

Engineer Support Company

Make Value



Q2 FY2026 Briefing for Analysts and Institutional Investors

September 25, 2025



— Create the Future —

ARTNER



Artner Co., Ltd.

<https://www.artner.co.jp/en/>

Company Information

Name	Artner Co., Ltd.	
Founded	September 18, 1962	
Representative	President and CEO SEKIGUCHI Sozo	
Share listing	Prime Market of the Tokyo Stock Exchange (Securities code: 2163)	
General Meeting of Shareholders	Held in Osaka	
Capital	238,284,320 yen (As of July 31, 2025)	
Headquarters	Tokyo, Osaka	
Business bases	Yokohama, Utsunomiya, Osaka, Nagoya	
Learning centers	East Japan, West Japan	
Business fields	1) Software 2) Electronics 3) Machinery	Basic research, design, and development in the fields on the left, as well as tasks relating to them
Number of employees	1,500(As of July 31, 2025)	
License number	Worker Dispatching Business (派27－020513) Paid Employment Agency Business (27－コ－020355)	

Investment Highlights

1	Financial Summary for Q2 FY2026	p. 3
2	Factors Behind the 11th Consecutive Period of Sales and Profit Growth	p. 13
3	Medium-Term Business Plan (FY2026 to FY2030)	p. 25
4	Action to Implement Management that is Conscious of Cost of Capital and Stock Price	p. 36
5	Forecast of Financial Results for FY2026 / Dividend Forecast	p. 46
6	Reference	p. 51

Financial Summary for Q2 FY2026

Market Environment

- Although heightened uncertainty was observed due to U.S. tariff measures and other factors, our clients' R&D activities continued to progress steadily.
- As a large proportion of our engineers are assigned to R&D as well as design and development fields, we continued to see strong demand for engineers from automotive manufacturers and semiconductor manufacturing equipment manufacturers.

State of Engineer Dispatching Business

- The number of operative personnel surpassed that of the same period of the preceding year.
 - Number of engineers increased. The utilization rate remained high.
 - Assignments for newly graduated engineers entering the Company in 2025 are progressing ahead of the initial schedule.
- The unit price of engineers surpassed that of the same period of the preceding year.
 - There has been a trend of wage increases, and the unit price for newly graduated engineers at their first assignments is on the rise due to the shortage of engineers.
 - Current engineers are strategically rotated between our clients to improve their work level.

Contracting Business

- Net sales ratio 12.3 %.
 - Aggressive sales activities led to an increasing number of engineers assigned to contracted projects.
 - Shifted from engineer dispatching to contracting projects in response to client needs.

Profit

- While there were expenses related to recruitment investment and IT/DX investment as well as other expenses, these were absorbed by net sales growth, which led to increased profits.

Financial Results Highlights for Q2 FY2026

- Net sales up 7.9%, Operating profit up 14.5%, Ordinary profit up 14.5%, Profit up 14.7%. Operating margin 18.7%.

	Q2 FY2025		Q2 FY2026		Change from the previous year (million yen)	Change from the previous year (%)
	Result (million yen)	Percentage (%)	Result (million yen)	Percentage (%)		
Net sales	5,447	100.0	5,876	100.0	429	7.9
Cost of sales	3,318	60.9	3,515	59.8	197	5.9
Gross profit	2,129	39.1	2,360	40.2	231	10.9
SG&A expenses	1,168	21.4	1,260	21.5	92	7.9
Operating profit	960	17.6	1,099	18.7	139	14.5
Ordinary profit	962	17.7	1,101	18.7	139	14.5
Profit	671	12.3	770	13.1	99	14.7

- Number of engineers increased
- Utilization rate remained high
- The number of operative personnel increased
- Unit price of engineers rose

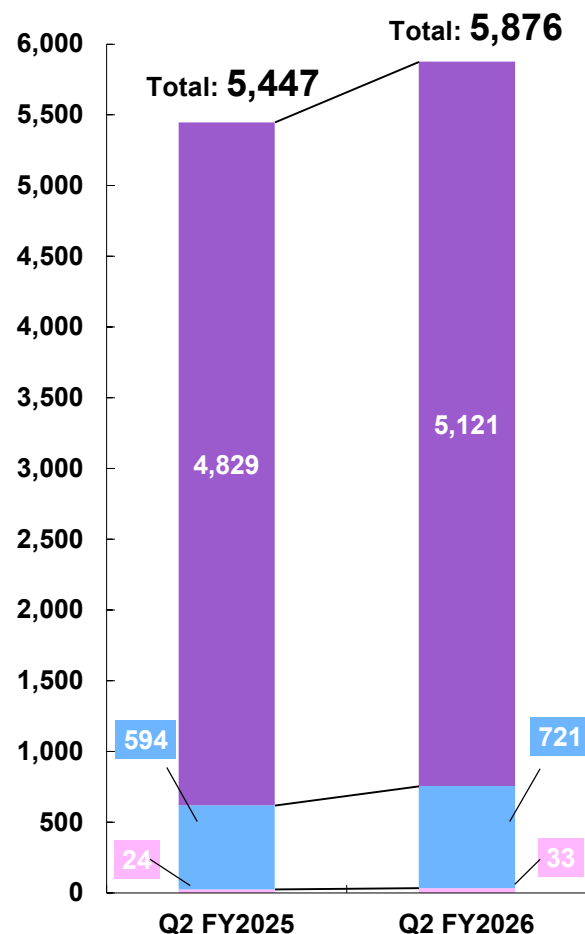
- The gross margin increased due to the rising unit price of engineers.

- Recruitment-related investment expenses increased.
- Increase in IT/DX investment expenses

Net Sales by Business for Q2 FY2026

■ Engineer Dispatching up 6.1% ■ Contracting up 21.4% / Percentage 12.3%

Unit: million yen



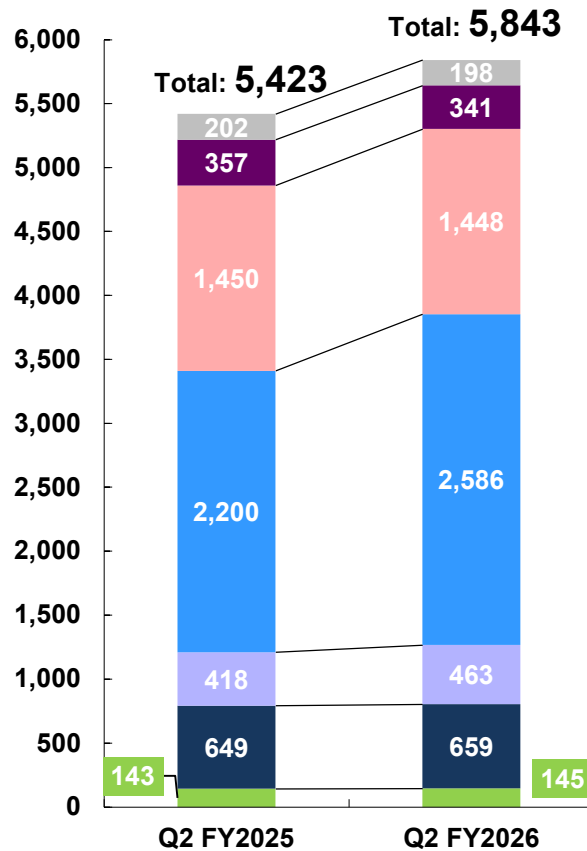
	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Engineer Dispatching	4,829	88.7	5,121	87.2	6.1	(1.5)
Contracting	594	10.9	721	12.3	21.4	1.4
Subtotal	5,423	99.6	5,843	99.4	7.7	(0.1)
Other	24	0.4	33	0.6	38.7	0.1
Total	5,447	100.0	5,876	100.0	7.9	—

Net Sales by Industry Field for Q2 FY2026

- Electrical equipment down 0.2%
- Transportation equipment up 17.5%
- Information and communications up 1.5%

※Our clients' demand for engineers exceeds the number we can supply. Considering the balance of industry fields, engineers were rotated strategically with the aim of increasing the unit price of engineers and improving the level of their work.

Unit: million yen



	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Steel, nonferrous materials and metals	202	3.7	198	3.4	(1.8)	(0.3)
Mechanical equipment	357	6.6	341	5.8	(4.6)	(0.8)
Electrical equipment	1,450	26.7	1,448	24.8	(0.2)	(2.0)
Transportation equipment	2,200	40.6	2,586	44.3	17.5	3.7
Precision equipment	418	7.7	463	7.9	10.8	0.2
Information and communications	649	12.0	659	11.3	1.5	(0.7)
Miscellaneous	143	2.7	145	2.5	1.0	(0.2)
Total	5,423	100.0	5,843	100.0	7.7	—

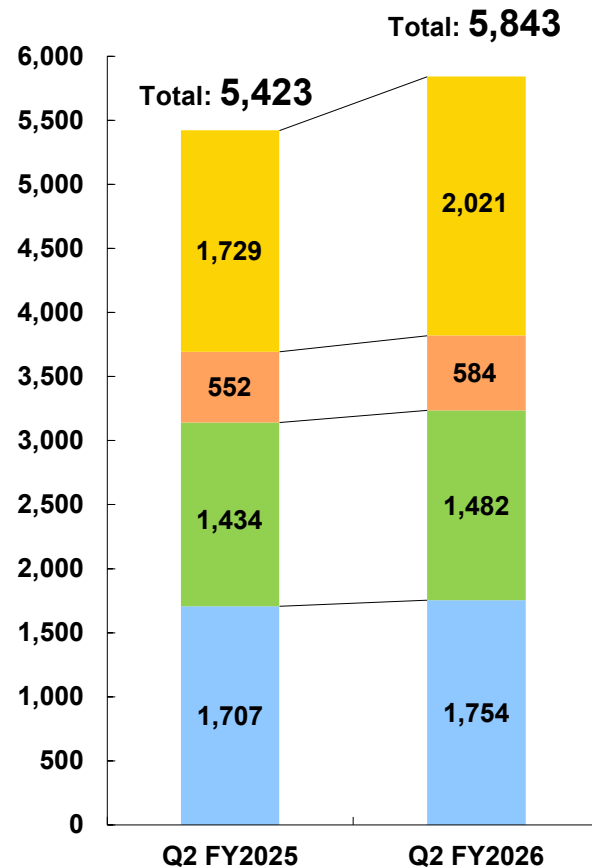
*Excludes sales from "Other" businesses.

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Net Sales by Technology Field for Q2 FY2026

■ Embedded / Model-Based up **16.9%**
■ IT Solution up **5.8%**
■ Electronics up **3.3%**
■ Machinery up **2.8%**

Unit: million yen



	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Embedded / Model-Based	1,729	31.9	2,021	34.6	16.9	2.7
IT Solution	552	10.2	584	10.0	5.8	(0.2)
Electronics	1,434	26.5	1,482	25.4	3.3	(1.1)
Machinery	1,707	31.5	1,754	30.0	2.8	(1.4)
Total	5,423	100.0	5,843	100.0	7.7	—

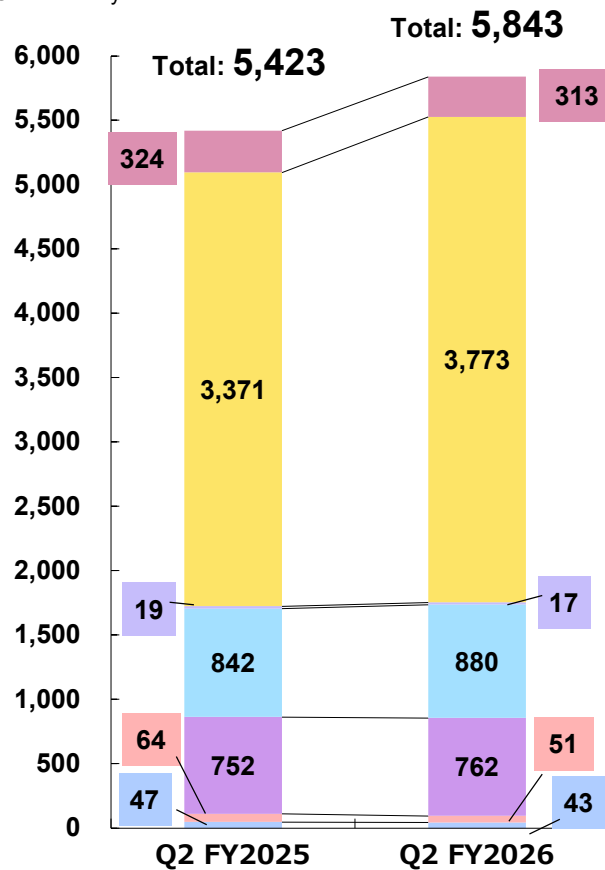
*Excludes sales from "Other" businesses.

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Net Sales by Region for Q2 FY2026

■ Kanto up 11.9% ■ Tokai up 4.6% ■ Kinki up 1.2%

Unit: million yen



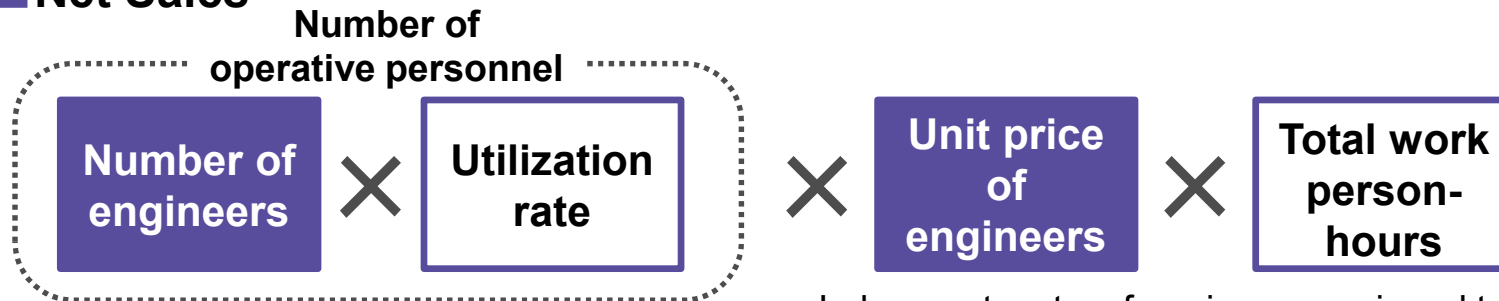
	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Tohoku	324	6.0	313	5.4	(3.5)	(0.6)
Kanto	3,371	62.2	3,773	64.6	11.9	2.4
Hokuriku	19	0.4	17	0.3	(6.1)	(0.0)
Tokai	842	15.5	880	15.1	4.6	(0.4)
Kinki	752	13.9	762	13.0	1.2	(0.8)
Chugoku	64	1.2	51	0.9	(20.4)	(0.3)
Kyushu	47	0.9	43	0.7	(9.9)	(0.1)
Total	5,423	100.0	5,843	100.0	7.7	—

*Excludes sales from "Other" businesses.

