Independent Directors/Auditors Notification

1. Basic Information

Company name	COMTURE CORPORATION	Stock code	3844
Date submitted	May 21, 2021	Date of changes (Planned)	Jun 15, 2021
Reason for this report	Update the most recent information about the "Explanation of Suitability" in the explanation of the backgrounds of officers and reasons for their selections		

☑ All individuals who are qualified to be independent officers are designated as independent officers. (note 1)

2. Independence of Independent Officers and Outside Officers

No.	Name	Outside Director/ Outside Audit & Supervisory Board Member	Independent officer	Category (notes 2, 3)													Description of change	With the officer's consent
				a	b	c	d	e	f	g	h	i	j	k	l	Not applicable		
1	Hitoshi Sasaki	Outside Director	○										△				Correction/ Change	Yes
2	Masayuki Tsuzuki	Outside Director	○													○	Correction/ Change	Yes
3	Junko Dochi	Outside Director	○													○	Designation	Yes
4	Shinichi Inoue	Outside Audit & Supervisory Board Member																
5	Akira Ishihara	Outside Audit & Supervisory Board Member	○													○	Correction/ Change	Yes

3. Background of Officers and Reasons for Their Selections

No.	Explanation of suitability to be an officer (note 4)	Reason for selection (note 5)
1	Mr. Sasaki was employed by The Dai-ichi Life Insurance Company, Limited, which has a business relationship with COMTURE. In addition, until June 2011, he was the president of The Dai-ichi Life Information Systems Co., Ltd., which also has a business relationship with COMTURE. The business relationship with Dai-ichi Life was standard transactions as an ordinary consumer. COMTURE recorded sales from Dai-ichi Information Systems concerning the construction of IT systems. In the fiscal year that ended in March 2021, these sales were about 1.1% of consolidated sales.	Mr. Sasaki was employed by The Dai-ichi Life Insurance Company, Limited, which has a business relationship with COMTURE, and until June 2011 he was the president of The Dai-ichi Life Information Systems Co., Ltd., which also has a business relationship with COMTURE. Currently, Mr. Sasaki has no involvement with Dai-ichi Life Information Systems and is not influenced by this company. We believe that Mr. Sasaki can contribute to strengthening corporate governance through his objective advice on overall management based on his extensive insight gained through extensive business and management experience. Category "j" in the preceding table applies to Mr. Sasaki. As is explained in the section to the left, we believe that he has sufficient independence to ensure there will be no conflicts of interest with ordinary shareholders.
2	Not applicable.	Mr. Tsuzuki was employed at an IT system subsidiary of Mitsubishi Corporation and was then an advisor at this company. He was then a full-time Audit & Supervisory Board member of Coca-Cola Central Japan Co., Ltd. and was an outside director of JFE Systems, Inc. Mr. Tsuzuki has experience providing advice concerning management from an objective and independent standpoint to companies in the IT industry. As a result, we believe that he can provide suitable advice concerning the decision-making process at meetings of the Board of Directors. In addition, we have designated Mr. Tsuzuki as an independent officer.
3	Not applicable.	Ms. Dochi is currently not, and never was, an executive of COMTURE or a related company, a party where COMTURE was a major customer or an executive of such a party, a party that was a major customer of COMTURE or an executive of such a party, a consultant, accountant or legal professional who received significant monetary or other compensation from COMTURE other than as a COMTURE officer, or a major COMTURE shareholder. As an attorney, Ms. Dochi has extensive experience and knowledge concerning corporate legal affairs. We believe she can provide opinions and advice involving management from an objective and fair perspective and contribute to strengthening the Company's corporate governance. In addition, we have designated Ms. Dochi as an independent officer.
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5	Not applicable.	Mr. Ishihara was employed by IBM Japan, Ltd. and was an Audit & Supervisory Board member of this company from July 2012 to March 2020. He is currently an advisor at IBM Japan. However, as he is not an executive of this company, he is not in a position to be involved with IBM Japan's operations or to be influenced by this company. Mr. Ishihara has considerable experience and many accomplishments as an Audit & Supervisory Board member in the IT industry and has accounting and other knowledge and skills that are suitable for serving as a COMTURE Audit & Supervisory Board Member. In addition, he has experience providing advice concerning management from an objective and independent standpoint to companies in the IT industry. As a result, we believe that he can provide appropriate advice concerning the decision-making process at meetings of the Board of Directors. In addition, as is explained above, we believe that he has sufficient independence to ensure there will be no conflicts of interest with ordinary shareholders.

4. Supplementary Explanation

Notes:
1 Mark the checkbox if all outside officers who are qualified to be independent officers are designated as independent officers.
2 Items to check concerning the category of each officer
- a. Executive of COMTURE or its subsidiary
- b. Non-executive Director or accounting advisor of COMTURE or its subsidiaries (for outside Audit & Supervisory Board Members)
- c. Non-executive Director or executive of a parent company of COMTURE
- d. Audit & Supervisory Board Member of a parent company of COMTURE (for outside Audit & Supervisory Board Members)
- e. Executive of a fellow subsidiary company of COMTURE
- f. A party whose major client or supplier is COMTURE or an executive thereof
- g. Major client or supplier of COMTURE or an executive thereof
- h. Consultant, accountant or legal professional who receives a large amount of monetary consideration or other property from COMTURE besides compensation as an Audit & Supervisory Board Member
- i. Major shareholder of COMTURE (or an executive of the said major shareholder if the shareholder is a legal entity)
- j. Executive of a client or supplier company of COMTURE (which does not correspond to any of f, g, or h) (the Director/Audit & Supervisory Board Member himself/herself only)
- k. Executive of a company, where COMTURE Outside Directors/Audit & Supervisory Board Members are mutually appointed (the Director/Audit & Supervisory Board Member himself/herself only)
- l. Executive of a company or organization that receives a donation from COMTURE (the Director/Audit & Supervisory Board Member himself/herself only)

Note that all of the items from "a" to "l" are shortened versions of the text for items designated by securities exchange rules.
3 "○" when the Director/Audit & Supervisory Board Member presently falls or has recently fallen under the category;
"△" when the Director/Audit & Supervisory Board Member fell under the category in the past
"●" when a close relative of the Director/Audit & Supervisory Board Member presently falls or has recently fallen under the category;
"▲" when a close relative of the Director/Audit & Supervisory Board Member fell under the category in the past
4 When any item from "a" to "l" is applicable to an independent officer, please include a brief explanation.
5 Please enter the reason for the selection of the independent officer.