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August 14, 2026

Company name: Core Concept Technologies Inc.

Stock exchange listing: Tokyo Stock Exchange

Code number: 4371

URL: <https://www.cct-inc.co.jp>

Representative: Takeshi Kaneko, Representative Director, President, CEO

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Scheduled date of filing semi-annual securities report: August 14, 2026

Scheduled date of commencing dividend payments: -

Preparation of supplementary material on financial results: Yes

Holding of financial results briefing: Yes (for institutional investors and analysts)

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

1. Consolidated Financial Results for the Six Months Ended June 30, 2026 (January 1, 2026 to June 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	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	11,343	11.6	1,148	7.0	1,171	9.0	520	(31.7)
June 30, 2025	10,168	10.9	1,073	3.0	1,074	2.2	762	3.6

Note: Comprehensive income Six months ended June 30, 2026: 520 million yen (-31.7%)

Six months ended June 30, 2025: 762 million yen (3.6%)

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	32.44	31.40
June 30, 2025	45.51	43.81

(2) Consolidated Financial Position

	Total assets	Net assets	Equity capital ratio
	Million yen	Million yen	%
As of June 30, 2026	8,642	5,214	60.3
As of December 31, 2025	8,561	5,058	59.1

Reference: Equity As of June 30, 2026: 5,214 million yen

As of December 31, 2025: 5,056 million yen

2. Dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Fiscal year ended December 31, 2025	Yen -	Yen 0.00	Yen -	Yen 19.00	Yen 19.00
Fiscal year ending December 31, 2026	-	0.00			
Fiscal year ending December 31, 2026 (Forecast)			-	21.00	21.00

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

3. Consolidated Financial Results Forecast for the Fiscal Year Ending December 31, 2026 (January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	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
Full year	23,000	10.2	2,430	10.4	2,450	11.2	1,330 (11.4)	82.53

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

* Notes:

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

Newly included: - companies ()

Excluded: 1 company (Pros Cons, Inc.)

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

Note: For details, please refer to “2. Semi-annual Consolidated Financial Statements and Primary Notes (4) Notes to the Semi-annual Consolidated Financial Statements (Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements)” on page 8 of the attachments.

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

1) Changes in accounting policies due to the revision of accounting standards: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

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

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

As of June 30, 2026: 17,898,800 shares

As of December 31, 2025: 17,602,800 shares

2) Total number of treasury shares at the end of the period:

As of June 30, 2026: 1,646,188 shares

As of December 31, 2025: 1,376,888 shares

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

Six months ended June 30, 2026: 16,033,845 shares

Six months ended June 30, 2025: 16,741,190 shares

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

* Proper use of earnings forecasts and other special matters

(Cautionary statement regarding forward-looking statements)

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended as a guarantee that they will be achieved by the Company. Actual results may differ significantly from these forecasts due to a wide range of factors. For the assumptions used as the basis for the earnings forecasts and precautions regarding their use, please refer to “1. Overview of Operating Results, etc. (3) Consolidated Financial Results Forecast and Other Forward-looking Information” on page 3 of the attachments.

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1. Overview of Operating Results, etc.

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

During the six months ended June 30, 2026, the Japanese economy recovered gradually, as the labor situation improved and wages increased along with a recovery in capital investment. On the other hand, the outlook remained uncertain as a result of escalating tensions in the Middle East and other factors.

The Group's main businesses are provision of DX support and IT personnel staffing support in Japan and its dependence on energy procurement and overseas supply chains is low, and therefore it believes that the impact of the Middle East situation on the Group's business and performance will be limited at this point. The Company will continue to closely monitor the situation and make timely disclosure as and when it has a clear grasp of the impact.

In the information service industry to which the Group belongs, with the scale of the system integration (SI) market expected to expand moderately over the medium to long term, the share attributable to the digital transformation (DX) market, in which the Group provides services, is expected to expand. The Group is focusing on the manufacturing, construction, and logistics industries. These industries are facing substantial business challenges, including responding to workforce shortages, passing on know-how from veteran employees, and engaging in decarbonization. Not only the digitalization of some operations up to now, but companywide DX investment is accelerating, mainly among large corporations, and this is driving market expansion.

Moreover, the IT industry is also experiencing an expansion in the scale of the business process outsourcing (BPO) market. Meanwhile, in a situation of tight supply and demand due to a shortage of IT engineers, the Group is leveraging "Ohgi," its database of small- and medium-sized IT enterprises and their employees, to respond swiftly to the IT staffing demands of its clients. Further, the Group brings another of its strengths to bear by using "Ohgi" to build a project system capable of receiving orders for a larger number of DX projects than the number of its employees.

Under these conditions, net sales in the area of DX support were 5,704,625 thousand yen (up 19.1% year on year), and net sales in the area of IT personnel staffing support were 5,639,321 thousand yen (up 4.8% year on year).

For the six months ended June 30, 2026, net sales were 11,343,947 thousand yen (up 11.6% year on year), operating profit was 1,148,483 thousand yen (up 7.0% year on year), ordinary profit was 1,171,547 thousand yen (up 9.0% year on year), and profit attributable to owners of parent was 520,140 thousand yen (down 31.7% year on year).

