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[Reported Document]	Extraordinary report
[Recipient]	Director General of the Kinki Local Finance Bureau
[Submission Date]	December 8, 2025
[Company Name]	Artner Co., Ltd.
[Name and Title of Representative]	SEKIGUCHI Sozo, President and CEO
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[Name of Administrative Contact]	HARIGAE Tomonori, Managing Director
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[Name of Administrative Contact]	HARIGAE Tomonori, Managing Director
[Location for Public Inspection]	Tokyo Stock Exchange, Inc. (2-1 Nihombashi Kabutocho, Chuo-ku, Tokyo)

I. Reason for Reporting

At the meeting of its Board of Directors held on December 8, 2025, the Company resolved to acquire all of the shares of JOUHO GIKEN, Ltd. and make it into a subsidiary. As such, the Company hereby submits this extraordinary report pursuant to Article 24-5, paragraph (4) of the Financial Instruments and Exchange Act and Article 19, paragraph (2), item (viii)-2 of the Cabinet Office Order on Disclosure of Corporate Affairs.

II. Contents Reported

1 Trade name, location of the head office, name and title of the representative, amount of share capital, amount of net assets, amount of total assets, and business activities of the subsidiary to be acquired

(i)	Trade name:	JOUHO GIKEN, Ltd.
(ii)	Location of head office:	4-8, Mobara 1-chome, Utsunomiya-shi, Tochigi
(iii)	Name and title of representative:	ONO Mitsuo, Representative Director
(iv)	Amount of share capital:	10,000,000 yen
(v)	Amount of net assets:	669,418,000 yen
(vi)	Amount of total assets:	788,453,000 yen
(vii)	Business activities:	Transportation equipment design and research and development support business

2 Net sales, operating profit, ordinary profit, and profit of the subsidiary to be acquired for each fiscal year ended during the most recent three-year period

(Thousands of yen)

Fiscal Year-End	FY2022	FY2023	FY2024
Net sales	837,421	867,497	975,078
Operating profit	55,083	59,753	93,981
Ordinary profit	63,070	65,611	100,734
Profit	43,292	43,223	67,436

3 Capital, personnel, and business relationships between the subsidiary to be acquired and the Company

Capital relationship:	There is no capital relationship that should be stated between the Company and the subsidiary to be acquired.
Personnel relationship:	There is no personnel relationship that should be stated between the Company and the subsidiary to be acquired.
Business relationship:	There is no business relationship that should be stated between the Company and the subsidiary to be acquired.

4 Purpose of acquisition of the subsidiary to be acquired

In our Medium-Term Business Plan (FY2026 to FY2030) released on March 14, 2025, Artner has the Basic Policy of becoming a group of engineers providing the greatest added value in the industry and evolving into a comprehensive technical service company to “build a foundation for sustainable and next-generation growth.” We are promoting our business activities to achieve this evolution through M&As and alliances while exploring new business and revenue opportunities as one of our Basic Measures.

JOUHOU GIKEN, Ltd. 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.

5 Amount of consideration for the acquisition of the subsidiary

We will refrain from disclosing the acquisition costs to fulfill our duty of confidentiality. Note that, in examining the acquisition costs, appropriate due diligence was conducted by external experts and other parties, and the appropriate costs have been calculated and finalized following mutual consultation.