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## Summary of Consolidated Financial Results for the Nine Months Ended December 31, 2023 [Japanese GAAP]

January 31, 2024

Company name: COMTURE CORPORATION

Stock exchange listing: Tokyo

Code number: 3844

URL: <https://www.comture.com/>

Representative: Chihiro Sawada

Representative Director, Executive President

Contact: Takahiro Kamei

Managing Executive Officer and Corporate Functional Officer, IR-SR

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Scheduled date of filing quarterly securities report: February 7, 2024

Scheduled date of commencing dividend payments: February 29, 2024

Availability of supplementary briefing material on quarterly financial results: Yes

Schedule of quarterly financial results briefing session: Yes

(Amounts of less than one million yen are rounded down.)

### 1. Consolidated Financial Results for the Nine Months Ended December 31, 2023 (April 1, 2023 to December 31, 2023)

#### (1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended December 31, 2023	25,310	18.5	3,262	13.1	3,260	13.6	2,113	8.7
December 31, 2022	21,365	17.1	2,883	(5.6)	2,871	(5.9)	1,945	1.0

(Note) Comprehensive income: Nine months ended December 31, 2023: ¥ 2,122 million [ 8.9%]

Nine months ended December 31, 2022: ¥ 1,949 million [ 1.3%]

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended December 31, 2023	66.30	-
December 31, 2022	61.02	-

#### (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
	Millions of yen	Millions of yen	%
As of December 31, 2023	21,759	16,160	74.3
March 31, 2023	21,738	15,097	69.4

(Reference) Equity: As of December 31, 2023: ¥ 16,160 million

As of March 31, 2023: ¥ 15,097 million

### 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	11.00	11.00	11.00	11.00	44.00
Fiscal year ending March 31, 2024	11.50	11.50	11.50		
Fiscal year ending March 31, 2024 (Forecast)				11.50	46.00

(Note) Revision to the forecast for dividends announced most recently: No

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2024(April 1, 2023 to March 31, 2024)

(% indicates changes from the previous corresponding period.)

	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	35,000	20.5	4,750	16.8	4,750	16.8	3,150	16.9	98.83

(Note) Revision to the financial results forecast announced most recently: No

\* Notes:

(1) Changes in significant subsidiaries during the nine months ended December 31, 2023

(changes in specified subsidiaries resulting in changes in scope of consolidation): No

New - (Company name: )

Exclusion: - (Company name: )

(2) Accounting policies adopted specially for the preparation of quarterly consolidated financial statements: Yes

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: No

2) Changes in accounting policies other than 1) above: No

3) Changes in accounting estimates: No

4) Retrospective restatement: No

(4) Total number of issued shares (common shares)

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

December 31, 2023: 32,241,600 shares

March 31, 2023: 32,241,600 shares

2) Number of treasury shares at the end of the period:

December 31, 2023: 356,774 shares

March 31, 2023: 368,290 shares

3) Average number of shares outstanding during the period:

Nine months ended December 31, 2023: 31,879,667 shares

Nine months ended December 31, 2022: 31,873,868 shares

\* The current quarterly financial report is not subject to quarterly review by certified public accountants or auditing firms.

\* 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 a number of reasons.

## 1 Quarterly Consolidated Financial Statements

## (1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2023	As of December 31, 2023
<b>Assets</b>		
Current assets		
Cash and deposits	10,202	11,032
Notes and accounts receivable - trade	6,094	5,817
Work in process	170	283
Other	318	403
Total current assets	16,785	17,537
Non-current assets		
Property, plant and equipment		
Buildings, net	508	465
Vehicles, net	10	7
Tools, furniture and fixtures, net	211	183
Construction in progress	1	-
Total property, plant and equipment	731	656
Intangible assets		
Goodwill	1,694	1,440
Software	13	17
Other	98	220
Total intangible assets	1,806	1,678
Investments and other assets		
Investment securities	173	159
Guarantee deposits	701	689
Deferred tax assets	854	978
Other	686	59
Total investments and other assets	2,415	1,886
Total non-current assets	4,953	4,222
Total assets	21,738	21,759

(Millions of yen)

	As of March 31, 2023	As of December 31, 2023
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,670	1,535
Short-term borrowings	700	200
Accrued expenses	608	789
Income taxes payable	662	314
Provision for bonuses	1,204	882
Provision for bonuses for directors (and other officers)	34	28
Provision for loss on construction contracts	2	-
Asset retirement obligations	-	10
Other	790	932
Total current liabilities	5,673	4,694
Non-current liabilities		
Retirement benefit liability	533	537
Asset retirement obligations	321	310
Deferred tax liabilities	60	0
Other	52	55
Total non-current liabilities	968	904
Total liabilities	6,641	5,598
Net assets		
Shareholders' equity		
Share capital	1,022	1,022
Capital surplus	3,631	3,652
Retained earnings	10,543	11,573
Treasury shares	(107)	(103)
Total shareholders' equity	15,089	16,143
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	8	17
Total accumulated other comprehensive income	8	17
Total net assets	15,097	16,160
Total liabilities and net assets	21,738	21,759

(2) Quarterly Consolidated Statements of Income and Comprehensive Income  
 Quarterly Consolidated Statements of Income (For the nine months)

(Millions of yen)

	For the nine months ended December 31, 2022	For the nine months ended December 31, 2023
Net sales	21,365	25,310
Cost of sales	16,493	19,583
Gross profit	4,872	5,726
Selling, general and administrative expenses	1,988	2,464
Operating profit	2,883	3,262
Non-operating income		
Interest income	3	1
Dividend income	0	0
Foreign exchange gains	-	3
Gain on insurance cancellation	2	-
Other	5	5
Total non-operating income	10	10
Non-operating expenses		
Interest expenses	0	2
Loss on valuation of investment securities	17	-
Loss on redemption of investment securities	-	9
Other	4	1
Total non-operating expenses	23	12
Ordinary profit	2,871	3,260
Extraordinary income		
Insurance claim income	103	0
Gain on sale of investment securities	-	5
Total extraordinary income	103	6
Extraordinary losses		
Loss on retirement of non-current assets	0	-
Loss on sale of investment securities	2	-
Loss on valuation of investment securities	17	-
Total extraordinary losses	20	-
Profit before income taxes	2,953	3,266
Income taxes	1,008	1,152
Profit	1,945	2,113
Profit attributable to owners of parent	1,945	2,113

## Quarterly Consolidated Statements of Comprehensive Income (For the nine months)

(Millions of yen)

	For the nine months ended December 31, 2022	For the nine months ended December 31, 2023
Profit	1,945	2,113
Other comprehensive income		
Valuation difference on available-for-sale securities	4	8
Total other comprehensive income	4	8
Comprehensive income	1,949	2,122
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,949	2,122