Profit attributable to owners of parent declined as the Company recorded 296,928 thousand yen in a loss on trust-type stock options. This was because of the Company's decision to change the method of granting a portion of its third share acquisition rights to a method where beneficiaries are granted shares (the "share-grant" scheme) instead of acquisition rights (the "stock-option-grant" scheme). As the said loss is not tax deductible, there is no decrease in income taxes, and has therefore resulted in a higher effective tax rate for the six months ended June 30, 2026 compared to the same period a year ago.

Since the Group operates in a single segment of DX-related business, segment information is not presented.

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

1) Status of financial position

(Assets)

Total assets as of June 30, 2026 increased by 80,804 thousand yen from the end of the previous year to 8,642,583 thousand yen. This is mainly attributable to an increase in accounts receivable - trade, and contract assets of 77,754 thousand yen following an increase in net sales and an increase in investments and other assets of 30,459 thousand yen owing to leasehold deposits paid, despite decreases in goodwill and customer-related assets of 35,557 thousand yen and 13,358 thousand yen respectively due to amortization.

(Liabilities)

Liabilities as of June 30, 2026 decreased by 76,180 thousand yen from the end of the previous year to 3,427,590 thousand yen. This is mainly attributable to a decrease in income taxes payable of 65,043 thousand yen due to payment of taxes.

(Net assets)

Net assets as of June 30, 2026 increased by 156,984 thousand yen from the end of the previous year to 5,214,993 thousand yen. This is mainly attributable to an increase in retained earnings of 211,848 thousand yen from the posting of profit attributable to owners of parent of 520,140 thousand yen and the payment of dividends of 308,292 thousand yen, and an increase in share capital and capital surplus of 159,816 thousand yen each from the exercise of trust-type stock options, etc., despite the purchase of treasury shares of 373,991 thousand yen. As a result, equity capital ratio stood at 60.3% (59.1% at the end of the previous year).

2) Status of cash flows

Cash and cash equivalents (hereinafter referred to as “capital”) for the six months ended June 30, 2026 decreased by 134,686 thousand yen from the same period of the previous fiscal year to 2,267,192 thousand yen.

The status of each cash flow and their factors during the six months ended June 30, 2026 are as follows:

(Cash flows from operating activities)

Net cash provided by operating activities amounted to 755,345 thousand yen (1,142,047 thousand yen provided in the same period of the previous fiscal year). The main items of cash inflows were profit before income taxes of 874,619 thousand yen, depreciation of 76,164 thousand yen, and loss on trust-type stock options paid of 296,928 thousand yen. The main item of cash outflow was income taxes paid of 426,400 thousand yen.

(Cash flows from investing activities)

Net cash used in investing activities amounted to 126,716 thousand yen (71,728 thousand yen used in the same period of the previous fiscal year). The main items of cash outflows were the purchase of property, plant and equipment and intangible assets of 31,770 thousand yen and payments of leasehold deposits of 44,657 thousand yen.

(Cash flows from financing activities)

Net cash used in financing activities amounted to 676,419 thousand yen (732,768 thousand yen used in the same period of the previous fiscal year). The main items of cash outflows were the purchase of treasury shares of 373,991 thousand yen and dividends paid of 308,292 thousand yen.

(3) Consolidated Financial Results Forecast and Other Forward-looking Information

The current financial results forecast remains unchanged from that announced on February 13, 2026.

2. Semi-annual Consolidated Financial Statements and Primary Notes

(1) Semi-annual Consolidated Balance Sheets

(Thousand yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	2,505,801	2,507,993
Accounts receivable - trade, and contract assets	3,485,455	3,563,210
Work in process	36,331	40,618
Other	410,798	430,786
Allowance for doubtful accounts	(8,295)	(8,247)
Total current assets	6,430,092	6,534,361
Non-current assets		
Property, plant and equipment	237,802	239,555
Intangible assets		
Goodwill	570,677	535,120
Customer-related assets	217,804	204,446
Other	288,060	281,299
Total intangible assets	1,076,543	1,020,866
Investments and other assets	817,340	847,800
Total non-current assets	2,131,686	2,108,222
Total assets	8,561,779	8,642,583
Liabilities		
Current liabilities		
Accounts payable - trade	1,294,756	1,291,584
Short-term borrowings	180,000	171,601
Current portion of bonds payable	10,000	10,000
Current portion of long-term borrowings	2,856	2,856
Income taxes payable	457,796	392,752
Provision for bonuses	330,017	320,482
Reserve for quality assurance	14,811	3,781
Provision for loss on orders received	60,652	45,042
Other	942,958	975,241
Total current liabilities	3,293,847	3,213,340
Non-current liabilities		
Bonds payable	15,000	10,000
Long-term borrowings	34,288	32,860
Retirement benefit liability	24,000	24,500
Asset retirement obligations	57,489	57,527
Other	79,145	89,362
Total non-current liabilities	209,923	214,249
Total liabilities	3,503,770	3,427,590
Net assets		
Shareholders' equity		
Share capital	570,348	730,164
Capital surplus	534,630	694,446
Retained earnings	6,060,346	6,272,194
Treasury shares	(2,108,365)	(2,482,357)
Total shareholders' equity	5,056,958	5,214,447
Share acquisition rights	1,050	546
Total net assets	5,058,008	5,214,993
Total liabilities and net assets	8,561,779	8,642,583

