Financial Results Briefing

FY2026 Third Quarter

Earnings Presentation

November 13, 2026

Core Concept Technologies Inc.

Securities Code: 4371

CORE CONCEPT TECHNOLOGIES INC.

1 Executive Summary P-3
2 Financial Results P-5
3 KPI P-15
4 APPENDIX P-19

1

Executive Summary

Executive Summary

FY2026 Q3 Results

Revenue and operating income increased, while operating margin remained roughly flat

Both revenue and operating income came in broadly in line with plan

	FY2025 Q3	FY2026 Q3				
Revenue	15,393	**17,244**	million yen	**YoY**	**+12.0**	%
Operating Income	1,588	**1,746**	million yen	**YoY**	**+10.0**	%
Operating Margin	10.3	**10.1**	%	**YoY**	**-0.2**	ppt

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2

Financial Results

Consolidated Income Statement

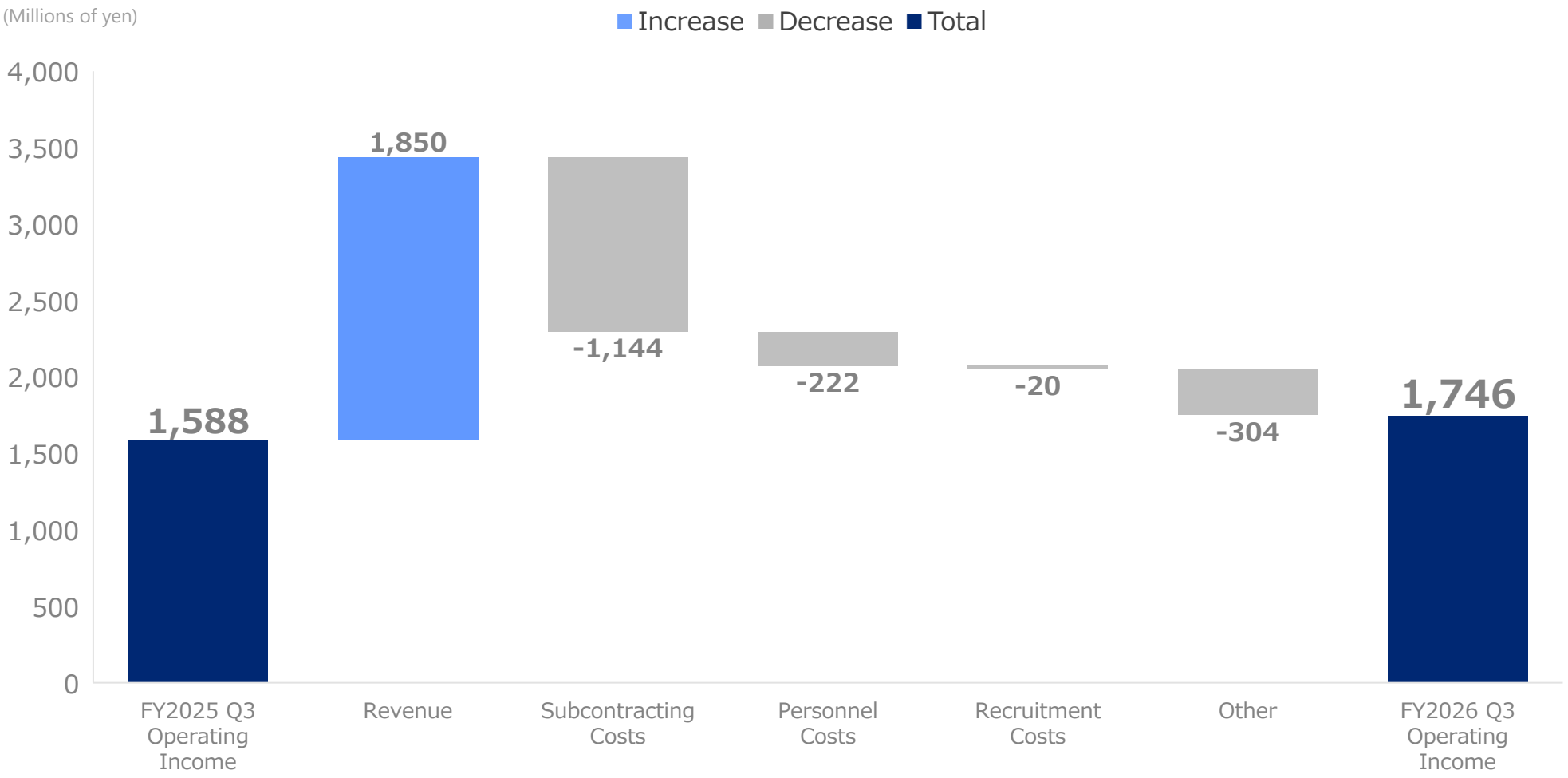
- **Revenue, gross profit, and operating income all increased by 10% or more**
- **Net income declined significantly due to the trust-type stock option related loss recorded in the first quarter**

(Millions of yen)

	FY2025 Q3	FY2026 Q3	Change	Change (%)	Full-Year Forecast	Progress
Revenue	15,393	17,244	+1,850	+12.0%	23,000	75.0%
Subcontracting Costs	8,825	9,970	+1,144	+13.0%	–	–
Personnel Costs	1,997	2,112	+114	+5.7%	–	–
Other Cost of Sales	384	524	+139	+36.4%	–	–
Gross Profit	4,185	4,636	+451	+10.8%	6,344	73.1%
SG&A	2,596	2,890	+293	+11.3%	–	–
Operating Income	1,588	1,746	+158	+10.0%	2,430	71.9%
Ordinary Income	1,592	1,755	+163	+10.3%	2,450	71.7%
Net Income	1,132	938	-193	-17.1%	1,330	70.6%
Trust-Type Stock Option Related Loss	–	296	+296	–	354	–
Adjusted Net Income	1,132	1,235	+103	+9.2%	1,684	73.4%
Gross Margin	**27.2%**	**26.9%**	-0.3ppt	–	27.6%	–
Operating Margin	**10.3%**	**10.1%**	-0.2ppt	–	10.6%	–
Subcontracting Cost Ratio	**57.3%**	**57.8%**	+0.5ppt	–	–	–

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Operating Income Bridge



*Personnel costs are the sum of personnel costs in cost of sales (“Personnel Costs” on p. 6) and personnel costs in SG&A (including director compensation).

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Results by Service Segment

- **DX Support significantly increased revenue and profit, and IT Staffing Support also increased revenue and profit**
- **DX Support gross margin declined by 1.7 percentage points**
- **Order backlog increased modestly**

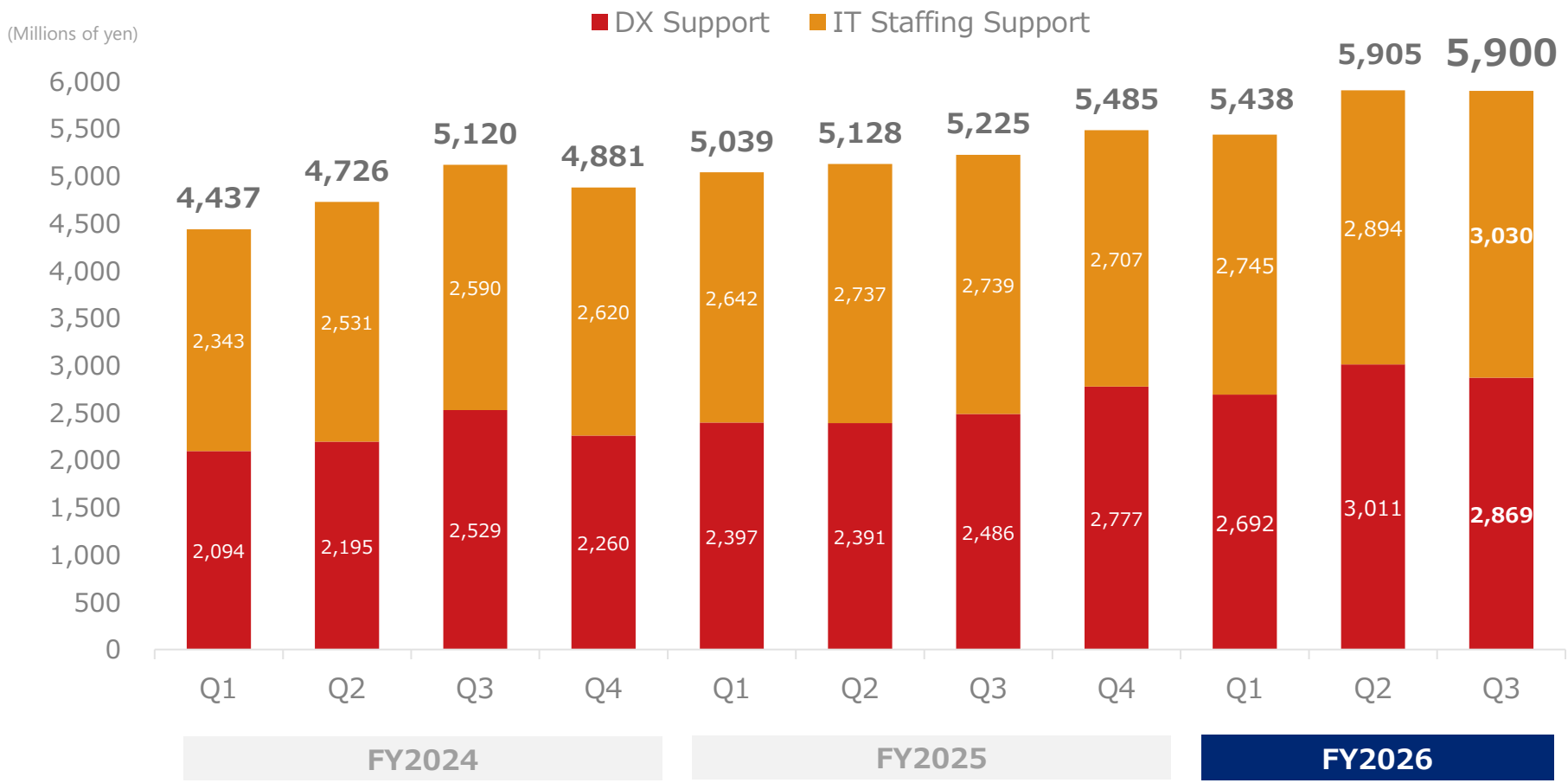
(Millions of yen)

