

Financial Results Briefing

FY2026 First Quarter

Earnings Presentation

May 14, 2026

Core Concept Technologies Inc.

Securities Code: 4371



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Executive Summary

FY2026 Q1 Results

Both revenue and operating income slightly exceeded plan

	FY2025 Q1	FY2026 Q1			
Revenue	5,039	5,438	million yen	YoY	+7.9 %
Operating Income	598	599	million yen	YoY	+0.1 %
Operating Margin	11.9	11.0	%	YoY	▲0.9 pp

Topics

Trust-Type Stock Option Related Loss

- Loss recorded (Q1 Results): 296million yen
- Stock acquisition rights: 720 units (underlying shares: 288,000 shares)

*The loss decreased by 57 million yen from the prior fiscal year-end estimate of 354 million yen, reflecting the change in share price between the estimate date and the valuation date.

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Financial Results

- Revenue and gross profit increased

Gross margin and operating margin slightly decreased due to unprofitable projects carried over from prior period and higher SG&A expenses

- Net income declined significantly due to trust-type stock option related loss

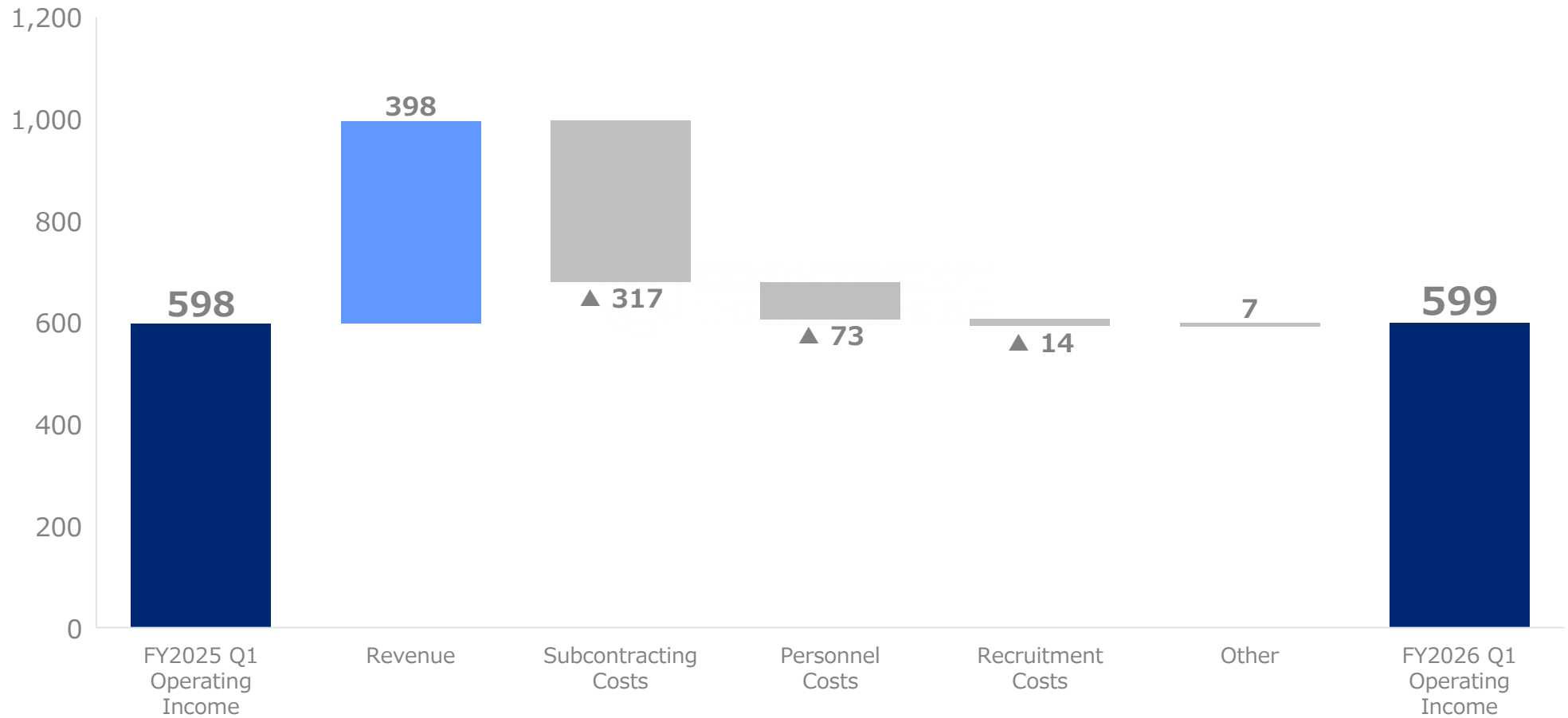
(Millions of yen)

	FY2025 Q1	FY2026 Q1	Change	Change (%)	Full-Year Forecast	Progress
Revenue	5,039	5,438	+398	+7.9%	23,000	23.6%
Subcontracting Costs	2,900	3,217	+317	+11.0%	—	—
Personnel Costs	663	697	+34	+5.1%	—	—
Other Cost of Sales	105	66	▲38	▲36.6%	—	—
Gross Profit	1,370	1,455	+85	+6.2%	6,344	22.9%
SG&A	771	855	+84	+10.9%	—	—
Operating Income	598	599	+0	+0.1%	2,430	24.7%
Ordinary Income	590	615	+25	+4.3%	2,450	25.1%
Net Income	416	139	▲276	▲66.4%	1,330	10.5%
Trust-Type Stock Option Related Loss	—	296	+296	—	354	—
Adjusted Net Income	416	436	+20	+4.9%	1,684	+25.9%
Gross Margin	27.2%	26.8%	▲0.4P	—	27.6%	—
Operating Margin	11.9%	11.0%	▲0.9P	—	10.6%	—
Subcontracting Cost Ratio	57.5%	59.2%	+1.6P	—	—	—

Operating Income Bridge

(Millions of yen)