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

(Thousand yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net sales	10,168,097	11,343,947
Cost of sales	7,388,498	8,250,561
Gross profit	2,779,598	3,093,386
Selling, general and administrative expenses	1,706,300	1,944,902
Operating profit	1,073,298	1,148,483
Non-operating income		
Interest income	1,118	2,729
Share of profit of entities accounted for using equity method	—	22,429
Subsidy income	10,384	14,815
Surrender value of insurance policies	8,000	—
Other	1,414	7,077
Total non-operating income	20,916	47,051
Non-operating expenses		
Interest expenses	2,044	2,896
Share of loss of entities accounted for using equity method	2,485	—
Loss on investments in investment partnerships	2,765	12,401
Commission expenses	12,175	8,461
Other	299	227
Total non-operating expenses	19,770	23,987
Ordinary profit	1,074,444	1,171,547
Extraordinary losses		
Loss on trust-type stock options	—	296,928
Total extraordinary losses	—	296,928
Profit before income taxes	1,074,444	874,619
Income taxes	312,433	354,479
Profit	762,010	520,140
Profit attributable to owners of parent	762,010	520,140

Semi-annual Consolidated Statements of Comprehensive Income

(Thousand yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Profit	762,010	520,140
Comprehensive income	762,010	520,140
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	762,010	520,140

(3) Semi-annual Consolidated Statements of Cash Flows

(Thousand yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	1,074,444	874,619
Depreciation	76,592	76,164
Amortization of goodwill	35,557	35,557
Loss on trust-type stock options	—	296,928
Increase (decrease) in provisions	11,297	(35,722)
Loss (gain) on investments in investment partnerships	2,765	12,401
Interest and dividend income	(1,124)	(2,732)
Interest expenses on borrowings and bonds	2,044	2,896
Share of loss (profit) of entities accounted for using equity method	2,485	(22,429)
Subsidy income	(10,384)	(14,815)
Surrender value of insurance policies	(8,000)	—
Decrease (increase) in work in process	161	(4,287)
Decrease (increase) in trade receivables	347,422	(77,754)
Increase (decrease) in trade payables	(4,712)	(3,172)
Increase (decrease) in contract liabilities	46,799	94,037
Increase (decrease) in accounts payable - other	(111,195)	37,950
Increase (decrease) in accrued consumption taxes	(71,677)	(72,897)
Increase (decrease) in income taxes payable - factor based tax	1,856	756
Other, net	(37,973)	(62,305)
Subtotal	1,356,360	1,135,195
Interest and dividends received	22,823	22,340
Interest paid	(2,044)	(2,896)
Subsidies received	11,899	14,815
Proceeds from surrender value of insurance policies	8,000	—
Income taxes paid	(254,991)	(426,400)
Income taxes refund	—	12,290
Net cash provided by (used in) operating activities	1,142,047	755,345
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(70,174)	(31,770)
Purchase of investment securities	(35,200)	—
Proceeds from distributions from investment partnerships	83,769	—
Payments of leasehold deposits	—	(44,657)
Other, net	(50,122)	(50,288)
Net cash provided by (used in) investing activities	(71,728)	(126,716)
Cash flows from financing activities		
Repayments of long-term borrowings	(2,928)	(1,428)
Redemption of bonds	(5,000)	(5,000)
Proceeds from issuance of shares	5,220	22,200
Purchase of treasury shares	—	(373,991)
Net increase (decrease) in short-term borrowings	(730,000)	(8,399)
Repayments of lease liabilities	(60)	(1,508)
Dividends paid	—	(308,292)
Net cash provided by (used in) financing activities	(732,768)	(676,419)
Net increase (decrease) in cash and cash equivalents	337,550	(47,791)
Cash and cash equivalents at beginning of period	2,064,328	2,314,983
Cash and cash equivalents at end of period	2,401,878	2,267,192

(4) Notes to the Semi-annual Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

(Notes in the event of significant changes in shareholders' equity)

During the six months ended June 30, 2026, share capital and capital surplus each increased by 159,816 thousand yen, mainly due to the exercise of trust-type stock options. As a result, share capital and capital surplus as of the end of the six months ended June 30, 2026 were 730,164 thousand yen and 694,446 thousand yen, respectively.

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

(Calculation of tax expenses)

Tax expenses are calculated by reasonably estimating the effective tax rate after applying tax effect accounting to profit before income taxes for the current fiscal year, including the first half ended June 30, 2026, and multiplying interim profit before income taxes by the estimated effective tax rate.

(Notes on segment information, etc.)

[Segment information]

Segment information is not presented, as the Group operates in a single segment of DX-related business.