

Engineer Support Company

Make Value



FY2026 Financial Summary Supplementary Explanation Material

March 13, 2026



— Create the Future —

ARTNER



1 | Consolidated Financial Summary for FY2026 **P 3**

2 | Forecast of Consolidated Financial Results
/ Dividend Forecast for FY2027 **P 16**

3 | Reference **P 21**

1 | **Consolidated Financial Summary for FY2026** **P 3**

2 | **Forecast of Consolidated Financial Results
/ Dividend Forecast for FY2027** **P 16**

3 | **Reference** **P 21**

Market Environment

- During FY2026, there were concerns surrounding the impact of US trade policy, particularly that on the automobile industry. Nevertheless, R&D efforts by our clients remained steady.
- As a large proportion of our engineers are assigned to R&D as well as design and development fields, we continued to see strong demand for engineers from automotive manufacturers and semiconductor manufacturing equipment manufacturers.

State of Engineer Dispatching Business

- **The number of operative personnel increased.**
 - Number of engineers increased. The utilization rate remained high.
 - Assignments for newly graduated engineers entering the Company in 2025 are progressing ahead of the initial schedule.
- **The unit price of engineers rose.**
 - There has been a trend of wage increases, and the unit price for newly graduated engineers at their first assignments is on the rise due to the shortage of engineers.
 - Engineers were strategically placed in growth fields and high value-added fields.

Contracting Business

- **The net sales ratio rose.**
 - Aggressive sales activities led to an increasing number of engineers assigned to contracted projects.
 - Shifted from engineer dispatching to contracting projects in response to client needs.

Profit

- While expenses related to recruitment investment, IT/DX investment, and training equipment investment as well as other expenses were incurred, these were absorbed by net sales growth, which led to increased profits.

(Consolidated) Highlights of Financial Results for FY2026

*As consolidated financial statements have been prepared since FY2026, changes (both figures and %) have been omitted.

	(Consolidated) FY2026	
	Result (million yen)	Percentage (%)
Net sales	12,046	100.0
Cost of sales	7,473	62.0
Gross profit	4,573	38.0
SG&A expenses	2,751	22.8
Operating profit	1,821	15.1
Ordinary profit	1,823	15.1
Profit attributable to owners of parent	1,258	10.4

■ Includes 92 million yen in net sales of CLIP SOFT Corporation (September-November 2025)

■ M&A fees and goodwill amortization incurred

(Non-consolidated) Highlights of Financial Results for FY2026

- Net sales up 7.4%, Operating profit up 7.9%, Ordinary profit up 7.3%, Profit up 10.9%. Operating margin 16.3%.

	(Non-consolidated) FY2025		(Non-consolidated) FY2026		Change from the previous year (million yen)	Change from the previous year (%)
	Result (million yen)	Percentage (%)	Result (million yen)	Percentage (%)		
Net sales	11,125	100.0	11,954	100.0	829	7.4
Cost of sales	7,013	63.0	7,410	62.0	397	5.7
Gross profit	4,112	37.0	4,544	38.0	432	10.5
SG&A expenses	2,302	20.7	2,591	21.7	289	12.5
Operating profit	1,810	16.3	1,952	16.3	142	7.9
Ordinary profit	1,821	16.4	1,954	16.4	133	7.3
Profit	1,260	11.3	1,398	11.7	138	10.9

- Number of engineers increased
- Utilization rate remained high
- The number of operative personnel increased
- Unit price of engineers rose

- The gross margin increased due to the rising unit price of engineers.

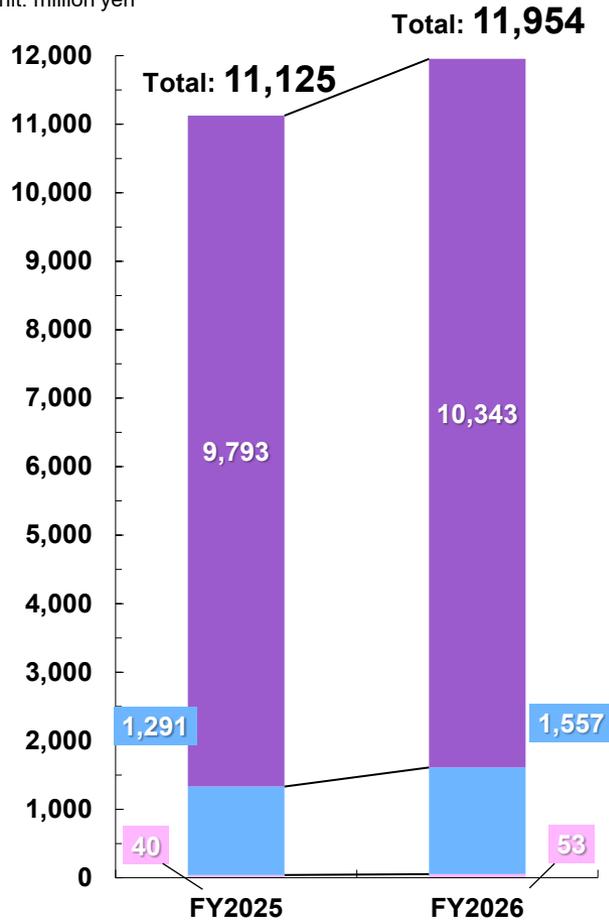
- Increases in expenses related to recruitment investment, IT/DX investment, and training equipment investment

*(Non-consolidated): Figures limited to those for Artner Co., Ltd.