■ Increase ■ Decrease ■ Total

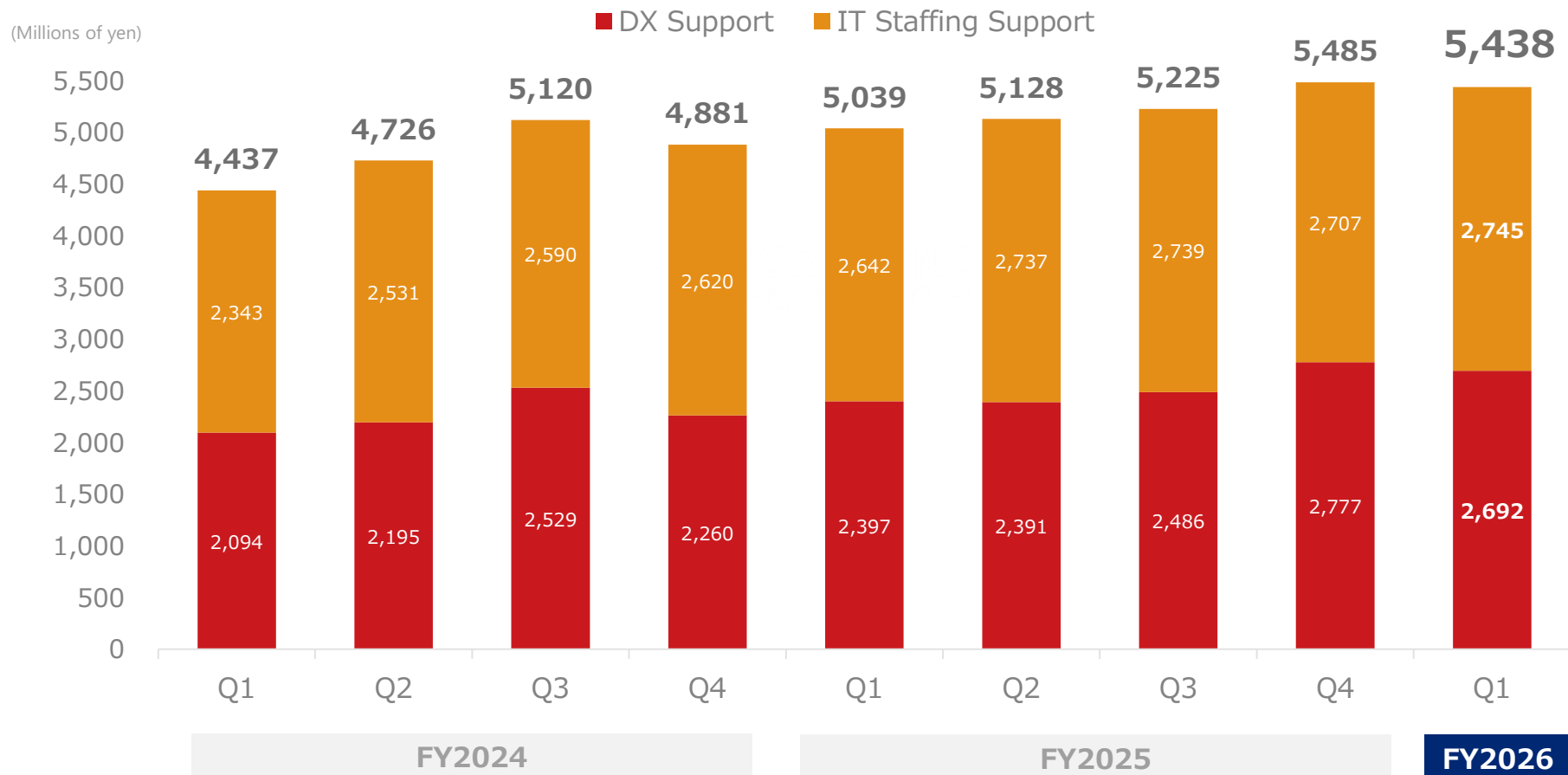


- Both DX Support and IT Staffing Support delivered revenue and profit growth
- DX Support gross margin declined but remained broadly in line with expectations

(Millions of yen)

	FY2025 Q1	FY2026 Q1	Change	Change (%)
Revenue	5,039	5,438	+398	+7.9%
DX Support	2,397	2,692	+295	+12.3%
IT Staffing Support	2,642	2,745	+103	+3.9%
Gross Profit	1,370	1,455	+85	+6.2%
DX Support	933	986	+53	+5.7%
IT Staffing Support	436	468	+31	+7.2%
Gross Margin	27.2%	26.8%	▲0.4P	—
DX Support	38.9%	36.6%	▲2.3P	—
IT Staffing Support	16.5%	17.1%	+0.5P	—
Order Backlog (As of quarter-end)	4,155	4,693	+537	+12.9%
DX Support	2,373	2,646	+272	+11.5%
IT Staffing Support	1,781	2,047	+265	+14.9%

- **【QoQ】 DX Support slightly down and IT Staffing Support slightly up**
- **【YoY】 Both DX Support and IT Staffing Support increased**



Quarterly Operating Income Trend

1

Operating margin down on higher new graduate & mid-career hiring costs

2

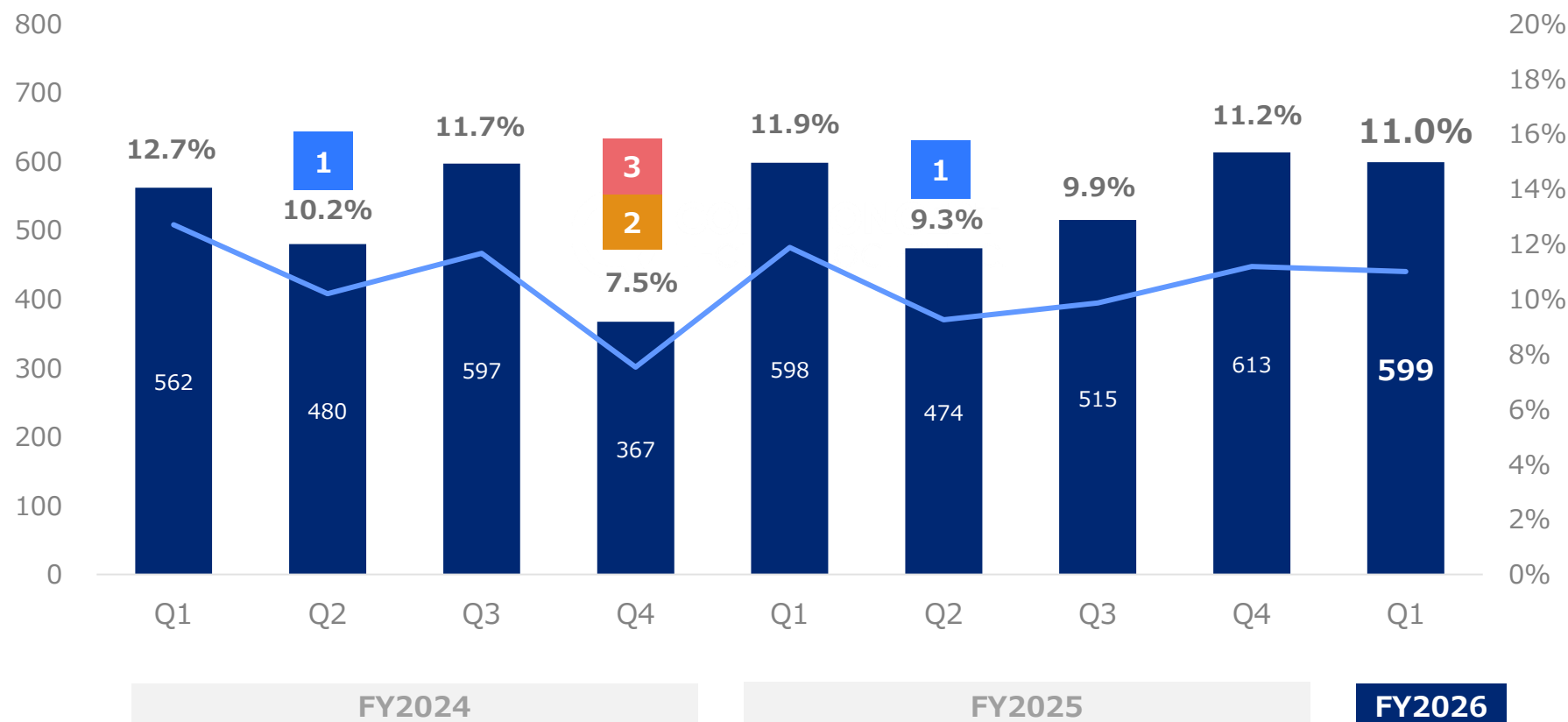
Operating margin down due to year-end bonus accrual (FY2024:62million yen)

3

Operating margin down due to the impact of unprofitable projects

(Millions of yen)

— Operating Margin



Quarterly SG&A Trend

1

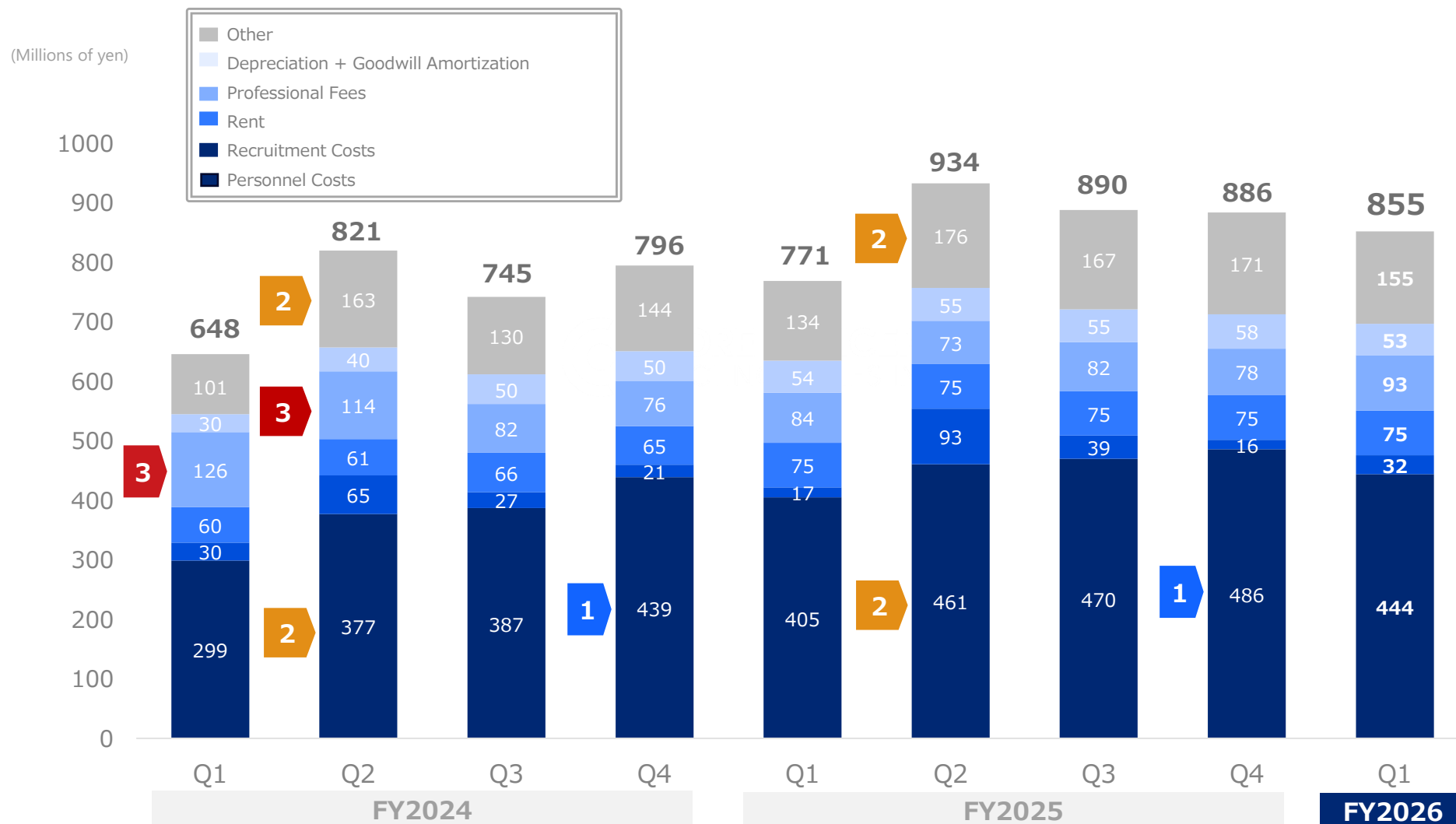
Increase due to bonus accrual
FY2024: 62 million yen
FY2025: 25 million yen

