Independent Auditor's Report and Internal Control Audit Report

April 22, 2026

To the Board of Directors of Artner Co., Ltd.

KPMG AZSA LLC

Osaka Office

NAKAHATA Takahide, Designated Limited Liability and Engagement Partner, Certified Public Accountant

KOMATSUNO Satoru, Designated Limited Liability and Engagement Partner, Certified Public Accountant

<Consolidated Financial Statement Audit>

Opinion

To execute audit certification pursuant to Article 193-2, paragraph (1) of the Financial Instruments and Exchange Act, we audited Artner Co., Ltd.'s consolidated financial statements for the consolidated fiscal year (from February 1, 2025 to January 31, 2026) shown in "Financial Information," namely the consolidated balance sheet, consolidated profit and loss statement, consolidated statement of comprehensive income, consolidated statement of changes in equity, consolidated cash flow statement, material matters that form the basis for preparing consolidated financial statements, other notes, and consolidated supplementary schedule.

We acknowledge that the above consolidated financial statements comply with the business accounting standards that are generally accepted as fair and appropriate in Japan to present fairly, in all material respects, Artner's and its consolidated subsidiaries' financial status as of January 31, 2026 as well as their business performance and cash flows for the consolidated fiscal year that ended on the same date.

Basis for Opinion

We conducted the audit in accordance with auditing standards that are generally accepted as fair and appropriate in Japan. Our responsibilities under these standards are described in the Responsibilities of the Auditor in a Consolidated Financial Statement Audit. We are independent of the Company and its consolidated subsidiaries pursuant to relevant ethics required of professionals in Japan (including regulations applied to financial statement audits of public interest entities), and we fulfill other ethical responsibilities we have as an auditor. We are certain that we have obtained sufficient and appropriate evidence that serves as the basis for our opinions.

Key Audit Matters

Key audit matters refer to matters that the professional auditor judged to be of special significance in the consolidated financial statement audit for the fiscal year under review. Those particulars were addressed while we audited all consolidated financial statements and formed our opinions. We are not to express our opinions about each of these particulars.

Appropriateness of judgment regarding whether the recognition of goodwill impairment is necessary	
Key audit matters and reasons for the decision	How the matter was addressed in the audit
The goodwill of JPY 1,519,366 thousand recorded on the consolidated balance sheet for the fiscal year ended January 31, 2026 represents the goodwill arising from the acquisition of control of CLIP SOFT Corporation and JOUHOU GIKEN, Ltd., as stated in "Notes (Significant Accounting Estimates)." The Company has identified indicators of impairment, given the relatively large amount allocated to goodwill within the acquisition cost of the business combination. However, since the total undiscounted future cash flows from the asset group including goodwill exceed the carrying amount of the asset group, the Company has determined that recognition of goodwill impairment is unnecessary. The estimates of undiscounted future cash flows used in this judgement are based on the business plan prepared by management. These estimates include key assumptions regarding net sales, such as personnel plans and unit prices, and therefore involve estimation uncertainties. For these reasons, we deemed it particularly important to examine the appropriateness of the judgment regarding the necessity of recognizing goodwill impairment during the consolidated financial statement audit for the fiscal year under review, and thus this issue constitutes a major particular to consider in the audit.	We mainly took the course of action stated below to examine the appropriateness of the judgment regarding the need to recognize goodwill impairment. (1) Evaluation of internal control We evaluated the effectiveness of the development and operation of internal controls related to determining the need to recognize impairment losses. (2) Evaluation of the appropriateness of estimates of undiscounted future cash flows To evaluate whether the key assumptions included in the business plan that form the basis of the estimates of undiscounted future cash flows are appropriate, we asked management about the basis for these assumptions, and mainly took the course of action stated below. • We compared the number of headcount additions and hourly rates in the personnel plan related to net sales with actual trends, confirmed their consistency with forecast reports from third-party organizations obtained independently by us, and evaluated their appropriateness. • We examined the progress with initiatives to increase headcount in the personnel plan, and evaluated the feasibility of achieving them.

