Financial Results Briefing

FY2026 Second Quarter

Earnings Presentation

August 14, 2026

Core Concept Technologies Inc.

Securities Code: 4371

CORE CONCEPT TECHNOLOGIES INC.

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Executive Summary

Executive Summary

FY2026 Q2 Results

Revenue and operating income increased YoY, while operating margin declined slightly
Both revenue and operating income came in above plan

	FY2025 Q2	FY2026 Q2				
Revenue	10,168	11,343	million yen	YoY	+11.6	%
Operating Income	1,073	1,148	million yen	YoY	+7.0	%
Operating Margin	10.6	10.1	%	YoY	▲0.4	pp

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Financial Results

Consolidated Income Statement

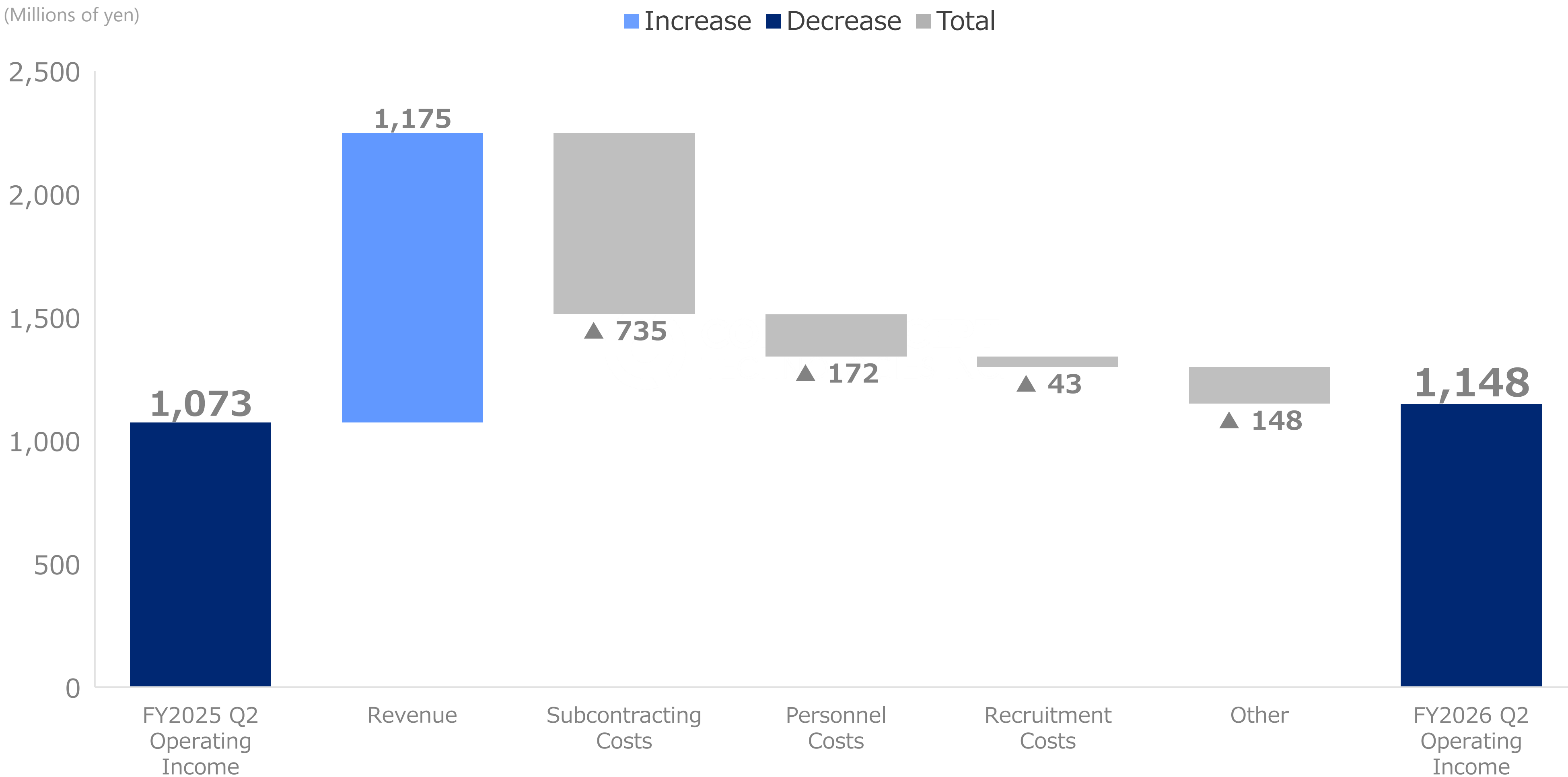
CORE CONCEPT TECHNOLOGIES INC.

- **Revenue and gross profit increased, while gross margin and operating margin declined slightly**
- **Net income for the second quarter declined significantly due to trust-type stock option related loss recorded in the first quarter**
- **Revenue, gross profit, and operating income all recorded progress rates slightly above plan**

(Millions of yen)

	FY2025 Q2	FY2026 Q2	Change	Change (%)	Full-Year Forecast	Progress
Revenue	10,168	11,343	+1,175	+11.6%	23,000	49.3%
Subcontracting Costs	5,812	6,548	+735	+12.7%	–	–
Personnel Costs	1,319	1,398	+79	+6.0%	–	–
Other Cost of Sales	255	302	+47	+18.4%	–	–
Gross Profit	2,779	3,093	+313	+11.3%	6,344	48.8%
SG&A	1,706	1,944	+238	+14.0%	–	–
Operating Income	1,073	1,148	+75	+7.0%	2,430	47.3%
Ordinary Income	1,074	1,171	+97	+9.0%	2,450	47.8%
Net Income	762	520	▲241	▲31.7%	1,330	39.1%
Trust-Type Stock Option Related Loss	–	296	+296	–	354	–
Adjusted Net Income	762	817	+55	+7.2%	1,684	48.5%
Gross Margin	**27.3%**	**27.3%**	**▲0.1P**	**–**	**27.6%**	**–**
Operating Margin	**10.6%**	**10.1%**	**▲0.4P**	**–**	**10.6%**	**–**
Subcontracting Cost Ratio	**57.2%**	**57.7%**	**+0.6P**	**–**	**–**	**–**