2

Personnel & training costs for new graduates (Apr–Jun) increased
(New graduate personnel costs charged to cost of sales from July)

3

M&A-related advisory and professional fees increased
FY2024: Q1 28 million yen
Q2 50 million yen



● Personnel costs include director compensation

Consolidated Income Statement (Quarterly)

- **[QoQ] Revenue, gross profit, and operating income slightly down but above plan**
- **[QoQ] Net income declined due to trust-type SO related loss; adjusted basis showed improvement**

(Millions of yen)

	FY2025 Q1	FY2025 Q2	FY2025 Q3	FY2025 Q4	FY2026 Q1
Revenue	5,039	5,128	5,225	5,485	5,438
Subcontracting Costs	2,900	2,912	3,012	3,094	3,217
Personnel Costs	663	656	677	685	697
Other Cost of Sales	105	150	129	205	66
Gross Profit	1,370	1,409	1,405	1,499	1,455
SG&A	771	934	890	886	855
Operating Income	598	474	515	613	599
Ordinary Income	590	484	517	610	615
Net Income	416	345	370	369	139
Trust-Type Stock Option Related Loss	—	—	—	—	296
Adjusted Net Income	416	345	370	369	436
Gross Margin	27.2%	27.5%	26.9%	27.3%	26.8%
Operating Margin	11.9%	9.3%	9.9%	11.2%	11.0%
Subcontracting Cost Ratio	57.5%	56.8%	57.7%	56.4%	59.2%

Results by Service Segment (Quarterly)

- **[QoQ]DX Support:** Revenue slightly down, gross margin slightly lower. Order backlog increased significantly
- **[QoQ]IT Staffing Support:** Revenue increased, gross margin within normal range. Order backlog steadily increasing

(Millions of yen)

	FY2025 Q1	FY2025 Q2	FY2025 Q3	FY2025 Q4	FY2026 Q1
Revenue	5,039	5,128	5,225	5,485	5,438
DX Support	2,397	2,391	2,486	2,777	2,692
IT Staffing Support	2,642	2,737	2,739	2,707	2,745
Gross Profit	1,370	1,409	1,405	1,499	1,455
DX Support	933	931	931	1,026	986
IT Staffing Support	436	477	473	473	468
Gross Margin	27.2%	27.5%	26.9%	27.3%	26.8%
DX Support	38.9%	39.0%	37.5%	36.9%	36.6%
IT Staffing Support	16.5%	17.5%	17.3%	17.5%	17.1%
Order Backlog	4,155	3,868	4,186	4,015	4,693
DX Support	2,373	2,046	2,312	2,110	2,646
IT Staffing Support	1,781	1,822	1,873	1,904	2,047

Consolidated Balance Sheet

(Millions of yen)

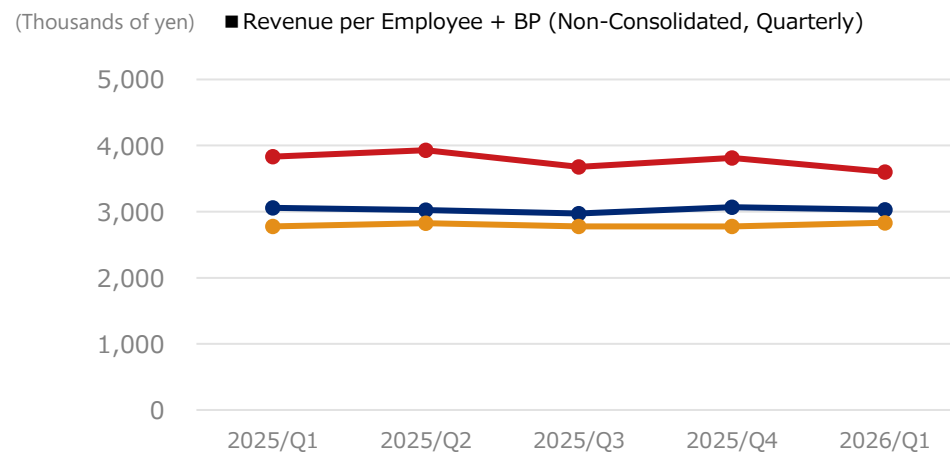
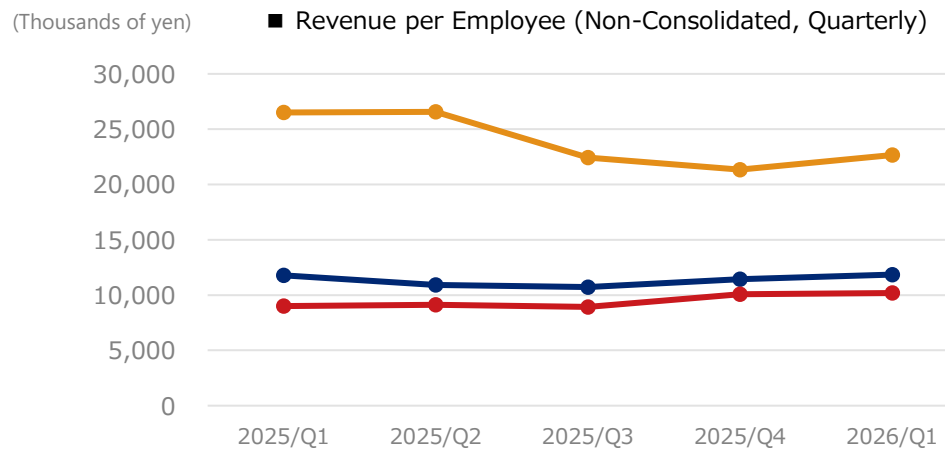
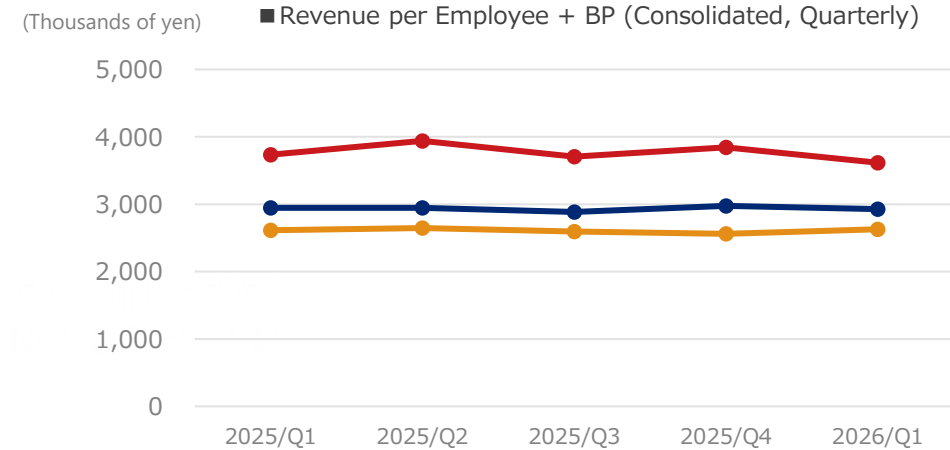
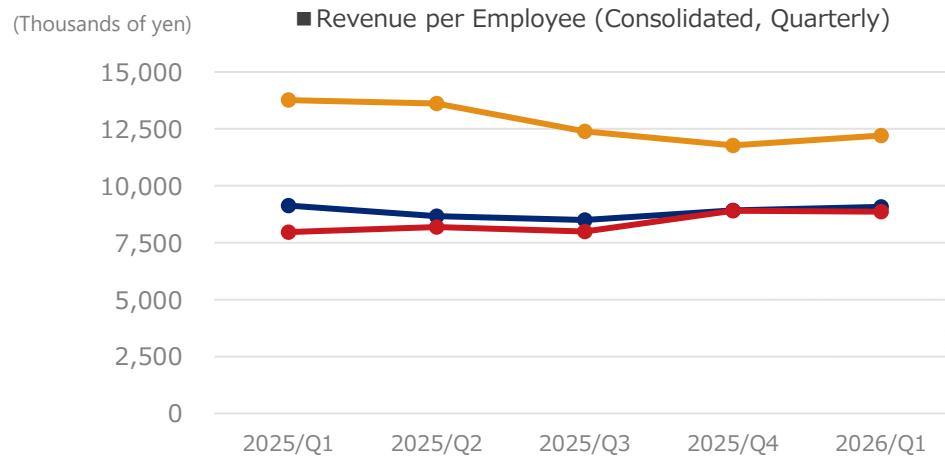
	FY2025 Q4	FY2026 Q1	Change	Key Factors
Current Assets	6,430	6,155	▲274	Cash & deposits ▲632, Trade receivables+221, Prepaid expenses+106
Cash and Deposits	2,505	1,873	▲632	Income taxes ▲457, Dividends ▲308, Treasury stock ▲352, Borrowings +420
Non-Current Assets	2,131	2,152	+20	Goodwill ▲17, Deposits paid+44
Total Assets	8,561	8,308	▲253	
Current Liabilities	3,293	3,560	+266	Short-term borrowings+420, Income taxes payable ▲257, Bonus accrual ▲135
Non-Current Liabilities	209	210	+0	
Net Assets	5,058	4,537	▲520	Treasury stock acquisition ▲352, Dividends ▲308, Retained earnings+139
Total Liabilities & Net Assets	8,561	8,308	▲253	
Equity Ratio	59.1%	54.6%	▲4.5P	

