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Securities code: 2163

March 31, 2026

(Start date of electronic provision measures March 30, 2026)

To Our Shareholders:

SEKIGUCHI Sozo

President and CEO

Artner Co., Ltd.

Nakanoshima 3-2-18, Kita Ward, Osaka City

Notice of Convocation for the 64th Ordinary General Meeting of Shareholders

You are hereby notified that the 64th Ordinary General Meeting of Shareholders (“the Meeting”) of Artner Co., Ltd. (“the Company”) will be held on Thursday, April 23, 2026, as described below.

In convening this Ordinary General Meeting of Shareholders, information contained in the Reference Materials for the General Meeting of Shareholders, etc. (items to be electronically provided), is provided electronically and has been posted on the following internet websites. Please access any of those websites to review the information.

The Company’s website: <https://www.artner.co.jp/en/ir/filings-reports/meetings/>



Website on which the materials for the Company's Ordinary General Meeting of Shareholders are posted: <https://d.sokai.jp/2163/teiji/>



Tokyo Stock Exchange, Inc.'s website (Listed Company Search):
<https://www2.jpx.co.jp/tseHpFront/JJK020010Action.do?Show=Show>



Please go to the Tokyo Stock Exchange, Inc.’s website (Listed Company Search) above, enter “Artner” in the issue name (company name) field or the Company’s securities code “2163” in the code field, search, select “Basic information” and then “Documents for public inspection/PR information” to access the information.

If you are unable to attend the Meeting, you may exercise your voting rights by either of the following methods. If you wish to exercise your voting rights after examining the attached reference materials for the Meeting, please do so by 5:30 p.m. on Wednesday, April 22, 2026 (JST).

Instructions for exercising voting rights in writing (by postal mail)

Please indicate your approval or disapproval of the proposals in the form and return it by postal mail by no later than the above-mentioned deadline.

Instructions for exercising voting rights via the Internet

When exercising your voting rights via the Internet, please read the "Guide to Exercising Your Voting Rights via the Internet" and enter your approval or disapproval of the proposals by no later than the above-mentioned deadline.

1.Time: Thursday, April 23, 2026 10:00 a.m. (Reception starts at 9:00 a.m.)

2.Place: 3-1-1 Umeda, Kita-ku, Osaka Houou no ma (room), 20F, Hotel Granvia Osaka

3.Purpose of meeting:

Matters to be reported on:

Item No. 1: Business report, consolidated financial statements, and results of audit of consolidated financial statements by Accounting Auditor and Audit and Supervisory Committee for 64th Period (February 1, 2025, to January 31, 2026)

Item No. 2: Non-consolidated financial statements for 64th Period (February 1, 2025, to January 31, 2026)

Proposals:

Item No. 1: Payment of dividends of surplus

Item No. 2: Election of three Directors who are not members of the Audit and Supervisory Committee

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If you attend the Meeting in person, please sign and submit the form for exercising voting rights enclosed herewith to the receptionist at the venue.

Should it become necessary to revise any of the items for which measures for providing information in electronic format are taken, a notice of the revisions and the details of the items before and after the revisions will be posted on each of the websites on which the items have been posted.

## Reference Materials for the General Meeting of Shareholders

### Proposals and supplementary information

#### Item No. 1: Payment of dividends of surplus

In consideration of the Company's policy of returning profits to shareholders, the Company proposes to pay a year-end dividend of ¥42.00 per share.

If approved, the annual dividend for the fiscal year ended January 31, 2026 (the 64th Period), will amount to ¥84.00 per share, including the interim dividend of ¥42.00 paid earlier. This will be an increase of ¥2.00 from the fiscal year ended January 31, 2025.

Matters concerning the proposed year-end dividend

- (1) Type of assets to be distributed to shareholders  
Cash

- (2) Matters concerning the allocation of assets to be distributed to shareholders and the total amount thereof  
A cash dividend of ¥42.00 per common share of the Company will be paid. The total amount of dividends to be paid will be ¥446,265,246.

- (3) Effective date of payment of dividend  
April 24, 2026

**Item No. 2:** Election of three Directors who are not members of the Audit and Supervisory Committee

The terms of office of all three current Directors (excluding Directors who are members of the Audit and Supervisory Committee; hereinafter the same in this item), are to expire at the conclusion of this Ordinary General Meeting of Shareholders.

Therefore, the Company hereby proposes to appoint three Directors for a new term.

Furthermore, concerning this item, the Audit and Supervisory Committee of the Company has determined that all candidates are well qualified for the position.

The candidates are as follows:

| Candidate No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Name (Date of birth)                       | Career summary, positions and areas of responsibility held in the Company (Material concurrent position(s) currently held outside the Company) | No. of the Company's shares owned |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | SEKIGUCHI Sozo<br>(Born December 31, 1964) | June 1983                                                                                                                                      | 8,607 shares                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | April 1988                                                                                                                                     |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | March 1993                                                                                                                                     |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | February 1998                                                                                                                                  |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | February 2002                                                                                                                                  |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | February 2012                                                                                                                                  |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | March 2025                                                                                                                                     |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | May 2025                                                                                                                                       |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | September 2025                                                                                                                                 |                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | December 2025                                                                                                                                  |                                   |
| (Reasons for nominating him as candidate for Director)<br>Mr. SEKIGUCHI Sozo has served as President and CEO of the Company since 2002. He has demonstrated strong leadership in corporate and business management by drawing on a wealth of experience he has gained through his previously-held positions as Head of the Business Planning Dept., Head of the Business Division, and Executive Vice President. He has been renominated as a candidate for Director, as he has a wealth of experience and deep insight regarding the Company's business, and as he is expected to contribute to the further growth of the Company. |                                            |                                                                                                                                                |                                   |

| Candidate No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Name (Date of birth)                 | Career summary, positions and areas of responsibility held in the Company (Material concurrent position(s) currently held outside the Company) | No. of the Company's shares owned                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | HARIGAE Tomonori (Born May 24, 1954) | April 1978                                                                                                                                     | Joined Toyobo Interior Co., Ltd.                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | March 1982                                                                                                                                     | Joined Osaka Technology Center Co., Ltd. (previous name of the Company)                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | March 1990                                                                                                                                     | Appointed Head of the Kanto Business Dept.                                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | March 1991                                                                                                                                     | Appointed Director                                                                                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | March 1993                                                                                                                                     | Appointed Managing Director; Head of the General Affairs Dept.                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | February 2007                                                                                                                                  | Appointed Managing Director; Head of the Management Division                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | May 2008                                                                                                                                       | Appointed Director; Head of the Management Division                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | March 2025                                                                                                                                     | Appointed Director; Head of the Management Division, Head of the Engineer Agency Business Division (current)       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | April 2025                                                                                                                                     | Appointed Managing Director; Head of the Management Division, Head of the Engineer Agency Business Division        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | May 2025                                                                                                                                       | Appointed Managing Director; In charge of the Management Division, the Engineer Agency Business Division (current) |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | September 2025                       | CLIP SOFT Corporation Director (current)                                                                                                       |                                                                                                                    |
| <p>(Reasons for nominating him as candidate for Director)</p> <p>Mr. HARIGAE Tomonori has leveraged his wealth of knowledge and experience in general affairs, human resources, and accounting to head the Management Division of the Company for many years as a member of the management team.</p> <p>He has been renominated as a candidate for Director, as he is well versed in the Company's day-to-day operations and has a wealth of management experience, and as he is expected to contribute to the further growth of the Company.</p> |                                      |                                                                                                                                                |                                                                                                                    |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      |               |                                                                                                       |                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------|-------------------|
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | OKUSAKA<br>Kazuya<br>(Born September<br>3, 1955)                                     | April 1978    | Joined Osaka Technology Center Co., Ltd.<br>(previous name of the Company)                            | 147,385<br>shares |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | October 1993  | Appointed Head of the No.3 Business<br>Dept.                                                          |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | February 2002 | Appointed Standing Auditor                                                                            |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | April 2004    | Appointed Managing Director; Head of the<br>Human Resources Dept.                                     |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | February 2007 | Appointed Managing Director; Head of the<br>Human Resources Division                                  |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | April 2007    | Appointed Managing Director; Head of the<br>Business Management Division                              |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | March 2009    | Appointed Managing Director; Head of the<br>Technology Development Division                           |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | February 2010 | Appointed Managing Director; Head of the<br>Business Promotion Division                               |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | February 2011 | Appointed Managing Director; Head of the<br>Engineer Business Division                                |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | April 2011    | Appointed Director; Head of the Engineer<br>Business Division                                         |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | February 2013 | Appointed Director; Head of the Human<br>Resources Business Division                                  |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | February 2016 | Appointed Director; Head of the Engineer<br>Business Division, Head of the Engineer<br>Business Dept. |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | February 2018 | Appointed Director; Head of the Engineer<br>Business Division                                         |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                      | March 2025    | Appointed Director; Head of the<br>Technology Development Division<br>(current)                       |                   |
| May 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Appointed Director; In charge of the<br>Technology Development Division<br>(current) |               |                                                                                                       |                   |
| December 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | JOUHOU GIKEN, Ltd. Director (current)                                                |               |                                                                                                       |                   |
| (Reasons for nominating him as candidate for Director)<br>After joining the Company as an engineer, Mr. OKUSAKA Kazuya served as a standing auditor and has played a leading role in talent development and business development for many years as a member of the management team.<br>He has been renominated as a candidate for Director, as he is well versed in the Company's day-to-day operations and has a wealth of management experience, and as he is expected to contribute to the further growth of the Company. |                                                                                      |               |                                                                                                       |                   |

(Notes)

1. The Company has no conflicts of interest with any of these candidates.
2. The Company has a directors and officers liability insurance (D&O Insurance) policy in place, as stipulated in Article 430-3, Paragraph 1 of the Companies Act, and the policy is scheduled to be renewed in May 2026. All the candidates referred to in this item are already insured under the said insurance policy and will continue to be insured after their appointments.
  - Ratio of insurance premiums borne by the insured party  
The premiums shall be fully paid by the Company, including the premiums for special clauses. Therefore, no portion of the premiums shall be borne by the insured party.
  - Outline of insurable contingencies subject to coverage  
This policy, together with the special clauses, will cover damages that may arise when an insured Director assumes liabilities as a result of the execution of his duties or due to claims brought against him for being held responsible for the consequences of his action. However, the policy has an exclusion that the insurance company contends precludes coverage, such as liabilities incurred as a result of an unlawful act that an insured individual willfully and knowingly commits.
3. The number of the Company's shares owned by candidates includes equities held by the Artnet Officer Stocks Society.