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Conceptualization of Engineer Dispatching Business Net Sales, Expenses, and Improving Margin Percentages

■ Net Sales



■ Cost of Sales

(Engineer dispatching)

(Contracting)

Labor costs, etc. of engineers assigned to client companies

Labor costs of engineers, outsourcing costs to partner companies, etc.

■ SG&A Expenses

- (Standby) labor costs incurred during internal education and training, labor costs of administrative staff positions
- Hiring activity expenses

Two Key Points to Improving Margin Percentages

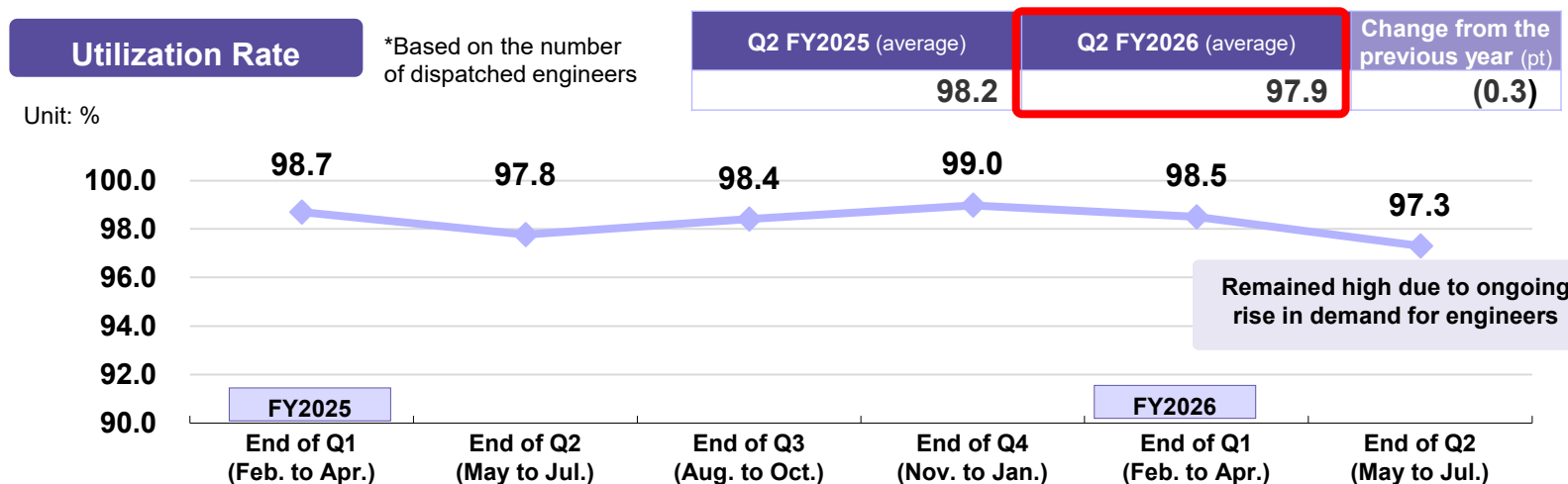
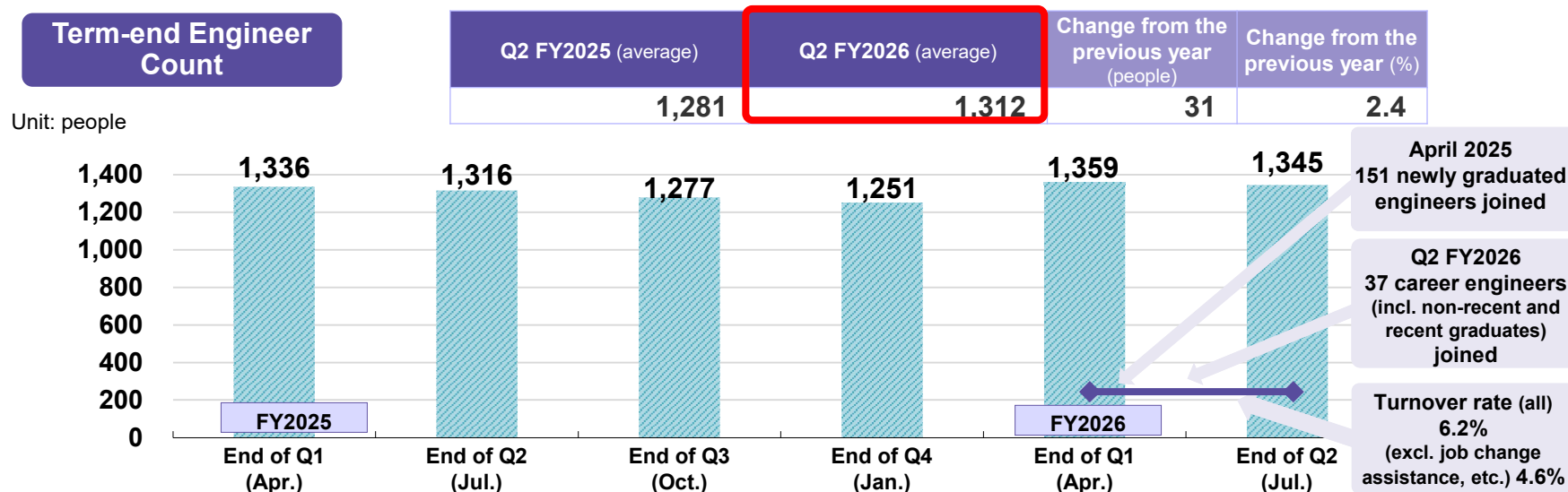
[Improving gross margin]

Increase average unit price of engineers.

[Improving operating margin]

Minimize addition of administrative staff entailed by the increase in engineers through improved administrative efficiency, and thereby suppress increase in the SG&A expense ratio.

Term-end Engineer Count / Utilization Rate for Q2 FY2026



*New employees and others who joined the Company mid-year are not included in the utilization rate until after they are dispatched to their assignments.

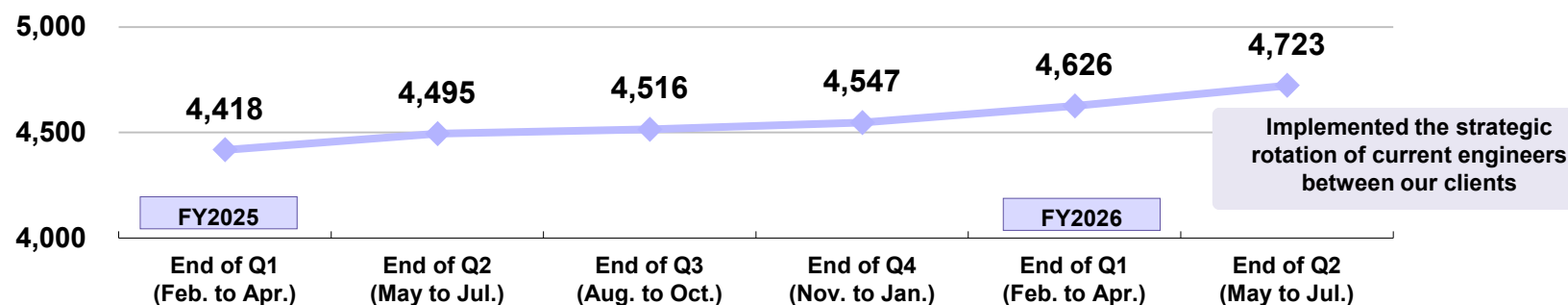
<https://www.artner.co.jp/en/>

Unit Price of Engineers / Total Work Person-hours for Q2 FY2026

Unit Price of Engineers	Q2 FY2025 (average)	Q2 FY2026 (average)	Change from the previous year (yen)	Change from the previous year (%)
	4,457	4,676	219	4.9

*Figures for dispatched engineers *Per person

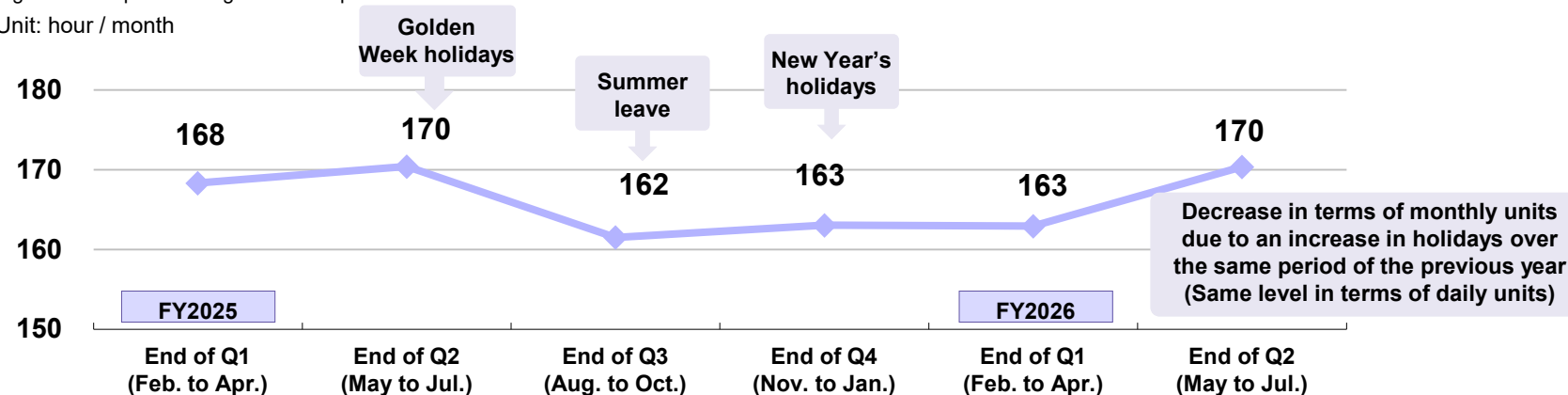
Unit: yen / hour



Total Work Person-hours	Q2 FY2025 (average)	Q2 FY2026 (average)	Change from the previous year (h)	Change from the previous year (%)
	169	167	(2)	(1.6)

*Figures for dispatched engineers *Per person

Unit: hour / month



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1	Financial Summary for FY2025	p. 3
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Market Size of Engineer Dispatching Business, Our Clients' R&D Costs

■ Market Size of Engineer Dispatching Business

1.2 to 1.5 trillion yen (estimate)

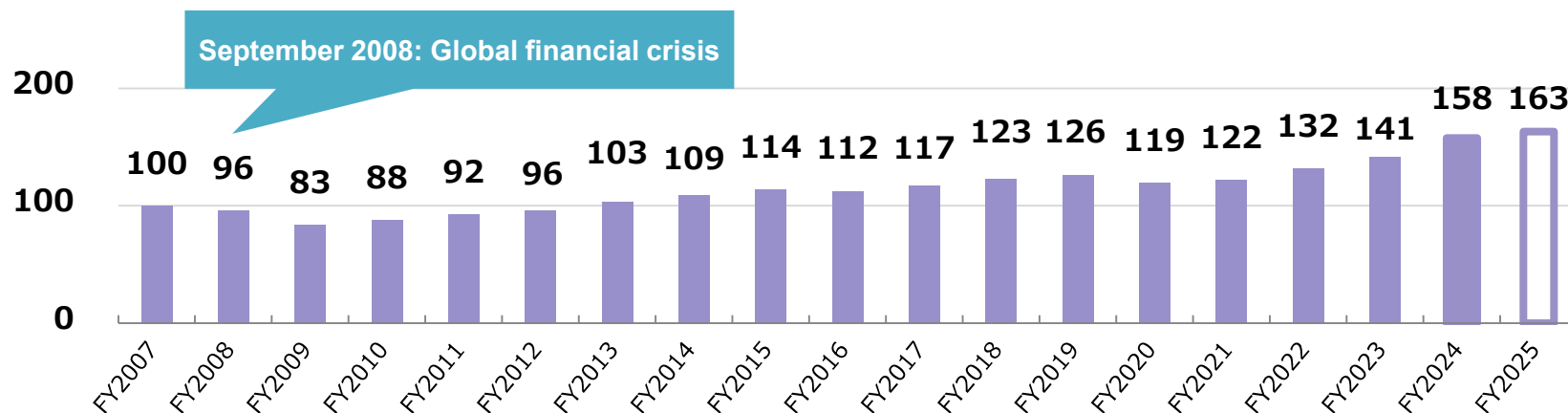
Calculated by the Company based on the “Combined results of reports
on worker dispatching businesses” (Ministry of Health, Labour and Welfare)

*The data of “annual net sales” of the worker dispatching businesses are used, which is a rough total of net sales arising from “dispatched workers
on open-ended contracts” and either of “manufacturing engineers,” “information processing & communications engineers,” or “other engineers.”

*The share is 0.7 to 0.9%; calculations based on the Company’s most recent net sales of 11.1 billion yen for FY2025.

■ Our Clients' R&D Costs

Our clients continuously allocate a budget for R&D, which keeps R&D costs stable.



*Calculations were made by using the data of FY2008 as 100 (baseline). *The costs of our listed clients whose fiscal year ends on March 31 were totaled.