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Productivity – Revenue per Employee (Quarterly)

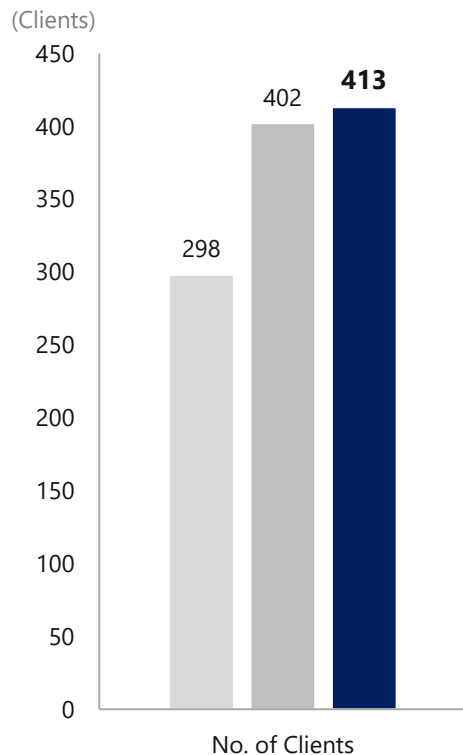
- IT Staffing Support productivity, which had been on a declining trend, improved in Q1



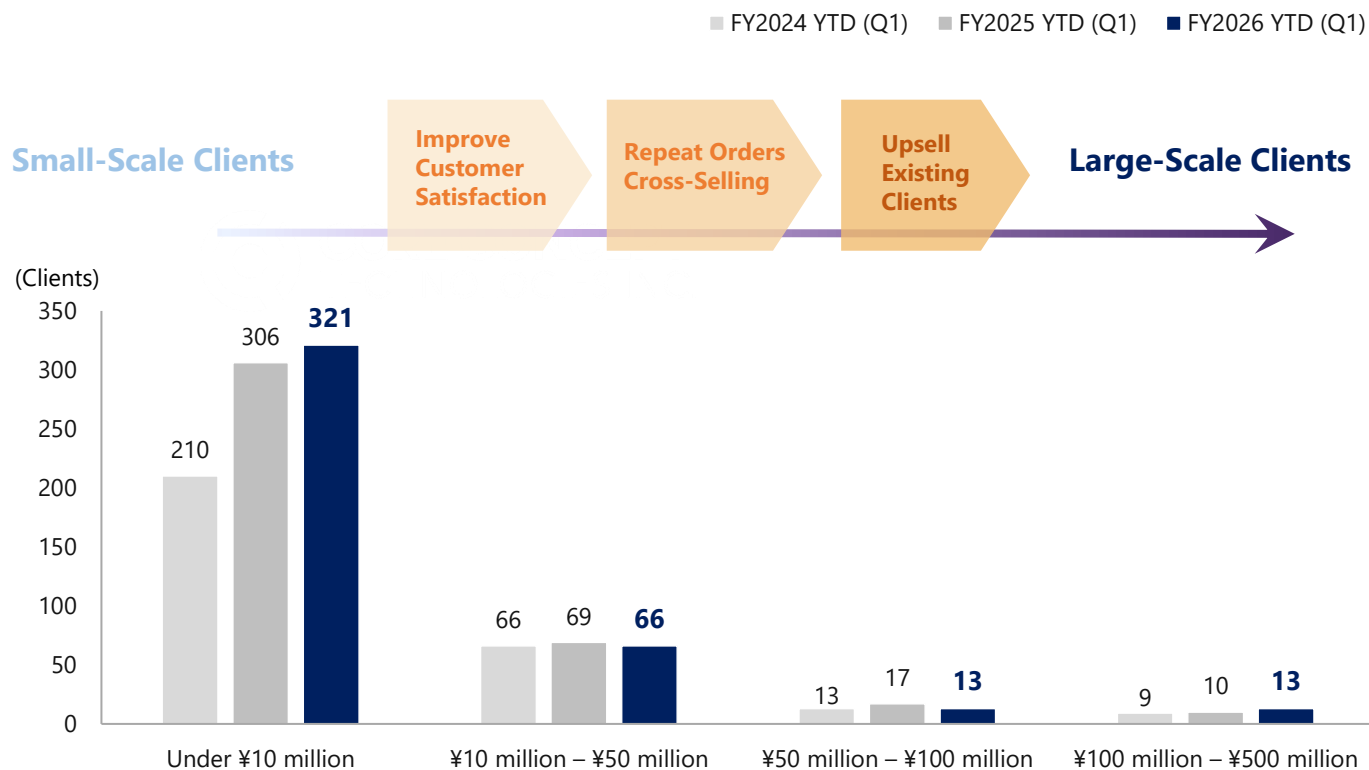
Growth in Large-Scale Clients

- Increasing customer satisfaction to continuously expand transactions with existing clients* and grow the number of large-scale clients is the key growth driver
- Number of large-scale clients ($\geq$ ¥100M) increased, while the pipeline group (¥10M–¥100M) declined