**Note: Composition of the Board of Directors upon approval of Item No. 2**

If Item No. 2: Election of three Directors who are not members of the Audit and Supervisory Committee are approved as proposed, the composition of the Board of Directors will be as follows:

| Name              | Positions and areas of responsibility                                                                          | Corporate management | Technologies | Business strategy | Recruitment and development | Sales | Finance and accounting | Governance |
|-------------------|----------------------------------------------------------------------------------------------------------------|----------------------|--------------|-------------------|-----------------------------|-------|------------------------|------------|
| SEKIGUCHI Sozo    | President and CEO<br>In charge of the Corporate Planning and Strategy Division, the Engineer Business Division | ●                    |              | ●                 | ●                           | ●     | ●                      |            |
| HARIGAE Tomonori  | Managing Director<br>In charge of the Management Division, the Engineer Agency Business Division               | ●                    |              |                   | ●                           | ●     | ●                      |            |
| OKUSAKA Kazuya    | Director<br>In charge of the Technology Development Division                                                   | ●                    | ●            |                   | ●                           | ●     |                        |            |
| NOMURA Ryuichiro  | Outside Director and standing member of the Audit and Supervisory Committee                                    | ●                    |              |                   |                             | ●     | ●                      | ●          |
| TERAMURA Yasuhiko | Outside Director and member of the Audit and Supervisory Committee                                             | ●                    |              |                   |                             |       | ●                      | ●          |
| MORII Shinichiro  | Outside Director and member of the Audit and Supervisory Committee                                             |                      |              |                   |                             | ●     |                        | ●          |

Note: The table above does not represent all the experience and expertise possessed by each candidate for Director.

**(Reasons for selecting the skills in the skills matrix)**

| Skill                       | Reason for selection                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Corporate management        | We believe that competence and experience in engaging in corporate management and important decision-making are critical for the purposes of formulating and executing business strategies and plans in order to achieve sustained growth and increase the medium- and long-term enterprise value, based on our management philosophy of being an Engineer Support Company.                                         |
| Technologies                | We believe that possession of a high level of expertise in the Company's technology fields, along with competence and experience in promoting the growth and self-actualization of engineers, is critical for the purposes of participating in cutting-edge projects at an early stage and shifting careers to growing industry fields.                                                                             |
| Business strategy           | We believe that competence and experience in discerning medium- and long-term societal changes and guiding the Company's strategy accordingly are critical for the purposes of swiftly grasping the changes in client needs, shifts in employee preferences, and change in the market environment and building a foundation for sustainable and next-generation growth.                                             |
| Recruitment and development | We believe that competence and experience in maintaining and creating the Company's unique "high value-added engineering group" even as the competition for talent intensifies are critical for the purpose of expanding our business by increasing the number of engineers, their utilization rate, and the unit price of engineers, all three of which are our important management indicators.                   |
| Sales                       | We believe that in-depth knowledge and extensive experience in marketing, and sales are critical for the purposes of maintaining and building a strong client base through selecting and swiftly assigning engineers whose skills level is appropriate for the development needs and plans of our clients and enhancing client satisfaction, alongside conducting efficient and balanced sales activities.          |
| Finance and accounting      | We believe that possessing adequate knowledge of finance and accounting, as well as competence and experience in working on financial strategies to enhance enterprise value, is critical for the purposes of striving for transparent and trustworthy financial management, establishing a stable financial base, enhancing enterprise value continuously, and strengthening shareholder returns.                  |
| Governance                  | We believe that adequate knowledge and experience needed to establish frameworks for risk management, compliance, and corporate governance are critical for the purpose of further strengthening our internal control and risk management efforts through the application of business management systems (including internal control systems) to enable flexible adaptation to changes in the business environment. |

Business Report  
( From February 1, 2025  
to January 31, 2026 )

1. Current status of company group

(1) Businesses during consolidated fiscal year under review

(i) Progress and results of businesses

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%.

Note that as the consolidated fiscal year under review is the first year that we have prepared consolidated financial statements, we have not performed comparisons with the previous fiscal year. Since our Group has only one reportable segment, figures sorted by segment have been omitted.

(ii) Capital expenditures

Not applicable.

(iii) Fund procurement

During the consolidated fiscal year under review, we procured long-term borrowings of ¥1,000 million yen from financial institutions as funds required by our Group.

(iv) Transfer, absorption-based split or incorporation-type split of businesses

Not applicable.

(v) Acquisition of businesses of other companies

Not applicable.

(vi) Succession of rights and obligations related to businesses of other legal entities through absorption-based merger or absorption-based split

Not applicable.

(vii) Acquisition or disposal of shares or other equity or of stock acquisition rights of other companies

We acquired all of the shares of CLIP SOFT Corporation on September 26, 2025, and have made it into a consolidated subsidiary.

We acquired all of the shares of JOUHO GIKEN, Ltd. on December 26, 2025, and have made it into a consolidated subsidiary.

(2) Assets and profit or loss

(i) Assets and profit or loss of company group

| section                                                    | Period 61<br>(Fiscal year ended<br>January 31, 2023)<br>(FY2023) | Period 62<br>(Fiscal year ended<br>January 31, 2024)<br>(FY2024) | Period 63<br>(Fiscal year ended<br>January 31, 2025)<br>(FY2025) | Reporting Period 64<br>(Fiscal year ended<br>January 31, 2026)<br>(FY2026) |
|------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------------------------------------|
| Net sales (Thousands of yen)                               | —                                                                | —                                                                | —                                                                | 12,046,664                                                                 |
| Ordinary profit (Thousands of yen)                         | —                                                                | —                                                                | —                                                                | 1,823,883                                                                  |
| Profit attributable to owners of parent (Thousands of yen) | —                                                                | —                                                                | —                                                                | 1,258,741                                                                  |
| Earnings per share (yen)                                   | —                                                                | —                                                                | —                                                                | 118.47                                                                     |
| Total assets (Thousands of yen)                            | —                                                                | —                                                                | —                                                                | 9,058,062                                                                  |
| Net assets (Thousands of yen)                              | —                                                                | —                                                                | —                                                                | 5,223,031                                                                  |
| Net assets per share (yen)                                 | —                                                                | —                                                                | —                                                                | 491.56                                                                     |

(Note) As consolidated financial statements have been prepared since Reporting Period 64, figures for Reporting Period 63 and periods prior to that have been omitted.

## (ii) Our assets and profit or loss

| section                                 |                    | Reporting Period 61<br>(Fiscal year ended<br>January 31, 2023)<br>(FY2023) | Reporting Period 62<br>(Fiscal year ended<br>January 31, 2024)<br>(FY2024) | Reporting Period 63<br>(Fiscal year ended<br>January 31, 2025)<br>(FY2025) | Reporting Period 64<br>(Fiscal year ended<br>January 31, 2026)<br>(FY2026) |
|-----------------------------------------|--------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Net sales                               | (Thousands of yen) | 9,242,360                                                                  | 10,110,524                                                                 | 11,125,970                                                                 | 11,954,536                                                                 |
| Ordinary profit                         | (Thousands of yen) | 1,203,054                                                                  | 1,532,616                                                                  | 1,821,912                                                                  | 1,954,835                                                                  |
| Profit attributable to owners of parent | (Thousands of yen) | 895,148                                                                    | 1,051,817                                                                  | 1,260,601                                                                  | 1,398,394                                                                  |
| Earnings per share                      | (yen)              | 84.24                                                                      | 98.99                                                                      | 118.64                                                                     | 131.61                                                                     |
| Total assets                            | (Thousands of yen) | 5,673,188                                                                  | 6,114,087                                                                  | 6,687,644                                                                  | 8,505,444                                                                  |
| Net assets                              | (Thousands of yen) | 4,047,958                                                                  | 4,271,153                                                                  | 4,708,137                                                                  | 5,213,895                                                                  |
| Net assets per share                    | (yen)              | 380.96                                                                     | 401.97                                                                     | 443.10                                                                     | 490.70                                                                     |

## (3) Material parent companies and subsidiaries

## (i) Parent company

Not applicable.

## (ii) Material subsidiaries

| Company name          | Share capital  | Our ratio of voting rights | Main business activities                              |
|-----------------------|----------------|----------------------------|-------------------------------------------------------|
| CLIP SOFT Corporation | 15,000,000 yen | 100%                       | Engineer Dispatching Business<br>Contracting Business |
| JOUHOU GIKEN, Ltd.    | 10,000,000 yen | 100%                       | Engineer Dispatching Business<br>Contracting Business |

Notes 1. We acquired all of the shares of CLIP SOFT Corporation on September 26, 2025, and have made it into a consolidated subsidiary.

2. We acquired all of the shares of JOUHOU GIKEN, Ltd. on December 26, 2025, and have made it into a consolidated subsidiary.

3. Specified wholly-owned subsidiaries as of the last day of the fiscal year under review are as follows.

| Company name       | Address                                         | Total carrying amount | Our total assets  |
|--------------------|-------------------------------------------------|-----------------------|-------------------|
| JOUHOU GIKEN, Ltd. | 4-8, Mobara 1-chome,<br>Utsunomiya-shi, Tochigi | 1,720,956,000 yen     | 8,505,444,000 yen |

(4) Issues for future business expansion

Our Group's main business, which is the engineer dispatching business, consists of a cycle of recruitment, training, sales, and support activities. The Company must address the following issues for future business expansion.

