the corporate website promptly after the briefing.

Accompanying Materials

Index

1. Business Review 2
(1) Overview of Operating Results for the Period Under Review 2
(2) Overview of Financial Position for the Period Under Review 3
(3) Discussion of Forward-Looking Information, Including Consolidated Earnings Forecasts 3
2. Interim Consolidated Financial Statements and Notes 4
(1) Interim Consolidated Balance Sheets 4
(2) Interim Consolidated Statements of Income and Consolidated Statements of Comprehensive Income 6
(3) Notes on Interim Consolidated Financial Statements 8
(Accounting Methods Specific to the Preparation of Interim Consolidated Financial Statements) 8
(Significant Changes in Shareholders' Equity) 8
(Going Concern Assumption) 8
(Significant Subsequent Event) 8

1. Business Review

(1) Overview of Operating Results for the Period Under Review

The consolidated financial results for the six months ended September 30, 2026 is as follows.

(Millions of yen)	Six months ended September 30, 2026	Year-on-year amount change	Year-on-year percentage change
Orders Received	356,953	+35,425	+11.0%
Net Sales	294,767	+24,401	+9.0%
Operating Profit	23,002	+4,960	+27.5%
Ordinary Profit	23,895	+5,063	+26.9%
Profit Attributable to Owners of Parent	17,347	+4,692	+37.1%

The main factors contributing to the increase or decrease in each item compared to the same period of the previous fiscal year are as follows.

Orders Received

In the telecom-carrier field, although the NCC Engineering business was sluggish due to a decrease in capital investment, orders increased due to steady growth in access work in the NTT Engineering business, as well as strong performance continuing from the previous fiscal year for its work to improve communication quality (mobile-related business). In the IT solutions field, orders decreased due to the absence of large-scale projects in the previous fiscal year. In the social system-related field, orders increased due to the winning of large-scale data center projects and the increase in consolidated subsidiaries. As a result, orders received increased by ¥35,425 million or 11.0% year on year to ¥356,953 million.

Net Sales

In the telecom-carrier field, net sales increased due to steady growth in access work in the NTT Engineering business, as well as strong performance continuing from the previous fiscal year for its work to improve communication quality (mobile-related business). In the IT solutions field, net sales increased as the absence of large-scale projects in the previous fiscal year was offset by international sports event projects and other projects. In the social system-related field, net sales increased due to the steady progress of construction for large-scale data center and other projects as well as the increase in consolidated subsidiaries. As a result, net sales increased by ¥24,401 million or 9.0% year on year to ¥294,767 million.

Profit

In the telecom-carrier field, profit increased as its work to improve communication quality (mobile-related business) showed strong performance, in addition to the increase in net sales. In the IT solutions field, profits decreased due to the absence of large-scale higher-margin projects in the previous fiscal year. In the social system-related field, profits have increased due to increased net sales as well as initiatives aimed at improving productivity. As a result, operating profit increased by ¥4,960 million or 27.5% year on year to ¥23,002 million, ordinary profit increased by ¥5,063 million or 26.9% year on year to ¥23,895 million, and profit attributable to owners of parent increased by ¥4,692 million or 37.1% year on year to ¥17,347 million.

Initiatives and results

As a result of our initiatives for sustainability management, we have been selected for the second consecutive year as a component of the “FTSE4Good Index Series” and “FTSE JPX Blossom Japan Sector Relative Index,” and have also been selected for the first time as a component of the “FTSE JPX Blossom Japan Index,” an ESG index provided by FTSE Russell in the UK, and have thus received a comprehensive evaluation for initiatives in its ongoing business activities addressing climate change.

(2) Overview of Financial Position for the Period Under Review

Total assets as of September 30, 2026 amounted to ¥557,027 million, down ¥8,681 million compared with the end of the previous fiscal year. This was mainly attributable to a decrease in notes receivable, accounts receivable from completed construction contracts and other. Liabilities decreased by ¥8,537 million compared with the end of the previous fiscal year, to ¥149,719 million. This was largely attributable to a decrease in notes payable, accounts payable for construction contracts and other.