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Trust from our clients built on our long history

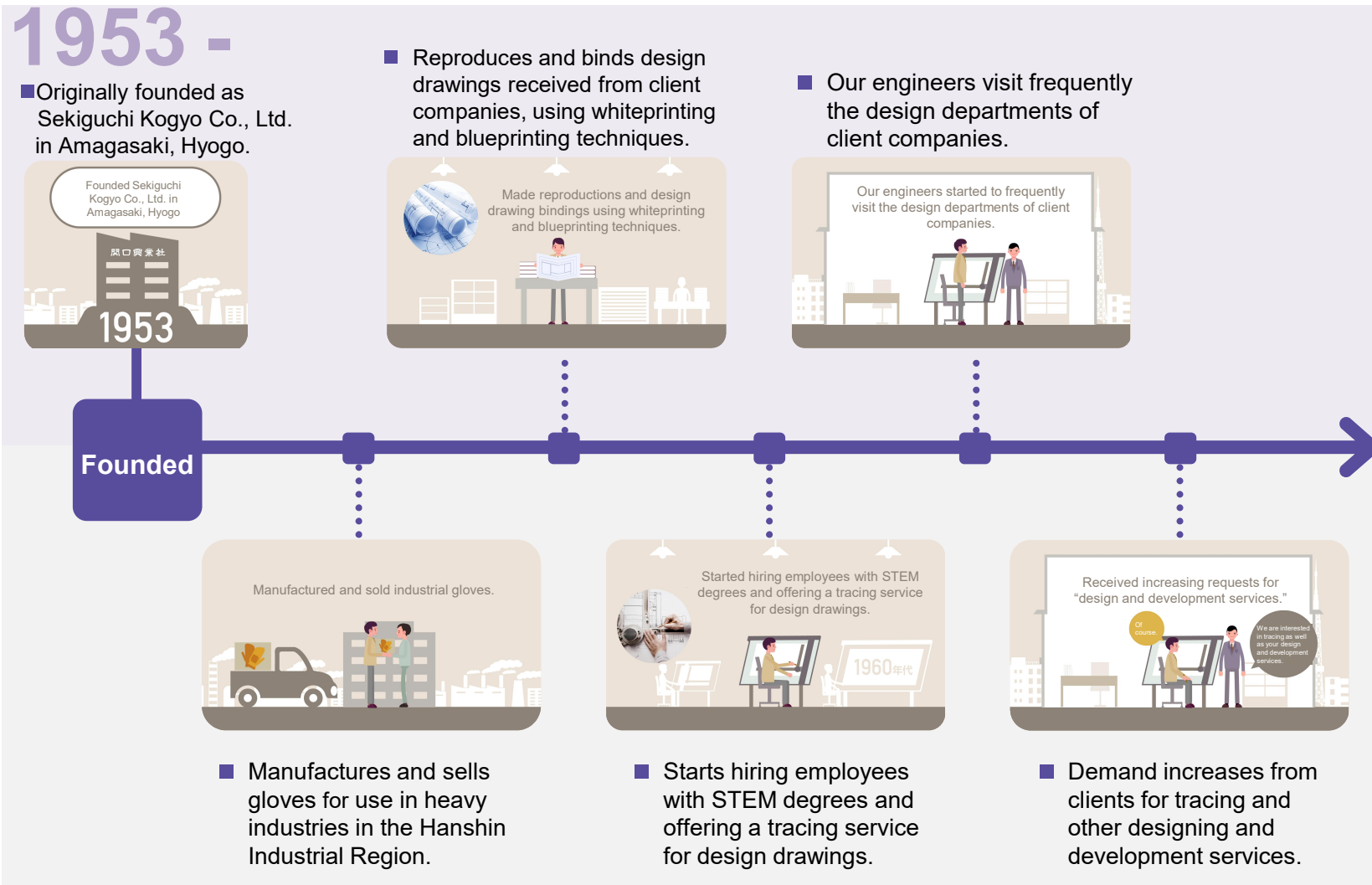


Over our long history of more than 60 years, we have built trust with many of our clients and have a proven track record.



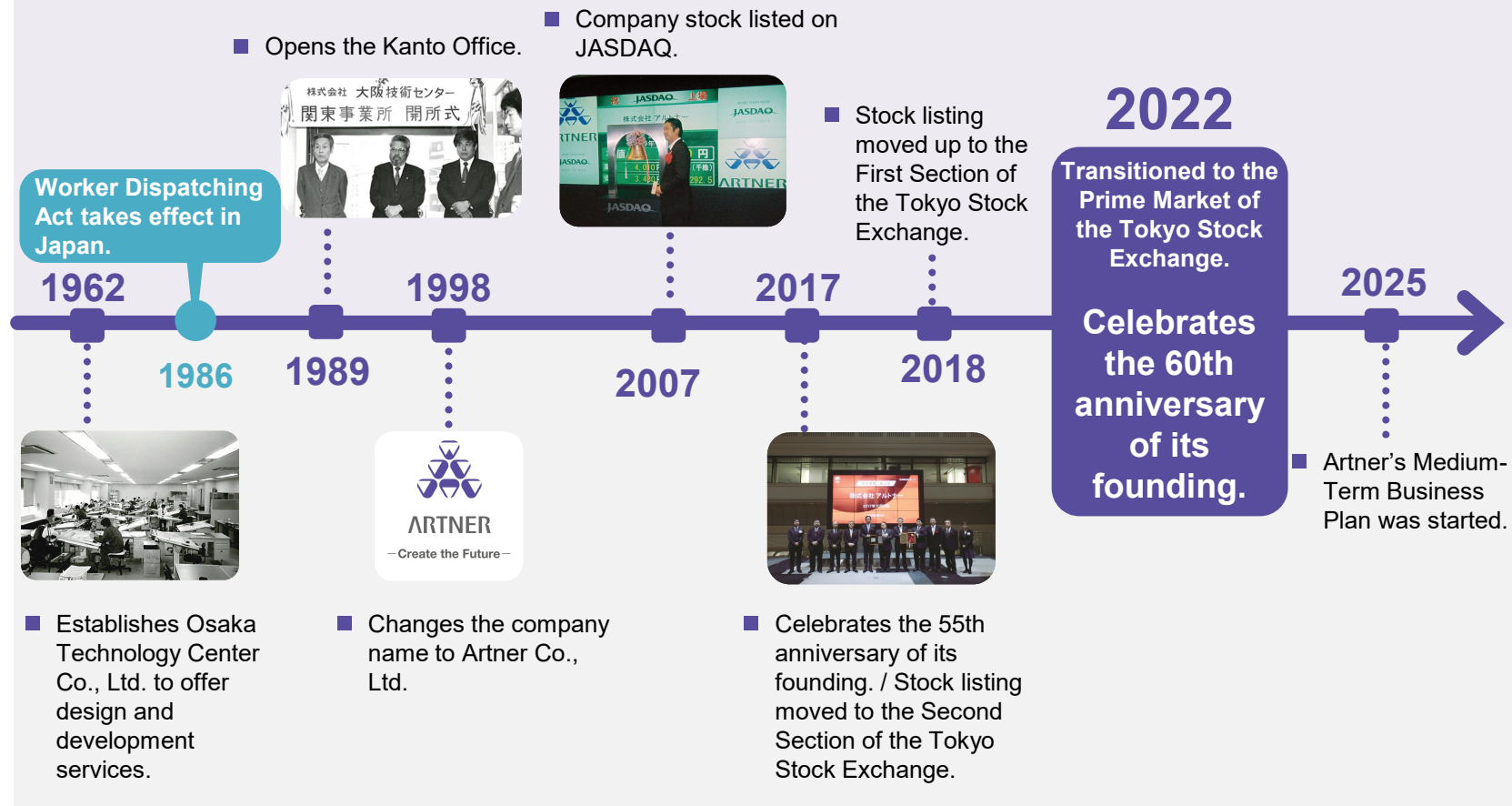
We can place newly graduated engineers with little or no experience, as well as place additional existing engineers.

History (at the time of founding in 1953)



History (1962 to present)

1962 -



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Presidents Since Our Founding / Profile of President and CEO SEKIGUCHI Sozo



■ Presidents Since Our Founding

September 1962	Osaka Technology Center Co., Ltd. was established as a subsidiary of Sekiguchi Kogyo Co., Ltd. (1st) President and CEO SEKIGUCHI Noboru was appointed.
April 1984	President and CEO SEKIGUCHI Noboru retired. (2nd) President and CEO MARUHASHI Shiro was appointed.
April 1987	President and CEO MARUHASHI Shiro retired. (3rd) President and CEO SEKIGUCHI Masaru was appointed.
April 1998	Osaka Technology Center Co., Ltd. was renamed to Artner Co., Ltd.
February 2002	President and CEO SEKIGUCHI Masaru retired. (4th) President and CEO SEKIGUCHI Sozo was appointed.

■ Profile of President and CEO SEKIGUCHI Sozo, Positions and Areas of Responsibility Held in the Company

June 1983	Joined MEITEC CORPORATION
April 1988	Joined Osaka Technology Center Co., Ltd. (previous name of the Company)
March 1993	Appointed Director; Head of the Business Planning Office
February 1998	Appointed Director; Vice President
February 2002	Appointed President and CEO (current)
February 2012	Appointed Head of the Hyper Artner Business Division
March 2025	Appointed Head of the Corporate Planning and Strategy Division, Head of the Engineer Business Division (current)

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Factors Behind “The Eleventh Consecutive Period of Sales and Profit Growth”



Business model developed by Artner since eleven periods ago

Even during the global financial crisis of 2008, not many engineers placed in the upstream processes of the work processes of manufacturers (R&D) experienced contract cancellations.

Artner decided to increase the ratio of engineers placed in upstream processes.

In order to recruit outstanding students who can be placed in upstream processes, internal programs (e.g., job change assistance program, performance-based salary system, limited area system) were introduced based on the needs of engineers.

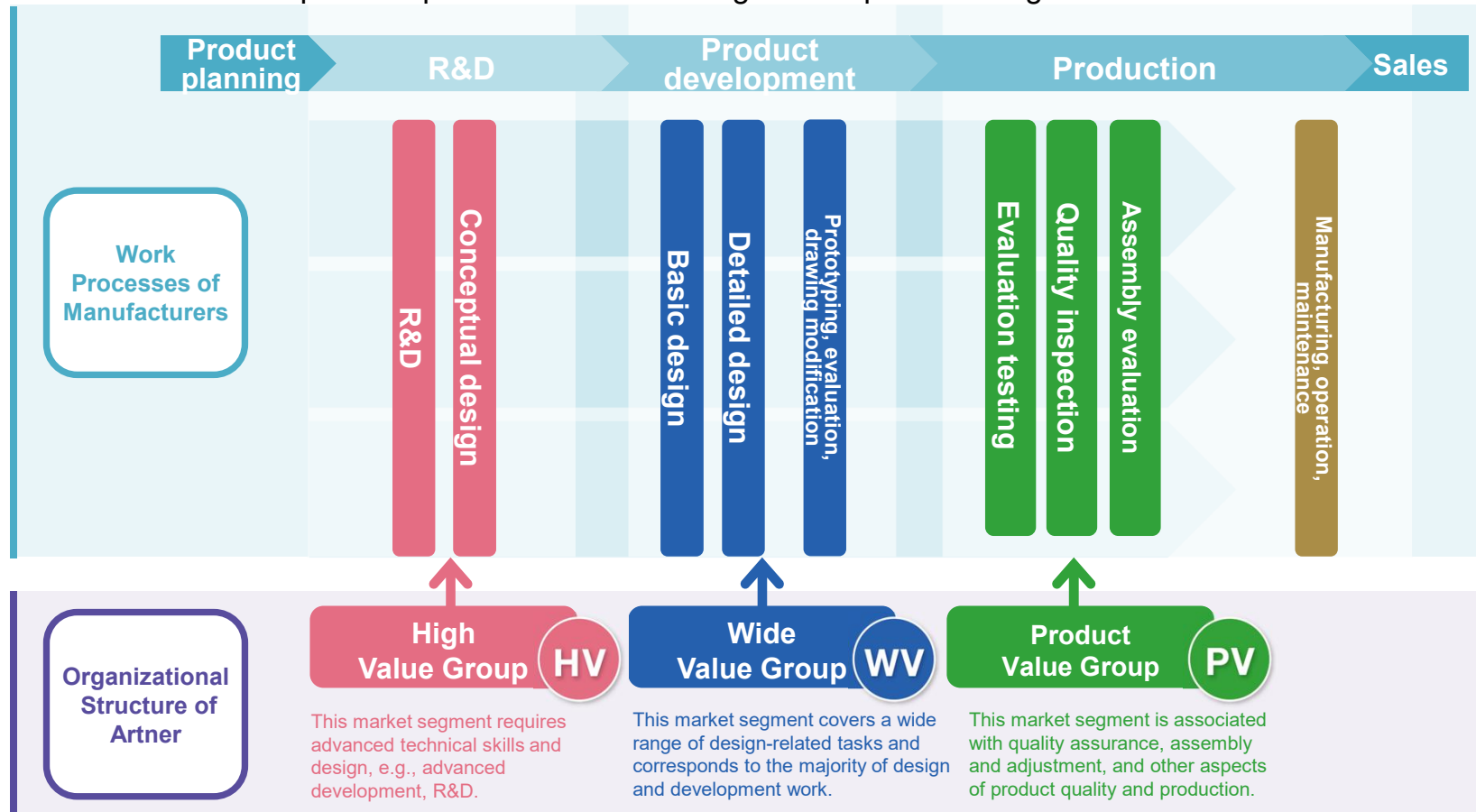
Placements were made after education and training were conducted according to our clients' upstream process work.

