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[Reported Document]	Internal Control Report
[Clause Serving as Basis]	Article 24-4-4, paragraph (1) of the Financial Instruments and Exchange Act
[Recipient]	Director-General of the Kinki Local Finance Bureau
[Submission Date]	April 22, 2026
[Company Name]	Artner Co., Ltd.
[Company Name in English]	ARTNER CO., LTD.
[Name and Title of Representative]	SEKIGUCHI Sozo, Representative Director, President and CEO
[Name and Title of Chief Financial Officer]	Not applicable.
[Address of Head Office]	Nakanoshima 3-2-18, Kita-ku, Osaka City
[Location for Public Inspection]	Tokyo Stock Exchange, Inc. (2-1 Nihombashi Kabutocho, Chuo-ku, Tokyo)

1 Particulars concerning the Fundamental Framework for the Internal Controls over Financial Reports

Representative Director, President and CEO SEKIGUCHI Sozo is responsible for designing and implementing internal controls over the financial reports of the Company and its consolidated subsidiaries (hereinafter collectively referred to as "the Group"). He designs and implements internal controls over financial reports according to the fundamental framework for the internal controls over financial reports indicated in "Revisions to the Standards for the Evaluation and Audit of Internal Controls over Financial Reports and to the Implementation Standards for the Evaluation and Audit of Internal Controls over Financial Reports (Written Opinions)" published by the Business Accounting Council.

Internal control is designed in such a way that its basic elements are organically linked to work as one with the aim of achieving objectives within a logical scope. Hence, there is a possibility that internal controls over financial reports may not completely prevent or detect all misrepresentations in financial reporting.

2 Particulars concerning the Scope of Evaluation, the Reference Date, and the Procedures for Evaluation

The evaluation of internal controls over financial reports was conducted with January 31, 2026, (the last day of the fiscal year under review) being the reference date. It complies with standards that are generally accepted as fair and appropriate for evaluation of internal controls over financial reports.

In this evaluation, the Company assessed the internal controls that have a material effect on overall financial reporting on a consolidated basis (i.e., company-wide internal controls) and, based on the assessment results, the Company selected the business processes to evaluate. In the evaluation of the business processes, the Company analyzed these selected processes, identified the main points in terms of control that have a material effect on the reliability of financial reports, and evaluated how these main points are designed and implemented for control, thereby evaluating the validity of the internal controls.

In regard to the scope

of the evaluation of internal controls over financial reports, the Company determined the essential scope in light of the materiality of the impact on the reliability of the Group's financial reports. The Company considers the materiality of a monetary and qualitative impact and the likelihood of its occurrence to determine the materiality of the impact on the reliability of financial reports. Based on the results of the evaluation of company-wide internal controls conducted for the Company, the Company logically determined the scope of the evaluation of internal controls over business processes. However, the two consolidated subsidiaries are not included in the scope of the company-wide internal control evaluation because their impact on the reliability of financial reporting has been deemed negligible.

In regard to the scope of the evaluation of internal controls over business processes, given that the Group primarily operates the engineer dispatching business, the Company considers net sales to be the most appropriate indicator of the scale of business activities. Given the effectiveness of company-wide internal controls, business locations accounting for approximately two-thirds of consolidated net sales for the fiscal year ended January 31, 2026 have been designated as important business bases. The evaluation covered the business processes that were gone through to record net sales related to sales generation activities, accounts receivable, and cost of sales (personnel costs), which are the account titles closely connected to the objectives of the Group's business, at the selected business bases.

The Company also added business processes connected to significant account titles where material misstatements can occur with high possibility, and that involve estimates and projections, to the list of material business processes for evaluation, taking into account the impact on financial reports.

3 Particulars concerning Evaluation Results

After the above evaluations, the Company decided that the Group's internal controls over financial reports are valid as of the last day of the fiscal year under review.

4 Supplementary Particulars

The Company is planning to change its core systems after the last day of the fiscal year under review. This change may have a significant impact on the evaluation of the effectiveness of the Group's internal controls over financial reports in the following fiscal year and beyond.

5 Special particulars

There are no special particulars that should be noted.