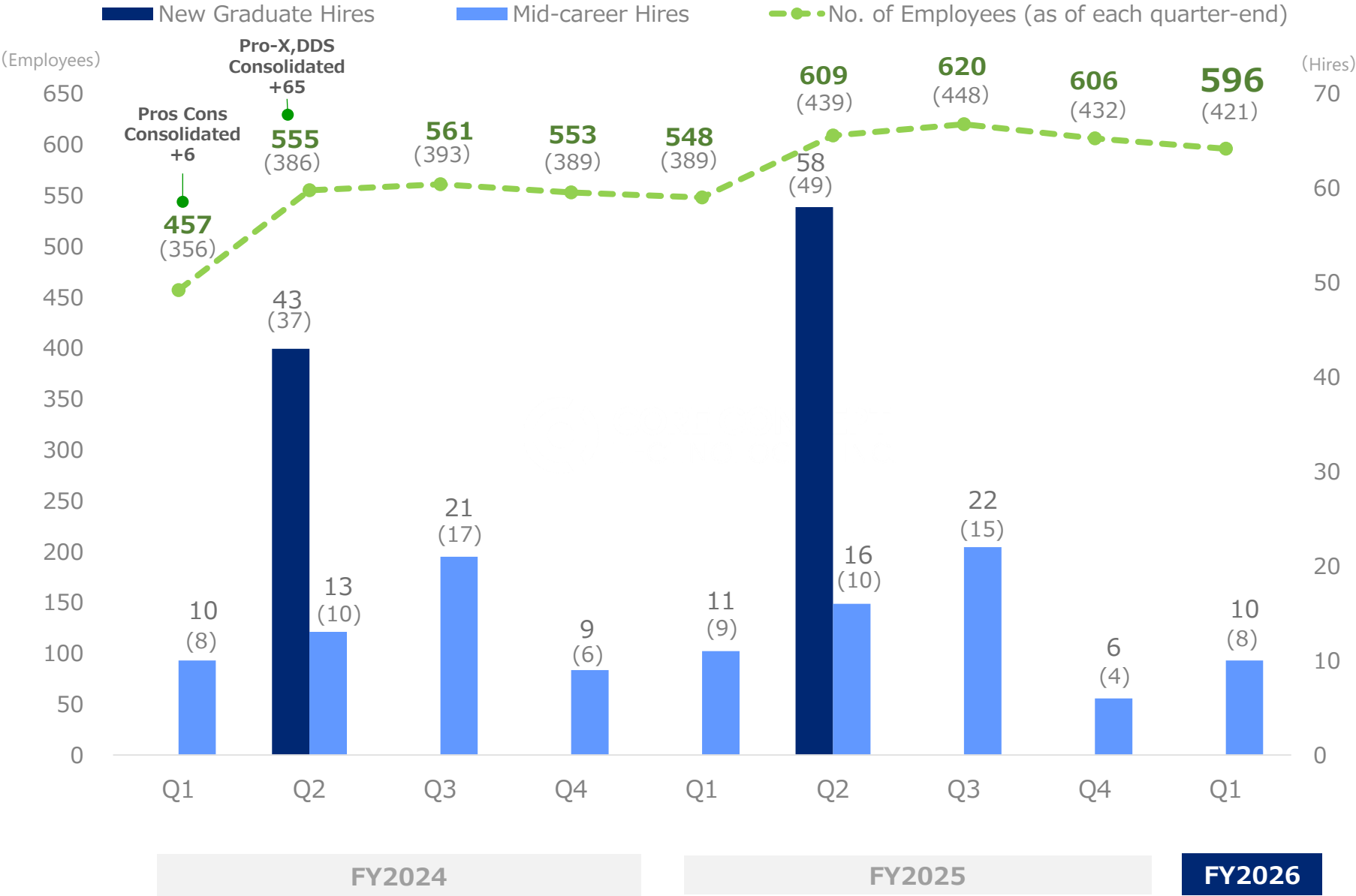
Customer Count Trend (Total)



Customer Count Trend (by Revenue)



*Clients with transactions in the prior fiscal year. Existing clients account for approximately 90% of total revenue.



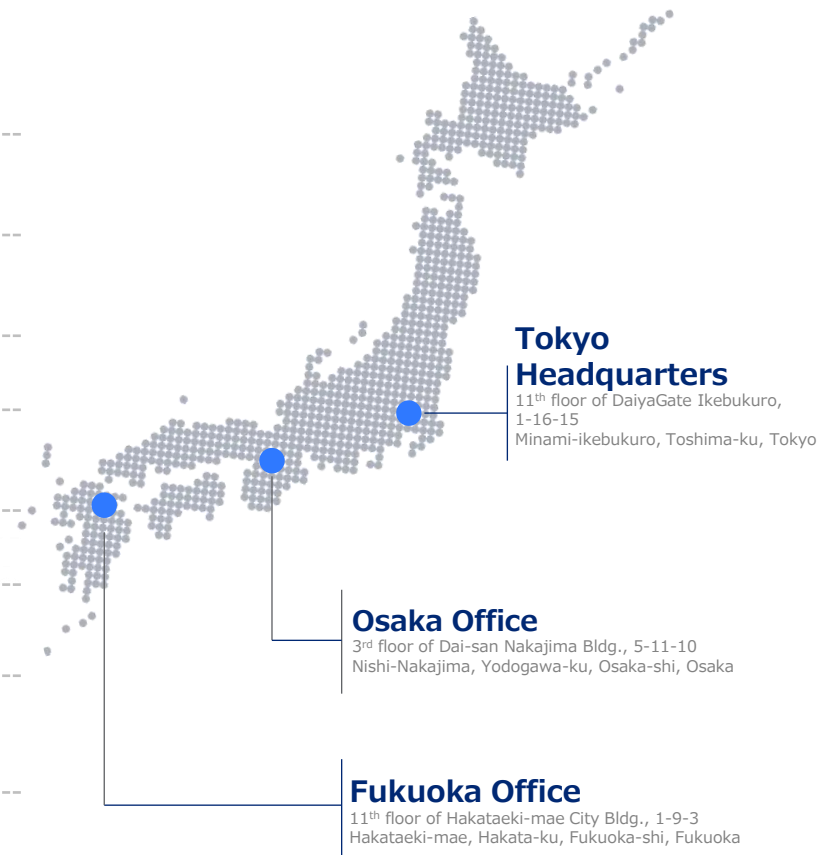
*Figures in parentheses represent CCT standalone headcount

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APPENDIX

Corporate Name	Core Concept Technologies Inc. (CCT)
Business Description	DX Support and IT Staffing Support
Location	11th floor of DaiyaGate Ikebukuro, 1-16-15 Minami-ikebukuro, Toshima-ku, Tokyo
Representative	Takeshi Kaneko, Representative Director, President and CEO
Date of Establishment	September 17, 2009
Capital Stock	570,603 thousand yen (as of March 31, 2026)
Fiscal Year-End	December
Number of Employees	Consolidated: 596; Non-consolidated: 421 (as of March 31, 2026)
Location	Tokyo (headquarters), Osaka, and Fukuoka



Group Companies (wholly owned subsidiaries)

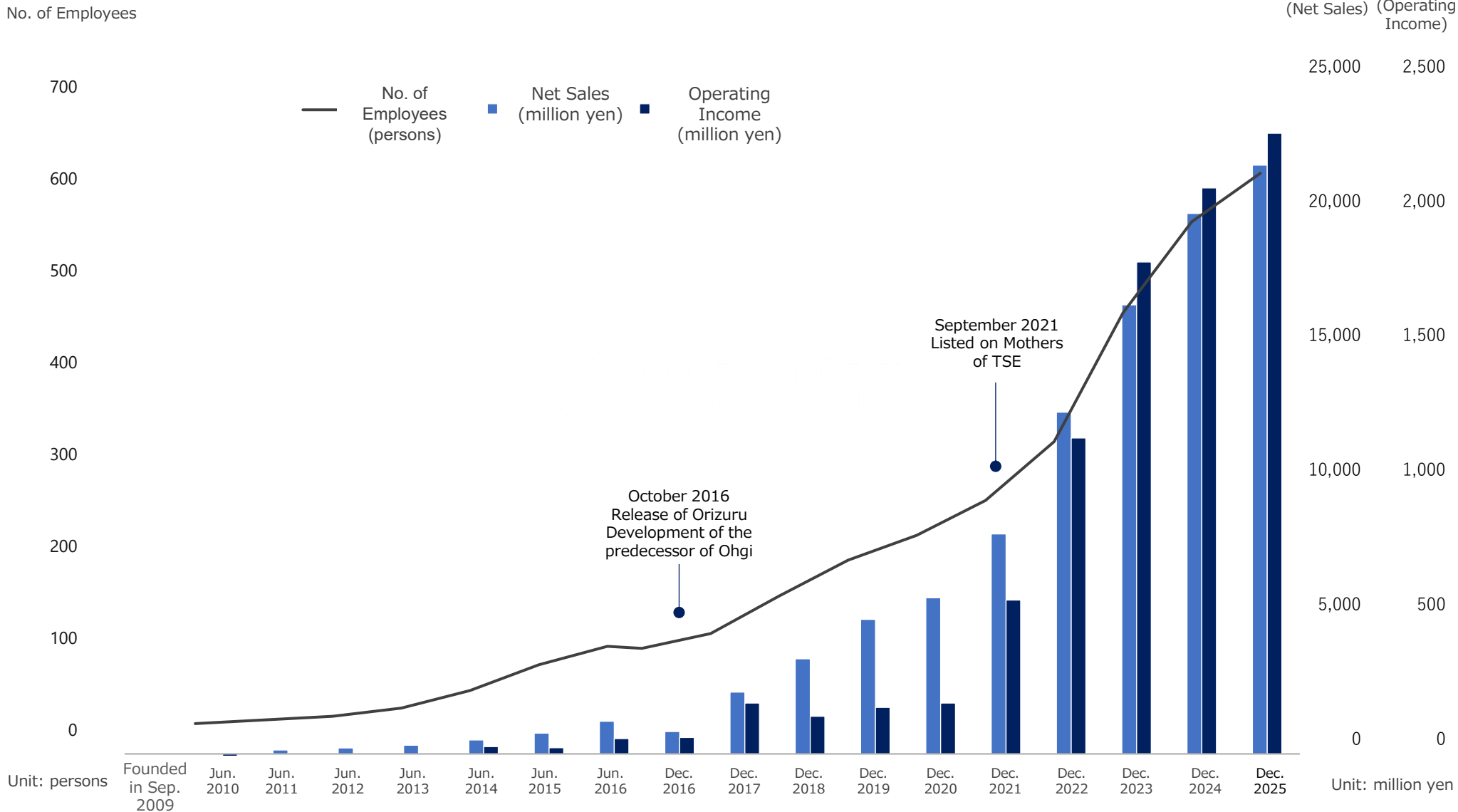
P. G. System Co., Ltd. 18-10 Matsushima-cho, Ube-shi, Yamaguchi