**The unit price of engineers increased,
resulting in higher profit margins.**

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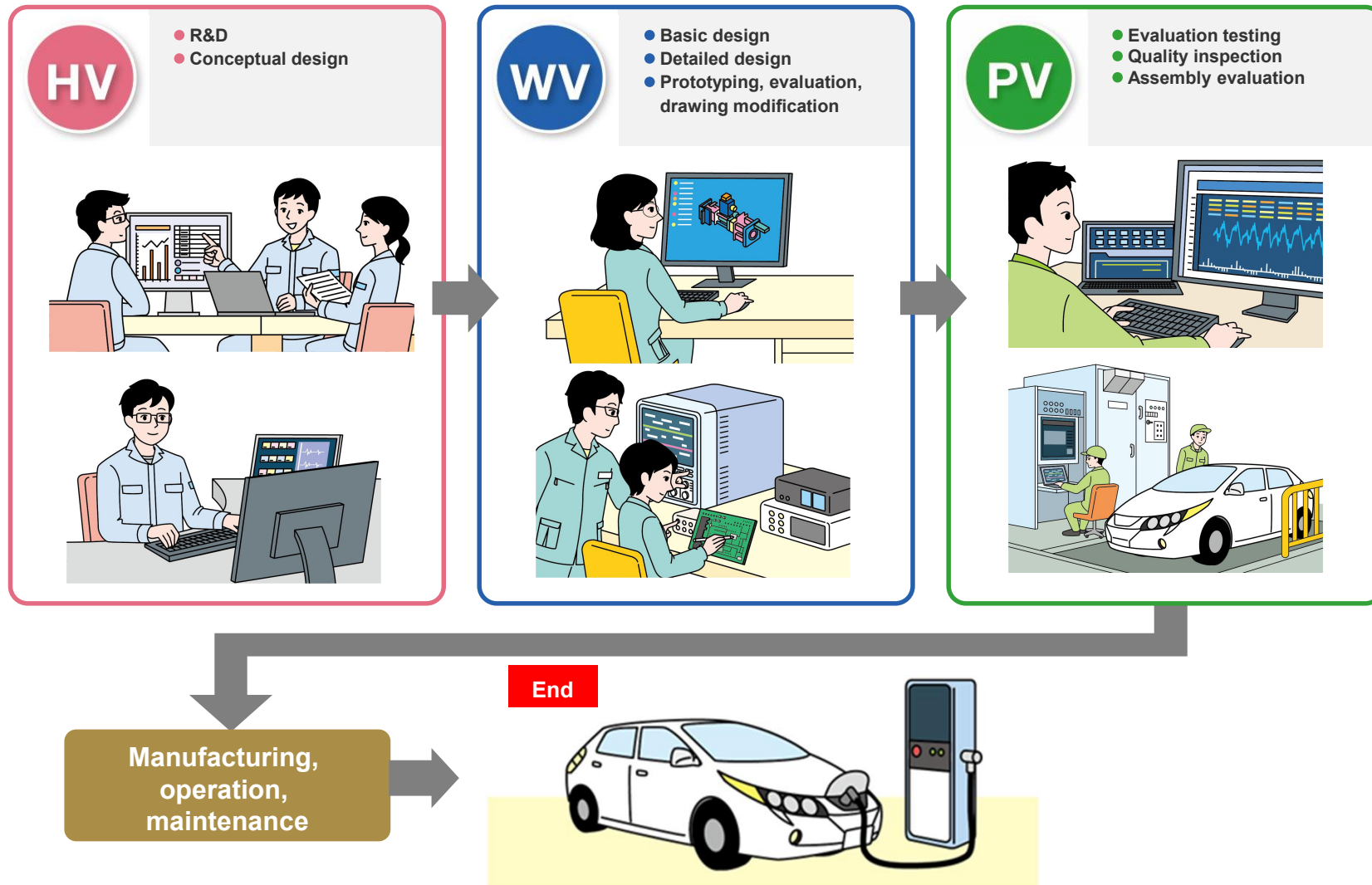
The Company's Groups Corresponding to the Work Processes of Manufacturers

- Upstream processes are markets less affected by economic conditions
- Emphasis on assignment to design and development projects (especially automobile manufacturers)
- Placement in upstream processes results in higher unit prices of engineers



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Diagram of the Work Processes of Manufacturers and the Work of the Company's Engineers [Ex: electric vehicles (EVs)]



**Placement of engineers in technical fields
with high market needs**



Assigned to these development projects:

Hybrid vehicles
(HVs)

Electric vehicles
(EVs)

Fuel cell vehicles
(FCVs)

Automated driving

Semiconductors

etc.



Utilization rate remained high.

Design and Development Projects Including “Carbon Neutrality”

Hybrid Vehicles (HVs)

- Development of power unit functions
- Design and development of control systems
- Design of hybrid systems
- R&D related to next-generation HV batteries
- In-vehicle testing and evaluation of HV transmissions



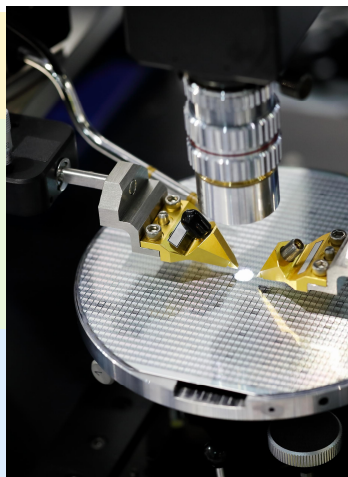
Electric Vehicles (EVs)

- Development of brake control system
- Analysis of motors and inverters
- Safety evaluation of automotive batteries
- Development of eco car chargers
- Development of drive motors



Semiconductors

- Software development and control unit development for semiconductor lithography equipment
- Circuit design for semiconductor lithography equipment, Development of image processing systems
- Measurement, analysis, control, and evaluation of LCD lithography equipment
- Development of temperature controller for semiconductor lithography equipment (enclosure concept, basic design)



Fuel Cell Vehicles (FCVs)

- R&D of hydrogen station system
- R&D of energy system
- Analysis of basic performance of fuel cells
- R&D of hydrogen safety
- R&D of next-generation fuel cells



Automated

- Software design and development for AD/ADAS
- Development of AI-based detection systems
- Advance development of automatic perimeter monitoring system using camera images
- Development of parking assist system (e.g., automatic braking, accelerator control)
- Development of lane keeping assist (e.g., steering assistance)



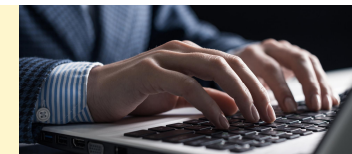
Racing Cars

- Driving test and analysis
- Development in the engine domain
- Design and development of chassis, suspension, and underbody components



Information and Communications

- Development of internal core systems for consultants
- Creation of open-source software



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Products and Systems Related to Design and Development

Automobiles

- Design of control software for electric power steering
- System testing using HILS
- Development of in-house tools (RPA)
- Design of circuits for automobile meters and HUDs
- Design of wire harness circuits
- ECU evaluation and prototyping
- Design of vehicle bodies and door
- Quality inspection of auto parts



Aerospace Machinery

- Development of applications for satellite ground systems
- Detailed design of onboard satellite equipment
- Aircraft strength analysis



Home Electronics

- Development of software for home appliances
- System testing for home appliances
- Prototyping, evaluation, and analysis of smartphone circuit boards
- Development of AV equipment
- Design and development of home appliances (enclosure design, structural design)



Medical Devices

- Development of control software for X-ray diagnostic equipment
- Evaluation of medical system
- Verification of medical device components and data collection
- Electrical circuit design for medical devices
- EMC evaluation of X-ray diagnostic equipment
- R&D of high-performance catheters
- Improvement of blood transfusion and infusion sets, design of next set



Motorcycle

- software design for motorcycle ECU
- Vehicle testing in motorcycle R&D
- Design and development of motorcycle clutches



Industrial Equipment

- Development of control software for industrial equipment
- Development of service tools using IoT devices
- Analysis of electron microscopes and related equipment
- Design of hygiene product manufacturing equipment
- Design and development of mechanisms for production facilities



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- | | | |
|---|---|-------|
| 1 | Financial Summary for Q2 FY2026 | p. 3 |
| 2 | Factors Behind the 11th Consecutive Period of Sales and Profit Growth | p. 13 |
| 3 | Medium-Term Business Plan (FY2026 to FY2030) | p. 25 |
| 4 | Action to Implement Management that is Conscious of Cost of Capital and Stock Price | p. 36 |
| 5 | Forecast of Financial Results for FY2026 / Dividend Forecast | p. 46 |
| 6 | Reference | p. 51 |

Review of Medium-Term Business Plan (FY2023 to FY2025)

	Medium-Term Business Plan (FY2023 to FY2025)	FY2025 Result	Change	Change (%)
Number of engineers (people)	1,600	1,251	(349)	(21.8)
Net sales (million yen)	11,600	11,125	(475)	(4.1)
Operating margin (%)	14.0	16.3	2.3	—
ROE (%)	20% or more	28.1	8.1	—
Payout Ratio (%)	50% or more	69.1	19.1	—
Share of engineers placed in carbon neutrality projects among all engineers (%)	50.0	51.3	1.3	—
Share of carbon neutrality recruitment targets for new graduates and career hires (%)	55.0	47.9	(7.1)	—

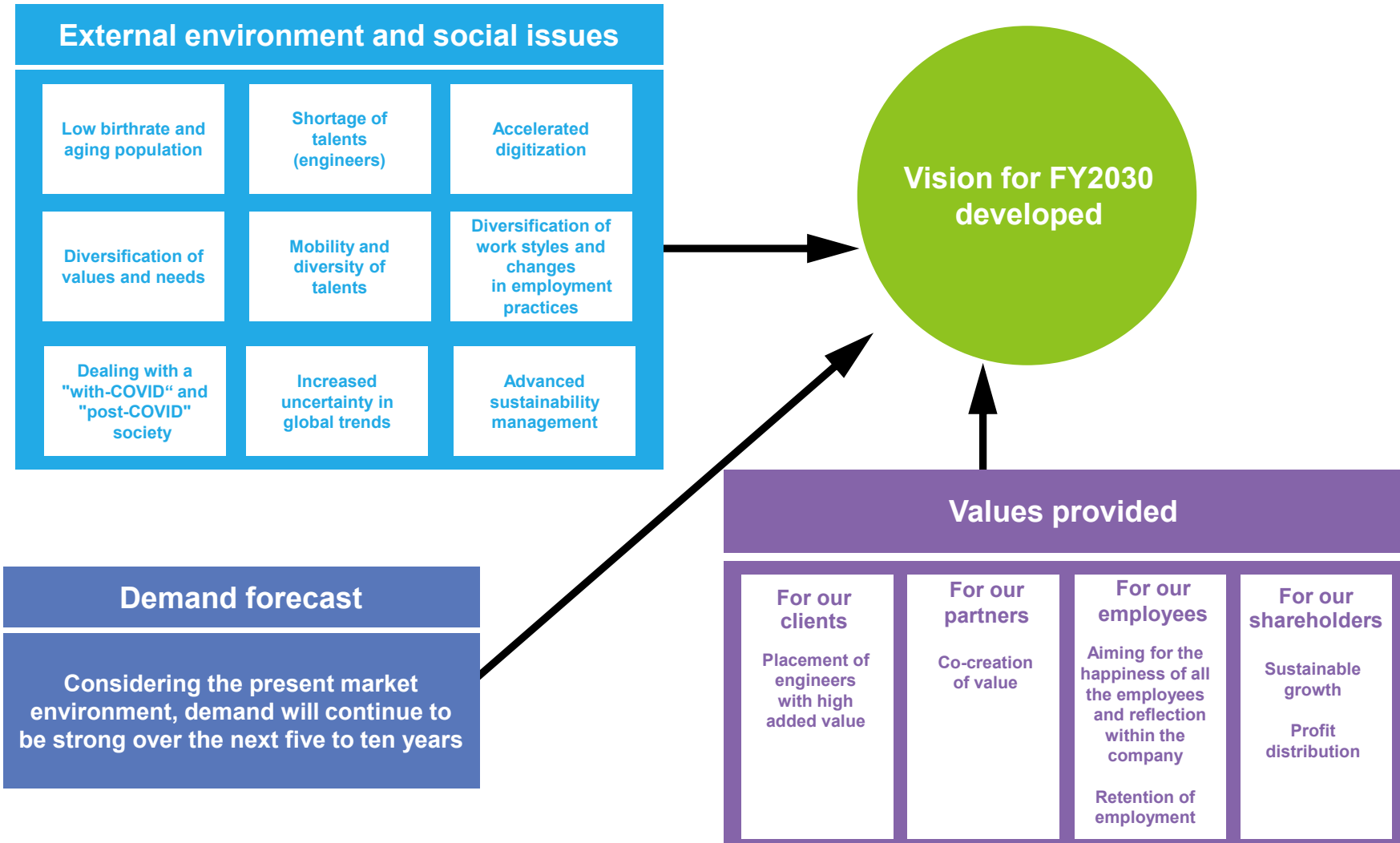
MTBP achieved

- The operating margin target was achieved due to increases in the unit price of engineers.
- ROE and payout ratio targets were achieved due to compliance with the Prime Market listing maintenance criteria.
- Carbon neutrality-related indicators were achieved for engineer placement.

