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Consolidated Financial Results for the Nine Months Ended September 30, 2026 [Japanese GAAP]

November 13, 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
Contact: Yoshiyuki Umeda, Executive Officer, General Manager of Business Administration Division
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Scheduled date of commencing dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: None

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

1. Consolidated Financial Results for the Nine Months Ended September 30, 2026 (January 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	
Nine months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	17,244	12.0	1,746	10.0	1,755	10.3	938	(17.1)
September 30, 2025	15,393	7.8	1,588	(3.1)	1,592	(4.2)	1,132	0.1

Note: Comprehensive income Nine months ended September 30, 2026: 938 million yen (-17.1%)
Nine months ended September 30, 2025: 1,132 million yen (0.1%)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	58.28	56.70
September 30, 2025	67.55	65.09

(2) Consolidated Financial Position

	Total assets	Net assets	Equity capital ratio
	Million yen	Million yen	%
As of September 30, 2026	9,292	5,656	60.9
As of December 31, 2025	8,561	5,058	59.1

Reference: Equity As of September 30, 2026: 5,655 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 quarterly consolidated financial statements: Yes
Note: For details, please refer to "2. Quarterly Consolidated Financial Statements and Primary Notes (3) Notes to the Quarterly Consolidated Financial Statements (Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements)" on page 7 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 September 30, 2026: 17,902,800 shares
As of December 31, 2025: 17,602,800 shares

2) Total number of treasury shares at the end of the period:
As of September 30, 2026: 1,646,196 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):
Nine months ended September 30, 2026: 16,108,228 shares
Nine months ended September 30, 2025: 16,759,423 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or audit firm: None

* 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 Period Under Review

During the nine months ended September 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 currently considers the impact of the situation in the Middle East on its business and performance to be limited, as its main businesses are DX support and IT personnel staffing support for the domestic market and its dependence on energy procurement and overseas supply chains is low. The Group will continue to closely monitor the situation and will make timely disclosure as soon as the impact can be ascertained.

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 outsourcing market in the IT industry also continues to expand. Meanwhile, amid tight supply and demand caused by a shortage of IT engineers, the Group is able to respond swiftly to clients' demand for IT personnel by leveraging "Ohgi," its database of small and medium-sized IT companies and their employees. Another strength of the Group is its ability to take on DX projects beyond the capacity of its own workforce by assembling project teams through "Ohgi." On the other hand, recent rapid advances in AI have increased uncertainty regarding the outlook for the IT outsourcing market. However, because the Group focuses on IT personnel staffing support in relatively upstream phases of system development, the impact of such developments is currently limited.

Under these conditions, net sales in the area of DX support were 8,574,473 thousand yen (up 17.9% year on year), and net sales in the area of IT personnel staffing support were 8,669,709 thousand yen (up 6.8% year on year).

For the nine months ended September 30, 2026, net sales were 17,244,183 thousand yen (up 12.0% year on year), operating profit was 1,746,851 thousand yen (up 10.0% year on year), ordinary profit was 1,755,782 thousand yen (up 10.3% year on year), and profit attributable to owners of parent was 938,902 thousand yen (down 17.1% year on year).

Profit attributable to owners of parent declined due to the recording of a loss on trust-type stock options of 296,928 thousand yen. This loss arose from a change in the delivery method for a portion of the 3rd Series of Share Acquisition Rights, from a method in which stock options are delivered to beneficiaries (the "stock-option-grant" scheme) to a method in which shares are delivered (the "share-grant" scheme). Since this loss is not deductible for tax purposes, it does not reduce income taxes. As a result, the effective tax rate for the nine months ended September 30, 2026 was higher than that for the corresponding period of the previous fiscal year.

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

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

1) Status of financial position

(Assets)

Total assets as of September 30, 2026 increased by 730,858 thousand yen from the end of the previous fiscal year to 9,292,637 thousand yen. This was mainly attributable to an increase of 560,070 thousand yen in accounts receivable - trade, and contract assets due to higher net sales, and an increase of 159,310 thousand yen in cash and deposits.

(Liabilities)

Total liabilities as of September 30, 2026 increased by 132,332 thousand yen from the end of the previous fiscal year to 3,636,102 thousand yen. Major factors contributing to the increase were an increase of 85,351 thousand yen in accounts payable - trade due to higher outsourcing expenses, and an increase of 420,000 thousand yen in short-term borrowings to respond flexibly to funding needs. Major factors contributing to the decrease were a decrease of 244,579 thousand yen in income taxes payable due to the payment of income taxes, and a decrease of 123,639 thousand yen in provision for bonuses due to the payment of regular and settlement bonuses.