(Non-consolidated) Net Sales by Business for FY2026

■ Engineer Dispatching up 5.6%
 ■ Contracting up 20.6% / Percentage 13.0%

Unit: million yen



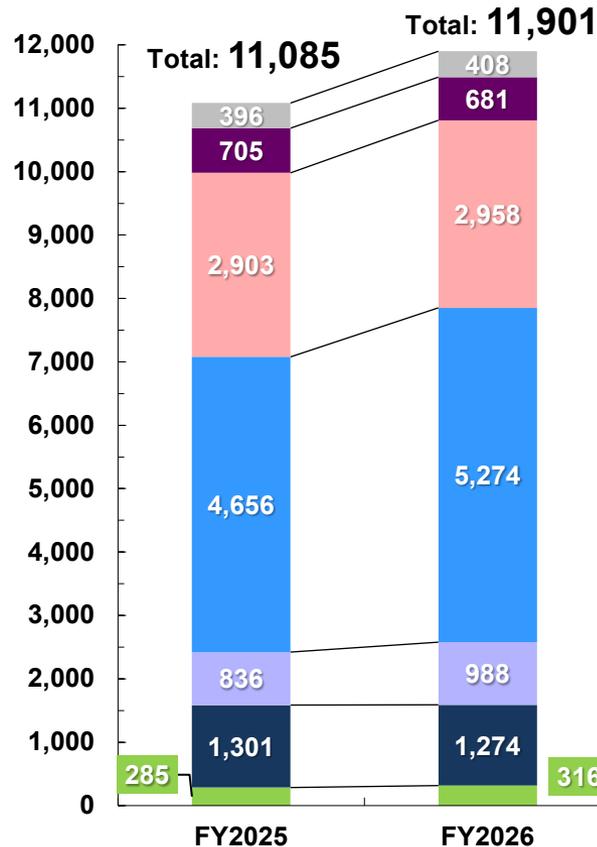
	FY2025		FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Engineer Dispatching	9,793	88.0	10,343	86.5	5.6	(1.5)
Contracting	1,291	11.6	1,557	13.0	20.6	1.4
Subtotal	11,085	99.6	11,901	99.6	7.4	(0.1)
Other	40	0.4	53	0.4	31.0	0.1
Total	11,125	100.0	11,954	100.0	7.4	—

(Non-consolidated) Net Sales by Industry Field for FY2026

- Electrical equipment up 1.9% ■ Transportation equipment up 13.3%
- Information and communications down 2.1%

※Our clients' demand for engineers exceeds the number we can supply. Considering the balance of industry fields, engineers were rotated strategically with the aim of increasing the unit price of engineers and improving the level of their work.

Unit: million yen



	FY2025		FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Steel, nonferrous materials and metals	396	3.6	408	3.4	3.1	(0.1)
Mechanical equipment	705	6.4	681	5.7	(3.5)	(0.6)
Electrical equipment	2,903	26.2	2,958	24.9	1.9	(1.3)
Transportation equipment	4,656	42.0	5,274	44.3	13.3	2.3
Precision equipment	836	7.5	988	8.3	18.2	0.8
Information and communications	1,301	11.7	1,274	10.7	(2.1)	(1.0)
Miscellaneous	285	2.6	316	2.7	11.1	0.1
Total	11,085	100.0	11,901	100.0	7.4	—

*Excludes sales from "Other" businesses.

(Non-consolidated) Top Ten Corporate Clients by Net Sales in FY2026

Top Ten by Net Sales (Standard company name used)

	FY2025		FY2026	
	Our clients	Segment	Our clients	Segment
1	Honda Motor Co., Ltd.	Transportation equipment	Honda Motor Co., Ltd.	Transportation equipment
2	Honda R&D Co., Ltd.	Transportation equipment	Honda R&D Co., Ltd.	Transportation equipment
3	Nikon Corporation	Precision equipment	Nikon Corporation	Precision equipment
4	Lasertec Corporation	Electronic devices	Lasertec Corporation	Electronic devices
5	Bosch Corporation	Transportation equipment	Astemo, Ltd.	Transportation equipment
6	Tokyo Electron Miyagi Ltd.	Electronic devices	Bosch Corporation	Transportation equipment
7	Astemo, Ltd.	Transportation equipment	Sumitomo Electric Industries, Ltd.	Steel, nonferrous materials and metals
8	Terumo Corporation	Precision equipment	Terumo Corporation	Precision equipment
9	JEOL Ltd.	Electronic devices	Tokyo Electron Miyagi Ltd.	Electronic devices
10	Sumitomo Electric Industries, Ltd.	Steel, nonferrous materials and metals	JEOL Ltd.	Electronic devices

Net Sales Per 10 Companies

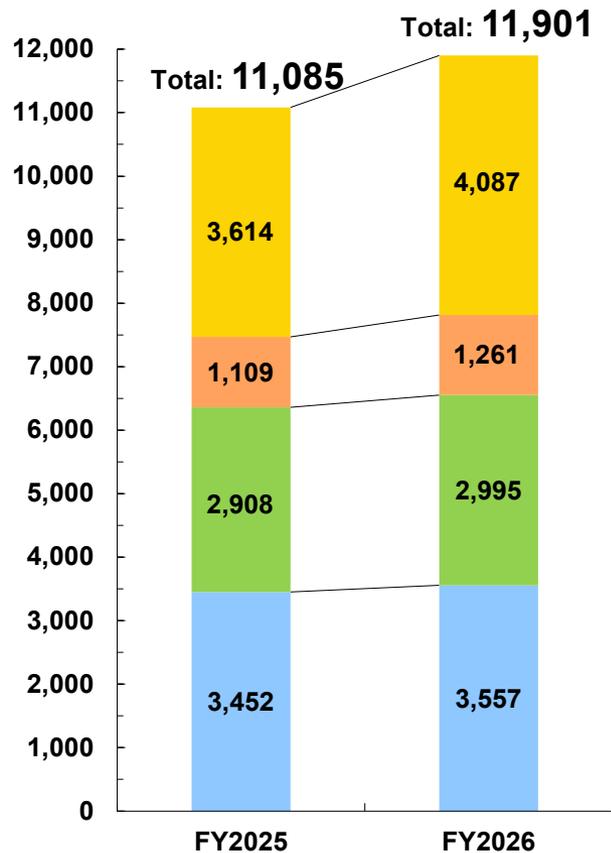
	FY2025		FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Top 10	5,357	48.3	6,141	51.6	14.6	3.3
Top 11 to 20	1,507	13.6	1,542	13.0	2.4	(0.6)
Top 21 to 30	959	8.7	945	7.9	(1.6)	(0.7)
Other than the above	3,260	29.4	3,271	27.5	0.3	(1.9)
Total	11,085	100.0	11,901	100.0	7.4	—

*Excludes sales from "Other" businesses.