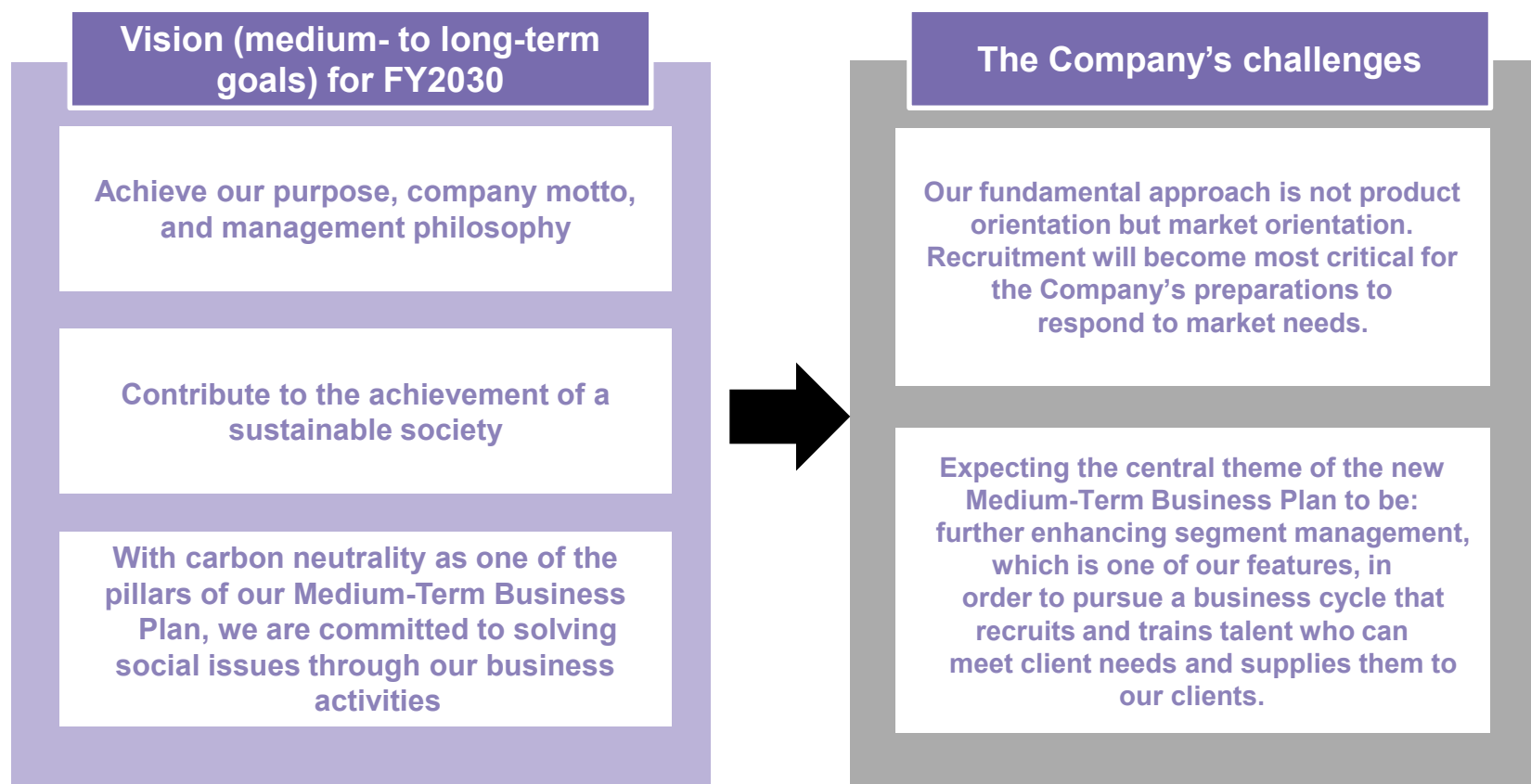
MTBP not achieved

- Net sales fell short due to the failure to meet the Medium-Term Business Plan target for the number of engineers, caused by intensifying recruitment competition.
- Carbon neutrality-related indicators were not achieved for recruitment.

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Challenges for achieving the vision (medium- to long-term goals) for FY2030



Basic Policy

"Build a foundation for sustainable and next-generation growth"

"Make Value for 2025 to 2029"

- Become a group of engineers providing the greatest added value in the industry
- Evolve into a comprehensive technical service company



Recruit new graduates and career hires,
and increase the number of Artner employees at a compound
annual growth rate (CAGR) of approx. **10%**

Basic Measures

1

Promote strategies by segment

- Increase workforce allocation in high-end fields with a focus on carbon neutrality projects
- Enhance work assignment levels through OJT in contracting projects



Engineer dispatching services in high-end fields* **36% ⇒ 50%**

*High-end fields: the High Value Group and some work levels of the Wide Value Group
(advanced development of upcoming products, development of core technologies, development of new functions, preparing specifications, requirements analysis, functional design, etc.)

2

Promote diversity and inclusion in talent management

- Strategically shift to contracting to adapt to the changes in the business environment
- Utilize workers of retirement age, women, and foreign workers (overseas students) as personnel
- Utilize and organize partner companies



Ratio of contracting personnel **30%**

3

Explore new business and revenue opportunities

- Evolve into a comprehensive technical service company through M&A and alliances

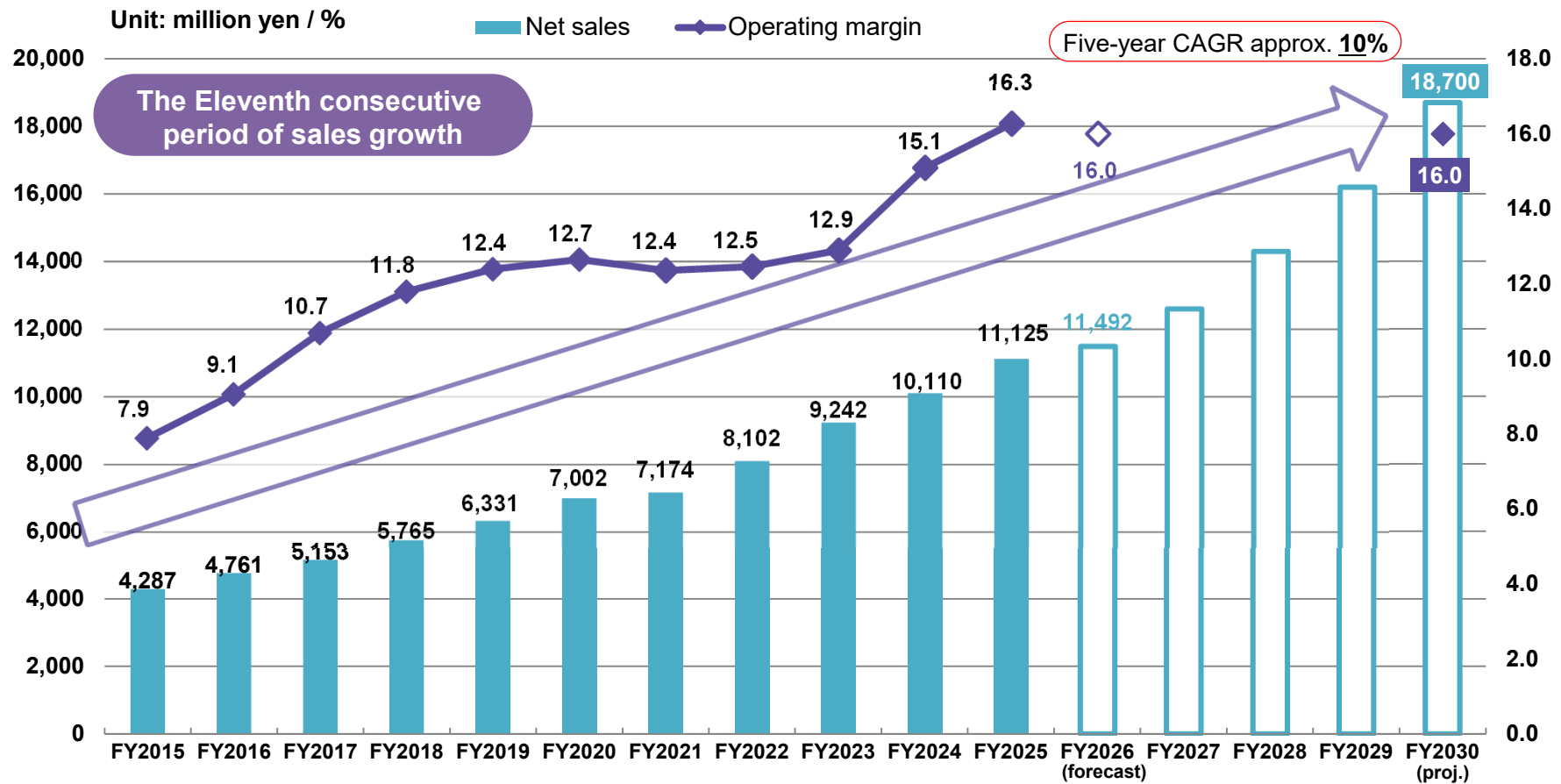
Numerical Business Targets <FY2030> earnings and sales targets

Net sales

18.7 billion yen

Operating margin

16.0 %



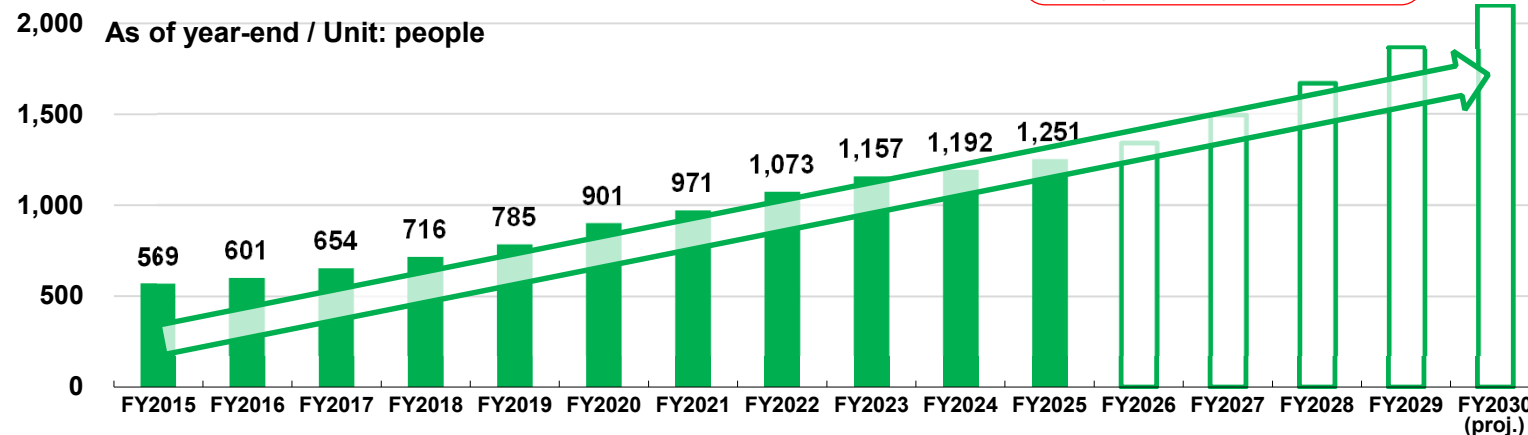
<https://www.artner.co.jp/en/>

Numerical Business Targets <FY2030> Number of Engineers / Earnings Per Share (EPS)

Number of Engineers

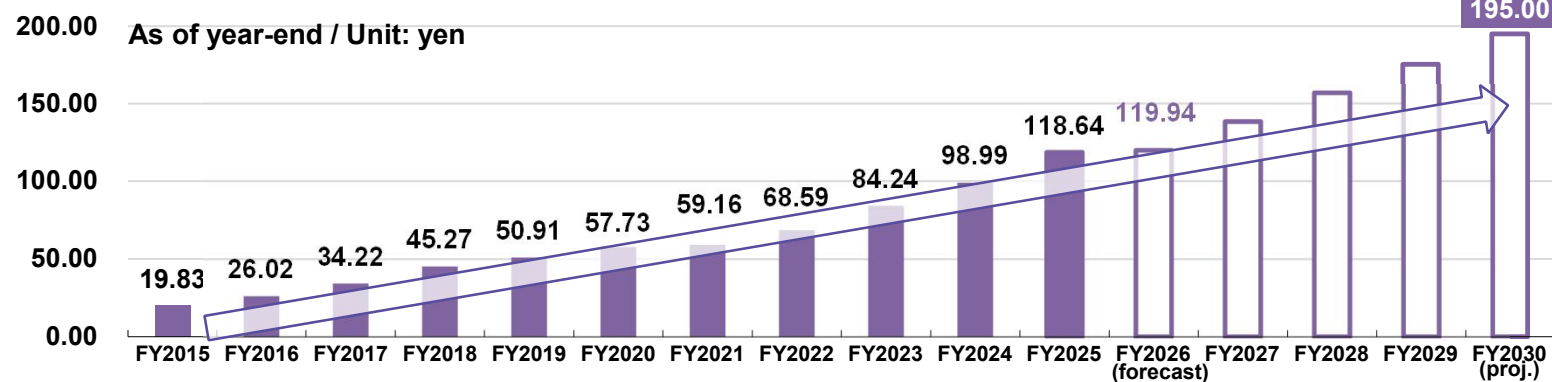
2,100

Five-year CAGR approx. 10%



Earnings Per Share (EPS)