Accuracy of net sales from the engineer dispatching business	
Key audit matters and reasons for the decision	How the matter was addressed in the audit
Artner Co., Ltd. (hereinafter referred to as the "Company") had net sales of JPY 11,954,536 thousand, of which JPY 10,343,727 thousand was attributable to the engineer dispatching business, accounting for 86 percent of consolidated net sales of JPY 12,046,664 thousand. As stated in "Notes (Significant Accounting Policies for Preparation of Consolidated Financial Statements) 4. Accounting policies (5) Accounting policy for recognition of significant revenues and expenses," the Company decided that, in the engineer dispatching business, its obligation is fulfilled with the passing of engineers' hours of operation, and thus it recognizes sales based on engineers' records of operation during the term. Once the services are judged to have been rendered, the Company multiplies the unit price prescribed by the contract with the client (hereinafter referred to as the "price of a contract") by the hours worked by the assigned engineer, and records the calculated figure as sales. When sales from the engineer dispatching business are recorded, there is a risk of recording wrong figures for sales mostly for the following reasons: • The Company enters into individual agreements with each client that specifies the price of a contract and billable hours based on the level of the engineer's skills, and these terms differ between engineers. • The staff in charge of entering sales figures in the information system calculates billable hours out of the total hours worked based on the terms of each agreement, and the data the staff have to process are enormous. For these reasons, we judged that it was particularly important to examine the accuracy of net sales from the engineer dispatching business during the consolidated financial statement audit for the fiscal year under review, and thus this issue constitutes a major particular to consider in the audit.	We mainly took the course of action stated below to examine the accuracy of sales from the engineer dispatching business. (1) Evaluation of internal control We evaluated the validity of the design and implementation of the Company's internal controls in connection with the process of recording sales from the engineer dispatching business. We focused particularly on the following during evaluation: - Control on sales calculated based on the unit price specified in each agreement with a client and billable hours worked by the assigned engineer. The department in charge of entering sales figures confirms the accuracy of calculated sales, and the control and sales department approves and reports this account receivable. - When there is any difference in the payment of the receivable, the accounting department checks the rationality of the cause of the difference. (2) Examination of the accuracy of sales figures We carried out audit procedures that include the following in order to examine whether sales from the engineer dispatching business are accurately recorded. - We identified transactions that were potentially wrong in their recorded sales figures based on a comparative analysis of the unit price and hours worked, etc. of each engineer, and recalculated those figures based on the contract price specified in each agreement and the hours worked approved by the clients. We confirmed that the re-calculated figures were the same as the sales figures calculated by the Company. - Clients who had been extracted by statistical means were asked to complete and return a balance confirmation letter pertaining to accounts receivable. We obtained the completed letters directly from the clients to check them against the book balance. - We perused reports pertaining to year-end differences in payments the Company had received and confirmed that there were no significant differences in payments.

Other Information

Other information refers to information other than the consolidated financial statements, financial statements, and their auditor's reports included in the Annual Securities Report.

Management is responsible for preparing and disclosing other information. The Audit and Supervisory Committee is responsible for overseeing the execution of duties by directors in the designing and implementation of the process of reporting other information. Our opinions on the consolidated financial statements do not cover other information, and we are not to express our opinions on such information. In a consolidated financial statement audit, we are responsible for reading all the content of other information and, in this process of perusal, examining whether there are any material inconsistencies between the content of other information and the consolidated financial statements or the knowledge we had acquired during the audit. We are also responsible for paying attention to any signs of material errors in the content of other information, other than those material inconsistencies. If we judge, based on the work we have done, that other information contains any material errors, we are required to report the fact. Other information in this Annual Securities Report does not contain any issues we should report.

Responsibilities of management and the Audit and Supervisory Committee for consolidated financial statements

Management is responsible for preparing and presenting fairly consolidated financial statements in accordance with business accounting standards that are generally accepted as fair and appropriate in Japan. This includes designing and implementing internal control that management has decided is essential to prepare and present fairly consolidated financial statements that contain no material misstatements due to a fraud or error.

When preparing consolidated financial statements, management is responsible for evaluating as to whether it is appropriate to prepare consolidated financial statements according to the going concern assumption, and, if matters concerning the going concern must be disclosed in accordance with business accounting standards that are generally accepted as fair and appropriate in Japan, management is also responsible for disclosing those matters.