(Non-consolidated) Net Sales by Technology Field for FY2026

- Embedded / Model-Based up **13.1%**
- IT Solution up **13.7%**
- Electronics up **3.0%**
- Machinery up **3.0%**

Unit: million yen



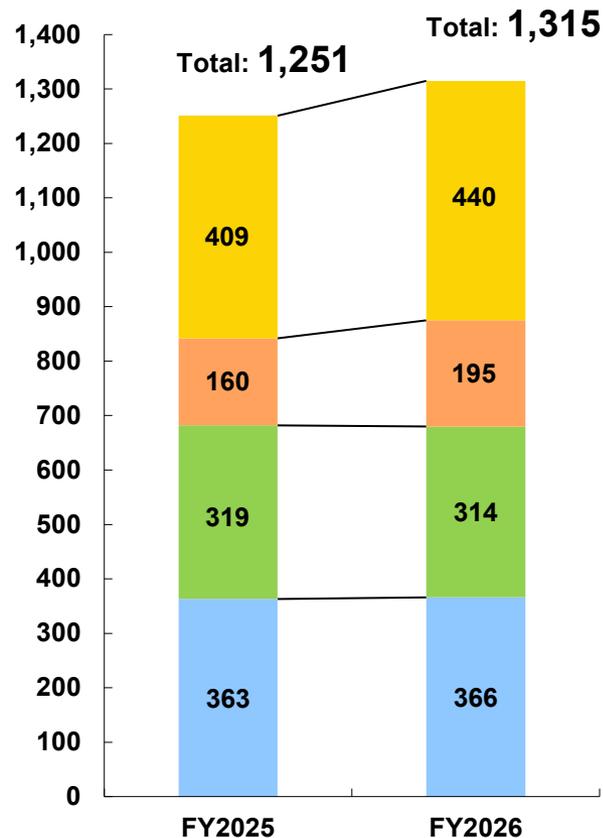
	FY2025		FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Embedded / Model-Based	3,614	32.6	4,087	34.3	13.1	1.7
IT Solution	1,109	10.0	1,261	10.6	13.7	0.6
Electronics	2,908	26.2	2,995	25.2	3.0	(1.1)
Machinery	3,452	31.1	3,557	29.9	3.0	(1.3)
Total	11,085	100.0	11,901	100.0	7.4	—

*Excludes sales from "Other" businesses.

(Non-consolidated) Term-end Engineer Count by Technology Field for FY2026

- Embedded / Model-Based up 7.6% ■ IT Solution up 21.9%
- Electronics down 1.6% ■ Machinery up 0.8%

Unit: people



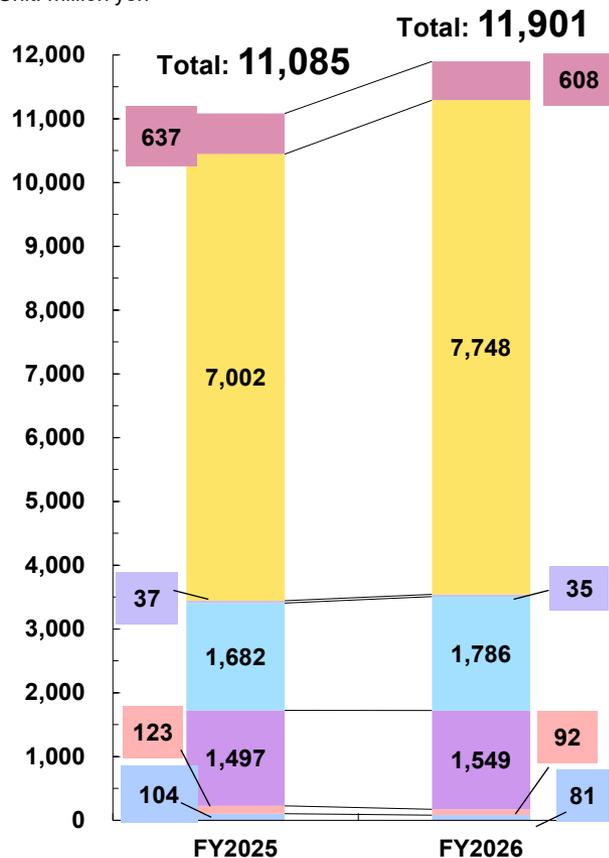
	FY2025		FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (people)	Ratio (%)	Result (people)	Ratio (%)		
Embedded / Model-Based	409	32.7	440	33.5	7.6	0.8
IT Solution	160	12.8	195	14.8	21.9	2.0
Electronics	319	25.5	314	23.9	(1.6)	(1.6)
Machinery	363	29.0	366	27.8	0.8	(1.2)
Total	1,251	100.0	1,315	100.0	5.1	—

*Excludes sales from "Other" businesses.

(Non-consolidated) Net Sales by Region for FY2026

■ Kanto up 10.6%
 ■ Kinki up 3.4%
 ■ Tokai up 6.2%

Unit: million yen

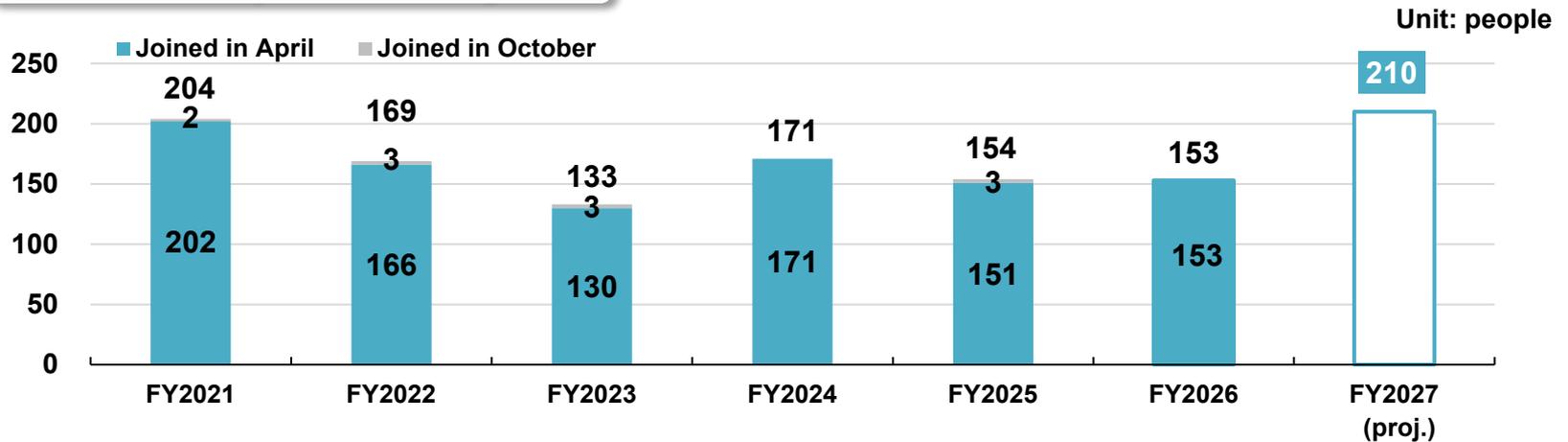


	FY2025		FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Tohoku	637	5.8	608	5.1	(4.6)	(0.6)
Kanto	7,002	63.2	7,748	65.1	10.6	1.9
Hokuriku	37	0.3	35	0.3	(6.8)	(0.0)
Tokai	1,682	15.2	1,786	15.0	6.2	(0.2)
Kinki	1,497	13.5	1,549	13.0	3.4	(0.5)
Chugoku	123	1.1	92	0.8	(25.3)	(0.3)
Kyushu	104	0.9	81	0.7	(21.3)	(0.3)
Total	11,085	100.0	11,901	100.0	7.4	—