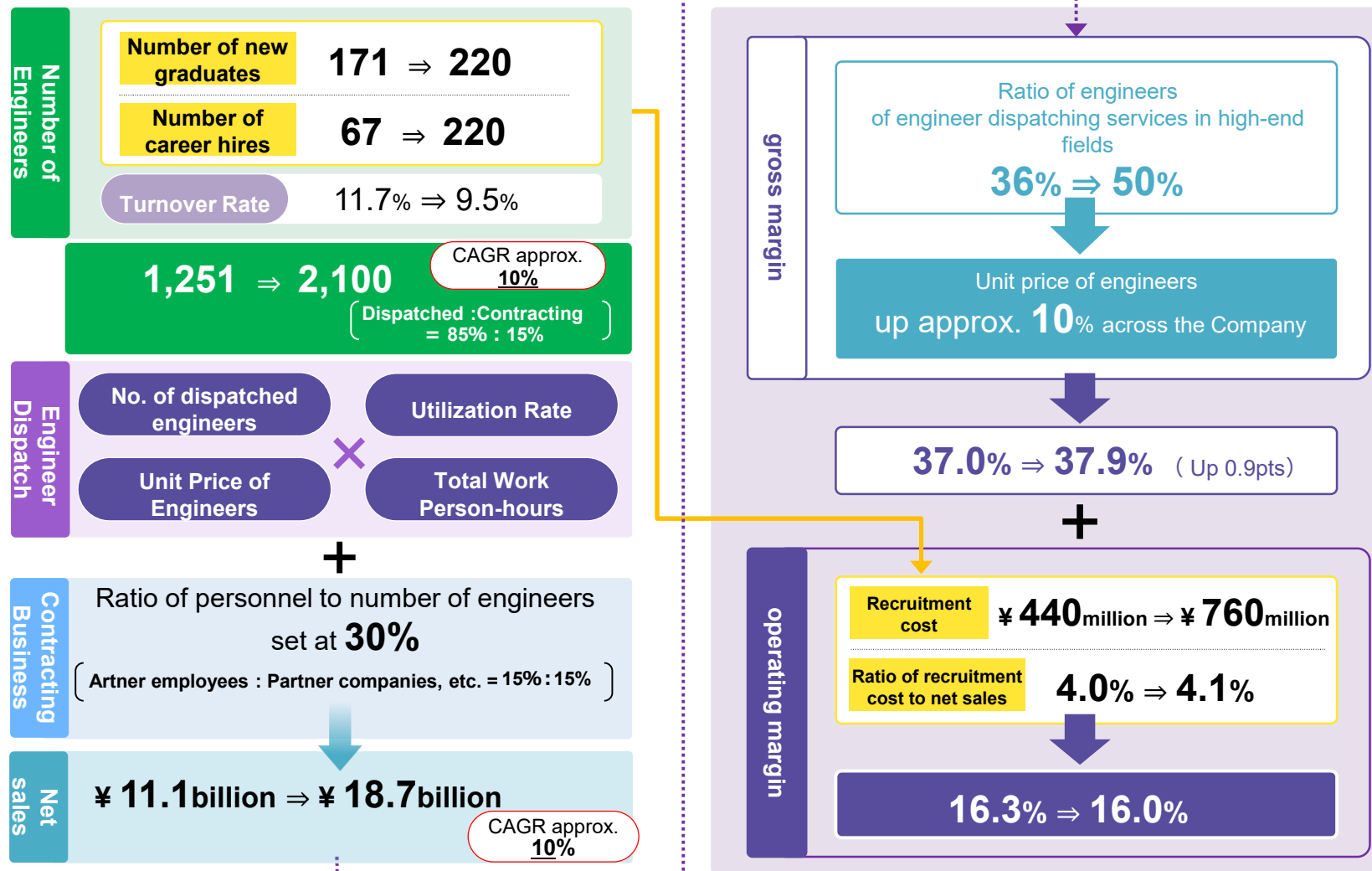
195 yen



<https://www.artner.co.jp/en/>

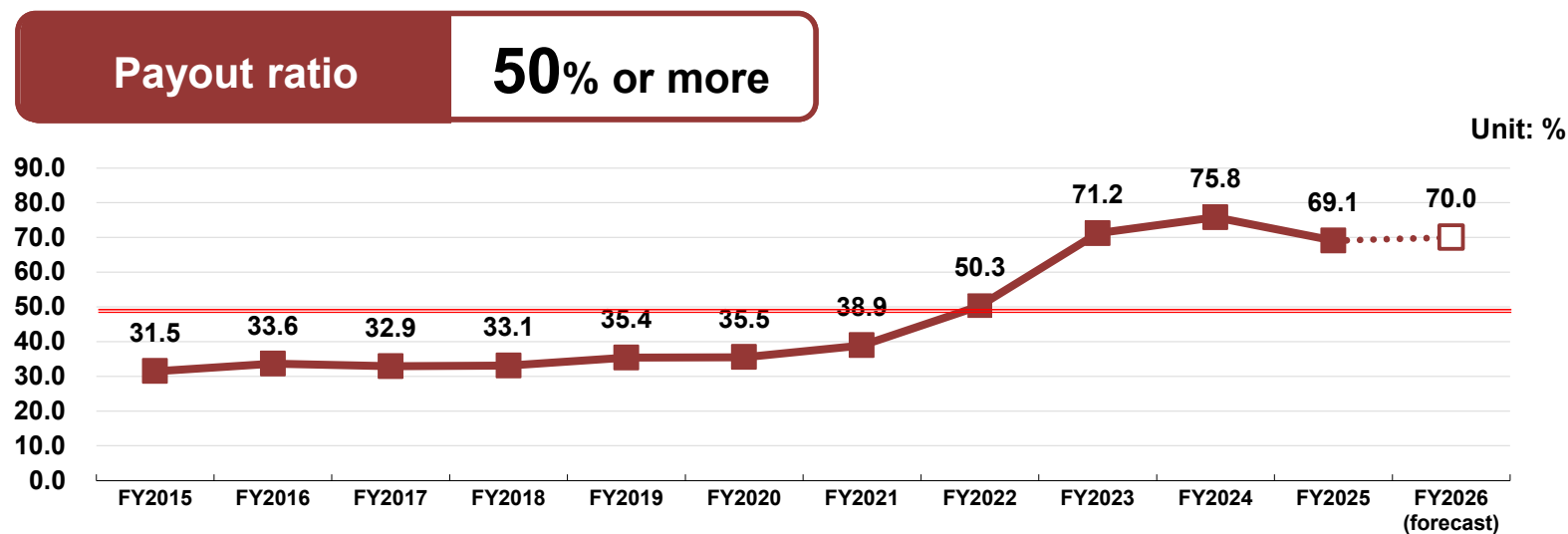
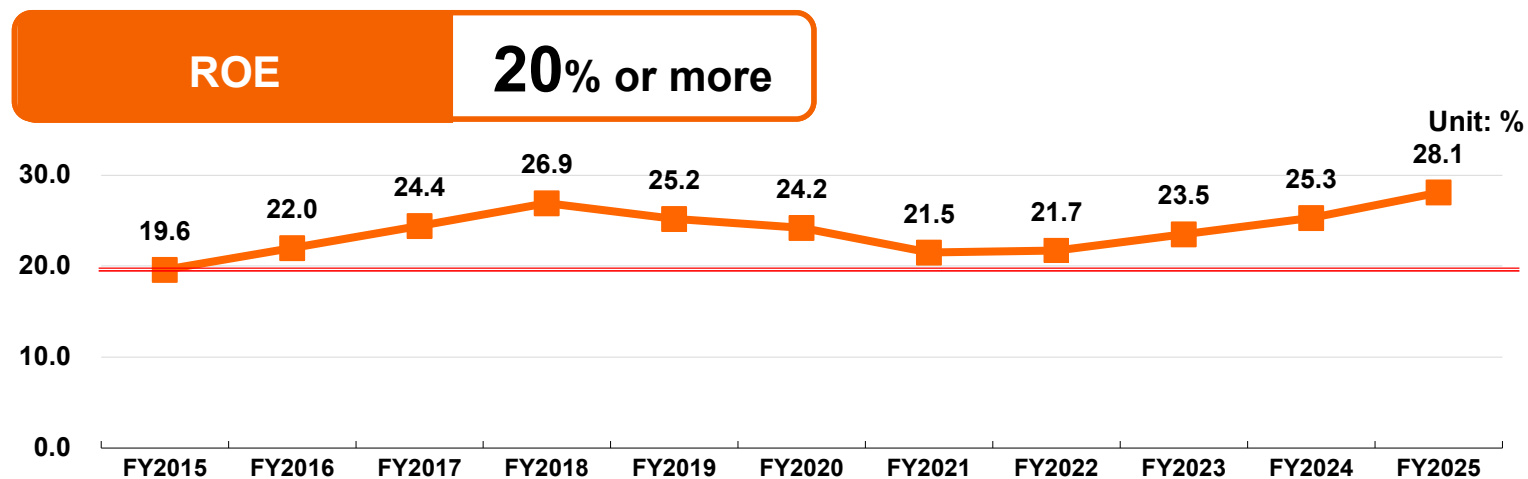
Medium-Term Business Plan Correlation diagram of earnings and sales targets and key indicators

* □ ⇒ □... (FY2025) ⇒ (FY2030) figures

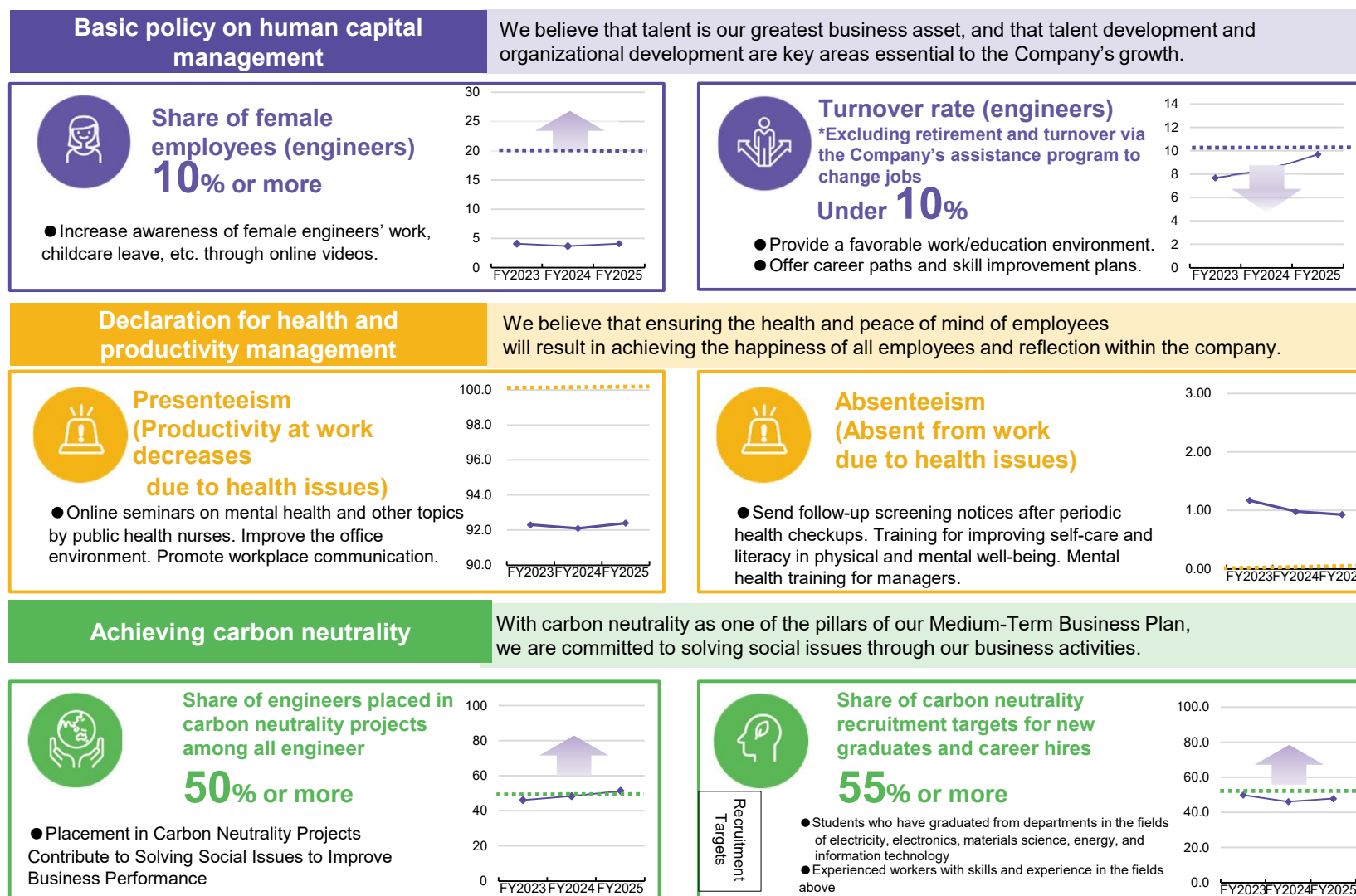


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Numerical Business Targets <FY2030> ROE / Payout ratio



Numerical Targets for Sustainability (e.g., Human Capital Management, Health Management)



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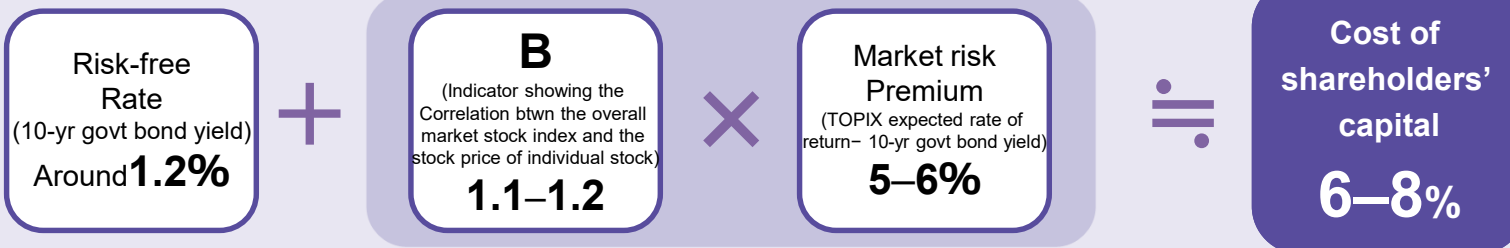
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5	Forecast of Financial Results for FY2026 / Dividend Forecast	p. 46
6	Reference	p. 51

Assumptions for Cost of Capital

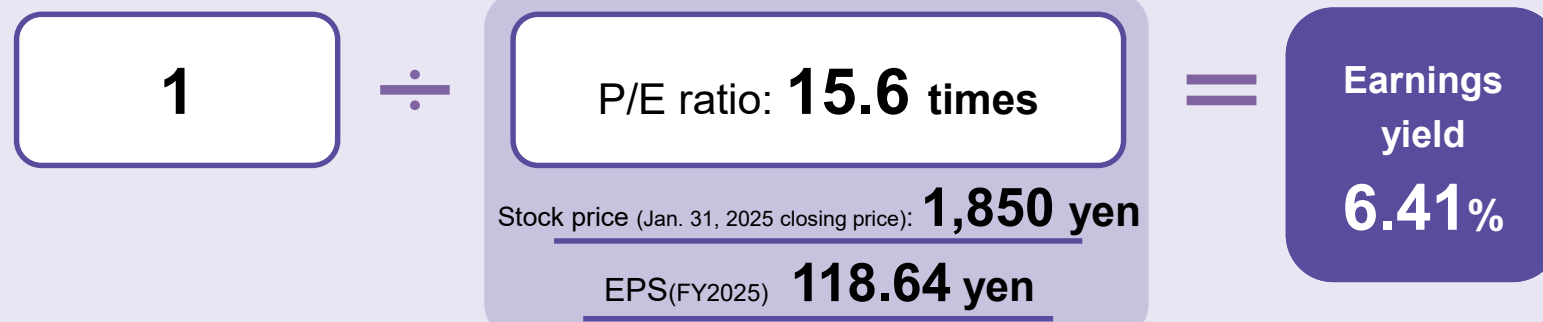
The Company's cost of capital is recognized to be around 6% to 8%.