(Recruitment Activities)

We view securing and increasing the number of talented engineers as an essential requirement for the expansion of our business. Therefore, we will strive to secure high-quality talents that meet the market needs by implementing measures such as improving our recruitment criteria, securing recruitment opportunities, hiring diverse and inclusive talents, optimizing the composition of engineers by field and business domain, and optimizing the composition of new graduate and career hires.

With regard to the recruitment of new graduates, we will conduct company information sessions and interviews, etc., either online or in person, for students in order to secure participants in the selection process. We will also regularly provide detailed follow-ups to universities and prospective employees, and hold get-togethers for prospective employees in an effort to increase the percentage of prospective employees who join the Company.

(Training Activities)

We will improve the skills of our engineers by providing general, external, basic, customized, and/or career training based on our long-accumulated experience.

In addition, we will strive to improve the technical and human skills of our staff by holding skill development seminars for all employees and human development training for managers.

(Sales Activities)

The Company will secure and expand its business partners by strengthening its new business development and sales capabilities, utilizing online conferencing tools, and making proposals for the selection of engineers, team dispatching, and organization of contracting services in response to client needs.

In addition, the Company will negotiate with client companies to assign and place appropriate engineers for improved business terms and conditions, such as an increase in the unit price of engineers.

(Support Activities)

Through regular interviews with engineers, including online meetings, the Company will strive to improve the retention rate by providing guidance and advice according to the engineers' wishes and actual conditions, and by providing dedicated counselors for improved mental health and motivation.

(5) Main business activities (As of January 31, 2026)

As its main businesses, our Group engages in engineer dispatching and contracting services for R&D, product development, and production in the fields of software, electronics,, and machinery.

(6) Main offices (As of January 31, 2026)

(i) Artner

| Name                           | Location                       |
|--------------------------------|--------------------------------|
| Osaka headquarters             | Kita Ward, Osaka City          |
| Tokyo headquarters             | Kohoku Ward, Yokohama City     |
| Yokohama office                | Kohoku Ward, Yokohama City     |
| Nagoya office                  | Nakamura Ward, Nagoya City     |
| Utsunomiya office              | Utsunomiya City, Tochigi Pref. |
| Learning centers in West Japan | Suita City, Osaka Pref.        |
| Learning centers in East Japan | Kohoku Ward, Yokohama City     |

(ii) Subsidiaries

| Company name          | Location                       |
|-----------------------|--------------------------------|
| CLIP SOFT Corporation | Chuo Ward, Hamamatsu City      |
| JOUHOU GIKEN, Ltd.    | Utsunomiya City, Tochigi Pref. |

(7) Employees (As of January 31, 2026)

(i) Employees of company group

| Number of employees | Change from end of previous consolidated fiscal year |
|---------------------|------------------------------------------------------|
| 1,623               | —                                                    |

- Notes 1. The number of employees refers to the number of working personnel.  
2. As the consolidated fiscal year under review is the first year that we have provided the status of employees of the company group, we have not performed comparisons with the previous fiscal year.  
3. Since our Group has only one reportable segment, figures sorted by segment have been omitted.

(ii) Our employees

| Number of employees | Change from end of previous fiscal year | Average age | Average years of service |
|---------------------|-----------------------------------------|-------------|--------------------------|
| 1,474               | Increased by 77                         | 30.7        | 6.8                      |

(Note) The number of employees refers to the number of working personnel.

(8) Main lenders (As of January 31, 2026)

| Lender                              | Loan amount     |
|-------------------------------------|-----------------|
| MUFG Bank, Ltd.                     | 600,000,000 yen |
| Sumitomo Mitsui Banking Corporation | 200,000,000 yen |
| Resona Bank, Limited                | 200,000,000 yen |

(9) Other material matters concerning current status of company group

Not applicable.

2. Shares (As of January 31, 2026)

|                                                            |            |
|------------------------------------------------------------|------------|
| (1) Total number of authorized shares                      | 36,000,000 |
| (2) Total number of issued shares at the end of the period | 10,627,920 |
| (3) Number of treasury shares at the end of the period     | 25,424     |

(4) Major shareholders (top 10)

| Shareholder name                                                                                                                     | Number of shares held | Shareholding ratio |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------|
| Sekiguchi Kogyo Co., Ltd.                                                                                                            | 2,126,000             | 20.00              |
| Artner Employee Stock Ownership Association                                                                                          | 822,648               | 7.74               |
| Osaka Small and Medium Business Investment and Consultation Co., Ltd.                                                                | 480,000               | 4.51               |
| The Nomura Trust and Banking Co., Ltd. as Trustee of Repurchase Agreement Mother Fund (Standing Proxy: Citibank, N.A., Tokyo Branch) | 207,100               | 1.94               |
| Ueda Yagi Securities Co., Ltd.                                                                                                       | 191,100               | 1.79               |
| STATE STREET BANK AND TRUST COMPANY<br>505044<br>(Standing Proxy: Settlement and Clearing Services Division, Mizuho Bank, Ltd.)      | 150,000               | 1.41               |
| HARIGAE Tomonori                                                                                                                     | 140,840               | 1.32               |
| OKUSAKA Kazuya                                                                                                                       | 115,380               | 1.08               |
| IZUMO Hiroyuki                                                                                                                       | 92,000                | 0.86               |
| Japan Securities Finance Co., Ltd.                                                                                                   | 79,400                | 0.74               |

(Note) Shareholding ratios are calculated after deducting treasury shares (2,557 shares).

3. Stock acquisition rights

Not applicable.

#### 4. Company Board Members

##### (1) Directors (As of January 31, 2026)

| Position at company                                                        | Name              | Responsibilities and material concurrent position(s)                                                                                                                                    |
|----------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| President and CEO                                                          | SEKIGUCHI Sozo    | Head of the Corporate Planning and Strategy Division;<br>Head of the Engineer Business Division<br>President and CEO of CLIP SOFT Corporation<br>President and CEO of JOUHO GIKEN, Ltd. |
| Managing Director                                                          | HARIGAE Tomonori  | Head of the Management Division; Head of the Engineer<br>Agency Business Division<br>Director of CLIP SOFT Corporation                                                                  |
| Director                                                                   | OKUSAKA Kazuya    | Head of the Technology Development Division<br>Director of JOUHO GIKEN, Ltd.                                                                                                            |
| Director<br>(standing member of the<br>Audit and Supervisory<br>Committee) | NOMURA Ryuichiro  | Auditor of JOUHO GIKEN, Ltd.                                                                                                                                                            |
| Director<br>(member of the Audit and<br>Supervisory Committee)             | TERAMURA Yasuhiko |                                                                                                                                                                                         |
| Director<br>(member of the Audit and<br>Supervisory Committee)             | MORII Shinichiro  |                                                                                                                                                                                         |

- Notes 1. Independent Directors and members of the Audit and Supervisory Committee NOMURA, TERAMURA, and MORII are Outside Directors.
- We have notified the Tokyo Stock Exchange of the appointments of Independent Directors and members of the Audit and Supervisory Committee NOMURA, TERAMURA, and MORII as independent board members as provided for by the rules of the said exchange.
  - Independent Directors and members of the Audit and Supervisory Committee NOMURA and TERAMURA have decades of work experience in a financial institution. Their knowledge of finance and accounting is considerable.
  - Independent Director and member of the Audit and Supervisory Committee NOMURA has been appointed as a standing member of the Audit and Supervisory Committee in order to enhance the effectiveness of auditing and strengthen audit and oversight functions through the gathering of information from Directors who are not members of the Audit and Supervisory Committee and sufficient coordination with the Internal Audit Office.

##### (2) Summary of limited liability agreements

Artner and each Director who is not an Executive Director have an agreement in place that limits the liability for damages specified in Article 423, paragraph (1) of the Companies Act pursuant to Article 427, paragraph (1) of said Act. The limit of liability based on the agreement is an amount prescribed by laws and regulations.

(3) Summary of directors and officers liability insurance policy

Artner has a directors and officers liability insurance (D&O Insurance) policy in place with an insurance company, as stipulated in Article 430-3, paragraph (1) of the Companies Act. The scope of the insured under the D&O Insurance policy includes Directors and Executive Officers of Artner as well as Directors and Auditors of its subsidiaries. The insured do not pay the insurance premiums. To provide a summary, this insurance policy, together with the special clauses, shall cover damages that may arise when an insured director assumes liabilities as a result of the execution of his duties or due to claims brought against him for being held responsible for the consequences of his action. However, the policy has an exclusion that the insurance company contends precludes coverage, such as liabilities incurred as a result of an unlawful act that an insured individual willfully and knowingly commits.

(4) Remuneration of Directors

(i) Total amount of remuneration concerning fiscal year under review

| Classification                                                                                    | Total amount of remuneration<br>(thousands of yen) | Total amount by type of remuneration<br>(thousands of yen) |                          | Number of corresponding directors |
|---------------------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------------|--------------------------|-----------------------------------|
|                                                                                                   |                                                    | Basic remuneration                                         | Performance-linked bonus |                                   |
| Directors who are not members of the Audit and Supervisory Committee                              | 102,314                                            | 77,169                                                     | 25,144                   | 5                                 |
| Directors and members of the Audit and Supervisory Committee<br>(Those who are Outside Directors) | 25,635<br>(25,635)                                 | 23,400<br>(23,400)                                         | 2,235<br>(2,235)         | 3<br>(3)                          |
| Total<br>(Those who are Outside Directors)                                                        | 127,949<br>(25,635)                                | 100,569<br>(23,400)                                        | 27,379<br>(2,235)        | 8<br>(3)                          |

(Note) The above table includes two Directors who are not members of the Audit and Supervisory Committee who resigned as of the end of the 63rd Ordinary General Meeting of Shareholders held on April 24, 2025.

(ii) Director retirement bonuses paid in fiscal year under review

Not applicable.

(iii) Matters concerning performance-linked bonus

The metrics for performance-linked bonuses are calculated using a formula based on our annual profit, as this is judged to be the most reasonable way to measure the performance of directors. For the fiscal year ended January 31, 2026,

the target metrics for performance-linked bonuses had been set at ¥1,274 million, and the result was ¥1,369 million.