Net assets decreased by ¥143 million compared with the end of the previous fiscal year, to ¥407,308 million. This was primarily attributable to the purchase of treasury shares.

As of the end of the period under review, the equity ratio stood at 71.7%, up from 70.7% as of March 31, 2026.

(3) Discussion of Forward-Looking Information, Including Consolidated Earnings Forecasts

Based on recent performance trends, we have revised the consolidated earnings forecast for the full fiscal year ending March 31, 2027, announced on May 12, 2026. Please refer to the “Notice Concerning Revisions to Consolidated Earnings Forecast” announced on November 6, 2026, for information on these revisions to the forecast.

2. Interim Consolidated Financial Statements and Notes

(1) Interim Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
ASSETS		
Current assets:		
Cash and deposits	42,033	59,435
Notes receivable, accounts receivable from completed construction contracts and other	209,870	167,516
Costs on construction contracts in progress	45,580	57,646
Other inventories	8,525	9,778
Other	25,018	30,864
Allowance for doubtful accounts	(145)	(119)
Total current assets	330,883	325,122
Non-current assets:		
Property, plant and equipment		
Buildings and structures, net	44,837	45,175
Land	77,046	77,040
Other, net	27,397	28,613
Total property, plant and equipment	149,281	150,829
Intangible assets		
Goodwill	96	1,084
Other	6,316	8,281
Total intangible assets	6,413	9,366
Investments and other assets		
Investment securities	41,577	33,956
Other	40,617	40,816
Allowance for doubtful accounts	(3,063)	(3,063)
Total investments and other assets	79,131	71,709
Total non-current assets	234,826	231,905
Total assets	565,709	557,027

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
LIABILITIES		
Current liabilities:		
Notes payable, accounts payable for construction contracts and other	78,494	61,674
Short-term borrowings	2,413	2,653
Income taxes payable	9,900	9,872
Advances received on construction contracts in progress	11,564	21,008
Provisions	484	545
Other	30,188	29,681
Total current liabilities	133,046	125,436
Non-current liabilities:		
Long-term borrowings	–	148
Deferred tax liabilities for land revaluation	1,248	1,248
Retirement benefit liability	11,991	12,038
Provision for retirement benefits for directors (and other officers)	637	589
Provision for environmental measures	400	400
Provision for share awards	289	419
Other	10,644	9,437
Total non-current liabilities	25,211	24,283
Total liabilities	158,257	149,719
NET ASSETS		
Shareholders' equity:		
Share capital	10,000	10,000
Capital surplus	36,903	37,180
Retained earnings	340,162	349,060
Treasury shares	(6,710)	(14,848)
Total shareholders' equity	380,354	381,392
Accumulated other comprehensive income:		
Valuation difference on available-for-sale securities	14,234	13,145
Deferred gains or losses on hedges	(2)	(3)
Revaluation reserve for land	(7,334)	(7,334)
Remeasurements of defined benefit plans	12,641	12,003
Total accumulated other comprehensive income	19,539	17,811
Share acquisition rights	1,037	920
Non-controlling interests	6,520	7,183
Total net assets	407,451	407,308
Total liabilities and net assets	565,709	557,027

