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March 13, 2026

Summary of Consolidated Financial Results for the Fiscal Year Ended January 31, 2026 (Under Japanese GAAP)

Company name: Artner Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 2163
 URL: <https://www.artner.co.jp/en/>
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 Scheduled date of annual general meeting of shareholders: April 23, 2026
 Scheduled date to commence dividend payments: April 24, 2026
 Scheduled date to file annual securities report: April 22, 2026
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for institutional investors and analysts; for individual investors)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended January 31, 2026 (from February 1, 2025 to January 31, 2026)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended January 31, 2026	12,046	—	1,821	—	1,823	—	1,258	—
January 31, 2025	—	—	—	—	—	—	—	—

(Note) Comprehensive income: Fiscal Year Ended January 31, 2026 ¥ 1,279 million (—%)
 Fiscal Year Ended January 31, 2025 — million (—%)

	Earnings per share	Diluted earnings per share	Return on equity	Return on assets	Operating margin
Fiscal year ended	Yen	Yen	%	%	%
January 31, 2026	118.47	—	24.1	20.1	15.1
January 31, 2025	—	—	—	—	—

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended January 31, 2026: — million yen
 For the fiscal year ended January 31, 2025: — million yen

(Note) As consolidated financial statements have been prepared since the fiscal year ended January 31, 2026, figures for the fiscal year ended January 31, 2025 and year-on-year changes (%) have been omitted. Since this is the first consolidated fiscal year, return on equity and return on assets have been calculated based on fiscal year-end equity and fiscal year-end total assets, respectively.

(2) Consolidated financial status

	Total assets	Net assets	Equity ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
January 31, 2026	9,058	5,223	57.7	491.56
January 31, 2025	—	—	—	—

Reference: Equity As of January 31, 2026: ¥ 5,223 million
 As of January 31, 2025: — million

(Note) As consolidated financial statements have been prepared since the fiscal year ended January 31, 2026, figures for the fiscal year ended January 31, 2025 have been omitted.

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
January 31, 2026	1,415	(1,389)	110	4,725
January 31, 2025	—	—	—	—

(Note) As consolidated financial statements have been prepared since the fiscal year ended January 31, 2026, figures for the fiscal year ended January 31, 2025 have been omitted.

2. Cash dividends

	Annual dividends per share					Total cash dividends	Payout ratio	Dividend on equity
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended January 31, 2025	—	40.00	—	42.00	82.00	871	—	—
Fiscal year ended January 31, 2026	—	42.00	—	42.00	84.00	892	70.9	17.1
Fiscal year ending January 31, 2027 (Forecast)	—	43.00	—	43.00	86.00		73.2	

(Note) As consolidated financial statements have been prepared since the fiscal year ended January 31, 2026, the payout ratio (consolidated) and dividend on equity (consolidated) for the fiscal year ended January 31, 2025 have been omitted.

3. Forecast of consolidated financial results for the year ending January 31, 2027 (from February 1, 2026 to January 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	14,021	16.4	2,017	10.7	2,001	9.8	1,248	(0.9)	117.46

* Notes

(1) Significant changes in scope of consolidation in the period: Yes

New: 2 companies (Company name) CLIP SOFT Corporation, JOUHO GIKEN, Ltd. Excluded: — companies (Company name)

(2) Changes in accounting policies, changes in accounting estimates, and restatement

- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies due to other reasons: None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of January 31, 2026	10,627,920 shares
As of January 31, 2025	10,627,920 shares

(ii) Number of treasury shares at the end of the period

As of January 31, 2026	2,557 shares
As of January 31, 2025	2,514 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Fiscal year ended January 31, 2026	10,625,378 shares
Fiscal year ended January 31, 2025	10,625,442 shares

(Reference) Overview of non-consolidated financial results

(1) Non-consolidated financial results for the fiscal year ended January 31, 2026 (from February 1, 2025 to January 31, 2026)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
January 31, 2026	11,954	7.4	1,952	7.9	1,954	7.3	1,398	10.9
January 31, 2025	11,125	10.0	1,810	18.9	1,821	18.9	1,260	19.8

Fiscal year ended	Earnings per share	Diluted earnings per share
	Yen	Yen
January 31, 2026	131.61	—
January 31, 2025	118.64	—

(2) Non-consolidated financial position

Fiscal year ended	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
January 31, 2026	8,505	5,213	61.3	490.70
January 31, 2025	6,687	4,708	70.4	443.10

Reference: Equity As of January 31, 2026: ¥ 5,213 million

As of January 31, 2025: ¥ 4,708 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

(Caution regarding forward-looking statements, etc.)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, the statements herein do not constitute assurances regarding the Company's actual results. Actual financial and other results may differ substantially from the statements herein due to various factors. For matters related to earnings forecasts, please see "Explanation of consolidated earnings forecasts and other forward-looking statements" on page 3 of the attached document.