Operating Income Bridge



Results by Service Segment

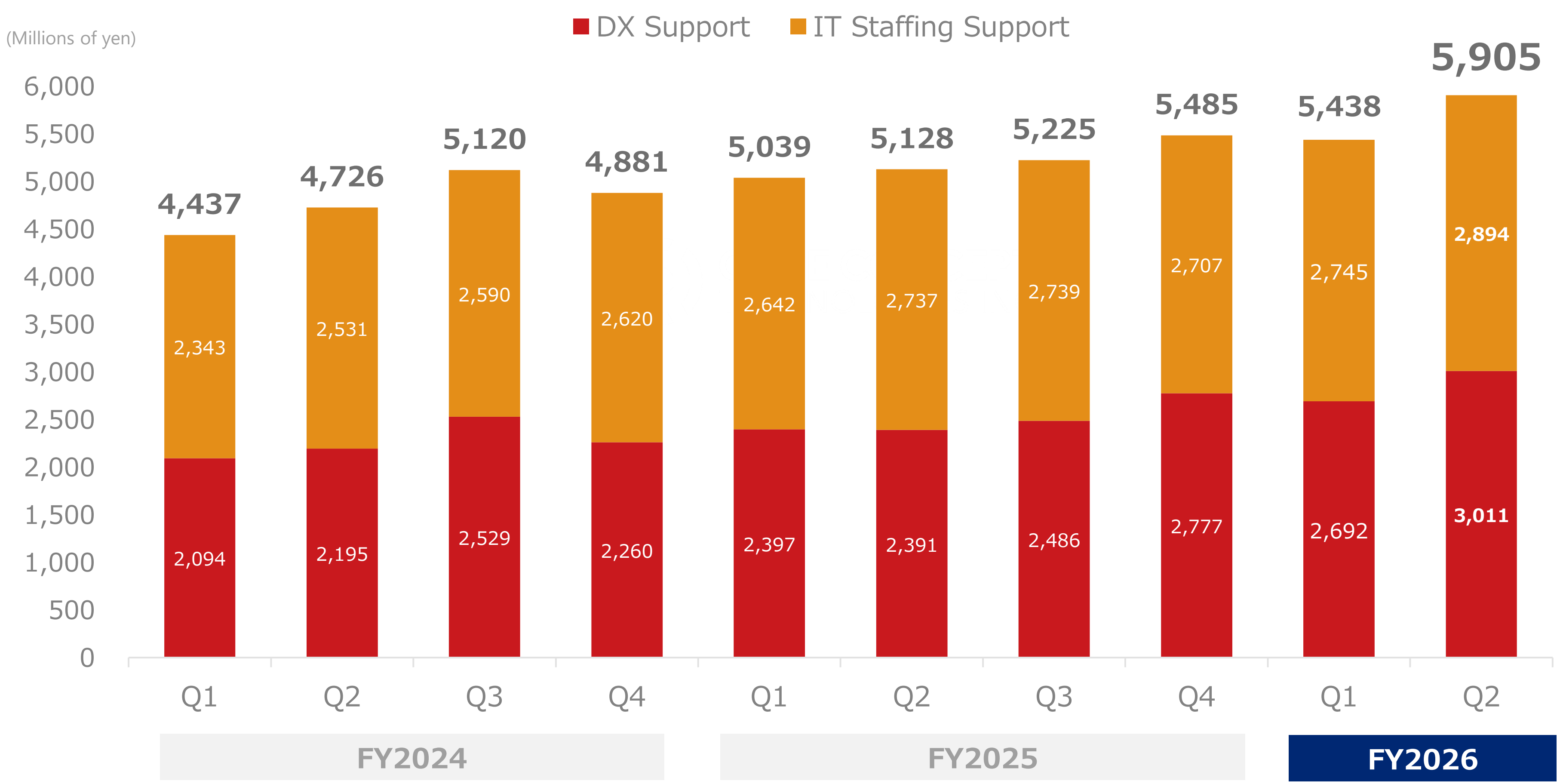
- **Both DX Support and IT Staffing Support delivered revenue and profit growth, with DX Support achieving particularly strong growth in both**
- **DX Support gross margin declined but remained broadly in line with expectations**
- **Order backlog continued to grow steadily for both DX Support and IT Staffing Support**

(Millions of yen)

	FY2025 Q2	FY2026 Q2	Change	Change (%)
Revenue	10,168	11,343	+1,175	+11.6%
DX Support	4,788	5,704	+915	+19.1%
IT Staffing Support	5,379	5,639	+260	+4.8%
Gross Profit	2,779	3,093	+313	+11.3%
DX Support	1,864	2,124	+259	+13.9%
IT Staffing Support	914	968	+53	+5.9%
Gross Margin	27.3%	27.3%	▲0.1P	–
DX Support	38.9%	37.2%	▲1.7P	–
IT Staffing Support	17.0%	17.2%	+0.2P	–
Order Backlog (As of quarter-end)	3,868	4,768	+900	+23.3%
DX Support	2,046	2,696	+649	+31.8%
IT Staffing Support	1,822	2,072	+250	+13.7%

Quarterly Revenue Trend

- FY2026 Q2 revenue marked a record high on a quarterly basis
- 【QoQ】Both DX Support and IT Staffing Support achieved significant revenue growth



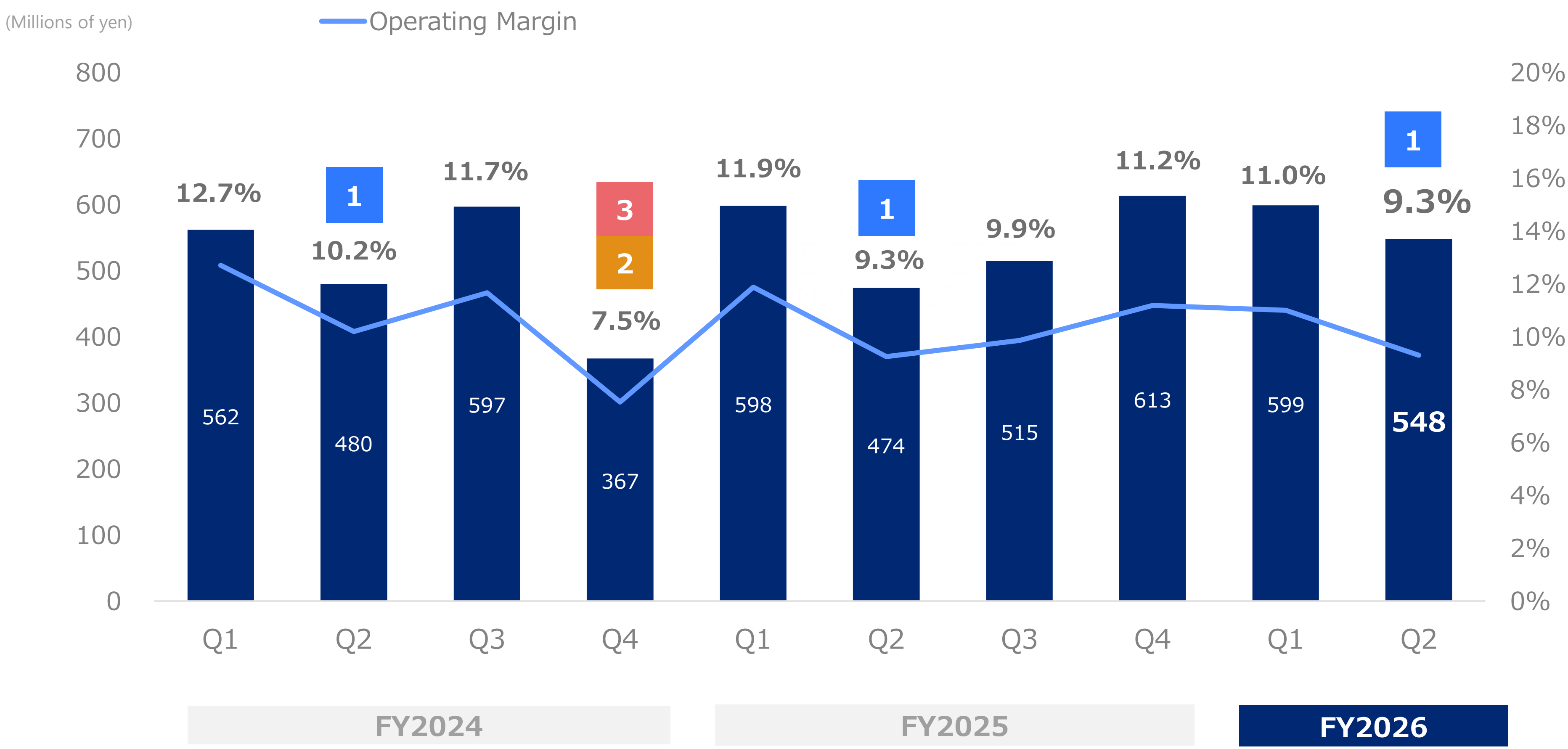
Quarterly Operating Income Trend

CORE CONCEPT TECHNOLOGIES INC.