(iv) Non-monetary remuneration

Not applicable.

(v) Matters concerning General Meeting of Shareholders resolutions with respect to remuneration of directors

The upper limits of remuneration of directors established by resolution at the 55th Ordinary General Meeting of Shareholders held on April 27, 2017, are ¥200 million per year for directors who are not members of the Audit and Supervisory Committee and ¥30 million per year for directors who are members of the Audit and Supervisory Committee. As of the end of said Ordinary General Meeting of Shareholders, the number of Directors who are not members of the Audit and Supervisory Committee is five and the number of Directors who are members of the Audit and Supervisory Committee is three.

(vi) Policy concerning determination of remuneration of directors

The Board of Directors and the Audit and Supervisory Committee have the authority over the remuneration of directors. This authority extends to deliberating and determining the amount of a basic remuneration and a performance-linked bonus for each director. The remuneration of directors who are not members of the Audit and Supervisory Committee is determined solely by the Board of Directors, whereas the remuneration of Audit and Supervisory Committee members is determined by deliberation among the members of the Committee.

How to determine the policy for determining the remuneration for each individual is set forth in the rules concerning the remuneration of directors, resolved by the Board of Directors. The Board of Directors receives reports that are deliberated by the Nomination and Remuneration Committee based on the policy for determining the remuneration and within the range of the total amount resolved by the General Meeting of Shareholders, so the Board of Directors deems that the content of the report is in line with the said policy.

The policy for determining the percentage of the amount of remuneration for each individual shall be decided based on the reports that are deliberated by the Nomination and Remuneration Committee, comprehensively taking into account the role and contribution status of each director as well as business performance.

The basic remuneration is determined based on the amount established for each director position, with the Company's business performance, relative weight against employee salaries, and remuneration levels at other companies taken into consideration. However, if it is not appropriate to pay a remuneration calculated in such a manner due to a significant decline in the Company's business performance or other factors, the Company reserves the right to reduce the amount of basic remuneration.

(vii) Matters concerning delegation with respect to determination of remuneration for individual directors

Not applicable.

(viii) Total amount of remuneration of Directors received by Outside Directors from the parent company or subsidiaries of the parent company (excluding Artner)

Not applicable.

(5) Matters concerning Outside Directors

(i) Material concurrent position(s) of other legal entities and relationship between Artner and said other legal entities

Material concurrent position(s) are as provided in "4. Company Board Members (1) Directors."

(ii) Main activities in fiscal year under review

|                                                               |                      | Attendance, remarks<br>and overview of duties conducted in relation to roles expected of<br>outside directors                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Director<br>(Audit and<br>Supervisory<br>Committee<br>member) | NOMURA<br>Ryuichiro  | Attended all 32 meetings of the Board of Directors and all 26 meetings of the Audit and Supervisory Committee. Mr. Nomura is performing the auditing and oversight of the Board of Directors from a neutral and objective position based on his wealth of experience and wide-ranging knowledge from serving in key positions at financial institutions and being involved in corporate management for many years. He is fulfilling the role expected of an Outside Director. |
| Director<br>(Audit and<br>Supervisory<br>Committee<br>member) | TERAMURA<br>Yasuhiko | Attended all 32 meetings of the Board of Directors and all 26 meetings of the Audit and Supervisory Committee. Mr. Teramura is performing the auditing and oversight of the Board of Directors from a neutral and objective position based on his wealth of experience and wide-ranging knowledge from serving in key positions at financial institutions and being a manager for many years. He is fulfilling the role expected of an Outside Director.                      |
| Director<br>(Audit and<br>Supervisory<br>Committee<br>member) | MORII<br>Shinichiro  | Attended all 32 meetings of the Board of Directors and all 26 meetings of the Audit and Supervisory Committee. Mr. Morii is performing the auditing and oversight of the Board of Directors from a neutral and objective position based on his experience from serving as a supervisor and other key positions at a branch in the capacity of Executive Officer. He is fulfilling the role expected of an Outside Director.                                                   |

## 5. Accounting Auditor

(1) Name KPMG AZSA LLC

(2) Amount of remuneration

|                                                                                                                      | Amounts paid   |
|----------------------------------------------------------------------------------------------------------------------|----------------|
| Amount of remuneration as Accounting Auditor for fiscal year under review                                            | 23,000,000 yen |
| Total amount of monetary or other financial benefits to be paid by Artner and its subsidiaries to Accounting Auditor | 46,877,000 yen |

Notes 1. As the audit agreement between Artner and the Accounting Auditor does not make a clear distinction of amounts of audit fees related to audits conducted under the Companies Act and audits conducted under the Financial Instruments and Exchange Act, and such a distinction cannot be made in practice, the sum of these amounts is provided as the amount of remuneration for the fiscal year under review.

2. As a result of verifying the audit plans and results for prior fiscal years and examining the appropriateness of the estimated audit hours and amount of remuneration for the fiscal year under review, the Audit and Supervisory Committee has given its consent under Article 399, paragraph (1) of the Companies Act with respect to remuneration for the Accounting Auditor.

(3) Non-auditing duties

We pay compensation to the Accounting Auditor for financial and tax due diligence services, which constitute services other than those under Article 2, paragraph (1) of the Certified Public Accountants Act.

(4) Determination policy for dismissal or non-reappointment of Accounting Auditor

Should the Audit and Supervisory Committee deem it necessary, such as in cases where there are obstacles to the execution of duties by the Accounting Auditor, the Committee shall determine the content of any proposal to be submitted to the General Meeting of Shareholders concerning the dismissal or non-reappointment of the Accounting Auditor.

The Audit and Supervisory Committee will also dismiss the Accounting Auditor based on the consent of all Audit and Supervisory Committee members if any of the items of Article 340, paragraph (1) of the Companies Act applies to the Accounting Auditor. In such cases, at the first General Meeting of Shareholders convened following the dismissal, the Audit and Supervisory Committee member selected by the Audit and Supervisory Committee shall report that the Accounting Auditor has been dismissed and the reasons therefor.

(5) Summary of limited liability agreements

Artner and KPMG AZSA LLC, who is our Accounting Auditor, have an agreement in place that limits the liability for damages specified in Article 423, paragraph (1) of the Companies Act pursuant to Article 427,

paragraph (1) of the said Act. The limit of liability based on the agreement is an amount prescribed by laws and regulations.

#### 6. Systems and operation for securing appropriate business

We have resolved the following system to ensure that the execution of duties by Directors complies with laws, regulations, and the Articles of Incorporation and other systems to ensure the appropriate business of the company.

1. System to ensure that Directors and employees execute their duties in compliance with applicable laws and regulations and the Company's Articles of Incorporation
  - (1) At Artner, we have implemented the Compliance and Risk Management Meeting, chaired by the President and CEO, as part of a system aimed at thoroughly educating employees regarding all applicable laws and regulations and the Articles of Incorporation, and also ensuring such compliance.
  - (2) We have set up an internal whistleblowing system, under which Directors, employees, and other people engaged in work for the Company can report corruption or wrongdoing to the Whistleblowing Committee, which has a duty of confidentiality. It is prohibited to subject persons who submit whistleblower reports using the system to any disadvantageous treatment as a result of such reporting. The system is designed to ensure the effectiveness of whistleblowing to prevent or quickly detect violations of applicable laws and regulations.
  - (3) The Internal Audit Office, operating independently of other divisions that execute business practices, conducts internal audits. Through such audits, it verifies the appropriateness and effectiveness of the internal management system of each division, and by promoting the improvement of the systems, it ensures that all employees lawfully execute their duties.
2. System to ensure the appropriateness of financial reporting
  - (1) Directors and employees ensure the appropriateness of financial reporting by executing their duties in compliance with the "Basic Framework of Internal Control Related to Financial Reporting."
  - (2) Directors and employees smoothly operate the system to ensure the appropriateness of financial reporting.
  - (3) The Internal Audit Office audits the operation of the system to ensure the appropriateness of financial reporting.
3. System to store and manage information relating to the execution of duties by Directors
  - (1) Information and documents relating to the execution of duties by Directors are appropriately stored and managed in accordance with the "Document Management Rules," other applicable rules and regulations, and related information management system manuals.

(2) The Internal Audit Office conducts internal audits to confirm that this information and related documents are appropriately stored and managed.

4. Rules and system to manage the risk of loss

(1) We have formulated guidelines, “Structure to Conduct Risk Management,” to define a clear system for managing different risks.

(2) We have classified and defined management risks in accordance with these policies, and each responsible division identifies and analyzes the risk situation for each type of risk. We have set up a system in which the various kinds of risks are managed through the Compliance and Risk Management Meeting. Management and countermeasures for each type of risk are clarified and managed in the Meeting.

(3) The Internal Audit Office, which is directly overseen by the President and CEO, is responsible for audits in accordance with an internal audit plan. The office examines the method and details of audit implementation and revises the audit method as and when needed.

5. System to ensure that Directors execute their duties efficiently

(1) Board of Directors meetings are held twice a month, as the basis of a system to ensure that directors execute their duties efficiently. The first board meeting of the month is a performance board meeting and the second is a regular board meeting. Special board meetings are also held as and when needed. The scope of authority of the Board of Directors is clearly defined in the “Board of Directors Rules.”

(2) To ensure efficient business management by the Directors, we have formulated “Organizational Rules,” “Administrative Authority Rules,” “Division of Duties Rules,” “Division of Duties (Administrative Authority) Statement,” and other internal rules.

6. System to ensure appropriate business practices in a corporate group consisting of companies, parent companies, and subsidiaries

For the various procedures and management structure related to subsidiaries of Artner and its other affiliates, the Company has set forth “Affiliate Management Rules” through which it puts a structure in place to facilitate the streamlining of work related to subsidiaries, the optimization of the management of that work, and the overall business development of the Artner Group.

(1) The main division in charge of affiliates shall manage the business of subsidiaries as well as dispatch Directors to ascertain that business in accordance with the situation and report to the Board of Directors pursuant to the “Affiliate Management Rules.”