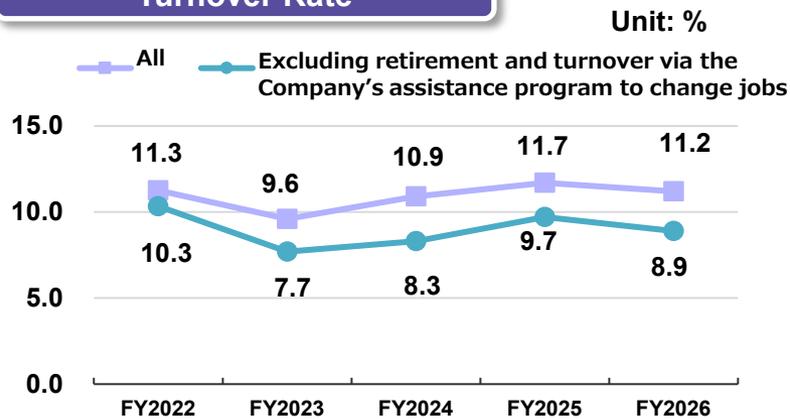
*Excludes sales from "Other" businesses.

(Non-consolidated) Newly Graduated and Career Engineers Hires for FY2026 / Turnover Rate

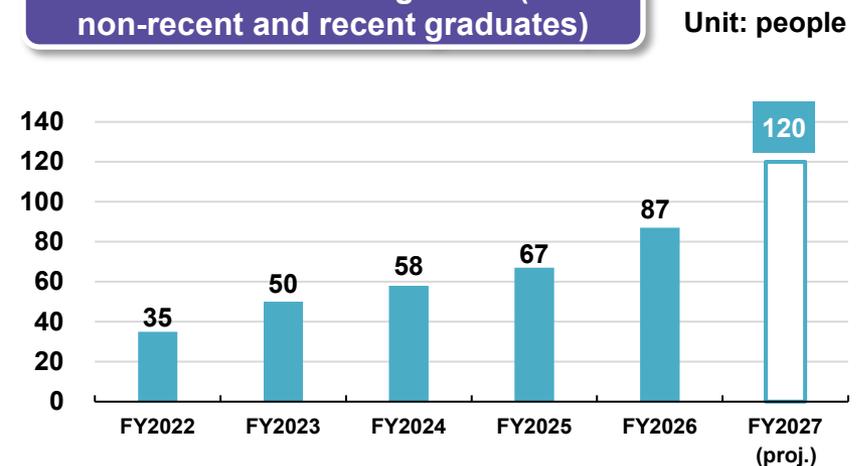
Number of Newly Graduated Engineers



Turnover Rate

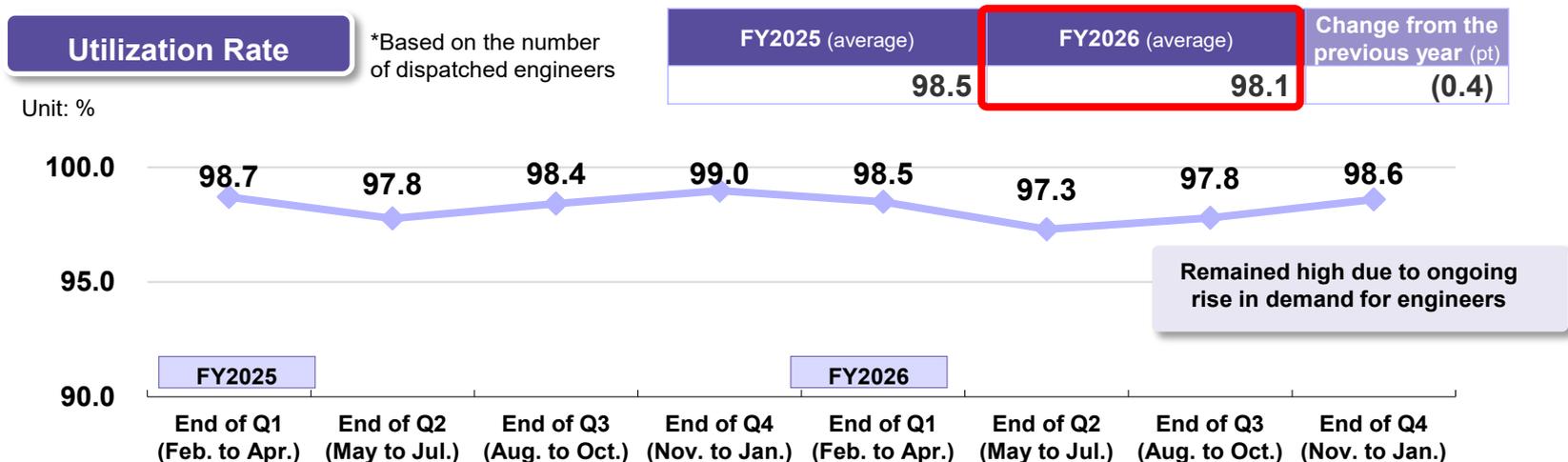
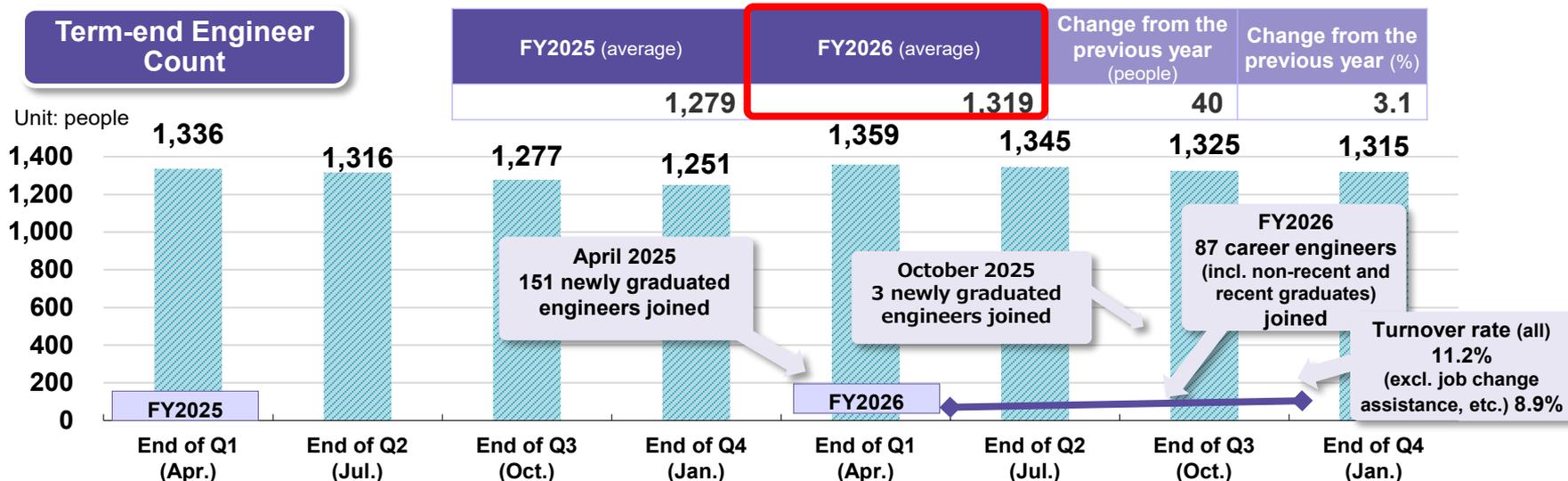