	FY2025 Q3	FY2026 Q3	Change	Change (%)
Revenue	15,393	17,244	+1,850	+12.0%
DX Support	7,274	8,574	+1,299	+17.9%
IT Staffing Support	8,118	8,669	+551	+6.8%
Gross Profit	4,185	4,636	+451	+10.8%
DX Support	2,796	3,149	+352	+12.6%
IT Staffing Support	1,388	1,487	+98	+7.1%
Gross Margin	27.2%	26.9%	-0.3ppt	–
DX Support	38.4%	36.7%	-1.7ppt	–
IT Staffing Support	17.1%	17.2%	+0.1ppt	–
Order Backlog (As of quarter-end)	4,186	4,438	+252	+6.0%
DX Support	2,312	2,400	+87	+3.8%
IT Staffing Support	1,873	2,038	+165	+8.8%

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Quarterly Revenue Trend

- **DX Support revenue decreased QoQ, while IT Staffing Support revenue increased**
- **IT Staffing Support revenue reached a record high on a quarterly basis**



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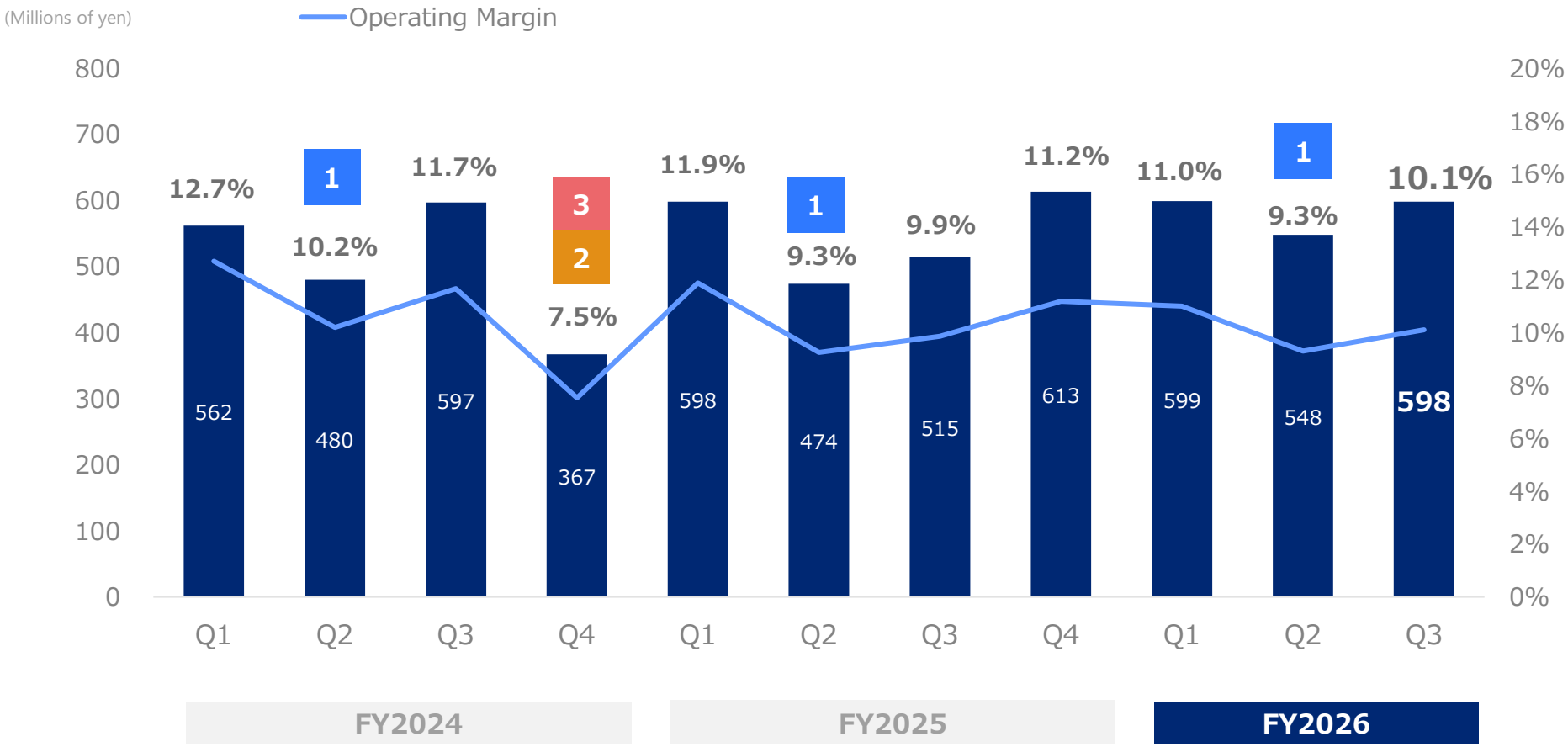
Quarterly Operating Income Trend

CORE CONCEPT TECHNOLOGIES INC.

1 **Operating margin down** due to higher new graduate & mid-career hiring costs

2 **Operating margin down** due to year-end bonus accrual

3 **Operating margin down** due to the impact of certain unprofitable projects



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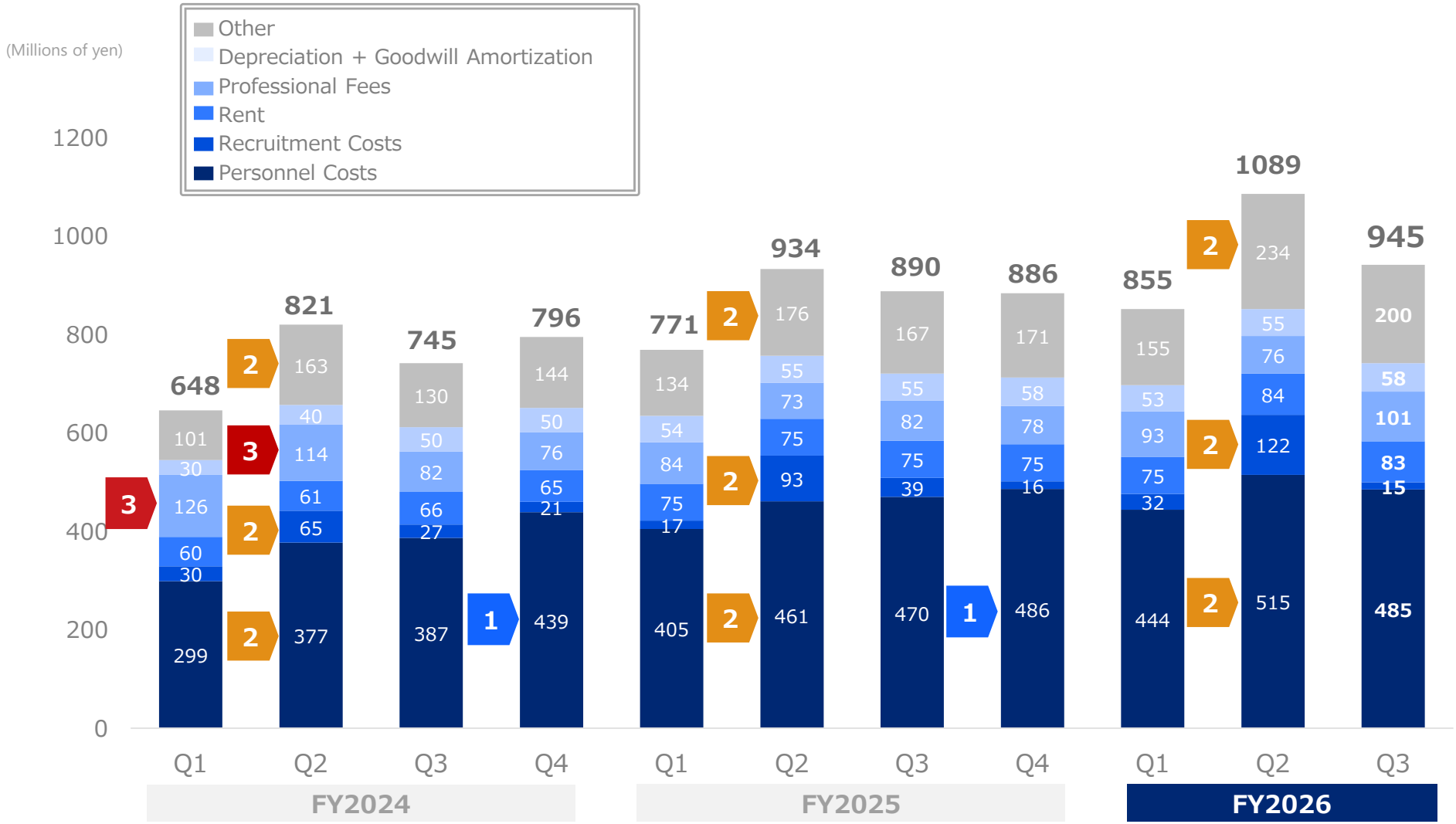
Quarterly SG&A Trend

CORE CONCEPT TECHNOLOGIES INC.