(Net assets)

Total net assets as of September 30, 2026 increased by 598,525 thousand yen from the end of the previous fiscal year to 5,656,534 thousand yen. Major factors contributing to the increase were an increase of 630,610 thousand yen in retained earnings due to the recording of profit attributable to owners of parent of 938,902 thousand yen, partially offset by the payment of dividends of 308,292 thousand yen, and increases of 159,966 thousand yen in share capital and 160,857 thousand yen in capital surplus due to the exercise of trust-type stock options, etc. A major factor contributing to the decrease was an increase of 352,403 thousand yen in treasury shares due to the purchase of treasury shares, etc. As a result, the equity capital ratio stood at 60.9% (59.1% at the end of the previous fiscal year).

(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. Quarterly Consolidated Financial Statements and Primary Notes

(1) Quarterly Consolidated Balance Sheets

(Thousand yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	2,505,801	2,665,111
Accounts receivable - trade, and contract assets	3,485,455	4,045,526
Work in process	36,331	17,991
Other	410,798	413,404
Allowance for doubtful accounts	(8,295)	(9,578)
Total current assets	6,430,092	7,132,455
Non-current assets		
Property, plant and equipment	237,802	311,022
Intangible assets		
Goodwill	570,677	517,342
Customer-related assets	217,804	197,767
Other	288,060	282,356
Total intangible assets	1,076,543	997,465
Investments and other assets	817,340	851,693
Total non-current assets	2,131,686	2,160,181
Total assets	8,561,779	9,292,637
Liabilities		
Current liabilities		
Accounts payable - trade	1,294,756	1,380,107
Short-term borrowings	180,000	600,000
Current portion of bonds payable	10,000	10,000
Current portion of long-term borrowings	2,856	3,516
Income taxes payable	457,796	213,216
Provision for bonuses	330,017	206,377
Reserve for quality assurance	14,811	1,237
Provision for loss on orders received	60,652	58,652
Other	942,958	938,904
Total current liabilities	3,293,847	3,412,010
Non-current liabilities		
Bonds payable	15,000	5,000
Long-term borrowings	34,288	31,486
Retirement benefit liability	24,000	23,250
Asset retirement obligations	57,489	78,713
Other	79,145	85,642
Total non-current liabilities	209,923	224,092
Total liabilities	3,503,770	3,636,102
Net assets		
Shareholders' equity		
Share capital	570,348	730,314
Capital surplus	534,630	695,487
Retained earnings	6,060,346	6,690,956
Treasury shares	(2,108,365)	(2,460,769)
Total shareholders' equity	5,056,958	5,655,988
Share acquisition rights	1,050	546
Total net assets	5,058,008	5,656,534
Total liabilities and net assets	8,561,779	9,292,637

(2) Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statements of Income

For the nine months ended September 30

(Thousand yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Net sales	15,393,233	17,244,183
Cost of sales	11,208,027	12,607,305
Gross profit	4,185,205	4,636,877
Selling, general and administrative expenses	2,596,770	2,890,025
Operating profit	1,588,435	1,746,851
Non-operating income		
Interest income	3,124	6,050
Share of profit of entities accounted for using equity method	3,549	28,647
Subsidy income	17,455	14,815
Surrender value of insurance policies	8,000	—
Other	1,613	8,250
Total non-operating income	33,743	57,762
Non-operating expenses		
Interest expenses	2,379	5,340
Loss on investments in investment partnerships	5,547	18,315
Commission expenses	21,615	23,886
Other	343	1,289
Total non-operating expenses	29,885	48,831
Ordinary profit	1,592,294	1,755,782
Extraordinary losses		
Loss on trust-type stock options	—	296,928
Total extraordinary losses	—	296,928
Profit before income taxes	1,592,294	1,458,854
Income taxes	460,064	519,952
Profit	1,132,229	938,902
Profit attributable to owners of parent	1,132,229	938,902

Quarterly Consolidated Statements of Comprehensive Income
For the nine months ended September 30

(Thousand yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Profit	1,132,229	938,902
Comprehensive income	1,132,229	938,902
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,132,229	938,902

(3) Notes to the Quarterly Consolidated Financial Statements

(Notes on going concern assumption)

Not applicable.

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

During the nine months ended September 30, 2026, share capital and capital surplus increased by 159,966 thousand yen and 160,857 thousand yen, respectively, mainly due to the exercise of trust-type stock options. As a result, share capital and capital surplus as of the end of the nine months ended September 30, 2026 were 730,314 thousand yen and 695,487 thousand yen, respectively.

(Adoption of accounting treatment specific to the preparation of quarterly 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 nine months ended September 30, 2026, and multiplying quarterly profit before income taxes by the estimated effective tax rate.

(Notes on segment information, etc.)

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

(Notes on statements of cash flows)

The Company has not prepared quarterly statements of cash flows for the nine months ended September 30, 2026. Depreciation (including amortization concerning intangible assets) and amortization of goodwill for the nine months ended September 30 are as follows:

	Nine months ended September 30, 2025	Nine months ended September 30, 2026
Depreciation	115,738 thousand yen	118,142 thousand yen
Amortization of goodwill	53,335 thousand yen	53,335 thousand yen