Pro-X Co., Ltd. 2-1-31 Ebie, Fukushima-ku, Osaka-shi, Osaka

Denso Co., Ltd. 15-1 Omiya-cho, Saiwai-ku, Kawasaki-shi, Kanagawa

Digital Design Services Co., Ltd. 2-5-2 Nishitenma, Kita-ku, Osaka-shi, Osaka

Long-term Performance Trends



**Due to the change of the fiscal year-end, FY2016 (ended December 31) was an irregular six-month accounting period.*

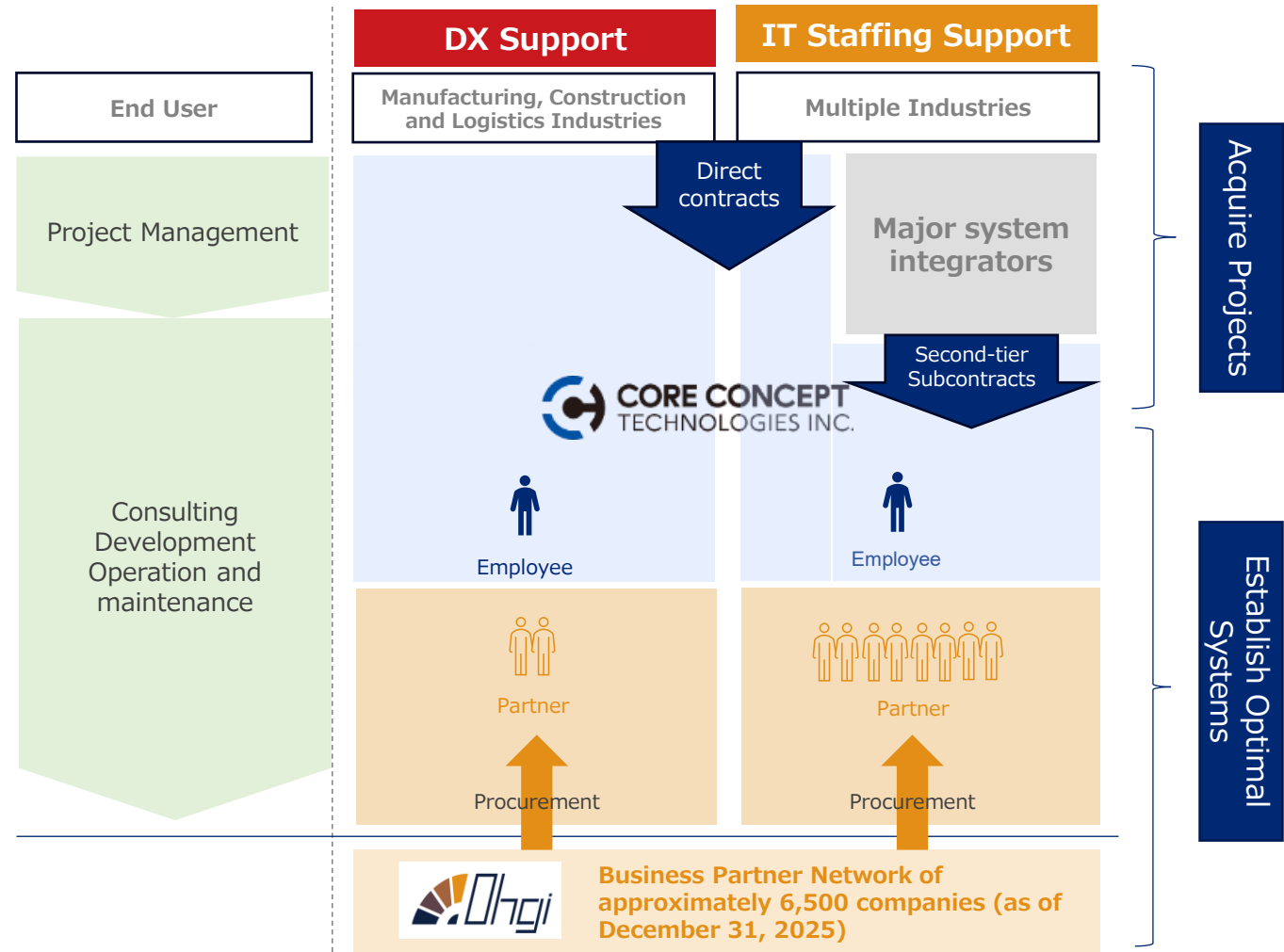
- By securing a strong pipeline through industry-focused DX support services (Direct contracts) and broad-reaching IT staffing support services (Second-tier Subcontracts)—and leveraging Business Partner Network “Ohgi”—we continue to drive top-line growth

DX Support

- ✓ Revenue is based on man-month unit pricing (under outsourcing contracts).
- ✓ Our AI-driven **capabilities and product-development expertise** enable high-margin direct contracts.
- ✓ We utilize “**Orizuru**,” our modular and customizable development platform, along with our DX support methodology, the “**CCT DX-Method.**”

IT Staffing Support

- ✓ Revenue is based on man-month unit pricing (under outsourcing contracts).
- ✓ Gross profit comes from the spread between billing rates and BP outsourcing costs, with leverage gained through **active BP utilization**.
- ✓ We fulfill temporary IT talent needs for major SIers through Second-tier Subcontracts, while also securing some direct contracts with end-users.
- ✓ A diversified industry portfolio and growing project volume support BP network expansion.



- Our DX support services are primarily provided to clients in the manufacturing, construction, and logistics industries
- Our IT staffing support services are provided to a wide range of industries through major system integrators

DX Support

 東レエンジニアリング株式会社100年をつくる会社
 前田建設

IT Staffing Support

 TIS INTEC Group 野村総合研究所
Nomura Research Institute The Data Empowerment Company 電通総研

- Industry-specific domains requiring operational expertise and customized development are addressed through our proprietary product Orizuru
- Common domains are integrated using standard cloud products (Fit to Standard), with product offerings expanded progressively