Capital Asset Pricing Model (CAPM)



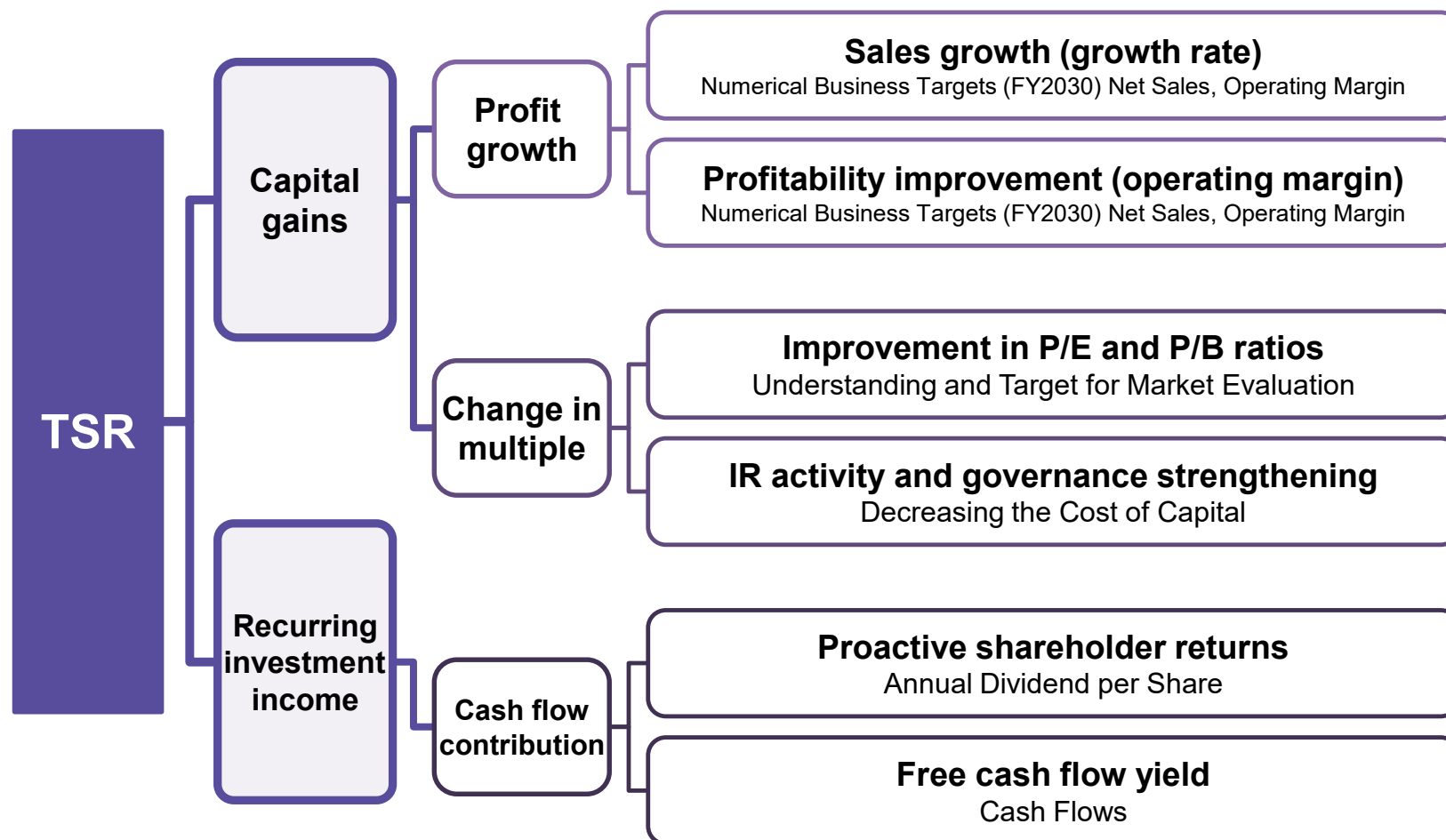
*Since the Company has no interest-bearing debt, the cost of capital (= WACC) is equivalent to the cost of shareholders' capital.

Earnings yield (inverse of P/E ratio)



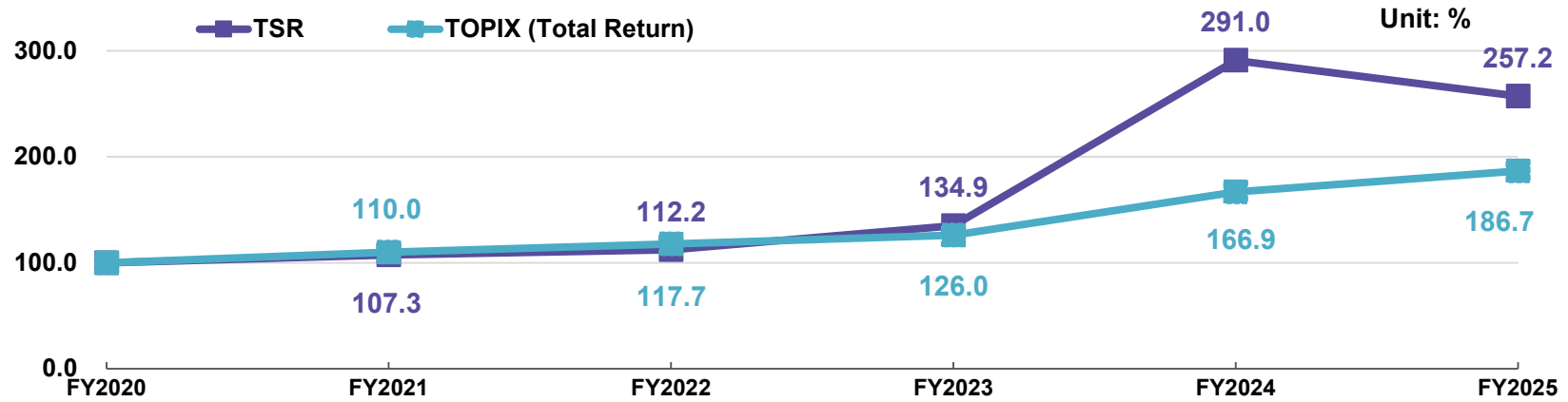
Total Shareholder Return (TSR) Logic Tree

Aiming to increase TSR to sustainably improve enterprise value

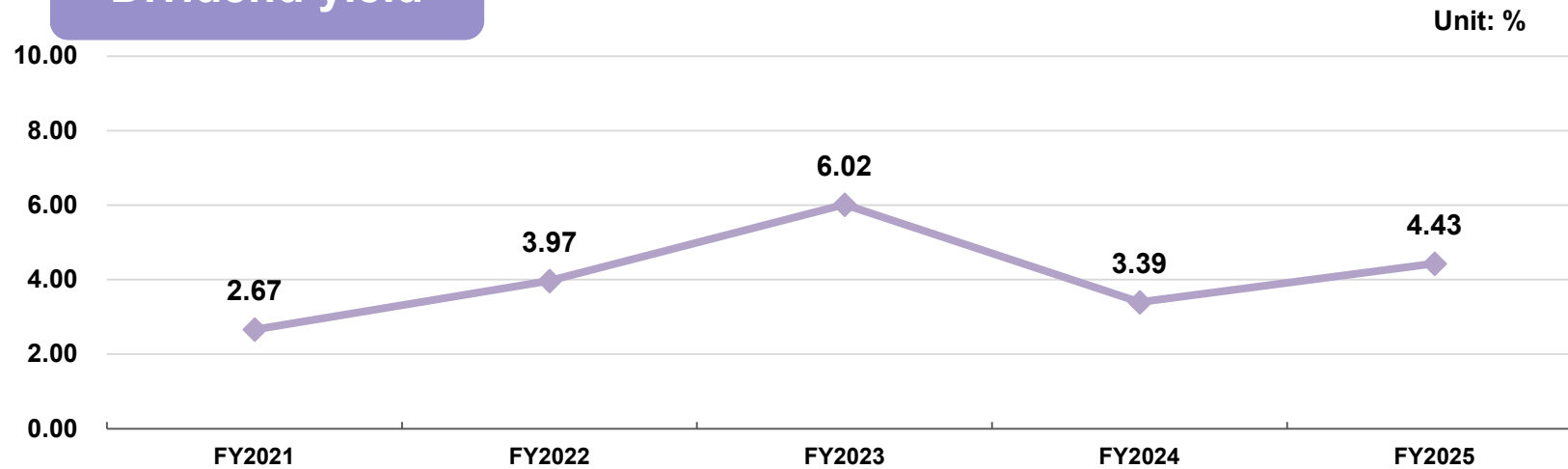


TSR(Total Shareholder Return) / Dividend yield

TSR(Total Shareholder Return)



Dividend yield

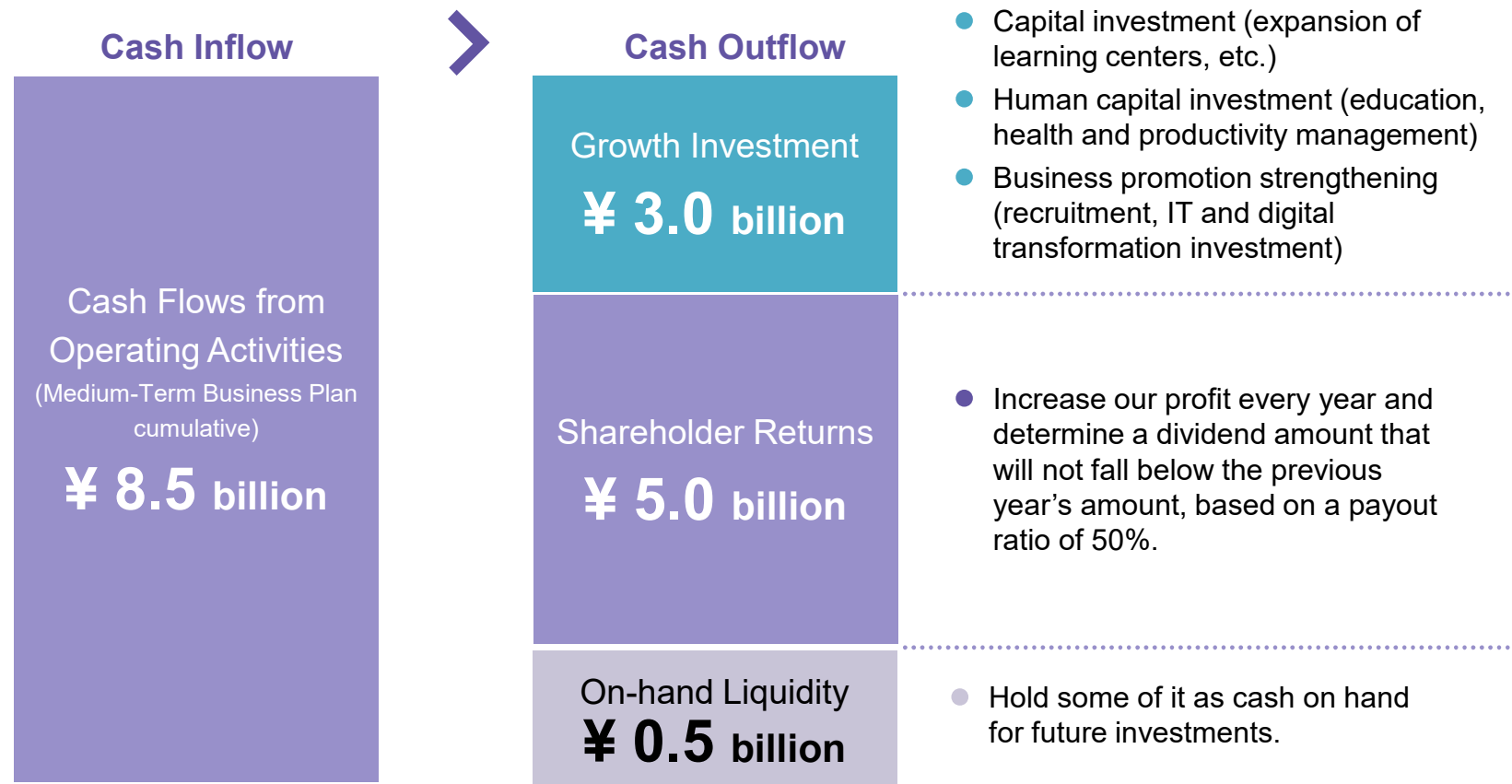


<https://www.artner.co.jp/en/>

Cash Allocation

For sustainable growth, we strive to ensure stable cash flows and efficient capital allocation.

