



June 16, 2026

To Our Stakeholders:

Company name: Artner Co., Ltd.  
Representative: SEKIGUCHI Sozo, President and CEO  
(Securities code: 2163; Prime Market of the Tokyo Stock Exchange)  
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## Notice Concerning Stock Split, Partial Amendment to Articles of Incorporation, and Revisions to Forecast of Cash Dividends

Artner Co., Ltd. (“the Company”) notifies that on June 16, 2026, the Board of Directors resolved to split its stock, partially amend its Articles of Incorporation, and revise its forecast of cash dividends as follows:

### 1. Purpose of the stock split

The purpose of the stock split is to lower the amount an investor pays per trading unit for the Company’s shares so that the stock will have higher liquidity, thereby offering investors a better investment environment and expanding the Company’s investor base.

### 2. Summary of the stock split

#### (1) Method of the split

With July 31, 2026 as the record date, the Company carries out a 2-for-1 split of common shares owned by the shareholders who are included or recorded in the shareholder registry by the end of this date.

#### (2) Number of shares to be increased by a split

Total number of shares issued before a split	10,627,920 shares
Number of shares to be increased by this split	10,627,920 shares
Total number of shares issued after the split	21,255,840 shares
Total number of authorized shares after the split	72,000,000 shares

#### (3) Schedule

Date of public notice of the record date	July 17, 2026 (expected)
Record date	July 31, 2026
Effective date	August 1, 2026

#### (4) Other

There will be no change in the Company’s capital as a result of this stock split.

### 3. Partial amendment to the Articles of Incorporation

#### (1) Reason for the amendment

With this stock split, as of August 1, 2026, the Company changes the total number of authorized shares specified in Article 5 of its Articles of Incorporation in accordance with Article 184, paragraph (2) of the Companies Act.

#### (2) Details of the amendment

(The amended part is underlined.)

Current Articles of Incorporation	After amendment
(Total number of authorized shares) Article 5 The total number of authorized shares of the Company shall be <u>36,000,000</u> .	(Total number of authorized shares) Article 5 The total number of authorized shares of the Company shall be <u>72,000,000</u> .

### 4. Revisions to forecast of cash dividends

With this stock split, the Company revises its forecast of cash dividends for the fiscal year ending January 31, 2027, announced on March 13, 2026, as follows. These revisions are made as a result of the stock split. There will be no substantial change in the forecast of dividend per share.

As the effective date of this stock split is August 1, 2026, the interim dividend for the fiscal year ending January 31, 2027, with a record date of July 31, 2026, will be paid based on the number of shares before the stock split.

Record date	Dividend per share		
	Second quarter-end	Fiscal year-end	Annual
Previous forecast (announced on March 13, 2026)	¥43.00	¥43.00	¥86.00
Revised forecast (pre-stock-split equivalent)	¥43.00	¥21.50 (¥43.00)	— (¥86.00)
Previous result (FY2026)	¥42.00	¥42.00	¥84.00