(2) Interim Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

(Interim Consolidated Statements of Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	270,366	294,767
Cost of sales	233,092	249,854
Gross profit	37,273	44,912
Selling, general and administrative expenses	19,232	21,910
Operating profit	18,041	23,002
Non-operating income:		
Interest income	42	86
Dividend income	572	603
Other	355	397
Total non-operating income	970	1,087
Non-operating expenses:		
Interest expenses	12	17
Rental expenses	80	94
Depreciation of idle assets	54	12
Other	32	69
Total non-operating expenses	179	194
Ordinary profit	18,832	23,895
Extraordinary income:		
Gain on sale of investment securities	513	2,512
Other	33	618
Total extraordinary income	546	3,130
Extraordinary losses:		
Loss on retirement of non-current assets	11	69
Impairment losses	–	211
Provision for dismantling costs	25	29
Other	20	211
Total extraordinary losses	57	522
Profit before income taxes	19,321	26,503
Income taxes	6,381	8,792
Profit	12,939	17,711
Profit attributable to non-controlling interests	284	363
Profit attributable to owners of parent	12,655	17,347

(Interim Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	12,939	17,711
Other comprehensive income:		
Valuation difference on available-for-sale securities	2,677	(1,082)
Deferred gains or losses on hedges	5	(0)
Remeasurements of defined benefit plans, net of tax	217	(638)
Total other comprehensive income	2,901	(1,721)
Comprehensive income	15,841	15,989
(Breakdown)		
Comprehensive income attributable to owners of parent	15,527	15,619
Comprehensive income attributable to non-controlling interests	313	369

(3) Notes on Interim Consolidated Financial Statements

(Accounting Methods Specific to the Preparation of Interim Consolidated Financial Statements)

Calculation of Tax Expenses

The Company calculates tax expenses by reasonably estimating the effective tax rate after applying tax effect accounting to profit before income taxes for the consolidated fiscal year, including the interim period under review, and multiplying profit before income taxes by the estimated effective tax rate.

(Significant Changes in Shareholders' Equity)

The balance of capital surplus at the end of the interim period under review increased by ¥277 million from the end of the previous fiscal year to ¥37,180 million. The balance of treasury shares increased by ¥8,137 million from the end of the previous fiscal year to ¥14,848 million. The main factors are as follows.

Purchase of Treasury Shares

In accordance with the resolution of the Board of Directors' meeting held on May 12, 2026, the Company purchased 1,734,000 treasury shares between May 13 and September 30, 2026. As a result, treasury shares increased by ¥9,286 million in the interim period under review.

(Going Concern Assumption)

Not applicable

(Significant Subsequent Event)

Expanding the Acquisition Limit of Treasury Shares

At a meeting of the Board of Directors held on May 12, 2026, the Company resolved on the matters related to the acquisition of treasury shares as follows in accordance with Article 156 of Japan's Companies Act, as applied pursuant to Article 165, paragraph 3 of the Act. Moreover, at a meeting of the Board of Directors held on November 6, 2026, the Company resolved to expand the acquisition limit of treasury shares.

(1) Reasons for expanding the acquisition limit

This is to expand the total number of shares to be acquired and the total amount of share acquisition costs to improve capital efficiency and further enhance shareholder returns.

(2) Details of changes in acquisition

Changes are underlined.

	Before changes (Resolution of the Board of Directors' meeting held on May 12, 2026)	After changes (Resolution of the Board of Directors' meeting held on November 6, 2026)
(i) Class of shares to be acquired	Common stock of the Company	Common stock of the Company
(ii) Total number of shares to be acquired (Ratio to the total number of shares issued excluding treasury shares)	Up to 2,750,000 shares (2.38%)	Up to 3,250,000 shares (2.84%)
(iii) Total amount of share acquisition costs	Up to ¥11,000,000,000	Up to ¥13,000,000,000
(iv) Acquisition period	From May 13, 2026 to March 31, 2027	From May 13, 2026 to March 31, 2027
(v) Acquisition method	Market purchase on the Tokyo Stock Exchange	Market purchase on the Tokyo Stock Exchange

(Reference) Treasury shares held as of September 30, 2026

Number of shares issued	118,000,000 shares
Of which: number of shares issued excluding treasury shares	114,292,544 shares
Number of treasury shares	3,707,456 shares

Note: The number of treasury shares includes 265,006 shares of the Company held by the ESOP trust account for share grant.