1 Increase due to year-end bonus accrual
FY2024: 62 million yen
FY2025: 25 million yen

2 New graduate recruitment, personnel & training costs (Apr–Jun) increased (Most new graduate personnel costs charged to cost of sales from July)

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



- Personnel costs include director compensation

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Consolidated Income Statement (Quarterly)

- **Revenue remained flat, mainly due to timing shifts into Q4**
- **Gross margin was low due to lower revenue and a higher subcontracting cost ratio in DX Support**

(Millions of yen)

	FY2025 Q1	FY2025 Q2	FY2025 Q3	FY2025 Q4	FY2026 Q1	FY2026 Q2	FY2026 Q3
Revenue	5,039	5,128	5,225	5,485	5,438	5,905	5,900
Subcontracting Costs	2,900	2,912	3,012	3,094	3,217	3,330	3,421
Personnel Costs	663	656	677	685	697	701	713
Other Cost of Sales	105	150	129	205	66	235	221
Gross Profit	1,370	1,409	1,405	1,499	1,455	1,637	1,543
SG&A	771	934	890	886	855	1,089	945
Operating Income	598	474	515	613	599	548	598
Ordinary Income	590	484	517	610	615	556	584
Net Income	416	345	370	369	139	380	418
Trust-Type Stock Option Related Loss	–	–	–	–	296	–	–
Adjusted Net Income	416	345	370	369	436	380	418
Gross Margin	**27.2%**	**27.5%**	**26.9%**	**27.3%**	**26.8%**	**27.7%**	**26.2%**
Operating Margin	**11.9%**	**9.3%**	**9.9%**	**11.2%**	**11.0%**	**9.3%**	**10.1%**
Subcontracting Cost Ratio	**57.5%**	**56.8%**	**57.7%**	**56.4%**	**59.2%**	**56.4%**	**58.0%**

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Results by Service Segment (Quarterly)

- **DX Support revenue decreased QoQ, mainly due to timing shifts into Q4**
- **The decline in DX Support gross margin was due to lower revenue and a higher subcontracting cost ratio resulting from meeting additional requirements on certain projects and other factors**

(Millions of yen)

	FY2025 Q1	FY2025 Q2	FY2025 Q3	FY2025 Q4	FY2026 Q1	FY2026 Q2	FY2026 Q3
Revenue	5,039	5,128	5,225	5,485	5,438	5,905	5,900
DX Support	2,397	2,391	2,486	2,777	2,692	3,011	2,869
IT Staffing Support	2,642	2,737	2,739	2,707	2,745	2,894	3,030
Gross Profit	1,370	1,409	1,405	1,499	1,455	1,637	1,543
DX Support	933	931	931	1,026	986	1,137	1,024
IT Staffing Support	436	477	473	473	468	499	518
Gross Margin	27.2%	27.5%	26.9%	27.3%	26.8%	27.7%	26.2%
DX Support	38.9%	39.0%	37.5%	36.9%	36.6%	37.8%	35.7%
IT Staffing Support	16.5%	17.5%	17.3%	17.5%	17.1%	17.3%	17.1%
Order Backlog	4,155	3,868	4,186	4,015	4,693	4,768	4,438
DX Support	2,373	2,046	2,312	2,110	2,646	2,696	2,400
IT Staffing Support	1,781	1,822	1,873	1,904	2,047	2,072	2,038

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Consolidated Balance Sheet

(Millions of yen)

	FY2025 Q4	FY2026 Q3	Change	Key Factors
Current Assets	6,430	7,132	+702	Trade receivables +560, Cash & deposits +159
Cash and Deposits	2,505	2,665	+159	
Non-Current Assets	2,131	2,160	+28	
Total Assets	8,561	9,292	+730	
Current Liabilities	3,293	3,412	+118	Short-term borrowings +420, Income taxes payable -244, Provision for bonuses -123, Trade payables +85
Non-Current Liabilities	209	224	+14	
Net Assets	5,058	5,656	+598	Treasury shares (acquired) -352, Dividends -308, Net income +938, Share capital & Capital surplus +320 (due to the exercise of trust-type stock options)
Total Liabilities & Net Assets	8,561	9,292	+730	
Equity Ratio	**59.1%**	**60.9%**	**+1.8ppt**	

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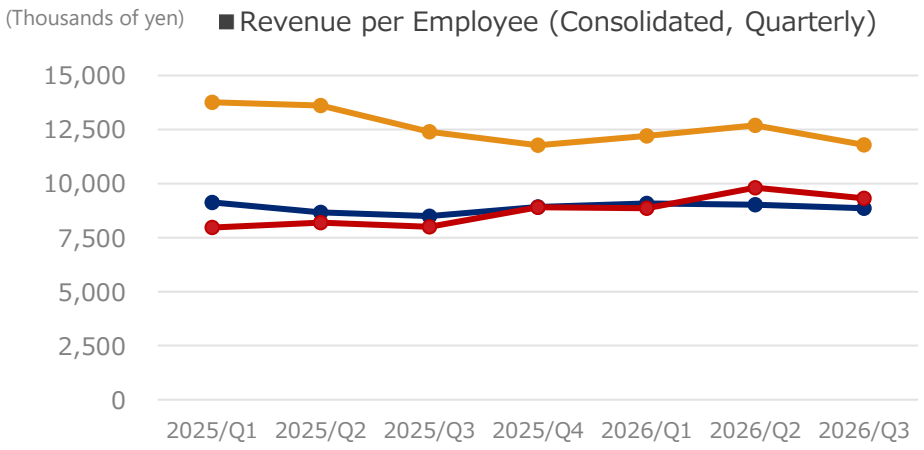
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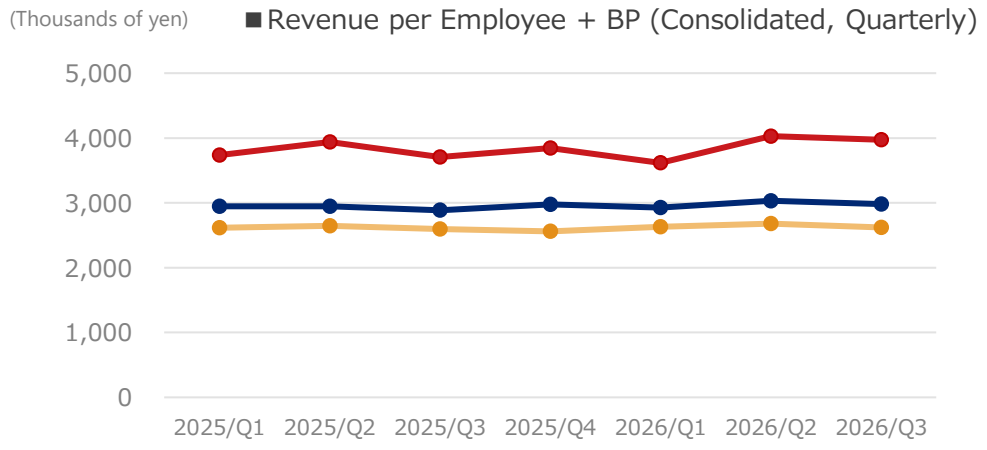