Number of Career Engineers (incl. non-recent and recent graduates)



<https://www.artner.co.jp/en/>

(Non-consolidated) Term-End Engineer Count / Utilization Rate for FY2026



*New employees and others who joined the Company mid-year are not included in the utilization rate until after they are dispatched to their assignments.

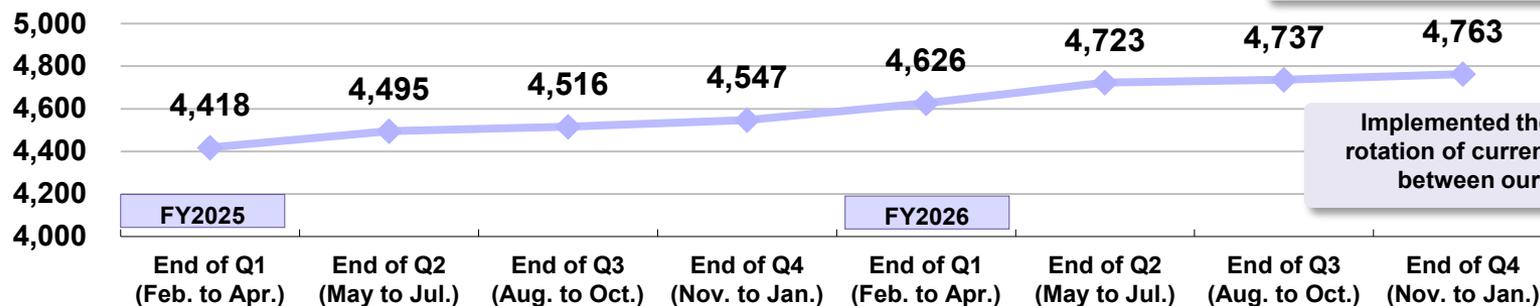
(Non-consolidated) Unit Price of Engineers / Total Work Person-Hours for FY2026

Unit Price of Engineers	FY2025 (average)	FY2026 (average)	Change from the previous year (yen)	Change from the previous year (%)
	4,494	4,713	219	4.9

*Figures for dispatched engineers *Per person

Unit: yen / hour

The unit price for newly graduated engineers at their first assignments is on the rise.



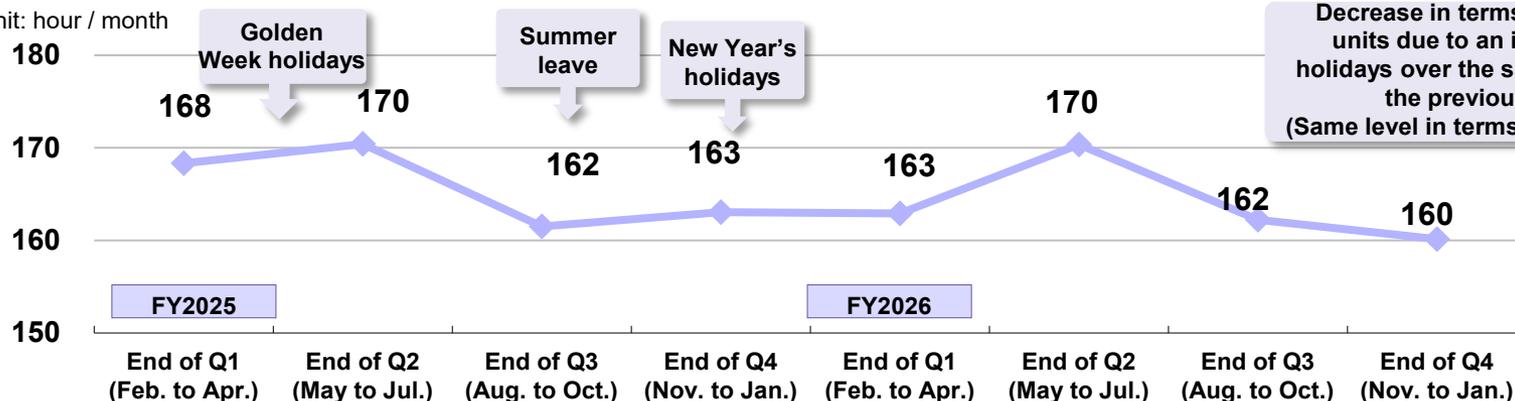
Implemented the strategic rotation of current engineers between our clients

Total Work Person-hours	FY2025 (average)	FY2026 (average)	Change from the previous year (h)	Change from the previous year (%)
	166	164	(2)	(1.1)

*Figures for dispatched engineers *Per person

Unit: hour / month

Decrease in terms of monthly units due to an increase in holidays over the same period of the previous year (Same level in terms of daily units)



1 | Consolidated Financial Summary for FY2026 **P 3**

2 | **Forecast of Consolidated Financial Results
/ Dividend Forecast for FY2027** **P 16**

3 | Reference **P 21**

(Consolidated) Forecast of Financial Results for FY2027

Market Environment

- The destabilization of the international situation continues to pose a downside risk to the global economy. However, our strategically important clients, such as automobile-related manufacturers and semiconductor manufacturing equipment manufacturers, are projected to increase their development speed through proactive investment in key areas under the national government's growth strategy.
- The demand for Artner's engineers is projected to remain strong.