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

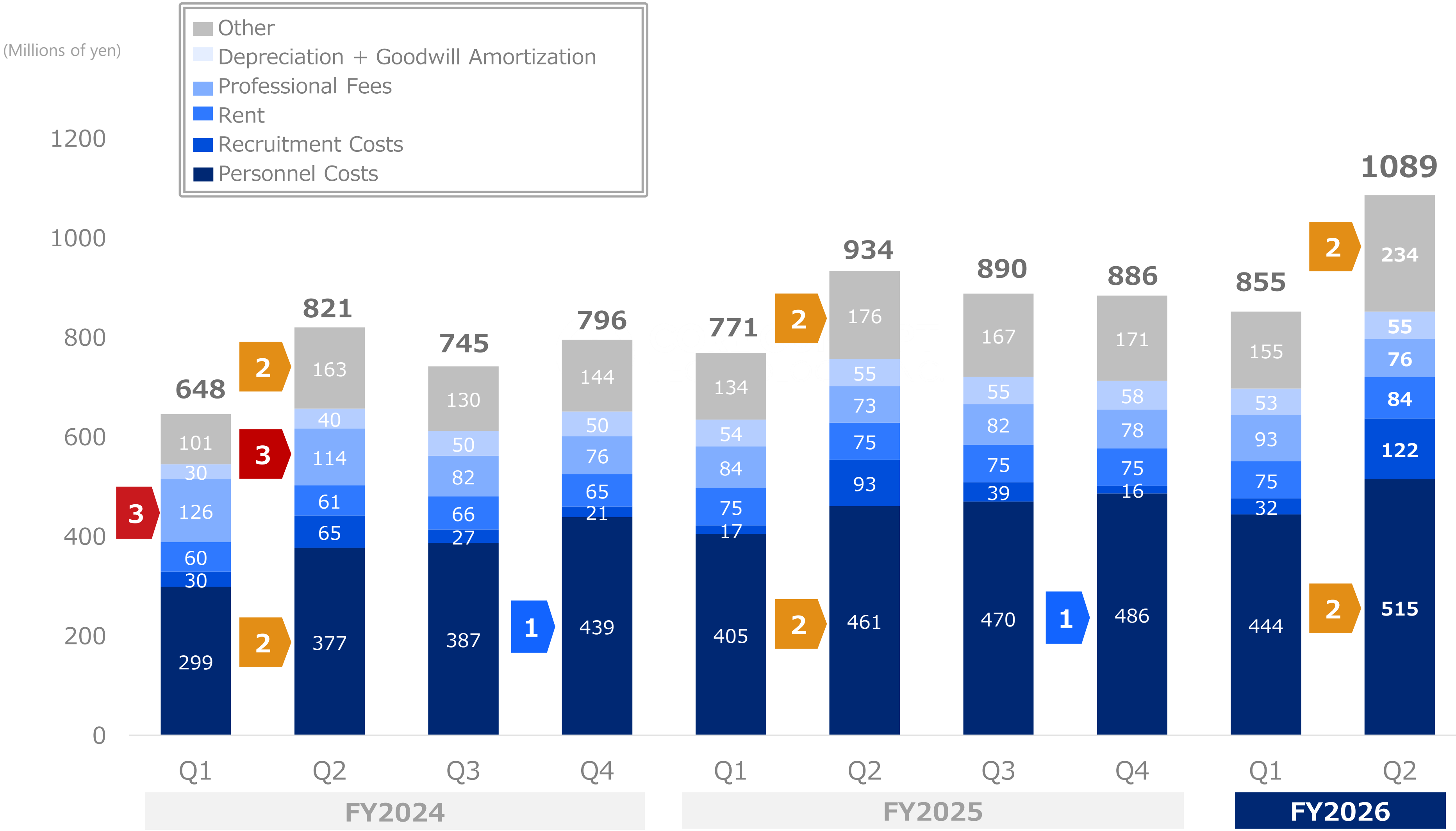


Quarterly SG&A Trend

1 Increase due to bonus accrual
FY2024:62million yen
FY2025:25million 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 brokerage and professional fees increased
FY2024: Q1 28million yen
Q2 50million yen



- Personnel costs include director compensation

Consolidated Income Statement (Quarterly)

- 【QoQ】Revenue and gross profit both increased, while operating income decreased but significantly exceeded plan
- 【QoQ】Operating margin declined due to seasonal factors but remained slightly above plan

(Millions of yen)

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

Results by Service Segment (Quarterly)

- 【QoQ】DX Support revenue and gross profit increased, with order backlog also continuing to grow steadily
- 【QoQ】DX Support recorded an improvement in gross margin

(Millions of yen)

	FY2025 Q1	FY2025 Q2	FY2025 Q3	FY2025 Q4	2026 Q1	2026 Q2
Revenue	5,039	5,128	5,225	5,485	5,438	5,905
DX Support	2,397	2,391	2,486	2,777	2,692	3,011
IT Staffing Support	2,642	2,737	2,739	2,707	2,745	2,894
Gross Profit	1,370	1,409	1,405	1,499	1,455	1,637
DX Support	933	931	931	1,026	986	1,137
IT Staffing Support	436	477	473	473	468	499
Gross Margin	27.2%	27.5%	26.9%	27.3%	26.8%	27.7%
DX Support	38.9%	39.0%	37.5%	36.9%	36.6%	37.8%
IT Staffing Support	16.5%	17.5%	17.3%	17.5%	17.1%	17.3%
Order Backlog	4,155	3,868	4,186	4,015	4,693	4,768
DX Support	2,373	2,046	2,312	2,110	2,646	2,696
IT Staffing Support	1,781	1,822	1,873	1,904	2,047	2,072

Consolidated Balance Sheet

CORE CONCEPT TECHNOLOGIES INC.

(Millions of yen)

	FY2025 Q4	FY2026 Q2	Change	Key Factors
Current Assets	6,430	6,534	+104	Cash & deposits+2, Trade receivables+77
Cash and Deposits	2,505	2,507	+2	
Non-Current Assets	2,131	2,108	▲23	Goodwill▲35, Investment securities▲12, Guarantee deposits+44
Total Assets	8,561	8,642	+80	
Current Liabilities	3,293	3,213	▲80	
Non-Current Liabilities	209	214	+4	
Net Assets	5,058	5,214	+156	Treasury shares (acquired)▲373, Dividends▲308, Quarterly net income+520, Share capital & Capital surplus+319 (due to the exercise of trust-type stock options)
Total Liabilities & Net Assets	8,561	8,642	+80	
Equity Ratio	**59.1%**	**60.3%**	**+1.3P**	

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 mutually 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 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 July 10, 2026 Voting Rights Ownership Ratio: 16.03% Number of Voting Rights: 26,046 units (2,604,600 shares)