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1. Overview of Business Performance and Others

As the Artner Group has been preparing consolidated financial statements since the current consolidated fiscal year, comparative analyses with the previous consolidated fiscal year and with the end of the previous consolidated fiscal year have been omitted.

(1) Overview of operating results during the current fiscal year

Regarding the Japanese economy during the current consolidated fiscal year, although there was concern over the effects of US trade policy, particularly on the automotive industry, R&D efforts of our clients trended steadily. As a large proportion of our Group's engineers are assigned to R&D as well as design and development fields, we continued to see strong demand for engineers from automotive-related manufacturers and semiconductor manufacturing equipment manufacturers, just as we had during the previous period.

(Engineer dispatching business)

The number of operative personnel increased due to an increase in the number of engineers as well as a sustained high utilization rate amid rising demand for engineers and the accelerated assignment of newly graduated engineers who joined us in 2025 to their work ahead of the initial schedule. Moreover, the trend of wage increases by companies and engineer shortages pushed up the unit price for newly graduated engineers at their first assignments. Strategic placements in growth fields and high value-added fields also led to a rise in the unit price of engineers.

(Contracting business)

Aggressive sales activities have led to an increasing number of engineers assigned to contracted projects. Furthermore, by shifting from engineer dispatching to contracting projects in response to client needs, the contracting business's net sales ratio increased.

In terms of profits, while there were recruitment investment, IT/DX investment, and training equipment investment as well as other expenses, these were absorbed by net sales growth, leading to an increase in all profits.

As a result of the above, for the current consolidated fiscal year, net sales came to JPY 12,046,664 thousand, operating profit to JPY 1,821,714 thousand, ordinary profit to JPY 1,823,883 thousand, and profit attributable to owners of parent to JPY 1,258,741 thousand. Operating margin was 15.1%.

(2) Overview of financial status during the current fiscal year

Total assets at the end of the current consolidated fiscal year came to JPY 9,058,062 thousand. This mainly breaks down into cash and deposits of JPY 4,728,888 thousand, accounts receivable - trade of JPY 1,789,787 thousand, and goodwill of JPY 1,519,366 thousand.

Total liabilities at the end of the current consolidated fiscal year came to JPY 3,835,030 thousand. This mainly breaks down into long-term borrowings of JPY 928,028 thousand, provision for retirement benefits for directors (and other officers) of JPY 545,600 thousand, and accounts payable - other of JPY 542,775 thousand.

Total net assets at the end of the current consolidated fiscal year came to JPY 5,223,031 thousand. This mainly breaks down into capital of JPY 238,284 thousand and retained earnings of JPY 4,667,939 thousand.

(3) Overview of cash flows during the current fiscal year

Cash and cash equivalents (hereinafter referred to as "cash") at the end of the current consolidated fiscal year came to JPY 4,725,285 thousand. Cash flows for the current consolidated fiscal year and factors therein are as stated below.

(Net cash provided by (used in) operating activities)

The cash gained as a result of operating activities totaled JPY 1,415,192 thousand. This is mostly because we recorded JPY 1,820,591 thousand in profit before income taxes, among others, whereas we also recorded JPY 637,723 thousand in income taxes paid.

(Net cash provided by (used in) investing activities)

The cash used as a result of investing activities totaled JPY 1,389,104 thousand. This is mostly because we recorded JPY 1,315,518 thousand in payments for the acquisition of shares of subsidiaries that entailed changes in scope of consolidation, among others.

(Net cash provided by (used in) financing activities)

The cash gained as a result of financing activities totaled JPY 110,221 thousand. This is mostly because we recorded JPY 1,000,000 thousand in proceeds from long-term borrowings, among others, whereas we also recorded JPY 887,697 thousand in dividends paid.

(4) Outlook

Looking ahead, the destabilization of the international situation continues to pose a downside risk to the global economy.

However, our Group's strategically important clients, such as automobile-related manufacturers and semiconductor manufacturing equipment manufacturers, are expected to increase their development speed through proactive investment in key areas under the

national government's growth strategy.

With this market environment, we foresee buoyant demand for engineers our Group provides will continue. Given this forecast, in regard to individual indicators, we envision that the number of engineers will increase, that the unit price of engineers will continue to rise, and that the utilization rate and total work person-hours will remain at the same levels as the same period of the previous year.

