



September 8, 2025

To Our Stakeholders:

Company name: Artner Co., Ltd.

Representative: SEKIGUCHI Sozo, President and CEO

(Securities code: 2163; Prime Market of the Tokyo Stock Exchange)

Inquiries: HARIGAE Tomonori, Managing Director

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Notice Concerning Acquisition of Shares of CLIP SOFT Corporation (to Make It a Subsidiary)

The Company hereby announces that it has resolved, at the meeting of its Board of Directors held on September 8, 2025, to acquire shares of CLIP SOFT Corporation (hereinafter referred to as “CLIP SOFT”) and make it a subsidiary of the Company. The details are described below.

1. Reason for acquisition of shares

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.

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.

2. Overview of the subsidiary (CLIP SOFT Corporation) subject to change

(1)	Name	CLIP SOFT Corporation	
(2)	Location	2-7-1 Higashiiba, Chuo Ward, Hamamatsu City, Shizuoka Prefecture	
(3)	Job title and name of representative	YAMAMOTO Susumu, Director	
(4)	Description of business	Development of embedded software, such as for automotive instrument panels, and staffing business	
(5)	Share capital	15,000,000 yen	
(6)	Date of establishment	September 20, 1999	
(7)	Major shareholders and ownership ratios	As the other party to the share acquisition is an individual, Artner is withholding disclosure in accordance with the wishes.	
(8)	Relationship between the Company and said company	Capital relationship	Not applicable.
		Personnel relationship	Not applicable.
		Business relationship	Not applicable.

(9) Operating results and Financial positions of said company for the last three years			
Results Period	FY2022	FY2023	FY2024
Net assets	46,828,000 yen	75,932,000 yen	98,151,000 yen
Total assets	130,687,000 yen	186,508,000 yen	174,664,000 yen
Net assets per share	156,095 yen	253,107 yen	327,171 yen
Net sales	219,893,000 yen	262,391,000 yen	295,244,000 yen
Operating profit	28,747,000 yen	32,476,000 yen	31,207,000 yen
Ordinary profit	32,545,000 yen	33,251,000 yen	31,265,000 yen
Profit	25,194,000 yen	24,103,000 yen	22,219,000 yen
Earnings per share	83,981 yen	80,345 yen	74,064 yen
Dividend per share	—	—	—

3. Overview of the counterparty to the acquisition of shares

With regard to the one individual shareholder, Artner is withholding disclosure of associated details according to the wishes of the other party. However, such shareholder has no capital relationship, personnel relationship, business relationship, or so forth with Artner.

4. Number of shares acquired, acquisition costs, and shareholding before and after acquisition

(1)	Number of shares held before the change	0 shares (Number of voting rights : 0 units) (Ratio of voting rights held : 0.0%)
(2)	Number of shares to be acquired	300 shares (Number of voting rights : 300 units)
(3)	Acquisition costs	The acquisition price is less than 15% of the amount of our net assets as of the last day of our most recent fiscal year. While Artner is withholding disclosure of the amount in accordance with the wishes of the other party to the share acquisition and the duty of confidentiality between the parties, we have decided on the acquisition price after taking into consideration the results of due diligence conducted by a third party.
(4)	Number of shares held after the change	300 shares (Number of voting rights : 300 units) (Ratio of voting rights held : 100.0%)

5. Timetable

(1)	Date of resolution at the meeting of the Board of Directors	September 8, 2025
(2)	Date of conclusion of the agreement	September 8, 2025
(3)	Date of commencement of share transfer	September 26, 2025 (scheduled)

6. Future outlook

The impact of this share acquisition on Artner's earnings for the FY2026 is currently under careful review. However, we will provide prompt notification of any matters that merit disclosure should they arise in the future.