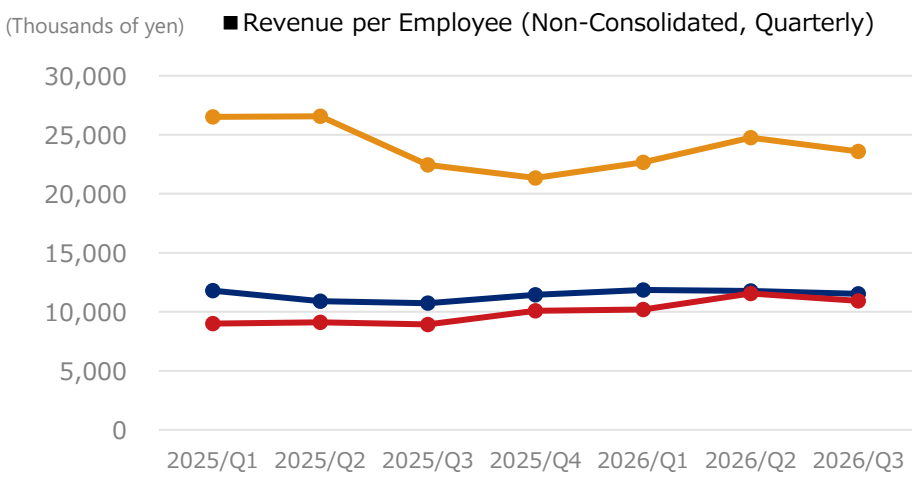
Productivity – Revenue per Employee (Quarterly)

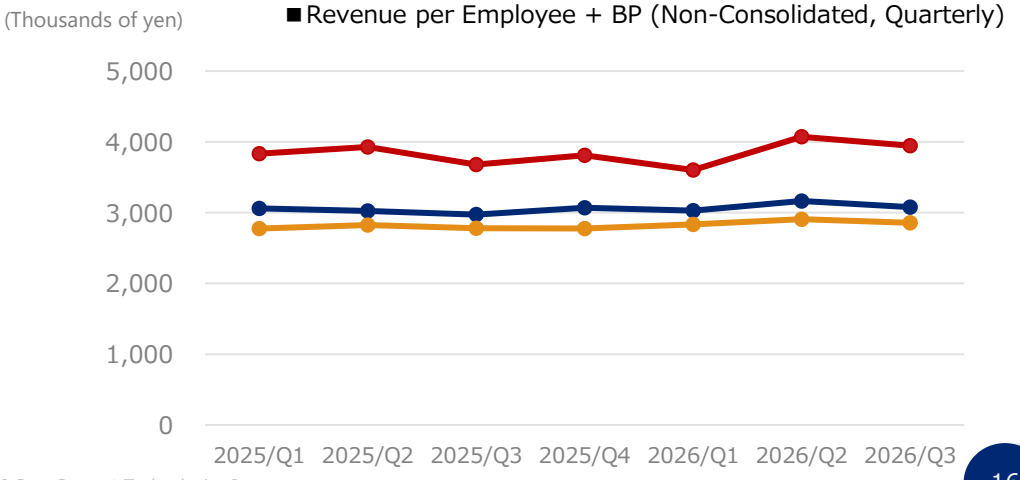
- **Productivity declined QoQ in DX Support due to lower revenue and the assignment of new graduates, and in IT Staffing Support due to the assignment of new graduates**









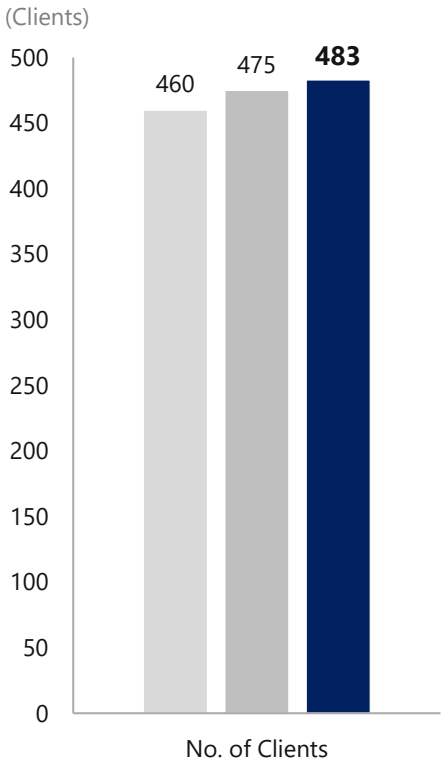


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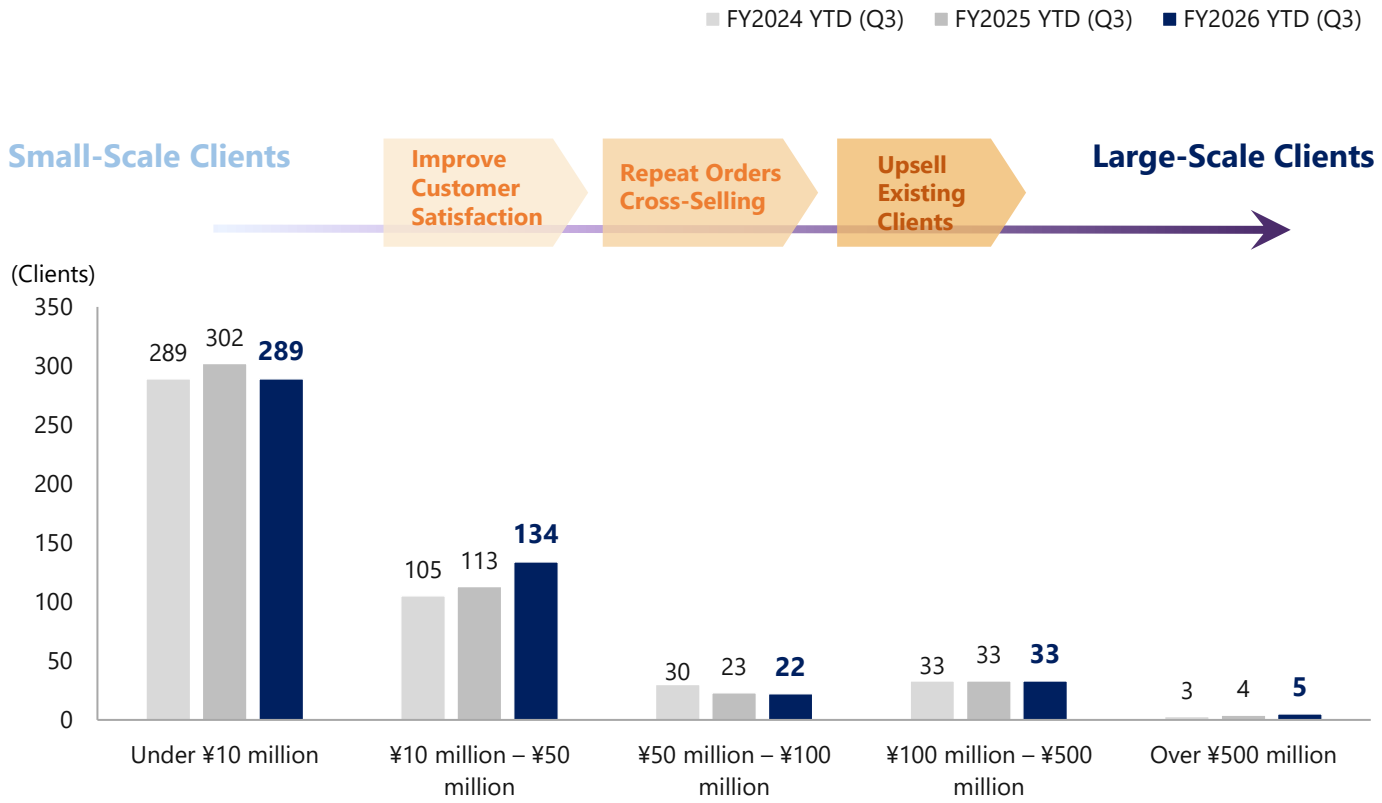
Growth in Large-Scale Clients

- **The key growth driver is increasing customer satisfaction to continuously expand transactions with existing clients*, thereby growing the number of large-scale clients**
- **Number of large-scale clients (≥¥50 million) remained roughly flat, while the pipeline group (¥10–50 million) increased significantly**

Customer Count Trend (Total)