Given these factors, in regard to the forecasts of consolidated financial results for the fiscal year ending January 31, 2027, we are estimating net sales of JPY 14,021 million, operating profit of JPY 2,017 million, ordinary profit of JPY 2,001 million, and profit attributable to owners of parent of JPY 1,248 million.

The above forecasts of financial results were created based on information available as of the announcement date of this document. Actual financial results may differ substantially from the projections herein due to various factors.

2. Basic Views on the Selection of Accounting Standards

Many of Artner's stakeholders are shareholders, creditors, and clients/partners in Japan, which means we have little need for international funding. Hence, we use the Japanese accounting standards.

2. Consolidated Financial Statements and Main Notes

(1) Consolidated balance sheet

(Thousands of yen)

As of January 31, 2026

Assets	
Current assets	
Cash and deposits	4,728,888
Accounts receivable - trade	1,789,787
Work in process	7,775
Raw materials and supplies	6,105
Prepaid expenses	73,320
Other	58,414
Allowance for doubtful accounts	(9,687)
Total current assets	6,654,604
Non-current assets	
Property, plant and equipment	
Buildings and structures, net	55,128
Machinery, equipment and vehicles, net	3,300
Tools, furniture and fixtures, net	32,463
Land	2,940
Total property, plant and equipment	93,832
Intangible assets	
Goodwill	1,519,366
Software	48,986
Software in progress	72,600
Other	1,727
Total intangible assets	1,642,680
Investments and other assets	
Investment securities	61,621
Deferred tax assets	473,152
Leasehold and guarantee deposits	111,541
Other	20,629
Total investments and other assets	666,945
Total non-current assets	2,403,458
Total assets	9,058,062

(Thousands of yen)

As of January 31, 2026

Liabilities	
Current liabilities	
Current portion of long-term borrowings	108,742
Accounts payable - other	542,775
Accrued expenses	176,806
Income taxes payable	316,162
Accrued consumption taxes	230,083
Provision for bonuses	269,433
Other	229,586
Total current liabilities	1,873,590
Non-current liabilities	
Long-term borrowings	928,028
Provision for retirement benefits for directors (and other officers)	545,600
Retirement benefit liability	487,812
Total non-current liabilities	1,961,440
Total liabilities	3,835,030
Net assets	
Shareholders' equity	
Share capital	238,284
Capital surplus	168,323
Retained earnings	4,667,939
Treasury shares	(1,048)
Total shareholders' equity	5,073,498
Accumulated other comprehensive income	
Valuation difference on available-for-sale securities	745
Remeasurements of defined benefit plans	148,787
Total accumulated other comprehensive income	149,533
Total net assets	5,223,031
Total liabilities and net assets	9,058,062

(2) Consolidated profit and loss statement and consolidated statement of comprehensive income
(Consolidated profit and loss statement)

(Thousands of yen)

	Fiscal year ended January 31, 2026
Net sales	12,046,664
Cost of sales	7,473,158
Gross profit	4,573,506
Selling, general and administrative expenses	2,751,791
Operating profit	1,821,714
Non-operating income	
Interest income	215
Dividend income	80
Commission income	548
Sales income of training materials	651
Dividend income of insurance	1,805
Gain on forfeiture of unclaimed dividends	1,702
Other	242
Total non-operating income	5,247
Non-operating expenses	
Interest expenses	1,514
Cancellation penalty	1,563
Total non-operating expenses	3,078
Ordinary profit	1,823,883
Extraordinary income	
Gain on sale of investment securities	371
Total extraordinary income	371
Extraordinary losses	
Loss on retirement of non-current assets	1,197
Loss on sale of non-current assets	2,465
Total extraordinary losses	3,662
Profit before income taxes	1,820,591
Income taxes - current	571,661
Income taxes - deferred	(9,811)
Total income taxes	561,849
Profit	1,258,741
Profit attributable to owners of parent	1,258,741

(Consolidated statement of comprehensive income)

(Thousands of yen)

	Fiscal year ended January 31, 2026
Profit	1,258,741
Other comprehensive income	
Valuation difference on available-for-sale securities	(20)
Remeasurements of defined benefit plans, net of tax	21,106
Total other comprehensive income	21,085
Comprehensive income	1,279,827
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	1,279,827

(3) Consolidated statement of changes in equity Fiscal year ended January 31, 2026

