



March 14, 2024

To Our Stakeholders:

Company name: Artner Co., Ltd.

Representative: SEKIGUCHI Sozo, President and CEO

(Securities code: 2163; Prime Market of the Tokyo Stock Exchange)

Inquiries: HARIGAE Tomonori, Director and Head of the Management Division

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Notice Concerning Dividends of Surplus

Artner Co., Ltd. (“the Company”) hereby notifies that on March 14, 2024, the Board of Directors resolved to distribute dividends of surplus with a record date of January 31, 2024, as follows:

We plan to submit this matter at the Ordinary General Meeting of Shareholders scheduled to be held on April 25, 2024.

1. Details of dividends

	Decided amount	Latest dividend forecast (announced on December 8, 2023)	Previous result (fiscal year ended January 31, 2023)
Record date	January 31, 2024	Same as left	January 31, 2023
Dividend per share	¥37.50	Same as left	¥40.00 (Ordinary dividend: ¥23.00) (Commemorative dividend: ¥17.00)
Total amount of dividends	¥398 million	—	¥425 million
Effective date	April 26, 2024	—	April 28, 2023
Source of funds for dividends	Retained earnings	—	Retained earnings

2. Reason

The Company comprehensively considers future business developments, earnings, the management environment, as well as the strengthening of its management foundations, and positions the supply of stable dividends to its shareholders as a top-priority management task. Moreover, with our policy to maintain a 50% payout ratio, we have set as our basic approach to continue to grow our profit this year to distribute dividends that are at least at the same amount as the previous year and continue to increase.

Based on the above policy and after comprehensively considering our performance and other factors, the year-end dividend will be ¥37.50 per share. By doing so, we expect that annual dividends per share for the fiscal year ended January 31, 2024, will be ¥75 per share.

Reference: Breakdown of annual dividends

Record date	Dividend per share		
	Second quarter-end	Fiscal year-end	Annual
Results (fiscal year ended January 31, 2024)	¥37.50	¥37.50	¥75.00
Results in previous period (fiscal year ended January 31, 2023)	¥20.00	¥40.00 (Ordinary dividend: ¥23.00) (Commemorative dividend: ¥17.00)	¥60.00 (Ordinary dividend: ¥43.00) (Commemorative dividend: ¥17.00)