The Audit and Supervisory Committee is responsible for overseeing the execution of duties by directors in the designing and implementation of the process of financial reporting

Responsibilities of the auditor in a consolidated financial statement audit

The auditor is, based on the audit it has conducted, responsible for obtaining a reasonable assurance as to whether the Company's consolidated financial statements as a whole contain any material misstatements due to a fraud or error, and for expressing its opinions on the consolidated financial statements in the auditor's report from an independent viewpoint. A misrepresentation may occur due to a fraud or error. It may influence decisions made by users of the consolidated financial statements on its own or when it is added up, and when such influence is likely, a misrepresentation is judged to be material.

The auditor makes professional judgments throughout an audit in accordance with auditing standards that are generally accepted as fair and appropriate in Japan, and conducts the following with professional skepticism:

• Identify and assess the risk of material misstatements due to a fraud or error. Plan and implement audit procedures designed to manage the risk of material misstatement. The auditor selects and applies audit procedures at its own discretion. Also obtain sufficient and appropriate evidence that serves as the basis for the auditor's opinions.

• Although expressing an opinion about the effectiveness of internal control is not the objective of a consolidated financial statement audit, the auditor reviews internal control associated with audits in order to plan appropriate audit procedures that are suitable for the situation when it conducts risk assessment.

• Assess the accounting policies adopted by the management and the appropriateness of how the policies are applied, along with the rationality of accounting estimates made by the management and the validity of relevant notes.

• Draw conclusions about whether it is appropriate that the management prepares consolidated financial statements as the going concern assumption, and, based on audit evidence that has been obtained, whether material uncertainty is noted in connection with an event or circumstance that would raise material doubt on the going concern assumption. If there is material uncertainty related to going concern assumption, call for attention thereto in notes for the consolidated financial statements in the auditor's report is required. If making a note on the material uncertainty for the consolidated financial statements is inappropriate, the auditor is expected to present an opinion with exclusions on the consolidated financial statements. Conclusions drawn by the auditor are based on audit evidence obtained by the date of the auditor's report. Depending on future events and circumstances, the entity may become unable to continue as a going concern.

• Evaluate as to whether the presentation of the consolidated financial statements and the notes therein comply with the accounting standards that are generally accepted as fair and appropriate in Japan. Also evaluate as to whether the presentation, structure, and contents of the consolidated financial statements including relevant notes, and the consolidated financial statements, present fairly the transactions and accounting events that serve as bases.

• We plan and conduct an audit of consolidated financial statements in order to obtain sufficient and appropriate audit evidence concerning the Company's and its consolidated subsidiaries' financial information that forms the basis of our opinion expressed on the consolidated financial statements. The auditor is responsible for giving directions on, overseeing, and reviewing the audit of the Company's consolidated financial statements. The auditor bears sole responsibility for the audit opinion.

The auditor reports to the Audit and Supervisory Committee the planned audit scope and schedule, significant audit findings that include material deficiencies in internal control identified during the audit, and other matters required by the auditing standards. The auditor also reports to the Audit and Supervisory Committee the fact that it has complied with relevant ethics in Japan required of a professional regarding independence, matters that may reasonably be thought to influence the independence of the auditor, and measures taken to eliminate obstructions or safeguards applied to reduce obstructions to an acceptable level, if any. The auditor determines that the matters discussed with the Audit and Supervisory Committee and judged to be of special significance in the consolidated financial statement audit for the consolidated fiscal year under review are key audit matters, and states these particulars in the audit report accordingly. However, these matters are not included in the auditor's report if laws and regulations prohibit the publication thereof, or if, in extremely rare circumstances, the auditor decides against stating the matters in the auditor's report because adverse consequences of doing so would reasonably be expected to outweigh the public interest.

<Audit of Internal Control>

Opinion

To execute audit certification pursuant to Article 193-2, paragraph (2) of the Financial Instruments and Exchange Act, we audited Artner Co., Ltd.'s internal control report that was current as of January 31, 2026. We acknowledge that the above internal control report, in which the Company presents the validity of its internal controls over the financial reports as of January 31, 2026, complies with the standards for the evaluation of internal controls over financial reporting that are generally accepted as fair and appropriate in Japan to adequately present, in all material respects, the results of the evaluation of internal controls over financial reports.