【 (Consolidated) Forecast of Financial Results 】

	(Consolidated) FY2026		(Consolidated) FY2027		Change from the previous year (million yen)	Change from the previous year (%)
	Result (million yen)	% of Net sales	Forecast (million yen)	% of Net sales		
Net sales	12,046	100.0	14,021	100.0	1,975	16.4
Operating profit	1,821	15.1	2,017	14.4	196	10.7
Ordinary profit	1,823	15.1	2,001	14.3	178	9.8
Profit attributable to owners of parent	1,258	10.4	1,248	8.9	(10)	(0.9)

*FY2026 (results) includes financial results from CLIP SOFT Corporation (September-November 2025).

*(Consolidated) Forecasts of financial results for FY2027 factor in the forecast of the financial results of CLIP SOFT Corporation and JOUHO GIKEN, Ltd.

(Non-consolidated) Forecast of Financial Results for FY2027 / Prerequisites

【 (Non-consolidated) Forecast of Financial Results 】

	(Non-consolidated) FY2026		(Non-consolidated) FY2027		Change from the previous year (million yen)	Change from the previous year (%)
	Result (million yen)	% of Net sales	Forecast (million yen)	% of Net sales		
Net sales	11,954	100.0	12,726	100.0	772	6.5
Operating profit	1,952	16.3	2,032	16.0	80	4.1
Ordinary profit	1,954	16.4	2,011	15.8	57	2.9
Profit	1,398	11.7	1,394	11.0	(4)	(0.3)

【Prerequisites】

Newly graduated engineers (April, October) (people)	154	153	(1)	(0.6)
Number of career engineers (incl. non-recent and recent graduates) (people)	87	120	33	37.9
Turnover rates (%)	11.2	Decreased YoY		
Utilization rates (%)	98.1	Same level as preceding year		
Unit price of engineers (yen)	4,713	Upward trend year on year		
Total work man-hours (h)	164	Same level as preceding year		

*The contribution to sales and profit varies depending on when engineers joined the Company and when they were placed with our clients.

FY2026 / FY2027 (forecast) Dividend per share

Payout ratio Based on 50% FY2026 70.9% / FY2027(forecast) 73.2%

FY2026

dividend (year-end) **42 yen.**

Combined with the interim dividend of **42 yen**, annual dividend was **84 yen.**

**FY2027
(forecast)**

Expected ordinary dividend **86 yen** (interim **43 yen**, year-end **43 yen**).
(Ordinary dividend up 2 yen)

	Annual dividends per share(yen)			Dividend yield (%)	Payout ratio (%)	Dividend on equity ratio (DOE) (%)
	Second quarter-end	Fiscal year-end	Total			
(Non-consolidated) FY2025	40.00	42.00	82.00	3.79	69.1	19.4
(Consolidated) FY2026	42.00	42.00	84.00	4.63	70.9	17.1
(Consolidated) FY2027(forecast)	43.00	43.00	86.00	4.21	73.2	

*Dividend yield (%) = individual dividend per share (total) ÷ share price (year-end, closing price) × 100

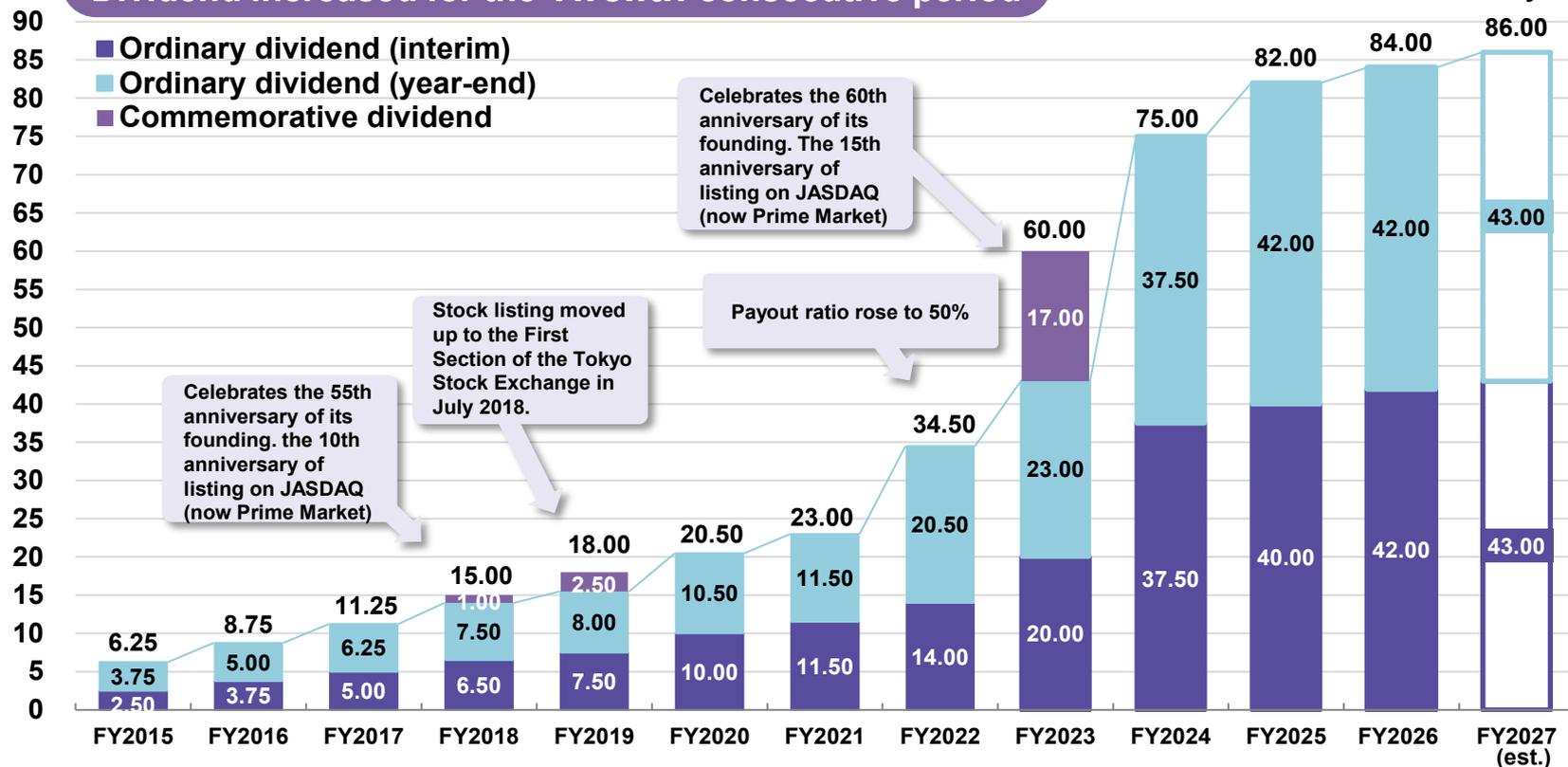
Closing value at beginning of FY2025 (February 1, 2024) 2,161 yen / Closing value at beginning of FY2026 (February 3, 2025) 1,813 yen / Closing value at beginning of FY2027 (February 2, 2026) 2,042 yen