(2) In the “Affiliate Management Rules,” matters for consultation with subsidiaries, matters for reporting by subsidiaries, etc. are set forth through which the main division in charge of subsidiaries shall receive reports from those subsidiaries and report to the Board of Directors as appropriate.

- (3) In addition to providing advice, guidance and so forth to subsidiaries on various structures, rules, etc. with respect to compliance with laws and regulations, the management of loss risk, the ensuring of appropriateness of financial reporting, an efficient duty execution structure, and other main internal control items, efforts shall be made to put an internal control system in place for the Group through means such as implementing education and training for subsidiaries.
7. Matters relating to employees who assist with the duties of the Audit and Supervisory Committee, independence of such employees from other Directors who are not members of the committee, and ensuring the effectiveness of the committee's instructions to such employees
    - (1) If requested by the Audit and Supervisory Committee, an employee can be appointed to assist with the duties of the committee.
    - (2) The appointment or dismissal, reassignment, and performance evaluation of such employees require the approval of the Audit and Supervisory Committee.
    - (3) If the Audit and Supervisory Committee requests the appointment of an employee to assist with its work, the appointment of a suitable employee to assist with the work needed by the committee is made in consultation with the committee. The appointment is made with the prior approval of the committee, and with an assurance of independence. To ensure the effectiveness of the instructions of the Audit and Supervisory Committee to the applicable employee, the employee works exclusively for the committee, without being assigned any other work.
  8. System to enable Directors who are not members of the Audit and Supervisory Committee and employees to report to the Audit and Supervisory Committee
    - (1) Directors who are members of the Audit and Supervisory Committee attend meetings of the Board of Directors and other important meetings and receive reports on the state of business practice execution from other Directors who are not members of the committee.
    - (2) Directors who are members of the Audit and Supervisory Committee are able to view important internal decision request circulars, written decisions, and reports that are not discussed at the important meetings mentioned above, and they also receive explanation of the contents of such documents as and when needed.
    - (3) Directors or employees should report to the Audit and Supervisory Committee any of the following: a risk that may significantly harm the company; misconduct relating to execution of duties by Directors who are not members of the Audit and Supervisory Committee; significant violation of an applicable law, regulation, or the Articles of Incorporation; reports relating to the state of internal audits; facts reported based on the internal whistleblowing system; and any other matter requested for the purposes of the Audit and Supervisory Committee.

9. System to ensure that persons who make whistleblower reports to the Audit and Supervisory Committee are not subjected to any disadvantageous treatment as a result of such reporting  
In accordance with internal rules, it is prohibited to subject persons who submit whistleblower reports using the system to disadvantageous treatment in retaliation for whistleblowing.
10. Matters relating to policies concerning procedures for prepayment or reimbursement of expenses arising from the execution of duties by the Audit and Supervisory Committee members or other processing of expenses or monetary obligations arising from the execution of such duties  
The procedures for prepayment or reimbursement of expenses arising from the execution of duties by members of the Audit and Supervisory Committee or other processing of expenses or monetary obligations arising from the execution of such duties are carried out appropriately through applications made by members of the Audit and Supervisory Committee.
11. Other systems to ensure that audits of the Audit and Supervisory Committee are effectively conducted
- (1) The President and CEO and the Head of the Internal Audit Office strive to enable sufficient opportunities for consultation with the Audit and Supervisory Committee members to examine the establishment of a suitable working environment for the committee, in order to ensure the effectiveness of audits.
  - (2) To ensure the effectiveness of audits by the Audit and Supervisory Committee, the committee members demand that the President and CEO and the Board of Directors strive to make continuous improvements to the auditing system.
  - (3) The Internal Audit Office, which is the internal auditing department of the Company, and the division responsible for oversight of compliance and risk management meet regularly with the Audit and Supervisory Committee to exchange opinions regarding issues to be addressed.
  - (4) If the Audit and Supervisory Committee deems it necessary to appoint legal advisors or other external advisors when conducting an audit, such advisors can be appointed.
12. Basic approach to the exclusion of antisocial forces
- (1) To fulfill its obligations of corporate social responsibility and to protect the Company, any relations with antisocial forces are cut off.
  - (2) In the event that the company is subjected to any unreasonable demands by antisocial forces, we respond resolutely by legal means.
  - (3) We set up a “System for Cutting off Relations with Antisocial Forces” based on the manual for dealing with antisocial forces.
  - (4) In preparation for unreasonable demands by antisocial forces, we are building close partnerships with an

external specialized agency, and in the event that we are subjected to an unreasonable demand by antisocial forces, we will consult with the agency regarding how to respond, or request a response from the agency.

- (5) Under no circumstances do we, for the sake of convenience, respond by engaging in behind-the-scenes dealing with or providing money to antisocial forces.
- (6) We regularly inform Directors and employees of our “System for Cutting off Relations with Antisocial Forces” and promote awareness of it.

### 13. Internal system for exclusion of antisocial forces

- (1) Under the Head of the Management Division, the General Affairs Group, as department responsible for exclusion of antisocial forces, strives to prevent the Company from being subjected to any unreasonable demands from such forces.
- (2) We have concluded advisory agreements with a legal advisor and retired police officers, and collaborate with a specialized agency.
- (3) In collaboration with the Head of the Management Division, the General Affairs Group receives guidance and advice from the legal advisor as circumstances demand, and maintains a database of information on antisocial forces. As and when needed, the group also reports the details of such information to the Board of Directors.

Based on the information, each division and the Compliance and Risk Management Meetings examine approaches to the exclusion of antisocial forces.

- (4) We distribute a manual for dealing with antisocial forces to all employees and promote awareness of it.
- (5) The General Affairs Group raises awareness of issues relating to the exclusion of antisocial forces regularly at internal training sessions.

(Overview of systems and operation for securing appropriate business)

With regard to the execution of duties by Directors, Board of Directors meetings are held twice a month to make decisions on important matters concerning management, report on the status of business execution, and perform oversight.

With regard to our compliance framework, we hold Compliance and Risk Management Meetings with the President serving as the chief officer and the Director of the Management Division serving as the responsible officer, where we report on the status of compliance and other matters, identify problematic areas, and work to improve on them.

With regard to risk management, we hold monthly Compliance and Risk Management Meetings to clarify the ideal nature of risk management and future initiatives at Artner and report on the status of risk occurrence as well as to examine countermeasures and respond to risks as required.

We also engage in educational activities such as holding training sessions and distributing regular written reminders concerning compliance.

With regard to internal audits, we have established the Internal Audit Office as an organization that reports directly to the President and regularly checks whether our business activities are being appropriately conducted in accordance with laws, regulations, and internal rules, providing audited departments with feedback and guidance on making improvements. The Internal Audit Office makes regular reports on the status of internal audits to the Audit and Supervisory Committee as needed and facilitates mutual cooperation.

#### 7. Policy concerning determination of dividends of surplus

In terms of profit distribution, Artner 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 top-priority management tasks. Accordingly, we have agreed to consider a payout ratio based on 50%. In addition, our basic approach is to ensure that the dividend remains at least at the same amount as the previous year and continues to increase. Moreover, pursuant to Article 459, paragraph (1) of the Companies Act, we stipulate in our Articles of Incorporation that the Board of Directors may resolve to distribute surplus funds. Our basic policy is to distribute surplus funds twice a year in the form of an interim dividend and a year-end dividend while taking into account business performance trends and other factors.

Internal reserves are set aside to address projected future changes in the management environment and invest efficiently in enriching our pool of human resources, etc.

Amounts and numbers of shares provided in this business report are rounded down to the nearest unit. Ratios are rounded

to the nearest whole number. Holding ratios are also rounded down to the nearest whole number.

## Consolidated balance sheet

(As of January 31, 2026)

(Thousands of yen)

| Description                            | Amount    | Description                                           | Amount    |
|----------------------------------------|-----------|-------------------------------------------------------|-----------|
| (Assets)                               |           | (Liabilities)                                         |           |
| Current assets                         | 6,654,604 | Current liabilities                                   | 1,873,590 |
| Cash and deposits                      | 4,728,888 | Current portion of long-term borrowings               | 108,742   |
| Accounts receivable - trade            | 1,789,787 | Accounts payable - other                              | 542,775   |
| Work in process                        | 7,775     | Accrued expenses                                      | 176,806   |
| Raw materials and supplies             | 6,105     | Income taxes payable                                  | 316,162   |
| Prepaid expenses                       | 73,320    | Accrued consumption taxes                             | 230,083   |
| Other                                  | 58,414    | Provision for bonuses                                 | 269,433   |
| Allowance for doubtful accounts        | △9,687    | Other                                                 | 229,586   |
| Non-current assets                     | 2,403,458 | Non-current liabilities                               | 1,961,440 |
| Property, plant and equipment          | 93,832    | Long-term borrowings                                  | 928,028   |
| Buildings and structures, net          | 55,128    | Provision for retirement benefits for directors       | 545,600   |
| Machinery, equipment and vehicles, net | 3,300     | Retirement benefit liability                          | 487,812   |
| Tools, furniture and fixtures, net     | 32,463    | Total liabilities                                     | 3,835,030 |
| Land                                   | 2,940     | (Net assets)                                          |           |
| Intangible assets                      | 1,642,680 | Shareholders' equity                                  | 5,073,498 |
| Goodwill                               | 1,519,366 | Share capital                                         | 238,284   |
| Software                               | 48,986    | Capital surplus                                       | 168,323   |
| Software in progress                   | 72,600    | Retained earnings                                     | 4,667,939 |
| Other                                  | 1,727     | Treasury shares                                       | △1,048    |
| Investments and other assets           | 666,945   | Accumulated other comprehensive income                | 149,533   |
| Investment securities                  | 61,621    | Valuation difference on available-for-sale securities | 745       |
| Deferred tax assets                    | 473,152   | Remeasurements of defined benefit plans               | 148,787   |
| Leasehold and guarantee deposits       | 111,541   | Total net assets                                      | 5,223,031 |
| Other                                  | 20,629    |                                                       |           |
| Total liabilities and net assets       | 9,058,062 | Total liabilities and net assets                      | 9,058,062 |