Basis for Opinion

We audited the Company's internal control in accordance with standards that are generally accepted as fair and appropriate in Japan for an audit of internal controls over financial reports. Our responsibilities under these standards for an audit of internal controls over financial reports are described in the Auditor's Responsibilities for the Audit of Internal Control. We are independent of the Company pursuant to relevant ethics required of professionals in Japan, and we fulfill other ethical responsibilities we have as an auditor. We are certain that we have obtained sufficient and appropriate evidence that serves as the basis for our opinions.

Responsibilities of management and the Audit and Supervisory Committee for an internal control report

Management is responsible for designing and implementing internal controls over financial reports in order to prepare and present fairly the Company’s internal control report in accordance with standards that are generally accepted as fair and appropriate in Japan for evaluation of internal controls over financial reports. The Audit and Supervisory Committee is responsible for overseeing and verifying how the Company’s internal controls over financial reports is designed and implemented. There is a possibility that internal controls over financial reports may not completely prevent or detect all misrepresentations in financial reporting.

Responsibilities of the auditor in the audit of internal control

The auditor is, based on the audit of internal control it has conducted, responsible for obtaining a reasonable assurance as to whether the Company’s internal control report contains any material misstatements, and for expressing its opinions on the internal control report in the auditor’s report on internal control from an independent viewpoint. The auditor makes professional judgments throughout an audit in accordance with standards that are generally accepted as fair and appropriate in Japan for an audit of internal controls over financial reports, and conducts the following with professional skepticism: - Follow the audit procedures for obtaining audit evidence for the results of the evaluation of the Company’s internal controls over financial reports in the internal control report. The procedures for the audit of internal control are selected and applied at the auditor’s discretion based on the materiality of the impact on the reliability of the Company’s financial reporting. - Examine the overall presentation of the Company’s internal control report, including statements made by management about the scope of the evaluation of internal controls over financial reports, assessment procedures, and assessment results. - Plan and carry out the audit of internal control to obtain sufficient and appropriate audit evidence for the results of the evaluation of the Company’s internal controls over financial reports in the Company’s internal control report. The auditor is responsible for giving directions on, overseeing, and reviewing the audit of the Company’s internal control report. The auditor reports to the Audit and Supervisory Committee the planned scope of the audit of internal control along with the audit schedule, the results of the audit of internal control, material deficiencies identified in internal control that should be disclosed, the results of rectification of these deficiencies, and other matters required by the standards for an audit of internal control. The auditor also reports to the Audit and Supervisory Committee the fact that it has complied with relevant ethics in Japan required of a professional regarding independence, matters that may reasonably be thought to influence the independence of the auditor, and measures taken to eliminate obstructions or safeguards applied to reduce obstructions to an acceptable level, if any.

<Information related to fees>

the amounts of fees for audit services and for non-audit service for the Company paid to our audit firm and parties that belong to the same network as our audit firm are shown in (3) Audits under Corporate Governance included in "State of the Reporting Company."

Interest

We and our engagement partners do not have any interest in the Company and its consolidated subsidiaries that should be indicated herein according to the Certified Public Accountants Act of Japan.

END

Notes: 1. The Company (the company that has submitted the Annual Securities Report) retains the original of the auditor’s report stated above.

2. XBRL data are outside the audit scope.

Independent Auditor's Report

April 22, 2026

To the Board of Directors of Artner Co., Ltd.

KPMG AZSA LLC

Osaka Office

NAKAHATA Takahide, Designated Limited Liability and Engagement Partner, Certified Public Accountant

KOMATSUNO Satoru, Designated Limited Liability and Engagement Partner, Certified Public Accountant

Financial Statement Audit

Opinion

To execute audit certification pursuant to Article 193-2, paragraph (1) of the Financial Instruments and Exchange Act, we audited Artner Co., Ltd.'s financial statements for FY2026 (reporting period 64; from February 1, 2025 to January 31, 2026) shown in "Financial Information," namely the balance sheet, statement of income, statement of changes in equity, significant accounting policies, other notes, and supplementary schedule.