**This information is based on the Report of Possession of Large Volume 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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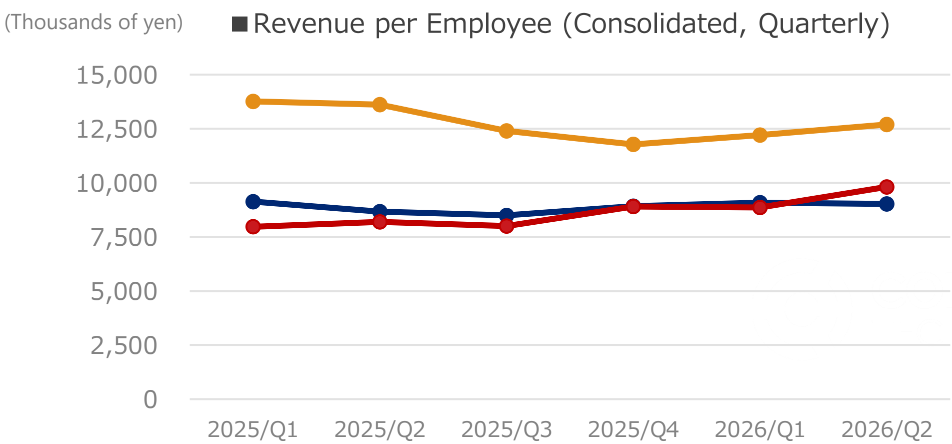
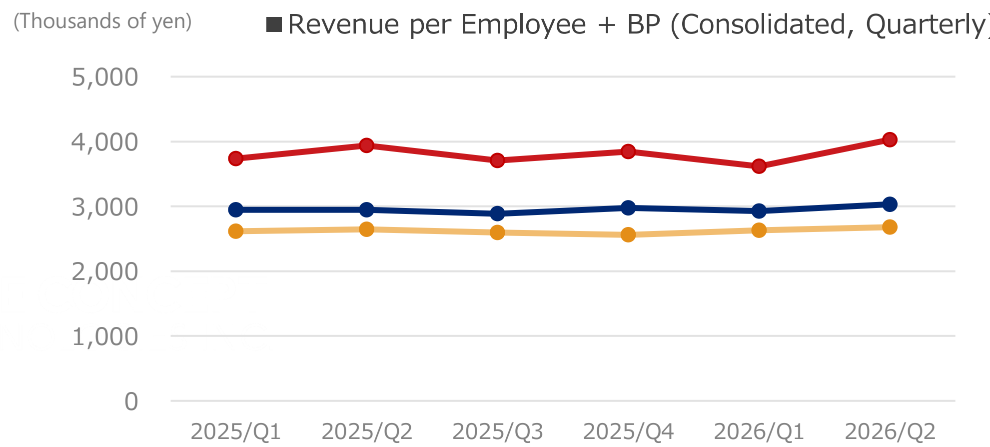
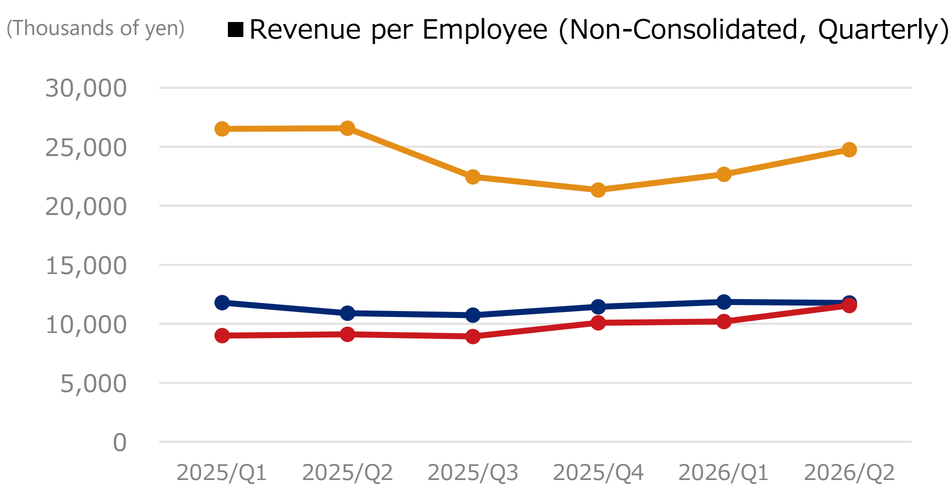
Productivity – Revenue per Employee (Quarterly)

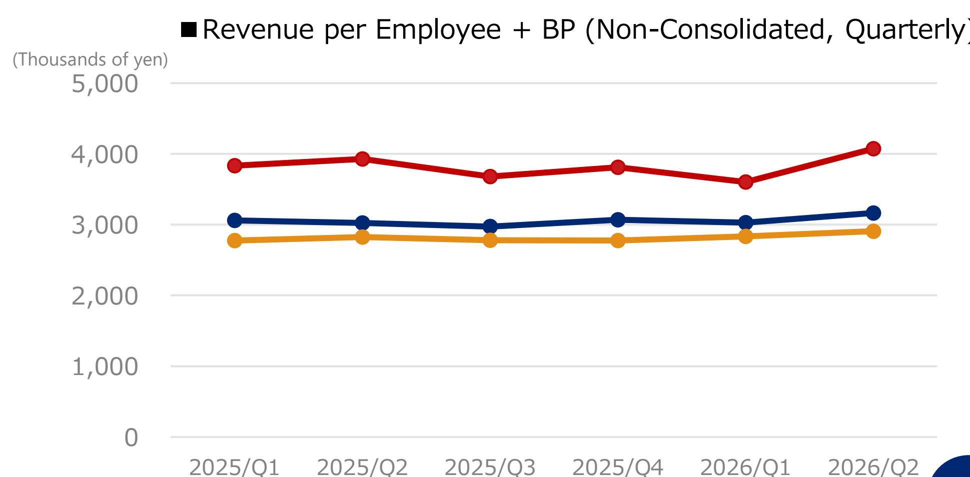
- **Productivity improved QoQ for both DX Support and IT Staffing Support**
- **Total productivity remained flat due to the impact of new graduate hires**