## Consolidated profit and loss statement

( Fiscal year ended  
January 31, 2026 )

(Thousands of yen)

| Description                                  | Amount  |            |
|----------------------------------------------|---------|------------|
| 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                              | 296     |            |
| Other                                        | 4,951   | 5,247      |
| Non-operating expenses                       |         |            |
| Interest expenses                            | 1,514   |            |
| Other                                        | 1,563   | 3,078      |
| Ordinary profit                              |         | 1,823,883  |
| Extraordinary income                         |         |            |
| Gain on sale of investment securities        | 371     | 371        |
| Extraordinary losses                         |         |            |
| Loss on retirement of non-current assets     | 1,197   |            |
| Loss on sale of non-current assets           | 2,465   | 3,662      |
| Profit before income taxes                   |         | 1,820,591  |
| Income taxes - current                       | 571,661 |            |
| Income taxes - deferred                      | △9,811  | 561,849    |
| Profit                                       |         | 1,258,741  |
| Profit attributable to owners of parent      |         | 1,258,741  |

## Consolidated statement of changes

( 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        |

## Notes to Consolidated Financial Statements

### 1. Notes on material matters that form the basis for preparing consolidated financial statements

#### (1) Matters concerning the scope of consolidation

##### (i) Consolidated subsidiaries

- Number of consolidated subsidiaries 2 companies
- Names of consolidated subsidiaries CLIP SOFT Corporation, JOUHO GIKEN, Ltd.

##### (ii) Changes to the 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.

#### (2) Matters concerning the application of equity method

Not applicable.

#### (3) Matters concerning the fiscal year of consolidated subsidiaries

The fiscal year-ends for CLIP SOFT Corporation and JOUHO GIKEN, Ltd. are November 30 and December 31, respectively. In preparing consolidated financial statements, we have used the financial statements as of that date, making the necessary adjustments for material transactions that occurred between that date and the consolidated fiscal year-end.

#### (4) Matters concerning the accounting policy

##### (1) Basis and method for valuation of material assets

###### (a) Available-for-sale securities

- Securities other than shares that do not have a market value

Fair value method (with the entire amount of valuation differences inserted directly into net assets, and the cost of sales calculated using the moving average method)

- Shares that do not have a market value

Moving-average cost method

###### (b) Inventories

Mainly job costing method (with the amount shown on balance sheet written down as profitability declines)

##### (ii) Method for depreciation of material depreciable assets

###### (a) Property, plant and equipment

Declining balance method. (Note: straight-line method for buildings (excluding facilities attached to the buildings) acquired on or after April 1, 1998, and for facilities attached to buildings and for structures acquired on or after April 1, 2016) Service life of the assets is mostly as shown below:

|                               |              |
|-------------------------------|--------------|
| Buildings and structures      | 3 - 24 years |
| Tools, furniture and fixtures | 3 - 15 years |

###### (b) Intangible assets

Straight-line method. For software for internal use, calculation is based on usable life within Artner (5 years).

##### (iii) Recognition criteria for material provisions

- (a) Allowance for doubtful accounts
  - To make allowances for the non-payment of receivables, the historical default rate is used for general receivables; and receivables designated as potentially irrecoverable are determined by reviewing actual collectability on an individual claim basis to record the estimated amount that is deemed irrecoverable.
- (b) Provision for bonuses
  - To make allowances for the payment of bonuses to employees, the amount that should be paid in the consolidated fiscal year under review is recorded, out of the estimated payment to be made in the following consolidated fiscal year.
- (c) Provision for retirement bonuses for Directors
  - To make allowances for the payment of retirement bonuses for Directors, consolidated subsidiaries have recorded the amount to be paid at the end of the consolidated fiscal year under review in accordance with internal rules.
- (iv) Recognition criteria for revenue and expenses
  - (a) Engineer dispatching
    - Artner assigns its engineers to client companies based on staffing agreements to offer services over the terms of the agreements. We judge that our obligation is fulfilled with the passing of engineers' hours of operation, and thus we recognize revenue based on the engineers' records of operation during the term.
  - (b) Contracting
    - Our Group receives contracts from client companies for design and development, along with other relevant work. We ensure that completed work is delivered or operations are performed according to our instructions pursuant to each agreement with a client. We recognize revenue upon completion of the client's inspection or of operations performed, as we judge that our obligation is fulfilled then.
- (v) Method of accounting treatment for retirement benefits
  - To make allowances for the payment of retirement benefits, this is recorded based on the estimate for retirement benefit liabilities as of the end of the consolidated fiscal year under review.
  - (Method for attributing estimated retirement benefit payments to the period)
    - When calculating retirement benefit liabilities, the method for attributing estimated benefit payments to the period that lasts until the end of the consolidated fiscal year under review is as per the benefit formula basis.
  - (Method for processing actuarial gains and losses as expenses)
    - Actuarial gains and losses are treated as expenses in the consolidated fiscal year following the fiscal year in which they arise. The amount is proportionally divided using the straight-line method over a certain number of years (five years) that is within the average number of employees' remaining service years at the time the differences emerge each consolidated fiscal year.
- (vi) Method and period for amortization of goodwill
  - Goodwill is amortized on a straight-line basis over the period (10 years) during which its benefits are expected to be realized.

2. Notes on Accounting Estimates

Valuation of goodwill

(1) Amount recognized on consolidated financial statements for consolidated fiscal year under review

Goodwill 1,519,366,000 yen

(2) Information concerning material accounting estimates for identified items

The goodwill was recognized upon the acquisition of all shares of CLIP SOFT Corporation and JOUHOU GIKEN, Ltd. Regarding goodwill, we review whether there are any indications of impairment. If such indications are identified, we calculate undiscounted future cash flow over the remaining amortization period of the goodwill based on our business plan and compare them with the carrying amount to determine whether an impairment loss should be recognized. If we determine that it is necessary to recognize an impairment loss, we write down said goodwill to the recoverable amount and recognize the resulting decrease as an impairment loss. In the consolidated fiscal year under review, we determined that there were indications of impairment due to a relatively large portion of acquisition costs being allocated to goodwill. However, since the undiscounted future cash flow exceeded the carrying amount of the non-current assets within the asset group that includes goodwill, we have determined that it is unnecessary to recognize an impairment loss.

Estimates of future cash flow are based on our business plan and rely on key assumptions such as staffing plans and unit prices related to net sales. Should changes arise in key assumptions due to factors such as future changes in the market environment, the amount of goodwill reported in the consolidated financial statements for the following consolidated fiscal year could be materially impacted.

3. Notes to Consolidated Balance Sheet

Accumulated depreciation of property, plant and equipment 198,963,000 yen

4. Notes to Consolidated Statement of Changes in Equity

(1) Type and total number of shares issued as of the last day of consolidated fiscal year under review

Common shares 10,627,920 shares

(2) Matters concerning dividends of surplus

(1) Dividends paid

| Resolution                                              | Type of shares | Total amount of dividends (thousands of yen) | Dividend per share (yen) | Record date      | Effective date |
|---------------------------------------------------------|----------------|----------------------------------------------|--------------------------|------------------|----------------|
| April 24, 2025 Ordinary General Meeting of Shareholders | Common shares  | 446,267                                      | 42.00                    | January 31, 2025 | April 25, 2025 |

|                                         |               |         |       |               |                 |
|-----------------------------------------|---------------|---------|-------|---------------|-----------------|
| September 8, 2025<br>Board of Directors | Common shares | 446,265 | 42.00 | July 31, 2025 | October 7, 2025 |
|-----------------------------------------|---------------|---------|-------|---------------|-----------------|

(ii) Dividends with a record date in the consolidated fiscal year under review and an effective date in the following consolidated fiscal year

| Resolution schedule                                        | Type of shares | Source of funds for dividends | Total amount of dividends (thousands of yen) | Dividend per share (yen) | Record date      | Effective date |
|------------------------------------------------------------|----------------|-------------------------------|----------------------------------------------|--------------------------|------------------|----------------|
| April 23, 2026<br>Ordinary General Meeting of Shareholders | Common shares  | Retained earnings             | 446,265                                      | 42.00                    | January 31, 2026 | April 24, 2026 |

5. Notes on Financial Instruments

(1) Matters concerning financial instruments

(i) Policy on financial instruments

Our Group limits fund management to short-term deposits and similar financial instruments. For fund procurement, we procure the necessary funds mainly through bank loans in accordance with our business plan.

(ii) Description of financial instruments, risks involved therein, and risk management framework

Accounts receivable are exposed to clients' credit risk. We mitigate this risk in line with our credit management policy.

(iii) Supplementary explanations about matters concerning fair values of financial instruments

Variable factors are taken into account when the fair value of a financial instrument is calculated. Hence, the value may fluctuate when different prerequisites are used.

(2) Matters concerning the fair values of financial instruments

The amounts calculated for the consolidated balance sheet and fair value, along with differences between them, as of January 31, 2026 are as shown in the table below. Notes on cash, deposits, accounts receivable, and accounts payable - other have been omitted because they are in cash, and because their fair value approximates carrying amounts as they are paid/made in a short term.

|                                                    | Amount recorded on consolidated balance sheet | Fair value        | Difference |
|----------------------------------------------------|-----------------------------------------------|-------------------|------------|
| Long-term loans payable (includes current portion) | 1,036,770,000 yen                             | 1,036,770,000 yen | —          |

(3) Matters concerning the breakdown of financial instruments by appropriate classification of fair value

We classify the fair value of financial instruments into the following three levels in accordance with the observability and materiality of the inputs used to calculate the fair value.

Level 1 fair value: Fair value calculated using inputs related to the calculation of observable fair value that are market prices for the asset or liability being valued as formed in an active market

Level 2 fair value: Fair value calculated using inputs related to the calculation of observable fair value other than Level 1 inputs

Level 3 fair value: Fair value calculated using inputs related to the calculation of unobservable fair value

When using multiple inputs that materially affect the calculation of fair value, we classify the fair value as the level with the lowest priority in the calculation of fair value among the levels to which those inputs individually belong.