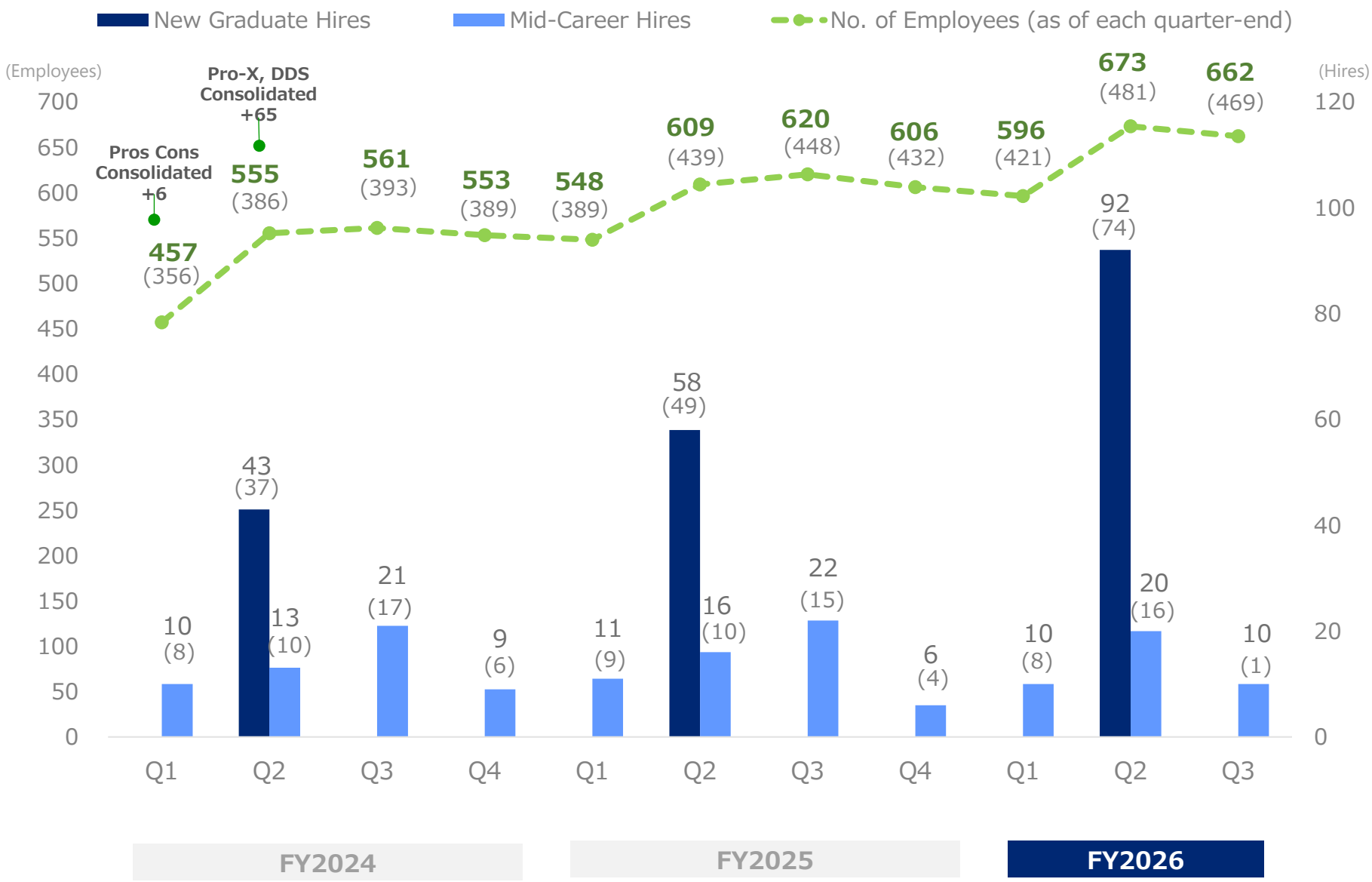
Customer Count Trend (by Revenue)



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

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Headcount Trend



*Figures in parentheses represent CCT non-consolidated headcount

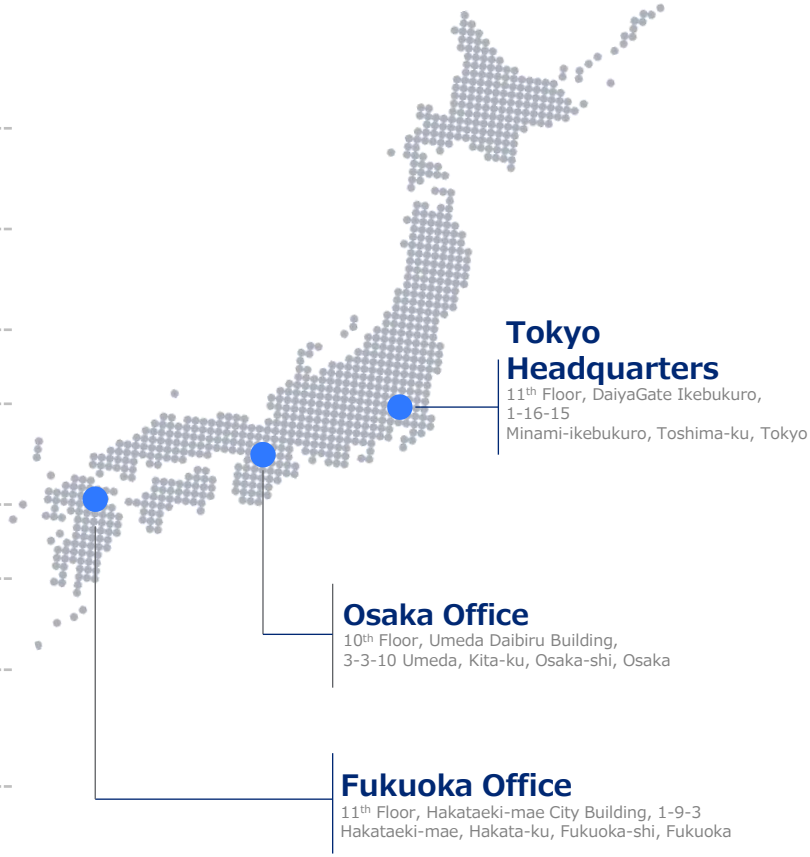
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APPENDIX

Corporate Profile

Corporate Name	**Core Concept Technologies Inc. (CCT)**
Business Description	**DX Support and IT Staffing Support**
Location	**11th Floor, DaiyaGate Ikebukuro, 1-16-15 Minami-ikebukuro, Toshima-ku, Tokyo**
Representative	**Takeshi Kaneko, Representative Director, President and CEO**
Date of Establishment	**September 17, 2009**
Share Capital	**730,314 thousand yen** (as of September 30, 2026)
Fiscal Year-End	**December**
Number of Employees	**Consolidated: 662; Non-consolidated: 469** (as of September 30, 2026)
Offices	**Tokyo (headquarters), Osaka, and Fukuoka**



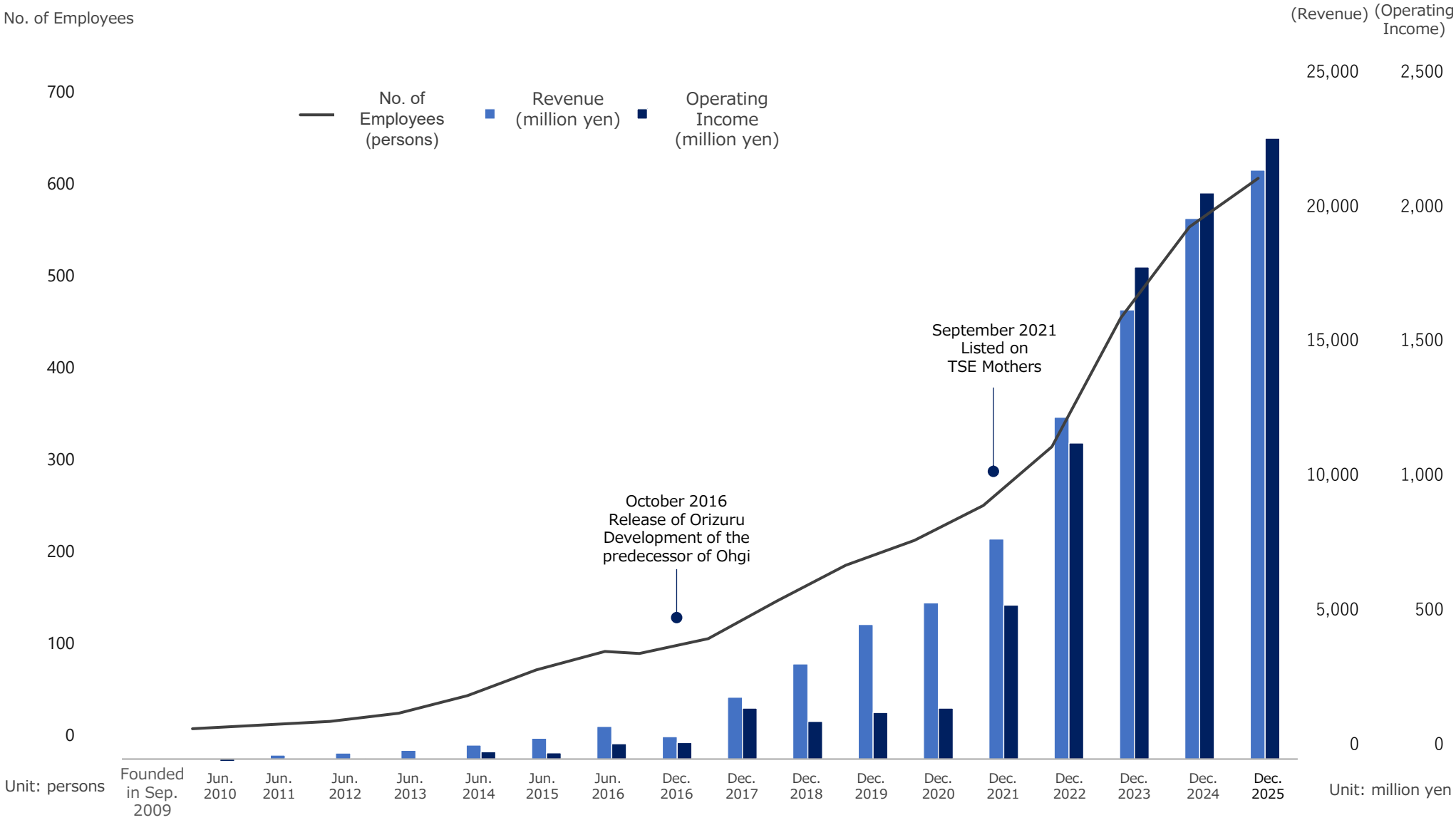
Group Companies (wholly owned subsidiaries)