Total | DX Support | IT Staffing Support





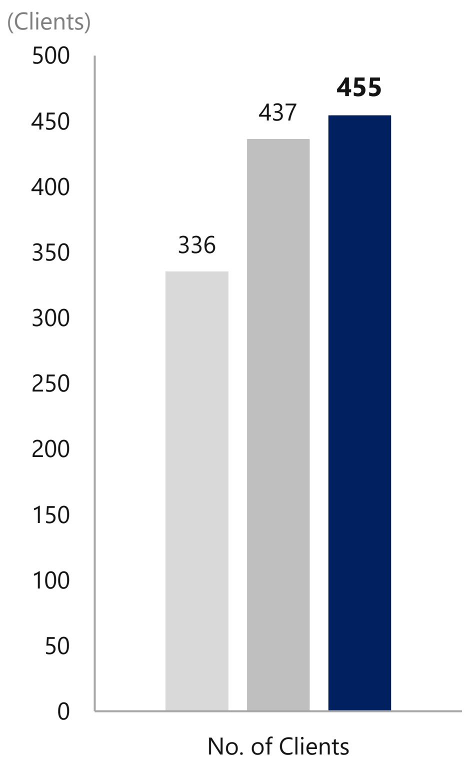




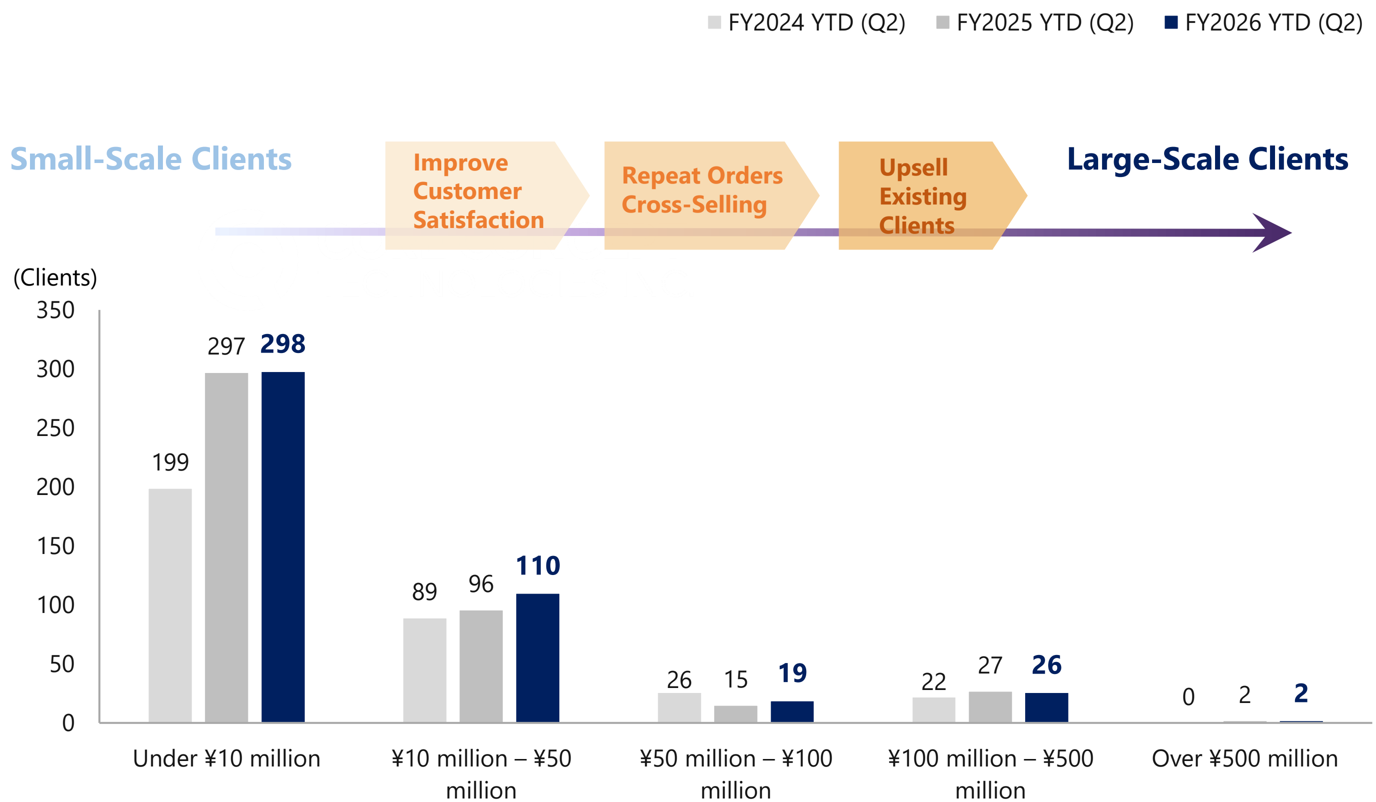
Growth in Large-Scale Clients

- **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 (≥ ¥100M) remained flat, while the pipeline group (¥10M–¥100M) increased**

Customer Count Trend (Total)



Customer Count Trend (by Revenue)

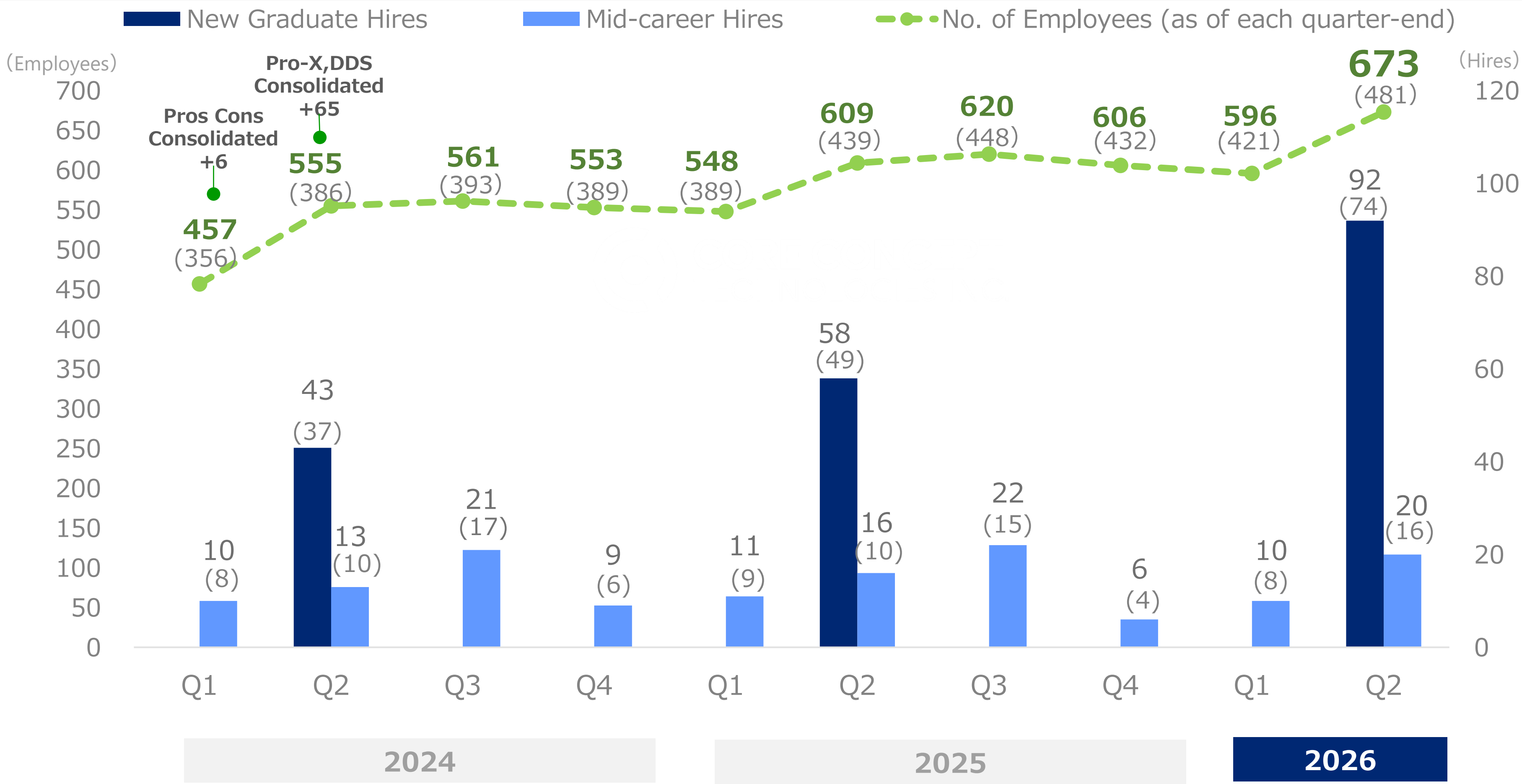


*Clients with transactions in the prior fiscal year. Existing clients account for approximately 90% of total revenue.

Headcount Trend

FY2026 New Graduate Recruitment

- **We prioritize candidates suited for PM roles—those with strong logical thinking and communication skills—over engineering aptitude**
- **Compared to previous years, the proportion of undergraduate, liberal arts, and female hires increased, with the female ratio rising to approximately 2.7 times the typical level**



*Figures in parentheses represent CCT standalone headcount

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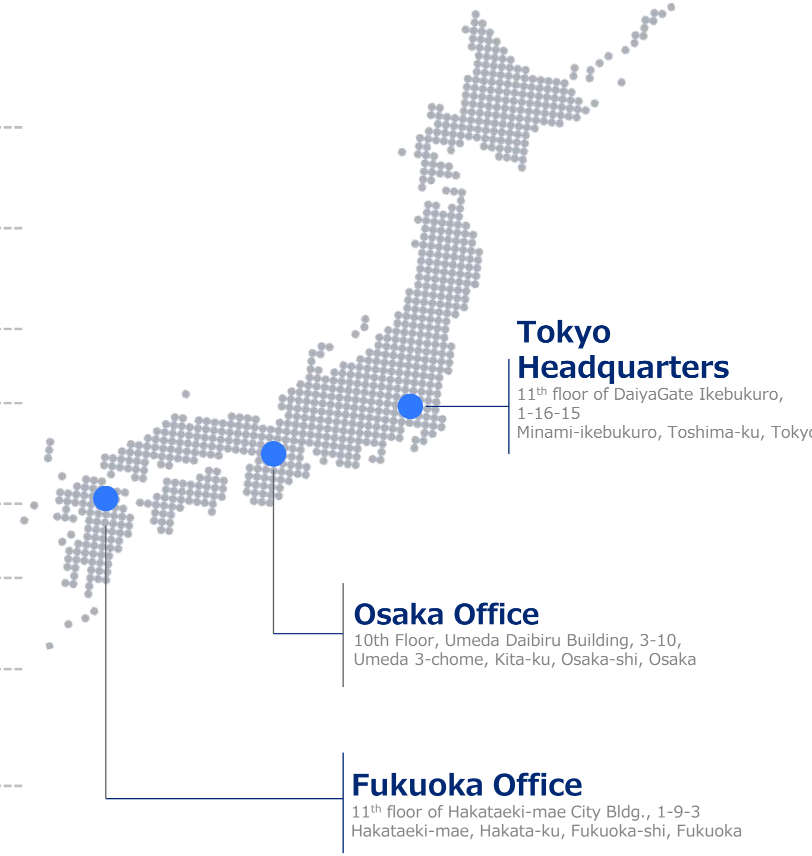
APPENDIX