*As consolidated financial statements have been prepared since FY2026, the payout ratio and dividend on equity (DOE) for FY2025 are presented on a non-consolidated basis. For FY2026 and FY2027, these are presented on a consolidated basis.

Dividend Per Share

■ We determine a dividend amount that will not fall below the previous year's amount, based on a payout ratio of 50%.

Dividend increased for the Twelfth consecutive period



Dividends per share were retroactively revised to factor in the impact of stock splits conducted as follows.
 February 1, 2017 (2-for-1 stock split) • April 1, 2018 (2-for-1 stock split)

1 | Consolidated Financial Summary for FY2026 **P 3**

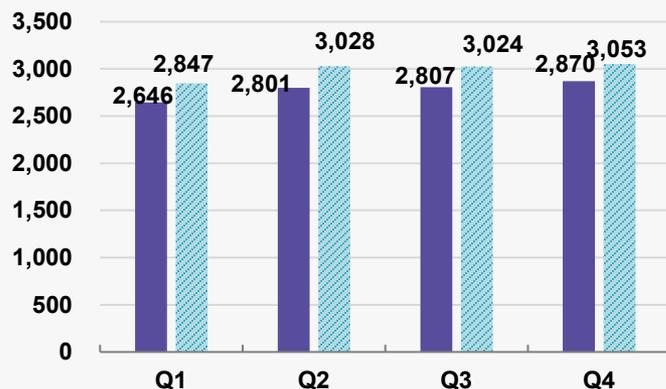
2 | Forecast of Consolidated Financial Results
/ Dividend Forecast for FY2027 **P 16**

3 | Reference **P 21**

(Non-consolidated) Quarterly (Accounting Period) Financial Results

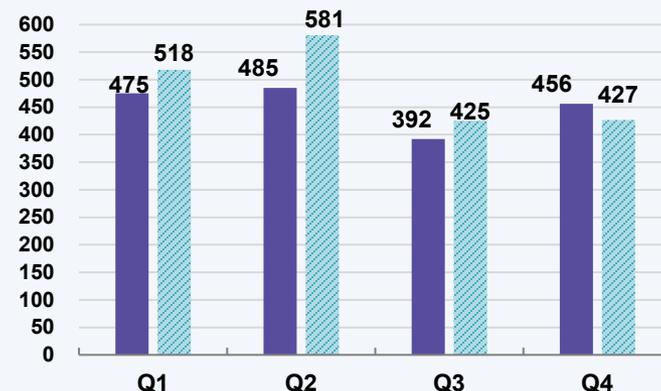
Net sales

■ FY2025 ■ FY2026 Unit: million yen



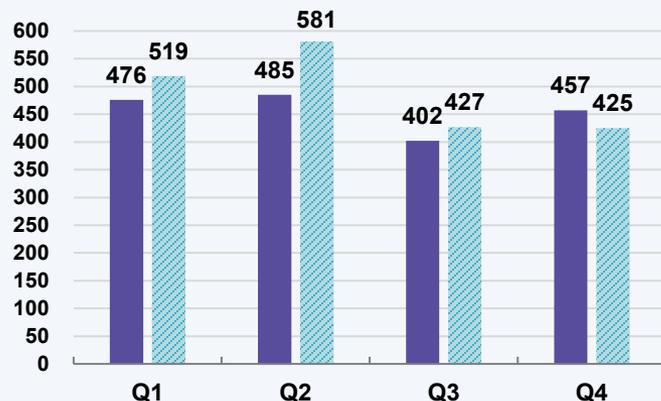
Operating profit

■ FY2025 ■ FY2026 Unit: million yen



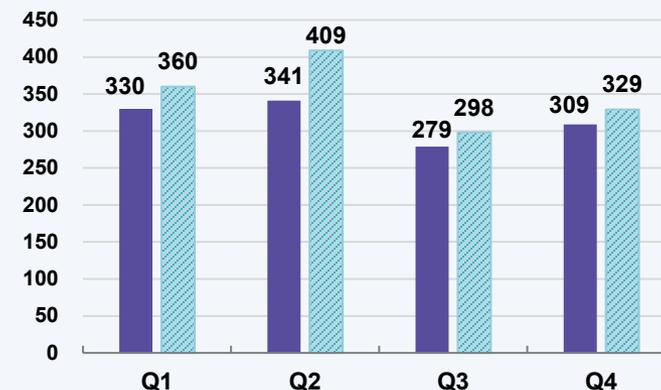
Ordinary profit

■ FY2025 ■ FY2026 Unit: million yen



Profit

■ FY2025 ■ FY2026 Unit: million yen



(Non-consolidated) Quarterly (Accounting Period) Numerical Data for Financial Results