P. G. System Co., Ltd.	2nd Floor, Taiyo Seimei Ube Building, 18-10 Matsushima-cho, Ube-shi, Yamaguchi	**Pro-X Co., Ltd.**	10th Floor, Umeda Daibiru Building, 3-3-10 Umeda, Kita-ku, Osaka-shi, Osaka
Denso Co., Ltd.	6th Floor, Komoriyama Building, 15-1 Omiya-cho, Saiwai-ku, Kawasaki-shi, Kanagawa	**Digital Design Services Co., Ltd.**	10th Floor, Umeda Daibiru Building, 3-3-10 Umeda, Kita-ku, Osaka-shi, Osaka

**Effective July 21, 2026, the Osaka office relocated, and group companies Pro-X Co., Ltd. and Digital Design Services Co., Ltd. also consolidated their locations into the same office.*

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Long-Term Performance Trends



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

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Business Description

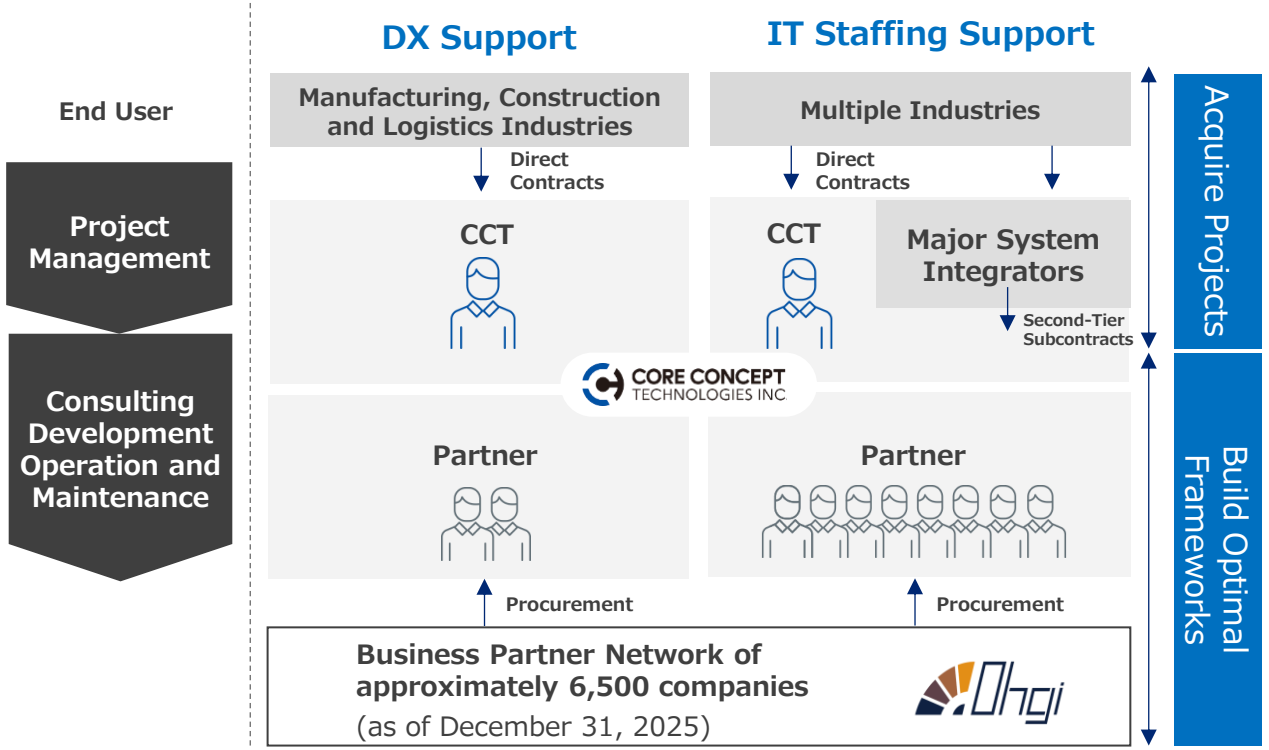
- **By securing a strong pipeline through industry-focused DX Support services (direct contracts) and broad-reaching IT Staffing Support services (second-tier subcontracts)—and leveraging our Business Partner Network "Ohgi"—we continue to drive top-line growth**

DX Support

- Revenue is based on man-month unit pricing (under outsourcing contracts).
- Our AI-driven **technological capabilities and deep 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 take on parts of major system integrators' projects as a second-tier subcontractor to meet temporary IT talent needs, and also secure some direct end-user contracts.
- A diversified industry portfolio and growing project volume support BP network expansion.



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Major Clients

- 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

AGC
TORAY 東レエンジニアリング株式会社
HIROSE
MiSUMi
100年をつくる会社 鹿島
TAKENAKA
前田建設
センコー
Digital Garage

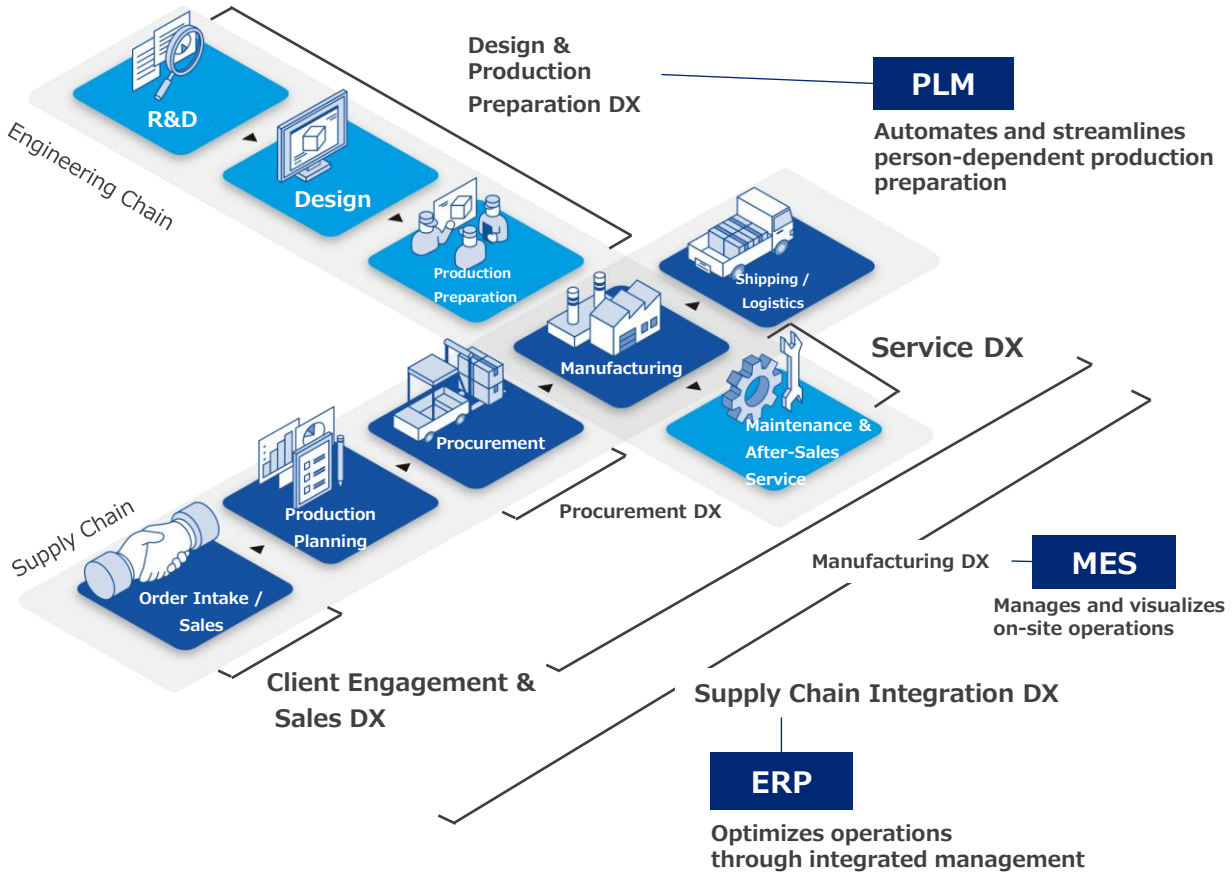
IT Staffing Support

CTC
SCSK
Simplex Inc.
DTS
NS Solutions
NRI 野村総合研究所 Nomura Research Institute
電通総研
WingArc 1ST The Data Empowerment Company
弥生

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DX Support – Three Focus Solutions