Corporate Profile

Corporate Name	**Core Concept Technologies Inc. (CCT)**
Business Description	**DX Support and IT Staffing Support**
Location	**11th floor 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**
Share Capital	**730,164 thousand yen** (as of June 30, 2026)
Fiscal Year-End	**December**
Number of Employees	**Consolidated: 673; Non-consolidated: 481** (as of June 30, 2026)
Location	**Tokyo (headquarters), Osaka, and Fukuoka**



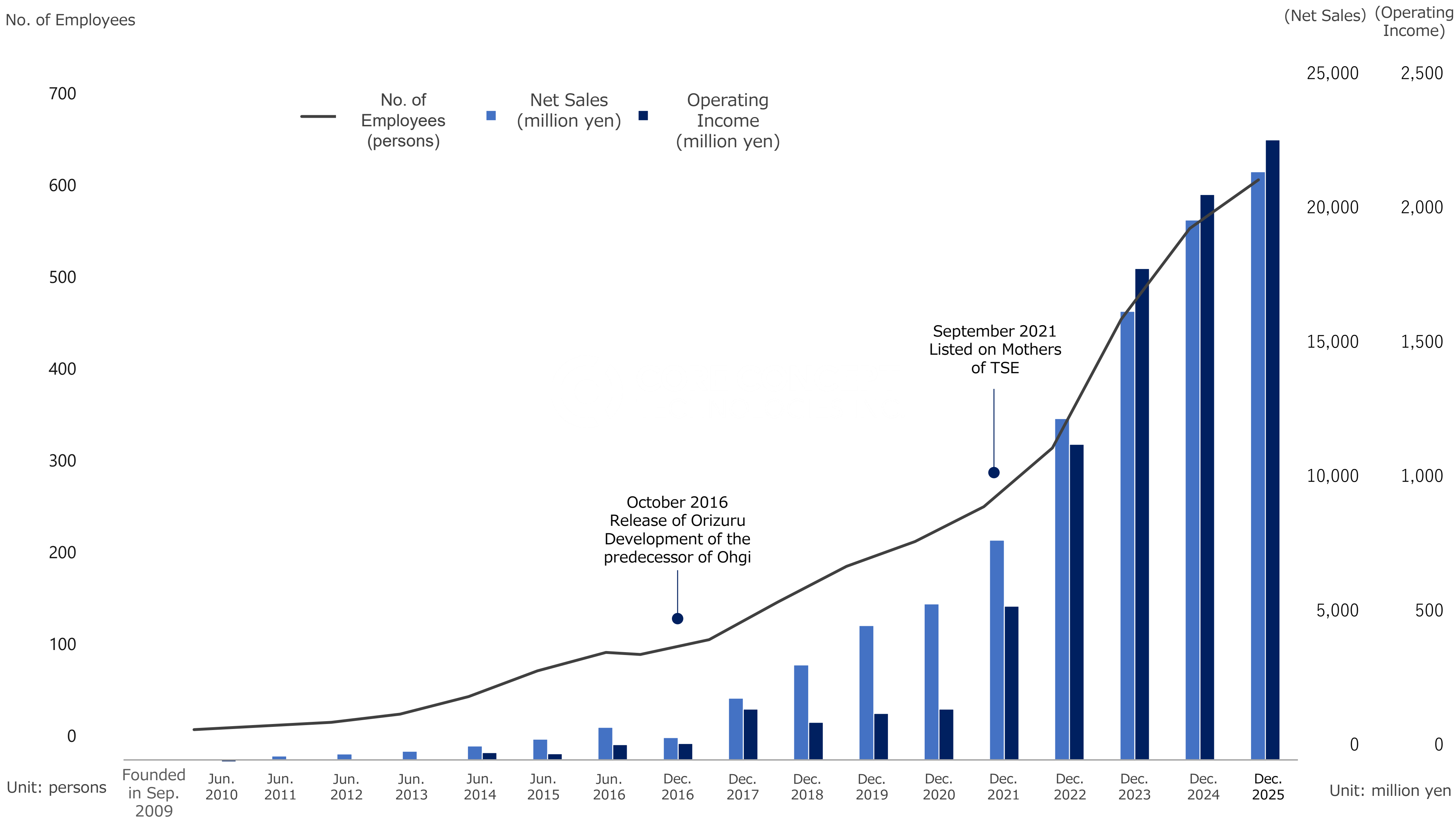
Group Companies (wholly owned subsidiaries)

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

Long-term Performance Trends

CORE CONCEPT TECHNOLOGIES INC.



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

Business Description

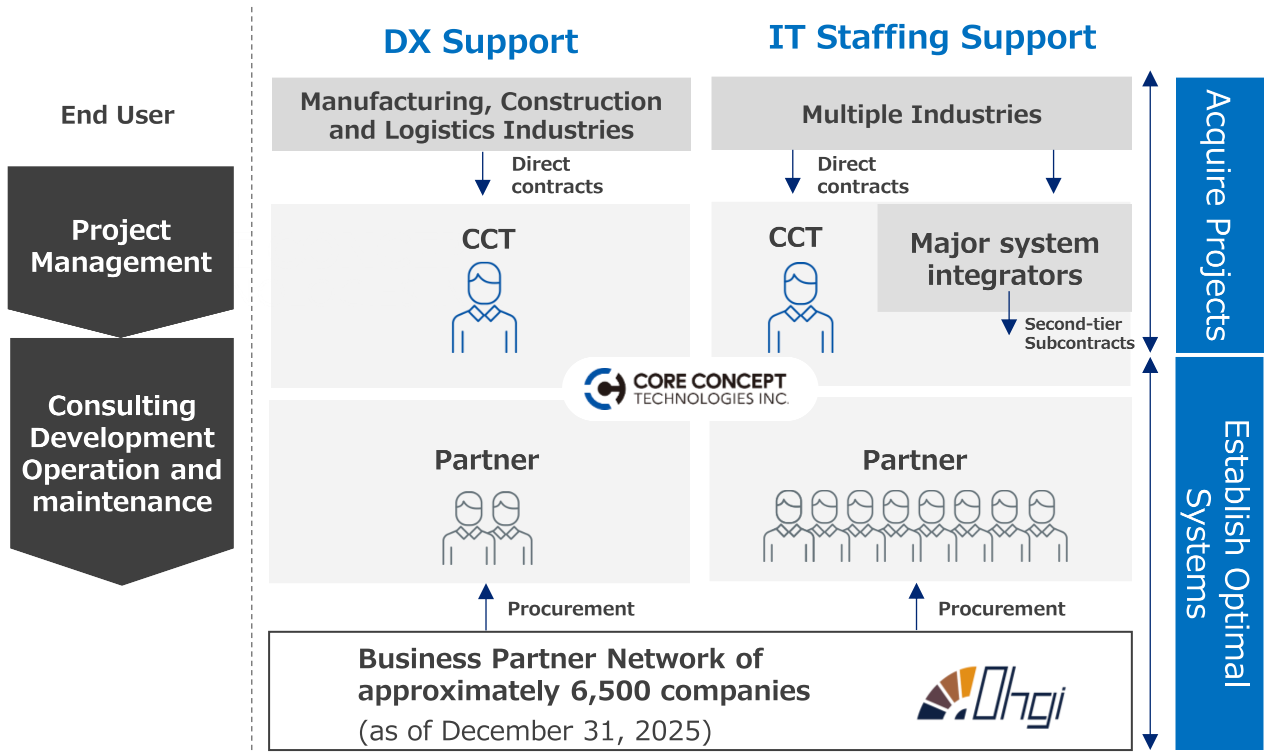
- **By securing a strong pipeline through industry-focused DX support services (Direct contracts) and broad-reaching IT staffing support services (Second-tier Subcontracts)—and leveraging Business Partner Network “Ohgi”—we continue to drive top-line growth**

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.