(1) Financial assets and financial liabilities recorded at fair value on consolidated balance sheet

Not applicable.

(ii) Financial assets and financial liabilities not recorded at fair value on consolidated balance sheet

| Classification                                        | Fair value |                   |         |                   |
|-------------------------------------------------------|------------|-------------------|---------|-------------------|
|                                                       | Level 1    | Level 2           | Level 3 | Total             |
| Long-term loans payable<br>(includes current portion) | —          | 1,036,770,000 yen | —       | 1,036,770,000 yen |

(Note) Explanation of valuation techniques and inputs used to calculate fair value

Long-term loans payable (includes current portion)

With regard to fair value, for financial instruments with variable interest rates, as they reflect market interest rates in the short term, their fair value is considered to be nearly equal to their carrying amount. For that reason, we use said carrying amount and classify the fair value as Level 2. For financial instruments with fixed rates, fair value is calculated after discounting the total amount of principal and interest using the interest rate assumed for cases in which a similar new loan is taken out. We classify the resulting fair value as Level 2.

## 6. Notes on Revenue Recognition

### (1) Disaggregation of revenue generated from contracts with clients

(Unit: thousands of yen)

|                                               | Fiscal year ended January 31, 2026 |
|-----------------------------------------------|------------------------------------|
| Engineer dispatching                          | 10,377,653                         |
| Contracting                                   | 1,615,896                          |
| Other                                         | 53,113                             |
| Revenue generated from contracts with clients | 12,046,664                         |
| Other revenue                                 | —                                  |
| Net sales to external clients                 | 12,046,664                         |

### (2) Basic information for understanding revenue generated from contracts with clients

Basic information for understanding revenue is as provided in 1. Notes on material matters that form the basis for preparing consolidated financial statements (4) Matters concerning the accounting policy (iv) Recognition criteria for revenue and expenses.

### (3) Information for understanding the revenue amounts in the consolidated fiscal year under review and subsequent consolidated fiscal years

Balance of receivables arisen from contracts with clients

(Unit: thousands of yen)

|                                                | Balance at beginning of period | Balance at end of period |
|------------------------------------------------|--------------------------------|--------------------------|
| Receivables arisen from contracts with clients |                                |                          |
| Accounts receivable - trade                    | 1,457,629                      | 1,789,787                |

7. Notes on Per Share Information

|                          |         |
|--------------------------|---------|
| (1) Net assets per share | ¥491.56 |
| (2) Earnings per share   | ¥118.47 |

8. Notes on Business Combinations

Business combinations through acquisition

• CLIP SOFT Corporation

(1) Overview of business combination

(i) Name and business of acquiree

Name of acquiree     CLIP SOFT Corporation

Business             Development of embedded software, such as for automotive instrument panels, and staffing business

(ii) Main reason business combination was conducted

In our Medium-Term Business Plan released on March 14, 2025, we are promoting our business activities to achieve our evolution into a comprehensive technical service company through M&As and alliances, while exploring new business and revenue opportunities as one of our Basic Measures. CLIP SOFT, headquartered in Hamamatsu City, Shizuoka, has development experience accumulated over time and advanced technical prowess. It engages in the development of embedded software, such as for automotive instrument panels, as well as staffing services. With CLIP SOFT becoming a subsidiary, Artner will expand our services in the IT industry (including commissioned system development and embedded software), which is expected to continue growing in the future, and will strive to further enhance our enterprise value.

(iii) Business combination date

September 26, 2025 (Share acquisition date)

August 31, 2025 (Deemed acquisition date)

(iv) Legal form of business combination

Acquisition of shares in exchange for cash

(v) Name of company following combination

No change.

(vi) Ratio of voting rights acquired

100%

(vii) Main basis for determining acquiring company

This is due to our acquisition of shares in exchange for cash.

(2) Period for which business performance of acquiree is included in consolidated financial statements

September 1, 2025 to November 30, 2025

(3) Acquisition cost of acquiree and breakdown by type of consideration

|                                    |                 |
|------------------------------------|-----------------|
| Consideration for acquisition Cash | 398,000,000 yen |
| Acquisition cost                   | 398,000,000 yen |

(4) Description and amounts of main acquisition-related expenses

Remuneration and commissions paid to advisors 45,571,000 yen

(5) Amount of goodwill incurred, cause of incurrence, and method and period for amortization

(i) Amount of goodwill incurred

329,515,000 yen

(ii) Cause of incurrence

This is mainly future excess earnings potential expected from future business expansion.

(iii) Method and period for amortization

Straight-line depreciation over 10 years

(6) Assets and liabilities acquired on business combination date and main breakdown thereof

|                         |                 |
|-------------------------|-----------------|
| Current assets          | 161,676,000 yen |
| Non-current assets      | 50,547,000 yen  |
| Total assets            | 212,224,000 yen |
| Current liabilities     | 35,980,000 yen  |
| Non-current liabilities | 107,760,000 yen |
| Total liabilities       | 143,740,000 yen |

• JOUHO GIKEN, Ltd.

(1) Overview of business combination

(i) Name and business of acquiree

Name of acquiree JOUHO GIKEN, Ltd.

Business Transportation equipment design and research and development support business

(ii) Main reason business combination was conducted

In our Medium-Term Business Plan released on March 14, 2025, we are promoting our business activities to achieve our evolution into a comprehensive technical service company through M&As and alliances, while exploring new business and revenue opportunities as one of our Basic Measures. The target company is a company that was established predominantly by engineers who had originally worked at an aircraft component manufacturer. The company has produced a large number of capable engineers who are active on the frontlines of cutting-edge

technological development in the automotive, aerospace, and other industries. In making JOUHO GIKEN, Ltd. our subsidiary, we will endeavor to expand the Artner Group's services in the automotive and aerospace industries as we strive to further improve our enterprise value.

(iii) Business combination date

December 26, 2025 (Share acquisition date)

December 31, 2025 (Deemed acquisition date)

(iv) Legal form of business combination

Acquisition of shares in exchange for cash

(v) Name of company following combination

No change.

(vi) Ratio of voting rights acquired

100%

(vii) Main basis for determining acquiring company

This is due to our acquisition of shares in exchange for cash.

(2) Period for which business performance of acquiree is included in consolidated financial statements

As December 31, 2025 is established as the deemed acquisition date and only the balance sheet of the acquiree has been consolidated for the consolidated fiscal year under review, the business performance of the acquiree is not included.

(3) Acquisition cost of acquiree and breakdown by type of consideration

|                               |      |                   |
|-------------------------------|------|-------------------|
| Consideration for acquisition | Cash | 1,624,125,000 yen |
| Acquisition cost              |      | 1,624,125,000 yen |

(4) Description and amounts of main acquisition-related expenses

Remuneration and commissions paid to advisors 96,831,000 yen

(5) Amount of goodwill incurred, cause of incurrence, and method and period for amortization

(i) Amount of goodwill incurred

1,198,088,000 yen

(ii) Cause of incurrence

This is mainly future excess earnings potential expected from future business expansion.

(iii) Method and period for amortization

Straight-line depreciation over 10 years

(6) Assets and liabilities acquired on business combination date and main breakdown thereof

|                         |                   |
|-------------------------|-------------------|
| Current assets          | 783,607,000 yen   |
| Non-current assets      | 254,926,000 yen   |
| Total assets            | 1,038,533,000 yen |
| Current liabilities     | 145,397,000 yen   |
| Non-current liabilities | 467,100,000 yen   |

|                   |                        |
|-------------------|------------------------|
| Total liabilities | <u>612,497,000 yen</u> |
|-------------------|------------------------|

9. Notes on Material Post-balance Sheet Events  
Not applicable.

## Non-consolidated balance sheet

(As of January 31, 2026)

(Thousands of yen)

| Description                           | Amount    | Description                                           | Amount    |
|---------------------------------------|-----------|-------------------------------------------------------|-----------|
| (Assets)                              |           | (Liabilities)                                         |           |
| Current assets                        | 5,686,674 | Current liabilities                                   | 1,686,606 |
| Cash and deposits                     | 3,993,786 | Current portion of long-term borrowings               | 99,984    |
| Accounts receivable - trade           | 1,578,897 | Accounts payable - other                              | 540,648   |
| Work in process                       | 6,108     | Accrued expenses                                      | 116,571   |
| Raw materials and supplies            | 5,109     | Income taxes payable                                  | 294,651   |
| Prepaid expenses                      | 53,851    | Accrued consumption taxes                             | 201,737   |
| Other                                 | 58,319    | Provision for bonuses                                 | 241,104   |
| Allowance for doubtful accounts       | (9,400)   | Other                                                 | 191,910   |
| Non-current assets                    | 2,818,770 | Non-current liabilities                               | 1,604,941 |
| Property, plant and equipment         | 72,553    | Long-term borrowings                                  | 900,016   |
| Buildings and structures, net         | 39,619    | Provision for retirement benefits for directors       | 704,925   |
| Tools, furniture and fixtures, net    | 29,993    |                                                       |           |
| Land                                  | 2,940     | Total liabilities                                     | 3,291,548 |
| Intangible assets                     | 123,240   | (Net assets)                                          |           |
| Software                              | 48,986    | Shareholders' equity                                  | 5,213,150 |
| Software in progress                  | 72,600    | Share capital                                         | 238,284   |
| Other                                 | 1,654     | Capital surplus                                       | 168,323   |
| Investments and other assets          | 2,622,976 | Legal capital surplus                                 | 168,323   |
| Investment securities                 | 1,376     | Retained earnings                                     | 4,807,591 |
| Shares of subsidiaries and associates | 2,164,527 | Legal retained earnings                               | 10,460    |
| Deferred tax assets                   | 351,046   | Other retained earnings                               | 4,797,131 |
| Leasehold and guarantee deposits      | 103,264   | General reserve                                       | 40,000    |
| Other                                 | 2,761     | Retained earnings brought forward                     | 4,757,131 |
|                                       |           | Treasury shares                                       | (1,048)   |
|                                       |           | Valuation and translation adjustments                 | 745       |
|                                       |           | Valuation difference on available-for-sale securities | 745       |
|                                       |           | Total net assets                                      | 5,213,895 |
| Total liabilities and net assets      | 8,505,444 | Total liabilities and net assets                      | 8,505,444 |