FY2026

	Q1(Feb. to Apr.)				Q2(May to Jul.)				Q3(Aug. to Oct.)				Q4(Nov. to Jan.)				full-year		
	Result (million yen)	Percent -age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent -age (%)	YOY (%)												
Net sales	2,847	100.0	7.6	23.8	3,028	100.0	8.1	25.3	3,024	100.0	7.7	25.3	3,053	100.0	6.4	25.5	11,954	100.0	7.4
Cost of sales	1,728	60.7	7.9	23.3	1,787	59.0	4.1	24.1	1,947	64.4	4.8	26.3	1,947	63.8	6.0	26.3	7,410	62.0	5.7
Gross profit	1,118	39.3	7.2	24.6	1,241	41.0	14.4	27.3	1,076	35.6	13.3	23.7	1,106	36.2	7.1	24.4	4,544	38.0	10.5
SG&A expenses	600	21.1	5.6	23.2	660	21.8	10.1	25.5	650	21.5	16.7	25.1	679	22.3	17.9	26.2	2,591	21.7	12.5
Operating profit	518	18.2	9.1	26.5	581	19.2	19.8	29.8	425	14.1	8.5	21.8	427	14.0	(6.5)	21.9	1,952	16.3	7.9
Ordinary profit	519	18.3	9.2	26.6	581	19.2	19.7	29.8	427	14.2	6.4	21.9	425	13.9	(7.0)	21.8	1,954	16.4	7.3
Profit	360	12.7	9.1	25.8	409	13.5	20.1	29.3	298	9.9	6.6	21.3	329	10.8	6.7	23.6	1,398	11.7	10.9

*(1) Quarterly composition of forecast of financial results (full year)

FY2025

	Q1(Feb. to Apr.)				Q2(May to Jul.)				Q3(Aug. to Oct.)				Q4(Nov. to Jan.)				full-year		
	Result (million yen)	Percent -age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent -age (%)	YOY (%)												
Net sales	2,646	100.0	6.1	23.8	2,801	100.0	11.5	25.2	2,807	100.0	10.2	25.2	2,870	100.0	12.3	25.8	11,125	100.0	10.0
Cost of sales	1,601	60.5	4.8	22.8	1,716	61.3	8.2	24.5	1,857	66.2	5.8	26.5	1,837	64.0	8.1	26.2	7,013	63.0	6.7
Gross profit	1,044	39.5	8.2	25.4	1,084	38.7	17.2	26.4	950	33.8	20.0	23.1	1,033	36.0	20.6	25.1	4,112	37.0	16.2
SG&A expenses	568	21.5	16.8	24.7	599	21.4	14.9	26.0	557	19.9	10.0	24.2	576	20.1	15.3	25.0	2,302	20.7	14.2
Operating profit	475	18.0	(0.6)	26.3	485	17.3	20.1	26.8	392	14.0	38.0	21.7	456	15.9	28.2	25.2	1,810	16.3	18.9
Ordinary profit	476	18.0	(0.6)	26.1	485	17.3	20.4	26.7	402	14.3	37.2	22.1	457	15.9	28.3	25.1	1,821	16.4	18.9
Profit	330	12.5	(0.7)	26.2	341	12.2	19.9	27.1	279	10.0	37.9	22.2	309	10.8	33.7	24.5	1,260	11.3	19.8

*(2) Quarterly composition of full-year financial results

<https://www.artner.co.jp/en/>

Consolidated Balance Sheet for FY2026

*As consolidated financial statements have been prepared since FY2026, figures for the previous fiscal year are reference values.

	(Non-consolidated) As of January 31, 2025	(Consolidated) As of January 31, 2026
	Result (million yen)	Result (million yen)
Current assets	6,130	6,654
(Cash and deposits)	4,588	4,728
Non-current assets	556	2,403
(Goodwill)		1,519
Total assets	6,687	9,058
Total current liabilities	1,262	1,873
Total non-current liabilities	716	1,961
Total liabilities	1,979	3,835
Total net assets	4,708	5,223

Total assets mainly breaks down into cash and deposits of 4,728 million yen, accounts receivable - trade of 1,789 million yen, and goodwill of 1,519 million yen.

Total liabilities mainly breaks down into long-term borrowings of 928 million yen, provision for retirement benefits for directors (and other officers) of 545 million yen, and accounts payable - other of 542 million yen.

Total net assets mainly breaks down into capital of 238 million yen and retained earnings of 4,667 million yen.

Number of Engineers

	Previous FY term-end engineer count (people)	Newly graduated engineers (people)	Number of career engineers (incl. non-recent and recent graduates) (people)	Turnover rate* (%)	Turnover rate* *Excluding retirement and turnover via the Company's assistance program to change jobs	Term-end engineer count (people)	Change from the previous year (people)	Change from the previous year (%)
FY2019	716	130	26	8.9	7.1	785	69	9.6
FY2020	785	156	32	7.3	5.9	901	116	14.8
FY2021	901	177	29	11.7	10.8	971	70	7.8
FY2022	971	204	35	11.3	10.3	1,073	102	10.5
FY2023	1,073	169	50	9.6	7.7	1,157	84	7.8
FY2024	1,157	133	58	10.9	8.3	1,192	35	3.0
FY2025	1,192	171	67	11.7	9.7	1,251	59	4.9
FY2026	1,251	154	87	11.2	8.9	1,315	64	5.1
FY2027 (proj.)	1,315	153	120	Decreased YoY				

*Calculated based on operative regular employees:

$(\text{Previous FY term-end engineer count} + \text{new graduate hire count} + \text{career engineer count}) \times (1 - \text{turnover rate}) \neq \text{term-end engineer count}$

Handling of This Document

This document is intended to provide information to help you deepen your understanding of the Company, and is not intended to solicit investment in securities issued by the Company.

Although this document has been created carefully to ensure its accuracy, its completeness is not guaranteed.

The Company shall not be held liable for any failure or damage caused by the use of forecast data or information contained in this document.

(Forward-looking statements)

The opinions, forecasts, and other information contained in this document are based on our assessment at the time this document was prepared, and they may include potential risks and uncertainties.

Therefore, actual results may differ from the forward-looking statements in this document due to various factors, such as changes in the business environment.

(Processing of numbers)

As the amounts in the text and figures of this document are rounded down to the nearest unit, the total of breakdowns may not coincide with the official total numbers. In addition, as ratios (%) are rounded to the first decimal place, the total of their breakdown may not add up to 100.0%.