System Architecture

Solution Offerings

Strategy

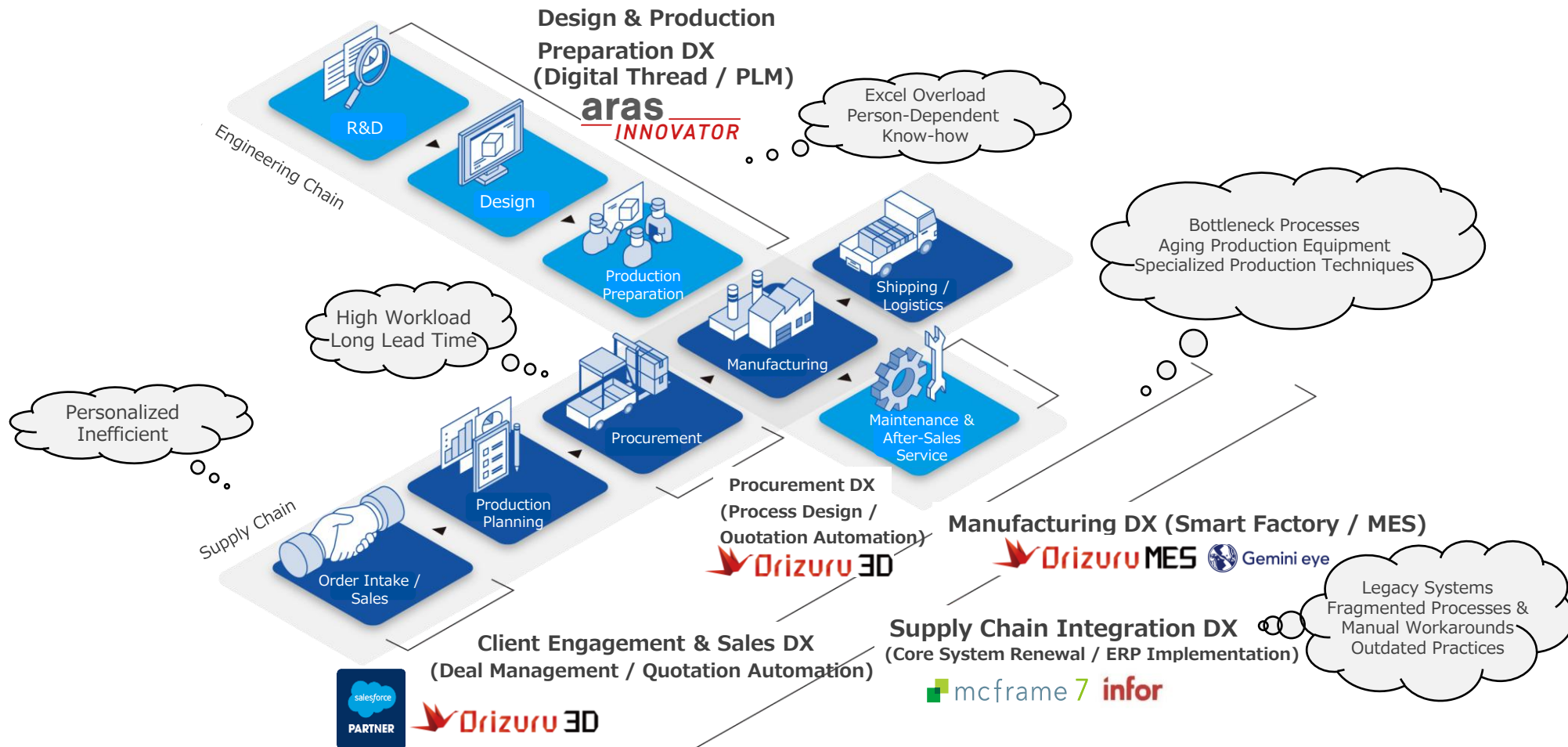
Marketing Sales Management Systems	MA Lead Acquisition	CRM/SFA Client Management Sales Management	CCT	Partner  WingArc1st	• We have built a strong partnership with Salesforce since 2014 and were certified as a Manufacturing Expert in 2021. • In April 2025, we were promoted to the WARP Partner Grade Gold with WingArc1st. • Selecting the appropriate solutions based on customer needs.
Data Analytics Reporting	BI/AI/Reporting Data Visualization Forecasting Reporting			 	• We entered into a partnership agreement with SAP in 2024. • Focusing on mcframe and Infor, ERP solutions for the manufacturing industry.
Core Management Systems	ERP Accounting Inventory Management Project Management Sales Management Production Management Budget Management				
Industry-Specific Middleware Systems (Planning / Execution)	1 Order Intake Design Procurement 2 MES Manufacturing WMS Logistics		1 	2 	• Core solutions for operations that require deep business expertise are consolidated into our proprietary product Orizuru.
	CAD PLM				• Certified as an Aras Innovator “Certified” Partner in 2025. • Teamcenter support delivered through our subsidiary DDS.
On-Site Control Systems	PLC DCS				• Integration with Orizuru

*Salesforce, Sales Cloud, and other related names are trademarks of Salesforce, Inc., and are used with permission.

DX Support

– Solution Areas for the Manufacturing Industry

- We rapidly and cost-effectively deliver DX initiatives to address the business and operational challenges of mid- to large-sized manufacturing clients

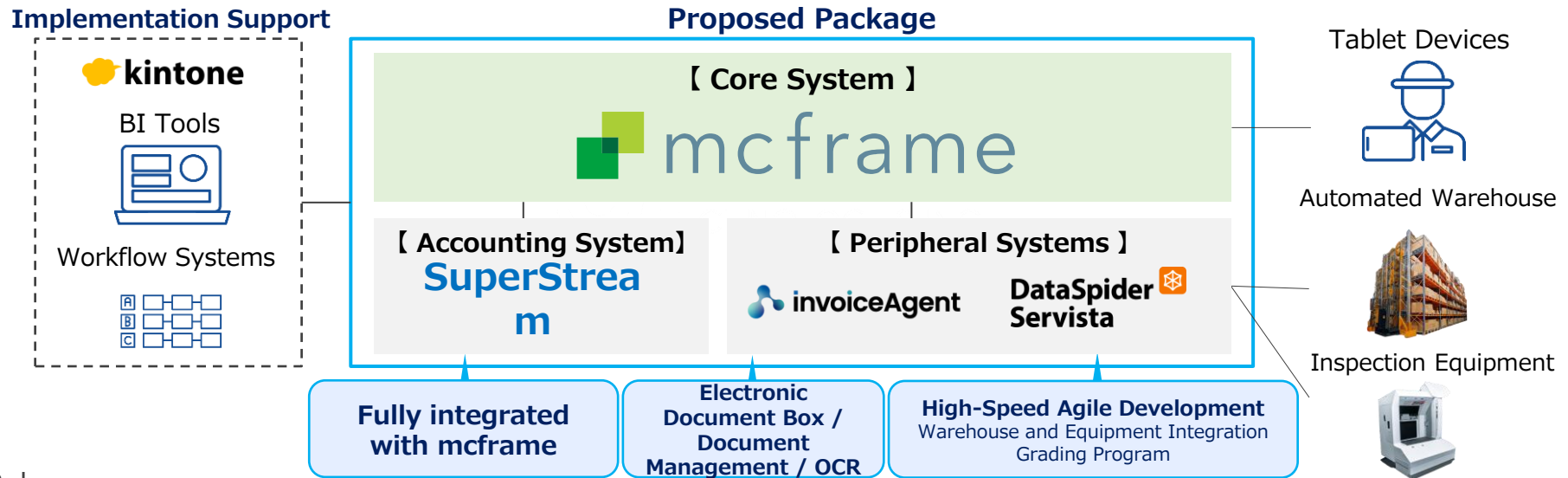


DX Support Case Study– Core System Modernization for Japan Butyl Co., Ltd.

Core System Modernization Support

To achieve the Vision set forth in the mid-term management plan—smart management control, enhanced governance, improved operational efficiency, cost reduction, and workstyle reform—a **legacy core system** that had been in use for several decades was **modernized**.

CCT supported the project through a **Fit-to-Standard implementation of mcframe 7**, combined with **high-speed agile development based on the CCT-DX Method**.



Our Role



- ✓ Overall optimization supported by mcframe expertise and manufacturing DX experience, including MES.
- ✓ We maximize **standard package functionality through industry best-practice implementation**, while addressing competitive areas beyond the standard scope via **high-speed agile development using the CCT-DX Method**.
- ✓ We rapidly form highly specialized teams through the use of **Ohgi**.

*kintone is a registered trademark of Cybozu, Inc.

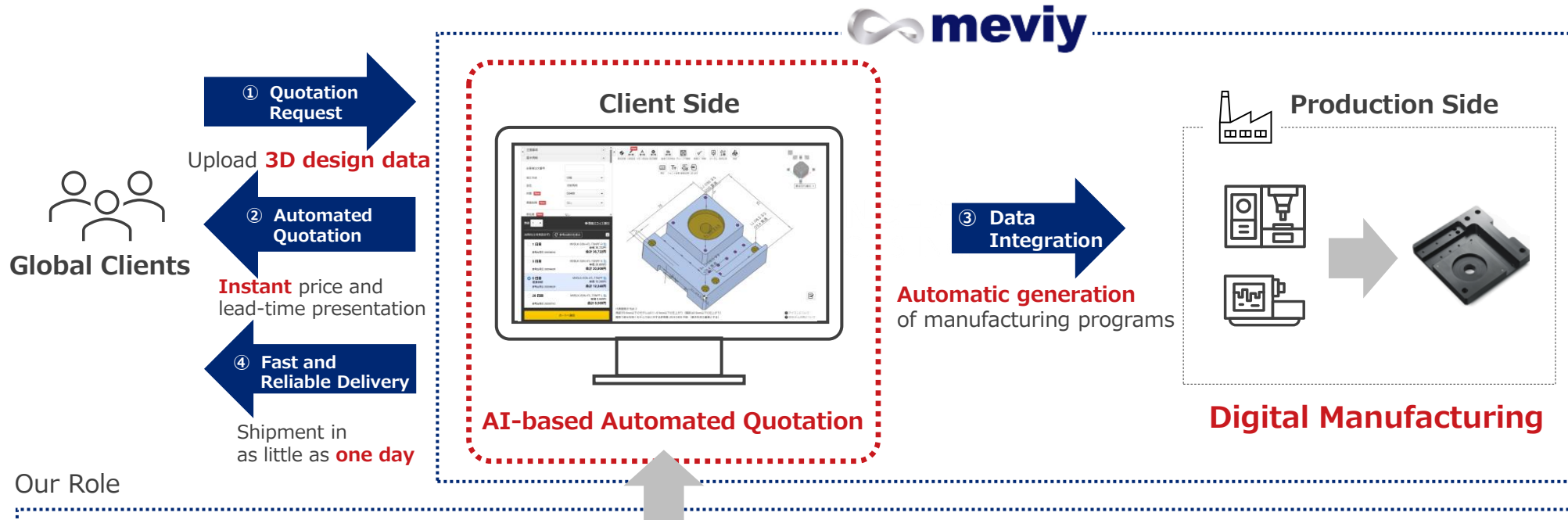
DX Support Case Study–

AI-Based Mechanical Parts Procurement Platform for MISUMI

Development of a Parts Ordering Platform

We supported the development of a parts ordering and quotation platform that enables users to upload design data and receive instant quotations.