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

MAEDA 前田建設

センコー

Digital Garage

IT Staffing Support

CTC

SCSK

DTS

NS Solutions

NRI 野村総合研究所 Nomura Research Institute

WingArc 1st The Data Empowerment Company

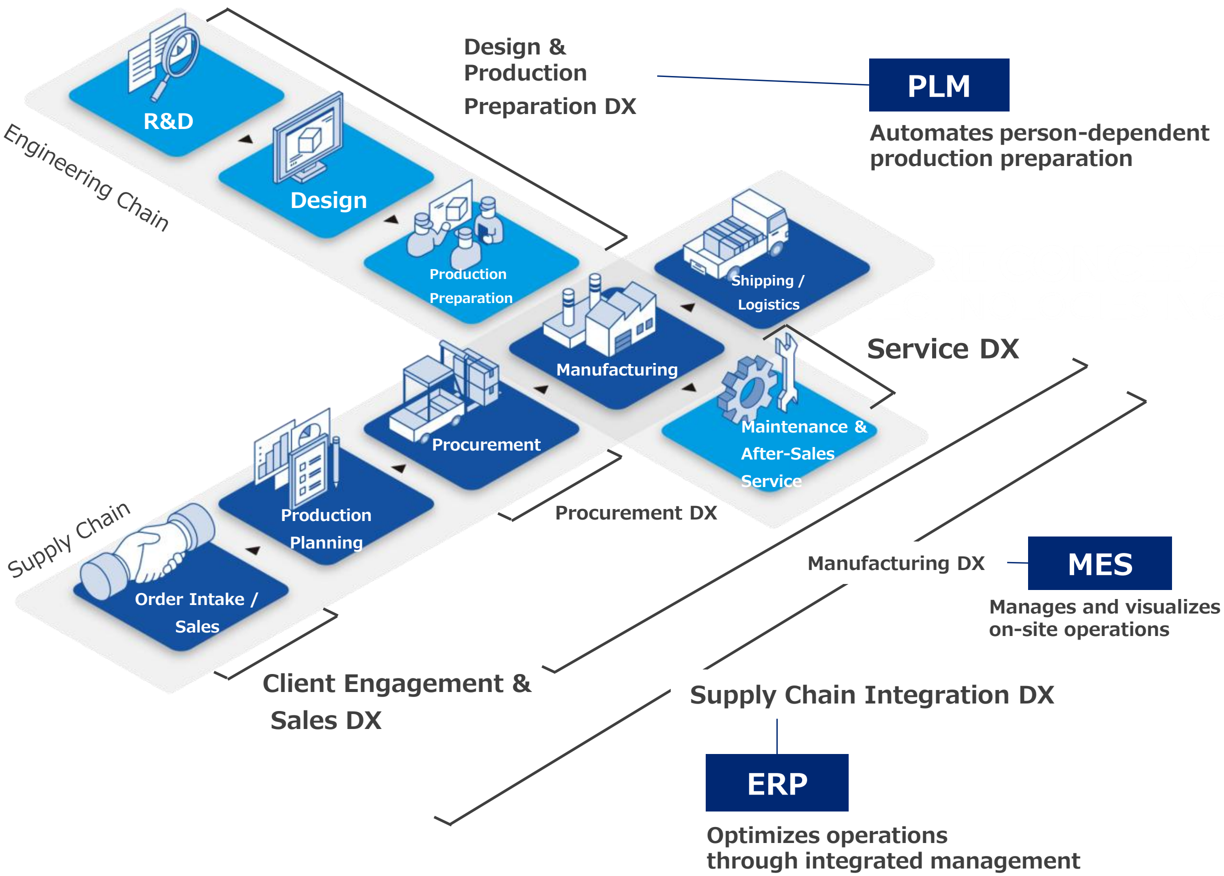
Simplex Inc.

電通総研

弥生

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

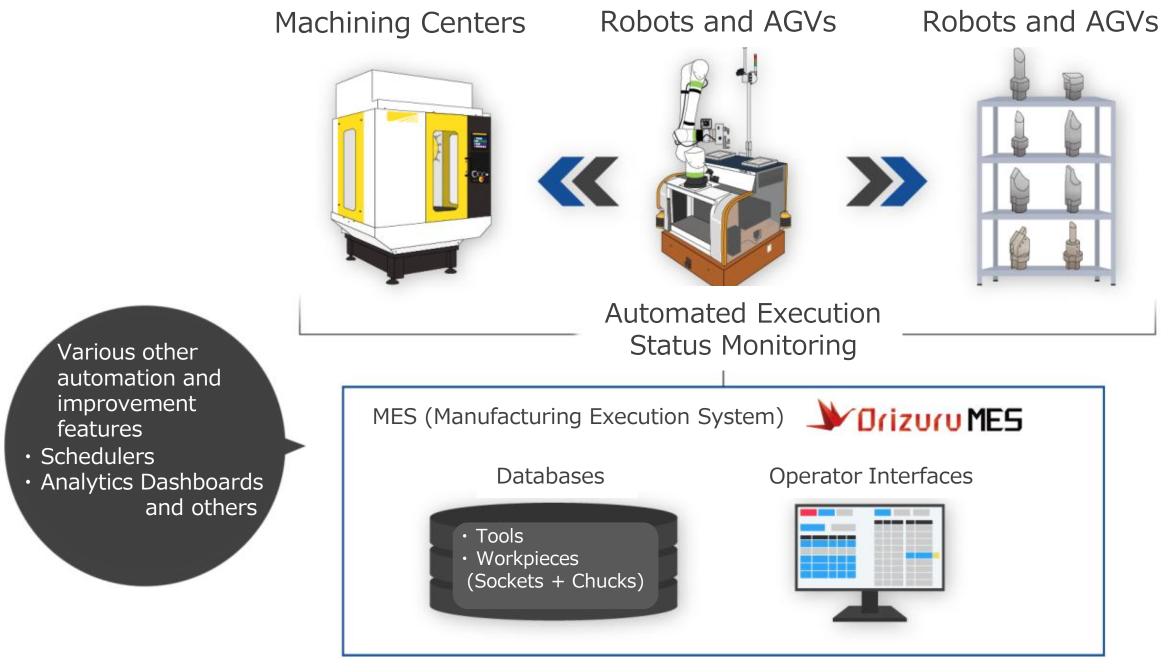
(Product Lifecycle Management)

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

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

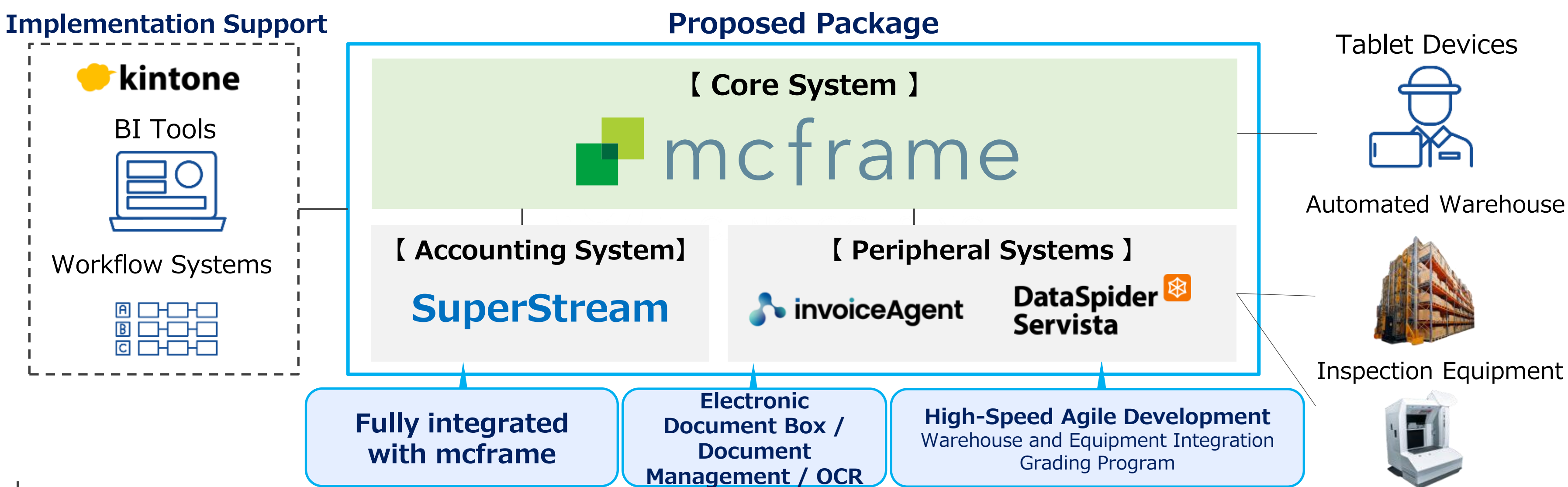
- ✓ We handle the entire process end-to-end, from on-site issue identification through concept design, proposal, and implementation support.
- ✓ We support automation design through the integration of **Orizuru MES**, AGVs, and FA equipment.
- ✓ We provide consulting support for overall project execution.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