(Thousands of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	238,284	168,323	4,301,729	(965)	4,707,371
Changes during period					
Dividends of surplus			(892,532)		(892,532)
Profit attributable to owners of parent			1,258,741		1,258,741
Purchase of treasury shares				(82)	(82)
Net changes in items other than shareholders' equity					
Total changes during period	—	—	366,209	(82)	366,126
Balance at end of period	238,284	168,323	4,667,939	(1,048)	5,073,498

	Accumulated other comprehensive income			Total net assets
	Valuation difference on available-for-sale securities	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	
Balance at beginning of period	765	127,681	128,447	4,835,818
Changes during period				
Dividends of surplus				(892,532)
Profit attributable to owners of parent				1,258,741
Purchase of treasury shares				(82)
Net changes in items other than shareholders' equity	(20)	21,106	21,085	21,085
Total changes during period	(20)	21,106	21,085	387,212
Balance at end of period	745	148,787	149,533	5,223,031

(4) Consolidated cash flow statement

(Thousands of yen)

	Fiscal year ended January 31, 2026
Cash flows from operating activities	
Profit before income taxes	1,820,591
Depreciation	29,857
Amortization of goodwill	8,237
Increase (decrease) in allowance for doubtful accounts	702
Increase (decrease) in provision for bonuses	11,154
Increase (decrease) in provision for retirement benefits for directors (and other officers)	750
Increase (decrease) in retirement benefit liability	(45,003)
Interest and dividend income	(296)
Interest expenses	1,514
Loss on retirement of non-current assets	1,197
Loss (gain) on sale of non-current assets	2,465
Loss (gain) on sale of investment securities	(371)
Decrease (increase) in accounts receivable - other	136
Decrease (increase) in trade receivables	(121,646)
Decrease (increase) in inventories	(4,137)
Increase (decrease) in accrued consumption taxes	(23,506)
Increase (decrease) in accounts payable - other	197,023
Other, net	176,950
Subtotal	2,055,620
Interest and dividends received	296
Interest paid	(2,999)
Income taxes paid	(637,723)
Net cash provided by (used in) operating activities	1,415,192
Cash flows from investing activities	
Purchase of property, plant and equipment	(8,942)
Proceeds from sale of property, plant and equipment	4,454
Purchase of intangible assets	(78,079)
Payments of leasehold and guarantee deposits	(1,719)
Proceeds from refund of leasehold and guarantee deposits	10,249
Proceeds from sale of investment securities	477
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(1,315,518)
Other, net	(26)
Net cash provided by (used in) investing activities	(1,389,104)
Cash flows from financing activities	
Proceeds from long-term borrowings	1,000,000
Repayments of long-term borrowings	(1,998)
Purchase of treasury shares	(82)
Dividends paid	(887,697)
Net cash provided by (used in) financing activities	110,221
Net increase (decrease) in cash and cash equivalents	136,309
Cash and cash equivalents at beginning of period	4,588,976
Cash and cash equivalents at end of period	4,725,285

(5) Notes on the consolidated financial statements

(Notes on the Going Concern Assumption)

Not applicable

(Notes on changes in scope of consolidation)

In the current consolidated fiscal year, Artner acquired all of the shares of CLIP SOFT Corporation and JOUHO GIKEN, Ltd. to include them in the scope of consolidation. CLIP SOFT Corporation has been included in our consolidated profit and loss statement since the consolidated fourth quarter. JOUHO GIKEN, Ltd.'s financial results have not been included in the statement because the deemed acquisition date is December 31, 2025, and the company has been included only in our balance sheet in the current consolidated fiscal year.

(Notes on the Segment Data)

Since we have only one reportable segment, notes on this matter have been omitted.

(Per Share Information)

	Fiscal year ended January 31, 2026
Net assets per share	JPY 491.56
Earnings per share	JPY 118.47

Notes: 1. Diluted earnings per share are not shown because we have no dilutive shares.

2. The table below shows the bases for calculations of earnings per share.

	Fiscal year ended January 31, 2026
Profit attributable to owners of parent (thousands of yen)	1,258,741
Amounts not attributable to common shareholders (thousands of yen)	—
Profit attributable to owners of parent pertaining to common shares (thousands of yen)	1,258,741
Average number of shares outstanding during the period	10,625,378

(Material Post-Balance Sheet Events)

(Purchase of Treasury Shares)

The Company resolved at the meeting of its Board of Directors held on March 13, 2026, matters relating to the purchase of treasury shares pursuant to Article 156 of the Companies Act as applied by substitution pursuant to Article 165, paragraph (3) of such Act. For details, please refer to the "Notice Concerning Determination of Matters Relating to Purchase of Treasury Shares" disclosed today.