In the AI-based automated quotation domain, geometry processing technologies developed through “Orizuru” are leveraged.



- ✓ Co-development of 3D-based UI and AI automated quotation technologies, leveraging geometry processing expertise cultivated through **Orizuru**



- ✓ Formation of a large-scale development team through **Ohgi**

*“meviy” received the Prime Minister’s Award at the 9th Monodzukuri Nippon Grand Award.

DX Support Case Study– Smart Factory Implementation for Yokowo Co., Ltd.

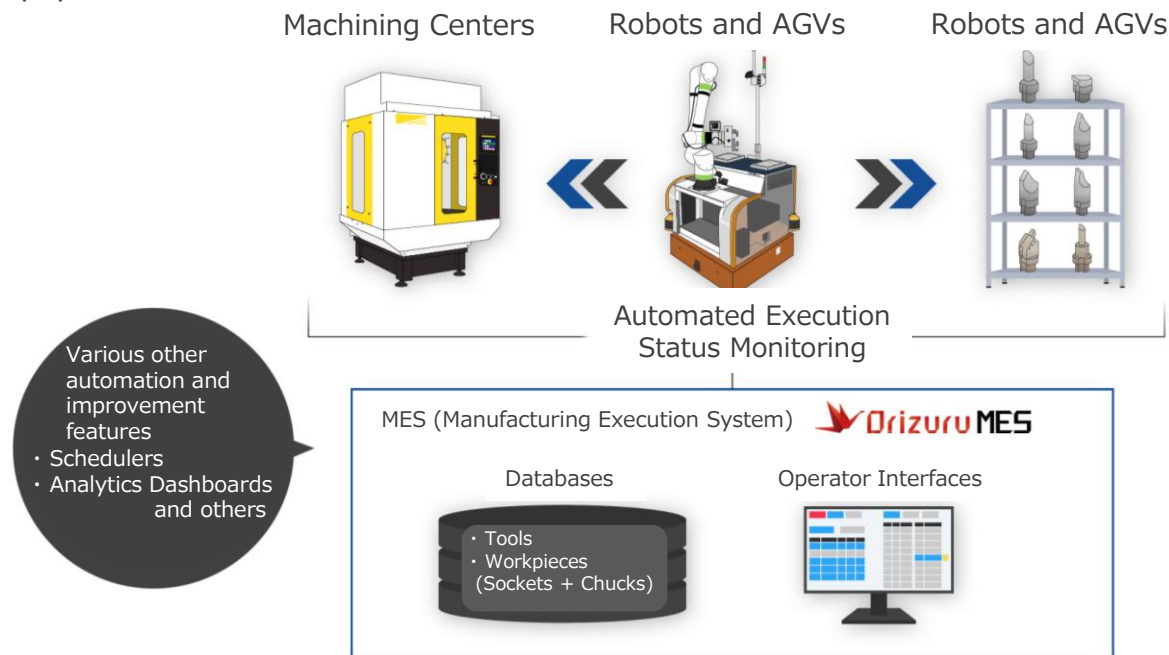
Smart Factory Implementation Support

■ Objectives and Outcomes:

We automated bottleneck processes in semiconductor inspection jig production, achieving a twofold increase in utilization (from approximately 40% to over 80%), shorter processing lead times, and expanded production capacity. This initiative also contributes to workstyle reform and human resource development.

■ Implemented Measures:

We build a fully automated production line capable of 24/7/365 operation by integrating **Orizuru MES**, AGVs, and FA equipment with existing facilities.



Our Role



- ✓ We handle the entire process end-to-end, from on-site issue identification through concept design, proposal, and implementation support.
- ✓ We support automation design through the integration of **Orizuru MES**, AGVs, and FA equipment.
- ✓ We provide consulting support for overall project execution.
- ✓ We support for implementing automation concepts across domestic and overseas plants.

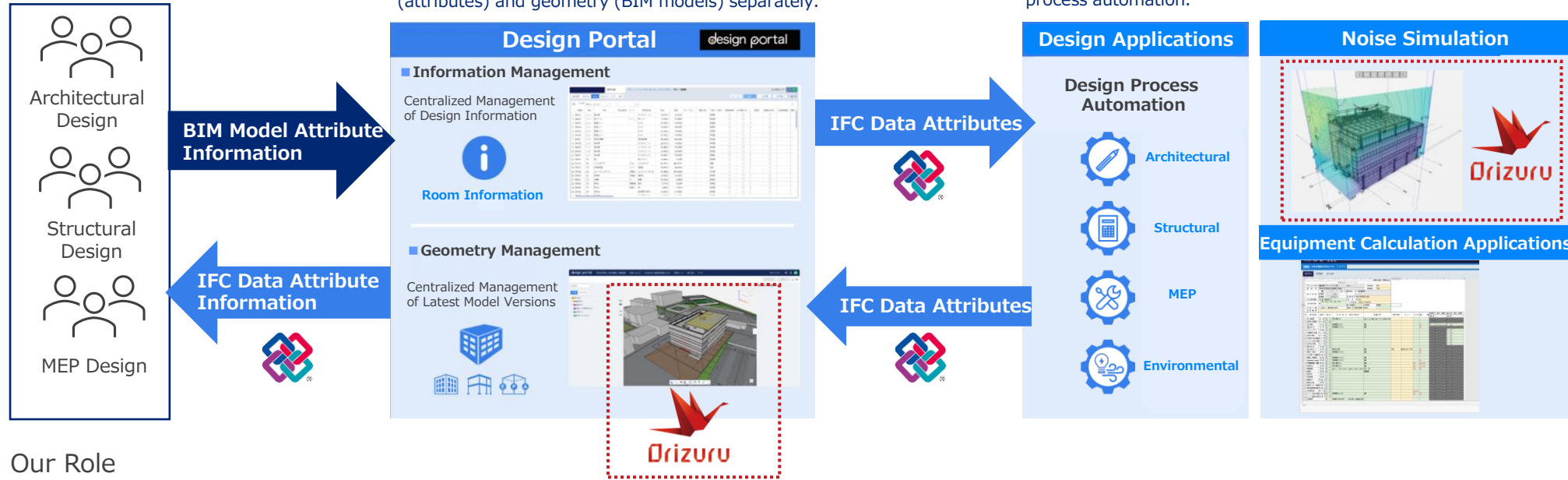
DX Support Case Study– BIM Design Tool Development Support for Takenaka Corporation

Development of a BIM Design Tool

We support the development of a BIM design tool that enables the real-time integration of design information across construction projects. The solution, “Orizuru,” delivers advanced capabilities such as an IFC viewer and high-level simulation functions powered by 3D geometry processing technologies.

Design Portal

The design portal centrally manages information (attributes) and geometry (BIM models) separately.



Our Role



- ✓ We enable the integration and visualization of diverse BIM data (IFC data) and design data by leveraging **Orizuru**'s 3D technologies.
- ✓ We build secure and scalable environments and implement DevOps (CI/CD) through the full use of **AWS** services.

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- Statements contained in this document that relate to future outlooks are based on the Company's judgments and assumptions as well as information currently available to the Company. Such forward-looking statements include, but are not limited to, information regarding the Company's business plans, market size, competitive environment, industry trends, and growth potential. Accordingly, these forward-looking statements are subject to various risks and uncertainties, and actual results may differ materially from those expressed or implied in such statements.
- Unless otherwise stated, the financial data contained in this document are presented in accordance with accounting principles generally accepted in Japan.
- Information relating to companies other than the Company is based on publicly available information.
- The Company plans to update this document around March 2027, following the announcement of the full-year financial results.