- **We are concentrating on three solutions—MES “Orizuru MES,” ERP “mcframe,” and PLM “Aras Innovator”—to drive larger-scale projects**
- **Professionals with deep expertise in manufacturing operations provide seamless, end-to-end support from concept through development and operation**



MES Orizuru MES

(Manufacturing Execution System)

Designed for Japan’s on-site manufacturing realities (mixed-generation equipment, veteran know-how)

ERP mcframe

(Enterprise Resource Planning)

Specializes in manufacturing-specific business processes, including production planning, inventory management, and quality control

PLM aras INNOVATOR

(Product Lifecycle Management)

Centrally manages design and production information by integrating with existing peripheral systems

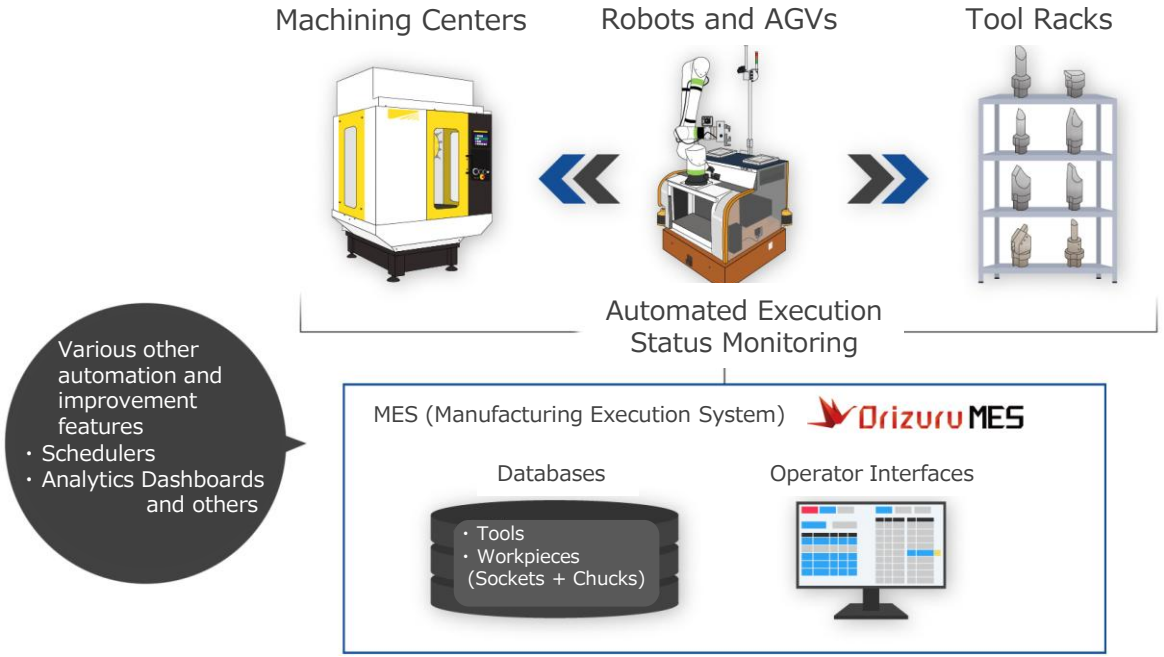
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DX Support Case Study–
Smart Factory Implementation for Yokowo Co., Ltd.

CORE CONCEPT TECHNOLOGIES INC.

Smart Factory Implementation Support

- **Objectives and Outcomes:**
  We automated bottleneck processes in semiconductor inspection jig production, achieving a twofold increase in the utilization rate (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 built a fully automated production line capable of 24/7/365 operation by integrating **Orizuru MES**, AGVs, and FA equipment with existing facilities.



Our Role

Orizuru MES

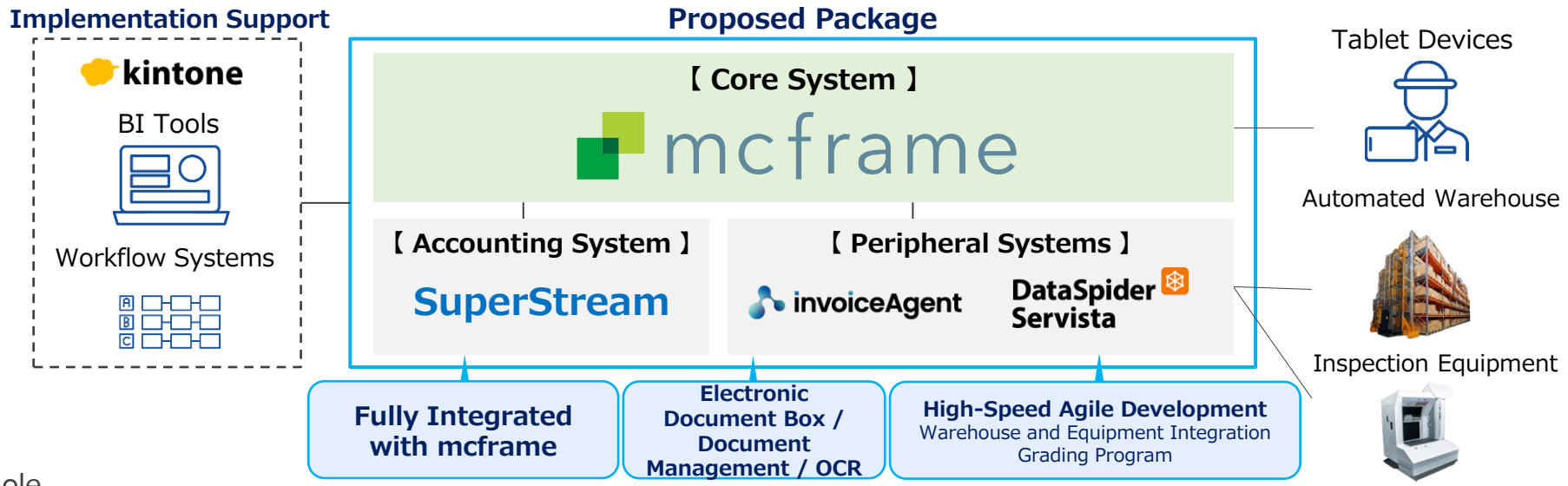
- ✓ We handle the entire process end-to-end, from on-site issue identification through concept design, proposal, and implementation support.
- ✓ We support automation design through the integration of **Orizuru MES**, AGVs, and FA equipment.
- ✓ We provide consulting support for overall project execution.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

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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

mcframe

Ohgi

- ✓ Overall optimization supported by mcframe expertise and manufacturing DX experience, including MES.
- ✓ We maximize package functionality through **standard implementation based on industry best practices**, 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**.

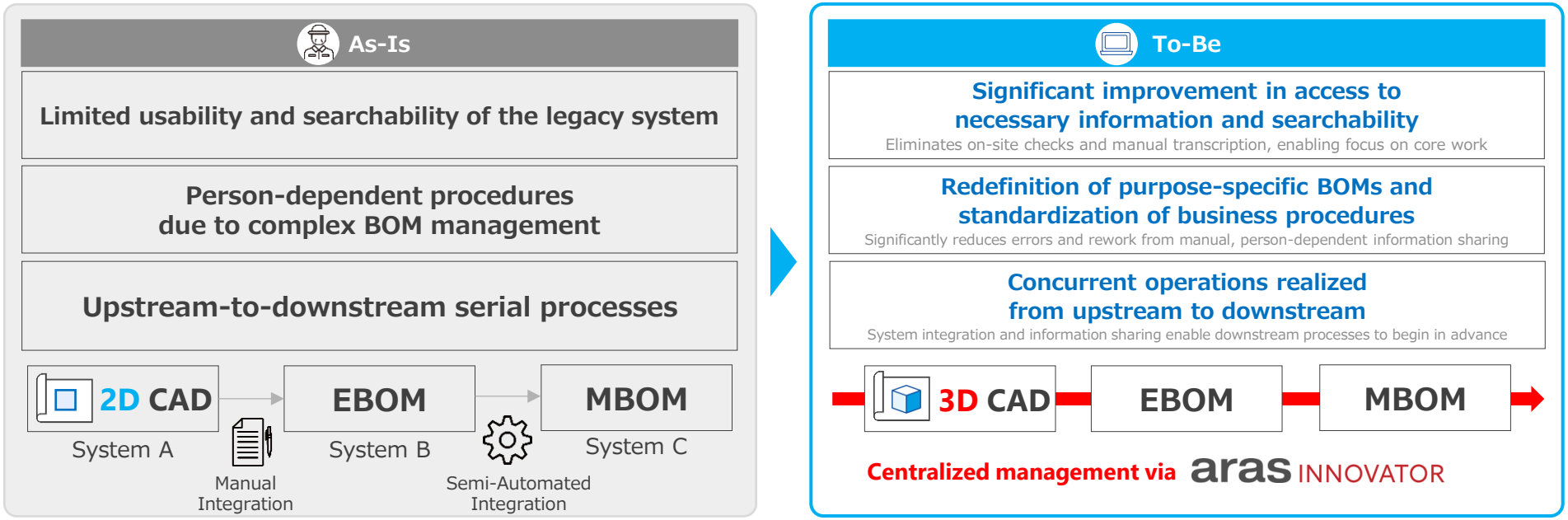
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DX Support Case Study–
PLM (Aras Innovator) Implementation Support for COMANY INC.