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

CORE CONCEPT TECHNOLOGIES INC.

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 **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 – 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 (Aras Innovator) that unifies design information previously fragmented across peripheral systems.

AsIs

Limited usability and searchability of the legacy system

Person-dependent procedures from complex BOM management

Upstream-to-downstream serial processes

2D CAD (System A) → Manual Integration → EBOM (System B) → Semi-Automated Integration → MBOM (System C)

ToBe

Significant improvement in access to necessary information and searchability
Eliminates on-site checks and manual transcription, enabling focus on core work

Redefinition of purpose-specific BOMs and standardization of business procedures
Significantly reduces errors and rework from manual, person-dependent information sharing

Concurrent operations realized from upstream to downstream
System integration and information sharing enable downstream processes to begin work in advance

3D CAD → EBOM → MBOM

Centralized management via aras INNOVATOR

Our Role

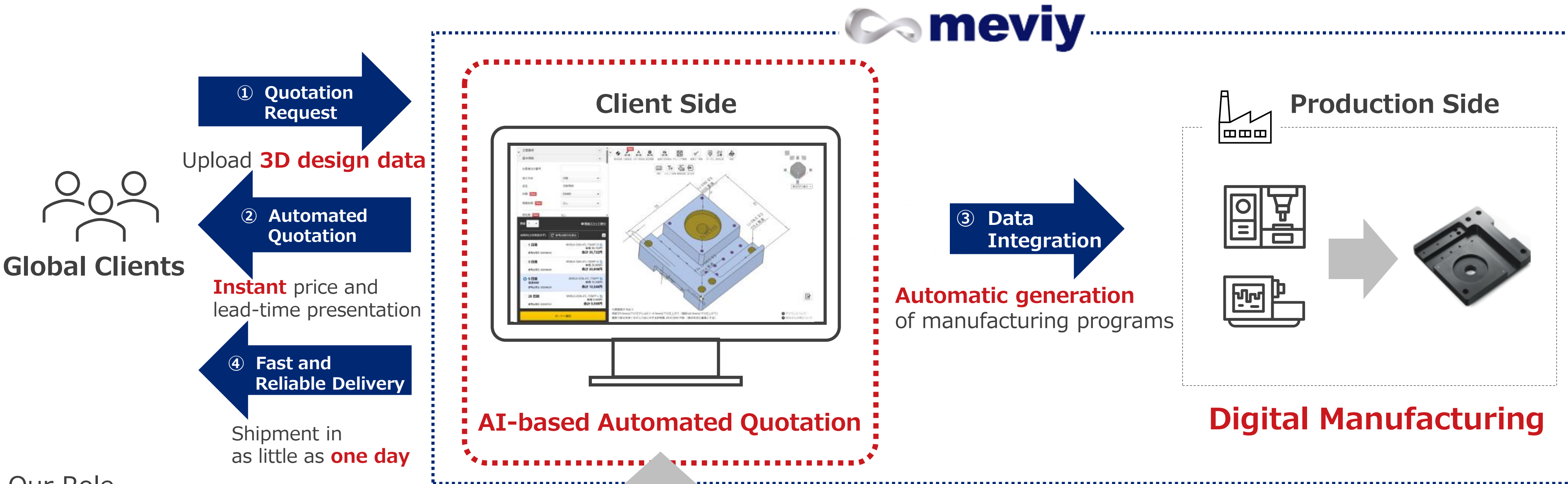
aras INNOVATOR

- ✓ As a PLM expert spanning 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 on-site insight to assess the workload impact of each one—beyond what interviews alone would reveal.

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.



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.

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

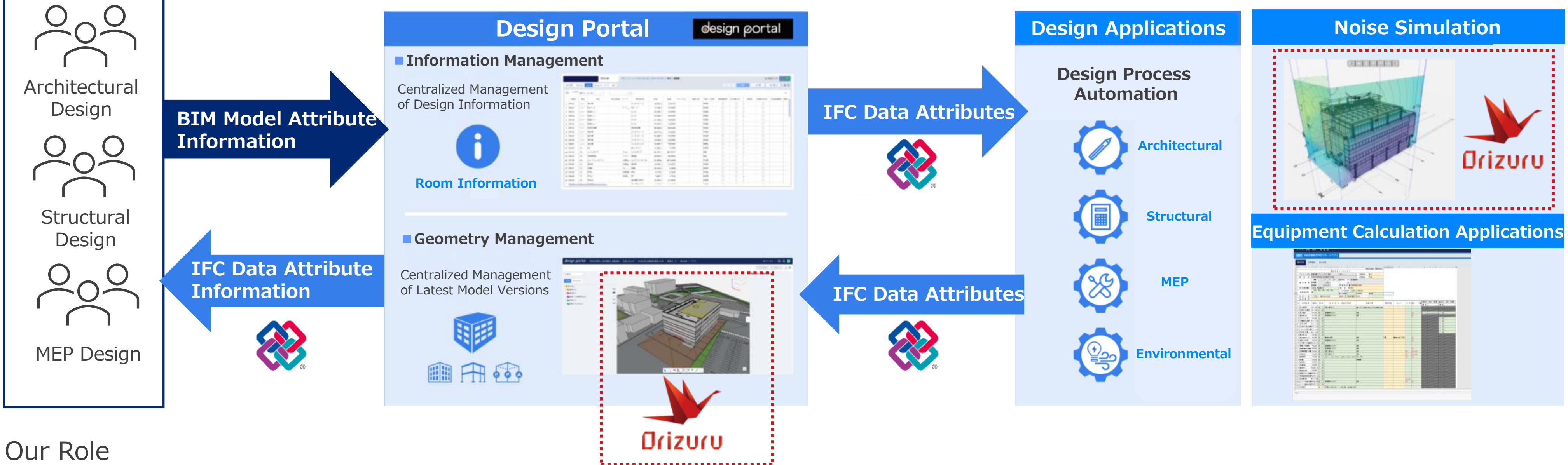
CORE CONCEPT TECHNOLOGIES INC.

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.

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

Design Applications
Design applications linked to the design portal for process automation.



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.

DX Support – Track Record and Partner Awards

CORE CONCEPT TECHNOLOGIES INC.

- **Our achievements in generating new business opportunities and providing technical support have been recognized by partner companies across each of our solution areas**
- **In 2026, we received Partner Awards from both WingArc (BI, Forms, and Document Management) and mcframe (Core Systems)**

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 April 2025. Won both the Development Partner of the Year (Corporate) and Persons of the Year (Individual) awards at the "WingArc Partner Award 2026" in May 2026.
mcframe	Received the Take Off Award at the "mcframe Award 2026" in June 2026.
infor	Channel partner agreement concluded in 2022.
aras INNOVATOR	Certified as a "Certified" partner in 2025.
SAP Partner	Partner agreement concluded in 2024.

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