We acknowledge that the above financial statements comply with the business accounting standards that are generally accepted as fair and appropriate in Japan to present fairly, in all material respects, Artner's financial status as of January 31, 2026 as well as its business performance for the fiscal year that ended on the same date.

Basis for Opinion

We conducted the audit in accordance with auditing standards that are generally accepted as fair and appropriate in Japan. Our responsibilities under these standards are described in the Responsibilities of the Auditor in a Financial Statement Audit. We are independent of the Company pursuant to relevant ethics required of professionals in Japan (including provisions applicable to financial statement audits of public interest entities) , and we fulfill other ethical responsibilities we have as an auditor. We are certain that we have obtained sufficient and appropriate evidence that serves as the basis for our opinions.Key Audit Matters

Key audit matters refer to matters that the professional auditor judged to be of special significance in the financial statement audit for the fiscal year under review. Those particulars were addressed while we audited all financial statements and formed our opinions. We are not to express our opinions about each of these particulars.

Appropriateness of valuation of shares of subsidiaries	
Key audit matters and reasons for the decision	How the matter was addressed in the audit
The JPY 2,164,527 thousand in shares of subsidiaries recorded on the balance sheet for the fiscal year ended January 31, 2026 represents the acquisition cost of CLIP SOFT Corporation and JOUHOU GIKEN, Ltd., as stated in "Notes (Significant Accounting Estimates)." Since these affiliate shares do not have a market price, the Company records an impairment loss when valuing them if the intrinsic value has significantly decreased and there are no prospects for recovery. As the effective value reflecting excess earnings potential has not declined significantly during the fiscal year ended January 31, 2026, the Company has determined that it is not necessary to recognize a valuation loss. The examination of whether excess earnings potential has been impaired in relation to this valuation includes management's estimation elements based on future business plans, similar to the goodwill recorded on the consolidated balance sheet. For these reasons, we judged that it was particularly important to examine the appropriateness of the valuation of shares of subsidiaries during the financial statement audit for the fiscal year under review, and thus this issue constitutes a major particular to consider in the audit.	We mainly took the course of action stated below to examine the accuracy of valuation of shares of subsidiaries. (1) Evaluation of internal control We evaluated the effectiveness of the development and operation of internal controls related to the valuation of shares of subsidiaries. (2) Examining the rationality of net asset value that reflects excess earnings potential The excess earnings potential included in the shares of subsidiaries is recorded as goodwill on the consolidated financial statements. Therefore, since this is basically the same as the course of action taken by the auditor for major particular to consider in the audit, "Appropriateness of judgment regarding whether the recognition of goodwill impairment is necessary," described in the audit report of the consolidated financial statements, specific details on the course of action by the auditor have been omitted.

Accuracy of net sales from the engineer dispatching business
Since this is the same as the major particular to consider in the audit (Accuracy of net sales from the engineer dispatching business) described in the audit report for the consolidated financial statements, these details have been omitted.

Other Information

Other information refers to information other than the consolidated financial statements, financial statements, and their auditor's reports included in the Annual Securities Report. Management is responsible for preparing and disclosing other information. The Audit and Supervisory Committee is responsible for overseeing the execution of duties by directors in the designing and implementation of the process of reporting other information. Our opinions on the financial statements do not cover other information, and we are not to express our opinions on such information.

In a financial statement audit, we are responsible for reading all the content of other information and, in this process of perusal, examining whether there are any material inconsistencies between the content of other information and the financial statements or the knowledge we had acquired during the audit. We are also responsible for paying attention to any signs of material errors in the content of other information, other than those material inconsistencies.

If we judge, based on the work we have done, that other information contains any material errors, we are required to report the fact. Other information in this Annual Securities Report does not contain any issues we should report.

Responsibilities of management and the Audit and Supervisory Committee for financial statements

Management is responsible for preparing and presenting fairly financial statements in accordance with business accounting standards that are generally accepted as fair and appropriate in Japan. This includes designing and implementing internal control that management has decided is essential to prepare and present fairly financial statements that contain no material misstatements due to a fraud or error.