PLM (Aras Innovator) Implementation

Through section-by-section operational improvements, we renewed business processes and systems that had previously been fragmented.
In construction drawing and fabrication design, CCT supported the implementation of a PLM system (Aras Innovator) that unifies design information previously fragmented across peripheral systems.



Our Role

aras INNOVATOR

- ✓ As a PLM expert in both **design (EBOM) and manufacturing (MBOM)**, we identified the complex BOM issues unique to engineer-to-order manufacturing and led design improvements through the implementation of Aras Innovator.
- ✓ We defined requirements by leveraging our on-site insight to identify the workload impact of each one—beyond what interviews alone would reveal.

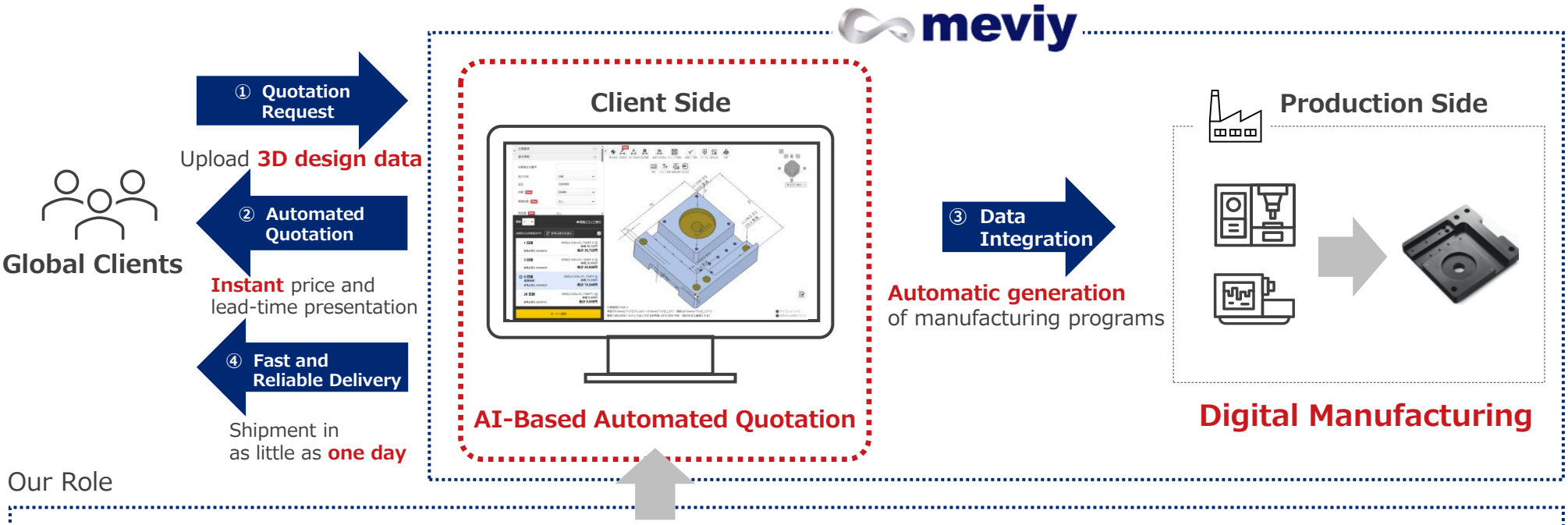
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DX Support Case Study–
AI-Based Mechanical Parts Procurement Platform for MISUMI Corporation

CORE CONCEPT TECHNOLOGIES INC.

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.



Our Role

- ✓ 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.*

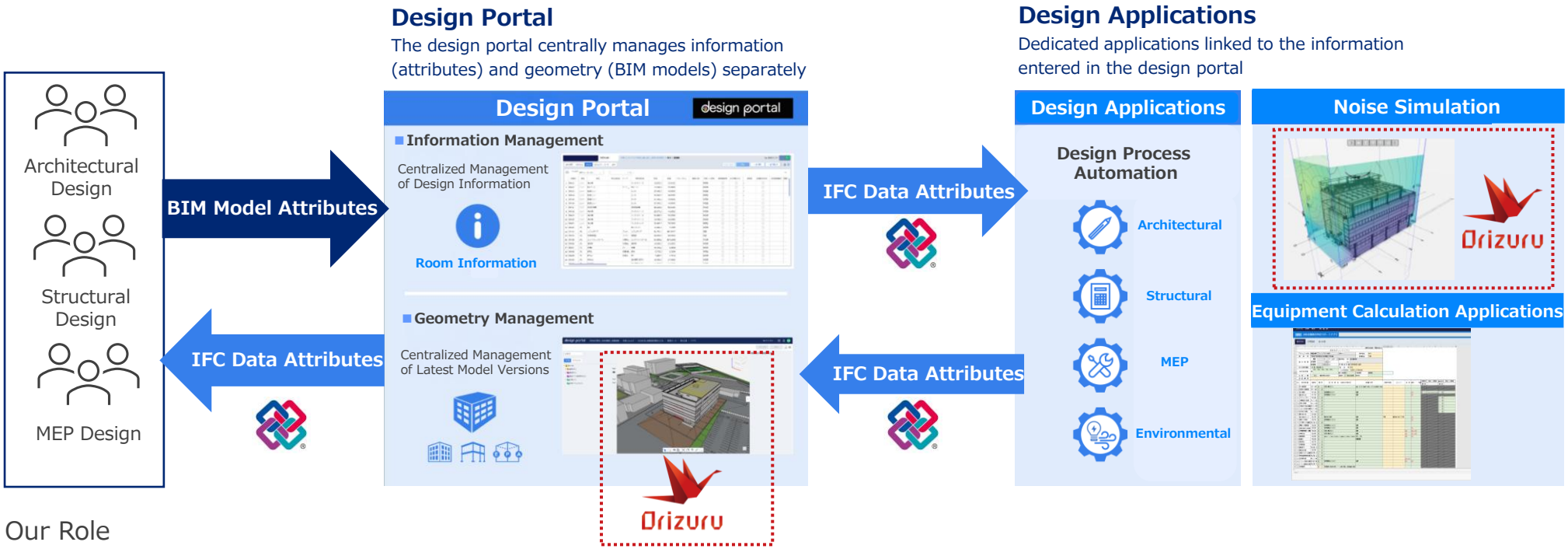
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DX Support Case Study–
BIM Design Tool Development Support for Takenaka Corporation

CORE CONCEPT TECHNOLOGIES INC.

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.



Our Role

Orizuru

aws PARTNER Select Tier Services

- ✓ 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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Partner Status and Awards

- **DX Support holds partner certifications from multiple solution vendors and received awards from WingArc1st and Business Engineering in 2026**
- **IT Staffing Support is recognized as a partner by major system integrators and received awards from SCSK and DTS in 2026**

Area	Track Record
salesforce PARTNER SINCE 2014	Partner since 2014. Certified as a Manufacturing Expert in 2021, and certified at the Summit Tier of Consulting Partners in 2026
WingArc 1ST	Promoted to WARP Partner Grade Gold in 2025. Won both the Development Partner of the Year (Corporate) and Persons of the Year (Individual) awards at the “WingArc Partner Award 2026” in 2026
mcframe	Received the Take Off Award at the “mcframe Award 2026” in 2026
infor	Channel partner agreement concluded in 2022
aras INNOVATOR	Became a “Certified” partner in 2025
SAP Partner	Partner agreement concluded in 2024
SCSK Corporation	Received the “Mobile App Development Contribution Partner” award in 2026
DTS	Received the “FY2026 Best Partner Award” in 2026

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Status of Consideration Regarding Collaboration with SIGMAXYZ Holdings Inc.

In light of the disclosure made by SIGMAXYZ Holdings Inc. dated April 13, 2026, our views and policy are as follows:

Our Views

- With respect to the acquisition of our shares by SIGMAXYZ Holdings Inc., we have confirmed this as a fact through disclosures made by SIGMAXYZ Holdings Inc. However, the acquisition up to a stake level that would trigger equity-method accounting was not made with our agreement.
- On the other hand, as we expect complementary synergies from a business perspective, we are engaged in constructive discussions regarding potential collaboration.
- As of today, no agreement has been reached regarding a capital and business alliance.

Future Policy

- While maintaining the autonomy and independence of our management, we will continue to consider business collaboration that would be mutually beneficial.

Shareholding Status

As of September 10, 2026　Voting Rights Ownership Ratio: 17.39%　Number of Voting Rights: 28,263 units (2,826,300 shares)

**This information is based on the Large Shareholding Report submitted by SIGMAXYZ Holdings Inc., and we have not verified the actual number of shares held.*

We will promptly notify our shareholders and investors should any matter requiring disclosure arise in the future.

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About This Document

- This document has been prepared by the Company solely for informational purposes and does not constitute an offer to sell or a solicitation of an offer to buy any securities of the Company.

- 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.

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