## Non-consolidated profit and loss statement

( Fiscal year ended  
January 31, 2026 )

(Thousands of yen)

| Description                                  | Amount   |            |
|----------------------------------------------|----------|------------|
| Net sales                                    |          | 11,954,536 |
| Cost of sales                                |          | 7,410,461  |
| Gross profit                                 |          | 4,544,074  |
| Selling, general and administrative expenses |          | 2,591,490  |
| Operating profit                             |          | 1,952,583  |
| Non-operating income                         |          |            |
| Interest income                              | 286      |            |
| Other                                        | 4,951    | 5,237      |
| Non-operating expenses                       |          |            |
| Interest expenses                            | 1,421    |            |
| Other                                        | 1,563    | 2,985      |
| Ordinary profit                              |          | 1,954,835  |
| Extraordinary income                         |          |            |
| Gain on sale of investment securities        | 371      | 371        |
| Extraordinary losses                         |          |            |
| Loss on retirement of non-current assets     | 1,197    | 1,197      |
| Profit before income taxes                   |          | 1,954,009  |
| Income taxes - current                       | 565,686  |            |
| Income taxes - deferred                      | (10,071) | 555,615    |
| Profit                                       |          | 1,398,394  |

## Non-consolidated statement of changes

( Fiscal year ended  
January 31, 2026 )

(Thousands of yen)

|                                                      | Shareholders' equity |                       |                       |                         |                   |                                   |                         |
|------------------------------------------------------|----------------------|-----------------------|-----------------------|-------------------------|-------------------|-----------------------------------|-------------------------|
|                                                      | Share capita         | Capital surplus       |                       | Legal retained earnings | Retained earnings |                                   | Total retained earnings |
|                                                      |                      | Legal capital surplus | Total capital surplus |                         | General reserve   | Retained earnings brought forward |                         |
| Balance at beginning of period                       | 238,284              | 168,323               | 168,323               | 10,460                  | 40,000            | 4,251,269                         | 4,301,729               |
| Changes during period                                |                      |                       |                       |                         |                   |                                   |                         |
| Dividends of surplus                                 |                      |                       |                       |                         |                   | △892,532                          | △892,532                |
| Profit                                               |                      |                       |                       |                         |                   | 1,398,394                         | 1,398,394               |
| Purchase of treasury shares                          |                      |                       |                       |                         |                   |                                   |                         |
| Net changes in items other than shareholders' equity |                      |                       |                       |                         |                   |                                   |                         |
| Total changes during period                          | —                    | —                     | —                     | —                       | —                 | 505,861                           | 505,861                 |
| Balance at end of period                             | 238,284              | 168,323               | 168,323               | 10,460                  | 40,000            | 4,757,131                         | 4,807,591               |

|                                | Shareholders' equity |                            | Valuation and translation adjustments                 |                                                       | Total net assets |
|--------------------------------|----------------------|----------------------------|-------------------------------------------------------|-------------------------------------------------------|------------------|
|                                | Treasury shares      | Total shareholders' equity | Valuation difference on available-for-sale securities | Valuation difference on available-for-sale securities |                  |
| Balance at beginning of period | (965)                | 4,707,371                  | 765                                                   | 765                                                   | 4,708,137        |
| Changes during period          |                      |                            |                                                       |                                                       |                  |
| Dividends of surplus           |                      | (892,532)                  |                                                       |                                                       | (892,532)        |
| Profit                         |                      | 1,398,394                  |                                                       |                                                       | 1,398,394        |
| Purchase of treasury shares    | (82)                 | (82)                       |                                                       |                                                       | (82)             |

|                                                      |         |           |      |      |           |
|------------------------------------------------------|---------|-----------|------|------|-----------|
| Net changes in items other than shareholders' equity |         |           | (20) | (20) | (20)      |
| Total changes during period                          | (82)    | 505,779   | (20) | (20) | 505,758   |
| Balance at end of period                             | (1,048) | 5,213,150 | 745  | 745  | 5,213,895 |

## Notes to Non-consolidated Financial Statements

### 1. Notes on Material Matters Related to Accounting Policy

#### (1) Basis and method for valuation of securities

##### Subsidiary shares

Moving-average cost method

##### Available-for-sale securities

Securities other than shares that do not have a market value

Fair value method (with the entire amount of valuation differences inserted directly into net assets, and the cost of sales calculated using the moving average method)

#### (2) Basis and method for valuation of inventories

##### Work in process, supplies

Job costing method (with the amount shown on balance sheet written down as profitability declines)

#### (3) Depreciation method for non-current assets

##### (1) Property, plant and equipment

Declining balance method. (Note: straight-line method for buildings (excluding facilities attached to the buildings) acquired on or after April 1, 1998, and for facilities attached to buildings and for structures acquired on or after April 1, 2016) Service life of the assets is mostly as shown below:

|           |              |
|-----------|--------------|
| Buildings | 3 - 24 years |
|-----------|--------------|

|                               |              |
|-------------------------------|--------------|
| Tools, furniture and fixtures | 3 - 15 years |
|-------------------------------|--------------|

##### (ii) Intangible assets

Straight-line method. For software for internal use, calculation is based on usable life within Artner (5 years).

#### (4) Recognition criteria for provisions

##### (i) Allowance for doubtful accounts

To make allowances for the non-payment of receivables, the historical default rate is used for general receivables; and receivables designated as potentially irrecoverable are determined by reviewing actual collectability on an individual claim basis to record the estimated amount that is deemed irrecoverable.

##### (ii) Provision for bonuses

To make allowances for the payment of bonuses to employees, the amount that should be paid in the fiscal year under review is recorded, out of the estimated payment in the following fiscal year.

##### (iii) Provision for retirement benefits

To make allowances for the payment of retirement benefits to employees, this is recorded based on the estimate for retirement benefit liabilities as of the end of the fiscal year under review.

(Method for attributing estimated retirement benefit payments to the period)

When calculating retirement benefit liabilities, the method for attributing estimated benefit payments to the period that lasts until the end of the fiscal year under review is as per the benefit formula basis.

(Method for processing actuarial gains and losses as expenses)

Actuarial gains and losses are treated as expenses in the fiscal year following the fiscal year in which they arise.

The amount is proportionally divided using the straight-line method over a certain number of years (five years) that is within the average number of employees' remaining service years at the time the differences emerge each fiscal year.

(5) Recognition criteria for revenue and expenses

(i) Engineer dispatching

Artner assigns its engineers to client companies based on staffing agreements to offer services over the terms of the agreements. We judge that our obligation is fulfilled with the passing of engineers' hours of operation, and thus we recognize revenue based on the engineers' records of operation during the term.

(ii) Contracting

Artner receives contracts from client companies for design and development, along with other relevant work. We ensure that completed work is delivered or operations are performed according to our instructions pursuant to each agreement with a client. We recognize revenue upon completion of the client's inspection or of operations performed, as we judge that our obligation is fulfilled then.

## 2. Notes on Accounting Estimates

Valuation of shares of affiliates

(1) Amount recognized on non-consolidated financial statements for fiscal year under review

|                      |                   |
|----------------------|-------------------|
| Shares of affiliates | 2,164,527,000 yen |
|----------------------|-------------------|

(2) Information concerning material accounting estimates for identified items

The shares of affiliates were recognized based on the acquisition cost for the shares of CLIP SOFT Corporation and JOUHO GIKEN, Ltd. As said shares of affiliates are shares that do not have a market value, upon their valuation, we recognize a valuation loss when their effective value declines significantly and there are no recoverability prospects. During the fiscal year under review, as the effective value reflecting excess earnings potential has not declined significantly, we have determined that it is not necessary to recognize a valuation loss.

Valuations of excess earnings potential are based on our business plan and rely on key assumptions such as staffing plans and unit prices related to net sales. Should changes arise in key assumptions due to factors such as future changes in the market environment, the amount of shares of affiliates reported in the non-consolidated financial statements for the following fiscal year could be materially impacted.

## 3. Notes to Non-consolidated Balance Sheet

|                                                           |                 |
|-----------------------------------------------------------|-----------------|
| Accumulated depreciation of property, plant and equipment | 126,414,000 yen |
|-----------------------------------------------------------|-----------------|

#### 4. Notes to Non-consolidated Statement of Changes in Equity

Type and number of treasury shares as of the last day of fiscal year under review

Common shares 2,557 shares

#### 5. Notes on Tax Effect Accounting

Breakdown of deferred tax assets and deferred tax liabilities by main cause

##### Deferred tax assets

|                                   |                 |
|-----------------------------------|-----------------|
| Enterprise tax payable            | 18,599,000 yen  |
| Accrued expenses                  | 19,856,000 yen  |
| Provision for bonuses             | 73,729,000 yen  |
| Provision for retirement benefits | 221,781,000 yen |
| Allowance for doubtful accounts   | 2,874,000 yen   |
| Impairment loss                   | 377,000 yen     |
| Other                             | 14,168,000 yen  |

Total deferred tax assets 351,388,000 yen

##### Deferred tax liabilities

Valuation difference on available-for-sale securities (342,000 yen)

Total deferred tax liabilities (342,000 yen)

Net deferred tax assets 351,046,000 yen

#### 6. Notes on Revenue Recognition

As identical content for basic information for understanding revenue is provided in 6. Notes on Revenue Recognition, it has been omitted here.

#### 7. Notes on Per Share Information

|                          |         |
|--------------------------|---------|
| (1) Net assets per share | ¥490.70 |
| (2) Earnings per share   | ¥131.61 |

#### 8. Notes on Material Post-balance Sheet Events

Not applicable.