When preparing financial statements, management is responsible for evaluating as to whether it is appropriate to prepare financial statements according to the going concern assumption, and, if matters concerning the going concern must be disclosed in accordance with business accounting standards that are generally accepted as fair and appropriate in Japan, management is also responsible for disclosing those matters.

The Audit and Supervisory Committee is responsible for overseeing the execution of duties by directors in the designing and implementation of the process of financial reporting.

Responsibilities of the auditor in a financial statement audit

The auditor is, based on the audit it has conducted, responsible for obtaining a reasonable assurance as to whether the Company's financial statements as a whole contain any material misstatements due to a fraud or error, and for expressing its opinions on the financial statements in the auditor's report from an independent viewpoint. A misrepresentation may occur due to a wrongful act or errors. It may influence decisions made by users of the financial statements on its own or when it is added up, and when such influence is likely, a misrepresentation is judged to be material. due to a wrongful act or errors, and for expressing its opinions on the financial statements in the auditor's report from an independent viewpoint. A misrepresentation may occur due to a fraud or error. It may influence decisions made by users of the financial statements on its own or when it is added up, and when such influence is likely, a misrepresentation is judged to be material.

The auditor makes professional judgments throughout an audit in accordance with auditing standards that are generally accepted as fair and appropriate in Japan, and conducts the following with professional skepticism:

- Identify and assess the risk of material misstatements due to a fraud or error. Plan and implement audit procedures designed to manage the risk of material misstatement. The auditor selects and applies audit procedures at its own discretion. Also obtain sufficient and appropriate evidence that serves as the basis for the auditor's opinions.
- Although expressing an opinion about the effectiveness of internal control is not the objective of a financial statement audit, the auditor reviews internal control associated with audits in order to plan appropriate audit procedures that are suitable for the situation when it conducts risk assessment.
- Assess the accounting policies adopted by the management and the appropriateness of how the policies are applied, along with the rationality of accounting estimates made by the management and the validity of relevant notes.
- Draw conclusions about whether it is appropriate that the management prepares financial statements as the going concern assumption, and, based on audit evidence that has been obtained, whether material uncertainty is noted in connection with an event or circumstance that would raise material doubt on the going concern assumption. If there is material uncertainty related to going concern assumption, call for attention thereto in notes for the financial statements in the auditor's report is required. If making a note on the material uncertainty for the financial statements is inappropriate, the auditor is expected to present an opinion with exclusions on the financial statements. Conclusions drawn by the auditor are based on audit evidence obtained by the date of the auditor's report. Depending on future events and circumstances, the entity may become unable to continue as a going concern.
- Evaluate as to whether the presentation of the financial statements and the notes therein comply with the accounting standards that are generally accepted as fair and appropriate in Japan. Also evaluate as to whether the presentation, structure, and contents of the financial statements including relevant notes, and the financial statements, present fairly the transactions and accounting events that serve as bases.

The auditor reports to the Audit and Supervisory Committee the planned audit scope and schedule, significant audit findings that include material deficiencies in internal control identified during the audit, and other matters required by the auditing standards.

The auditor also reports to the Audit and Supervisory Committee the fact that it has complied with relevant ethics in Japan required of a professional regarding independence, matters that may reasonably be thought to influence the independence of the auditor, and measures taken to eliminate obstructions or safeguards applied to reduce obstructions to an acceptable level, if any.

The auditor determines that the matters discussed with the Audit and Supervisory Committee and judged to be of special significance in the financial statement audit for the fiscal year under review are key audit matters, and states these particulars in the audit report accordingly. However, these matters are not included in the auditor's report if laws and regulations prohibit the publication thereof, or if, in extremely rare circumstances, the auditor decides against stating the matters in the auditor's report because adverse consequences of doing so would reasonably be expected to outweigh the public interest.

<Information related to fees>

Information related to remuneration is included in the audit report of the consolidated financial statements.

Interest

We do not have any interest in the Company that should be indicated herein according to the Certified Public Accountants Act of Japan.

END

Notes: 1. The Company (the company that has submitted the Annual Securities Report) retains the original of the auditor's report stated above.

2. XBRL data are outside the audit scope.