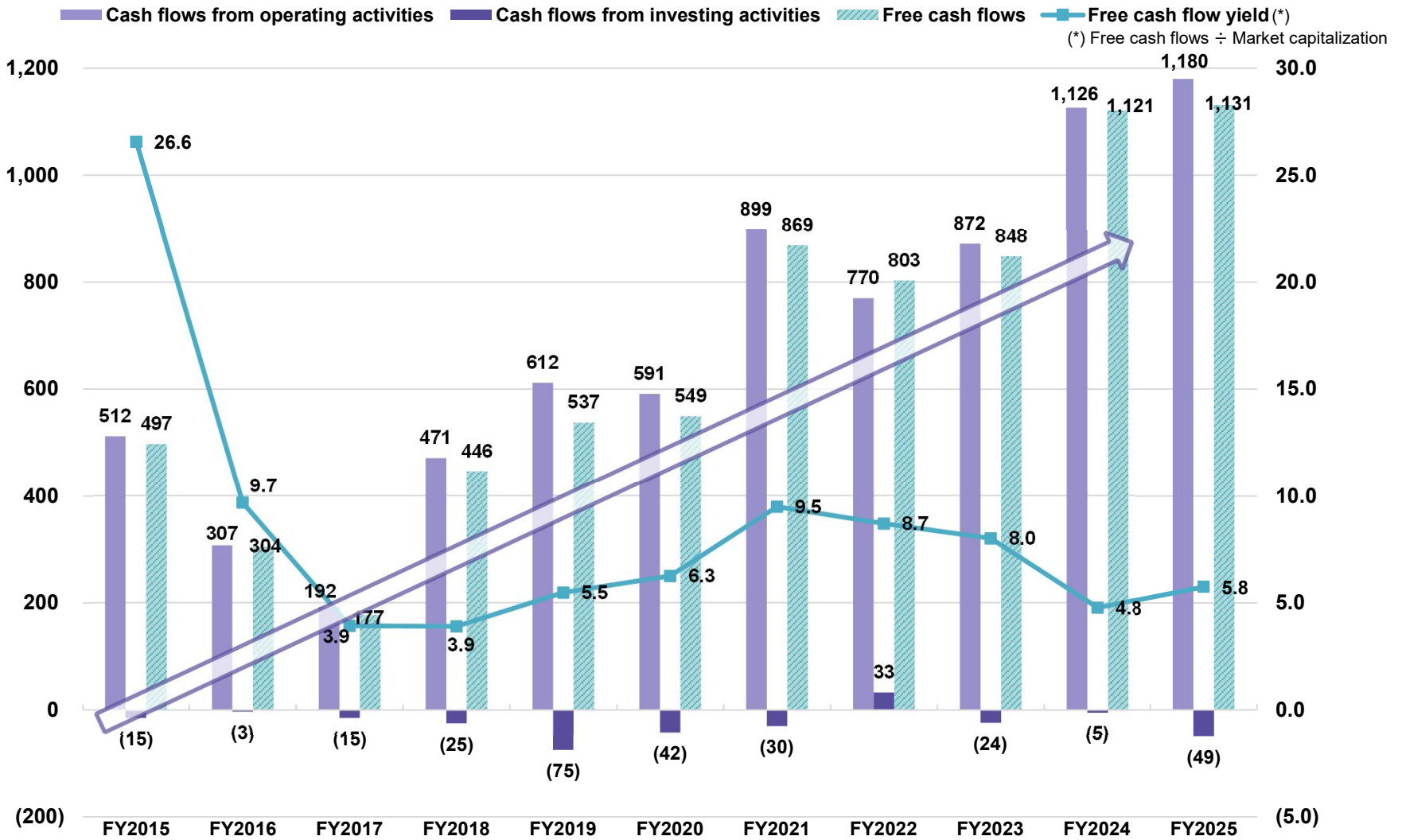
Medium-Term Business Plan (FY2026 to FY2030)



<https://www.artner.co.jp/en/>

Cash flows

Unit: million yen / %



<https://www.artner.co.jp/en/>

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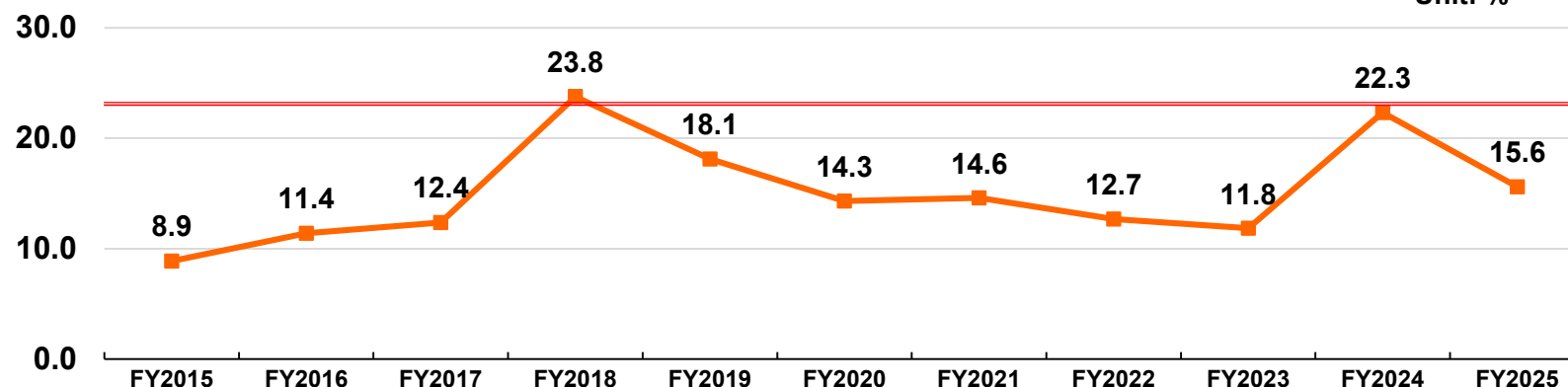
Understanding and Target for Market Evaluation

P/E ratio

18.5 times or more

(Industry average approx. 17.6 times [March 2025])

Unit: %

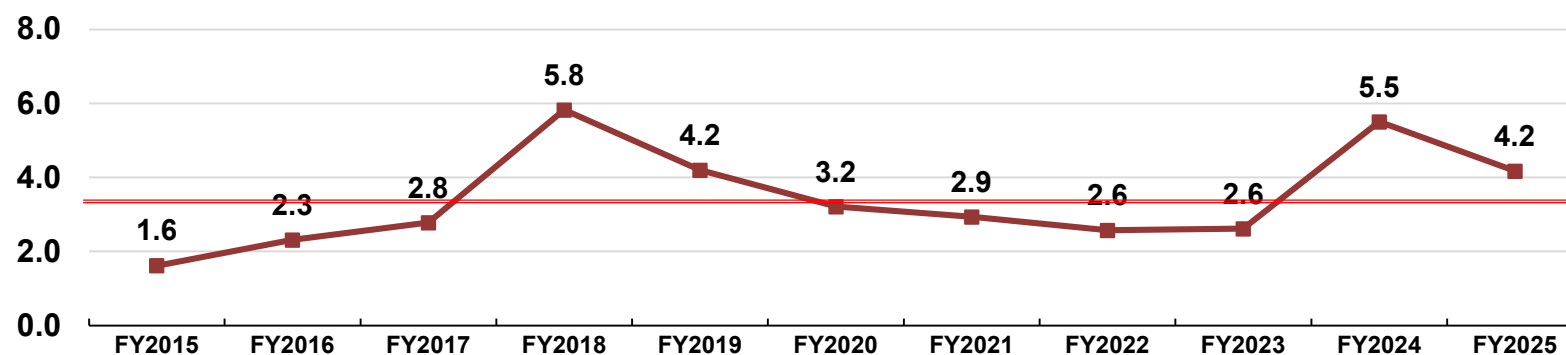


P/B ratio

3 times or more

(Industry average approx. 2.8 times [March 2025])

Unit: %



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Decreasing the Cost of Capital

“Key Points Considering the Investor’s Point of View” (Tokyo Stock Exchange)

If the disclosure of information necessary for investment decisions is inadequate, the uncertainty of management becomes a source of anxiety for investors, which increases the cost of shareholders’ capital. In such cases, eliminating information asymmetry through enhanced disclosure and effective dialogue with investors is considered an effective way to reduce the cost of shareholders’ capital.

In addition, to increase investor confidence in management and in the stability and sustainability of earnings, strengthening corporate governance and other measures are also considered effective means of reducing the cost of shareholders’ capital.

Point 1 Eliminating information asymmetry (strengthening IR activities)

Strengthen Information Dissemination for Individual and Institutional Investors

For details, see “Dialogue with Shareholders and Investors.”

Increase English-language Disclosures with Foreign Investors in Mind

Enhance distribution of English-language materials and videos.

Disseminate Non-financial Information

Promote information dissemination on human capital management, health management, and related topics.

Point 2 Strengthening corporate governance

Nomination and Remuneration Committee

Enhance the fairness, transparency, and objectivity of the procedures for the nomination and remuneration, etc. of Directors.

Incentive policies for Directors

Stipulate that performance-linked bonus may be paid to Directors out of up to 2% of annual profit.

Analysis and evaluation of the effectiveness of the Board of Directors

Under Japan’s Corporate Governance Code, make the Board of Directors work better.

<https://www.artner.co.jp/en/>

Dialogue with Shareholders and Investors

Number of dialogues

FY2025

**Briefing for
Individual Investors**

6 times

**Briefing for Analysts and
Institutional Investors**

2 times

Feedback for members of the Executive Team and the Board of Directors

- Investors' perspectives are shared with members of the Executive Team as necessary by circulating Q&As and surveys from briefings for individual investors, briefings for analysts and institutional investors, and one-on-one meetings with institutional investors and analysts.
- Investors' points of interest are shared at company-wide meetings attended by middle managerial or higher positions, including members of the Executive Team (twice a year).

Main dialogue themes and topics of interest to shareholders and investors

Topics that have been included based on dialogue, etc.

Growth rate of the number of engineers

It was shared with directors and staff in charge of recruitment that "investors have a strong interest in the growth rate of the number of engineers."

**Progress of new graduate and career hires
and initiatives being taken**

"Efforts to reach 2,100 engineers" was added in the investor briefing materials. Investment expenses and initiatives are now published.

Impact from U.S. tariff measures

Client information was gathered by our sales staff and published in our disclosure materials under "Risks at the Time of Forecast for Fiscal Year Ending January 31, 2026."

Efforts to improve the turnover rate

For engineers, we will strengthen sales staff follow-ups as well as engineer education and training. We will also create a positive cycle of offering engineers more rewarding work and channeling the resulting profits into wages and bonuses.

<https://www.artner.co.jp/en/>

Adapting to the Rules of Next-Generation TOPIX

Next-generation TOPIX Periodic review of issues: Once a year, last business day of October
(base date: last business day of August)

Transitional measures to next-generation TOPIX

- The first periodic review will be in October 2026 and the second will be in October 2028.
- Issues that are no longer selected as constituents after the first periodic review (issues subject to transitional measures) will have their weightings reduced in eight stages on a quarterly basis.
- Issues will be replaced every year after October 2028.

Requirements for the continued selection of Artner as a constituent

For continued selection, the percentage of cumulative free-float adjusted market capitalization must be in the top 97% (minimum value approx. 23 billion yen (October 2024)).

	Stock price	Market capitalization	Free-float weight	Free-float market capitalization	EPS	P/E ratio
Target	3,600 yen	38.3 billion yen	60%	23.0 billion yen	195 yen	18.5 times
As of Jan. 31, 2025	1,850 yen	19.7 billion yen	60%	11.8 billion yen	118.64 yen	15.6 times

Measures to increase stock price

Increase P/E ratio through active IR activities

Increase Shareholder Returns
Based on 50% payout ratio

(To be considered)
Share buyback, stock split

Increase Earnings Per Share (EPS)
Increase workforce allocation in high-end fields with a focus on carbon neutrality projects

Conduct M&As and other activities to acquire new technical fields of expertise (e.g., chemistry, civil engineering and construction)

<https://www.artner.co.jp/en/>

Investment Highlights

1	Financial Summary for Q2 FY2026	p. 3
2	Factors Behind the 11th Consecutive Period of Sales and Profit Growth	p. 13
3	Medium-Term Business Plan (FY2026 to FY2030)	p. 25
4	Action to Implement Management that is Conscious of Cost of Capital and Stock Price	p. 36
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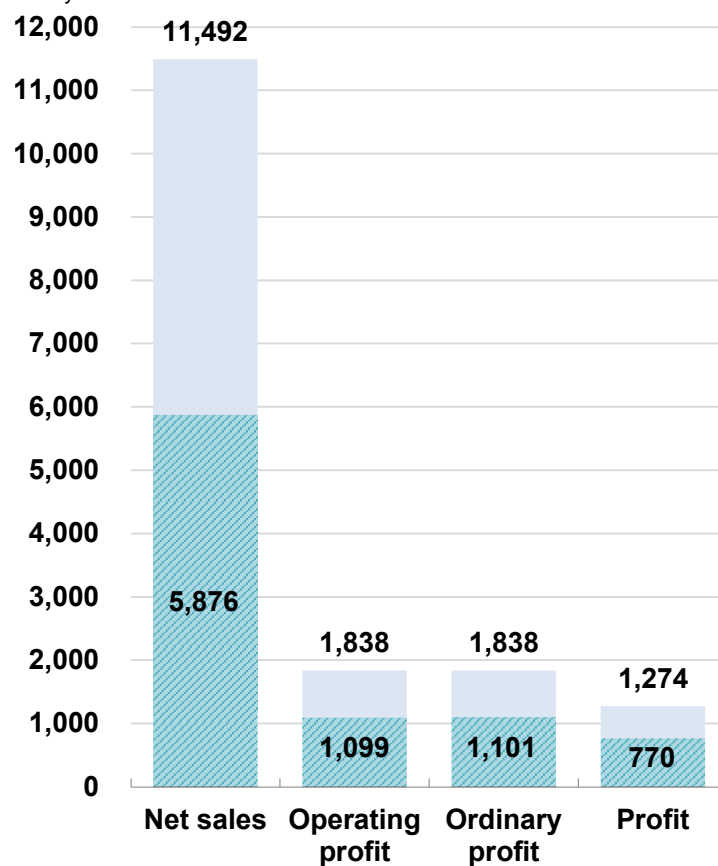
Progress of the Forecast of Financial Results for Q2 FY2026

■ Progress in this Q2 against the full financial year forecast is:

Net sales 51.1%, Operating profit 59.8%, Ordinary profit 59.9%, Profit 60.5%

*In Q2, net sales and profit exceeded projections due to the higher than forecast number of operative personnel and unit price of engineers. Results are on track to achieve the forecast of financial results (full year).

Unit: million yen



	Q2 FY2026		Progress (%) of the Forecast of financial results for FY2026
	Result (million yen)	Percentage (%)	
Net sales	5,876	100.0	51.1
Operating profit	1,099	18.7	59.8
Ordinary profit	1,101	18.7	59.9
Profit	770	13.1	60.5

	Forecast of Financial results for FY2026	
	Full year (million yen)	Percentage (%)
Net sales	11,492	100.0
Operating profit	1,838	16.0
Ordinary profit	1,838	16.0
Profit	1,274	11.1

<https://www.artner.co.jp/en/>

Explanation of FY2026 Earnings Forecasts and Other Forward-looking Statements



Market Environment

We will remain mindful of the risks of an economic downturn caused by the effects of U.S. trade policy and other factors.

Trends in Our Clients and Impact on Artner

An impact on the performance of clients is envisioned to a considerable degree.

However, societal issues addressed by automobile-related manufacturers, including reducing CO₂ emissions, are predicted to fall outside the scope of significant R&D cost cuts.

At Artner, due to the high placement ratio of engineers in the R&D and design & development domains, no impact on the company's businesses has manifested itself at this time.

- This April's revisions in unit prices in agreements with our clients overall, including manufacturers in automobile-related industries, led to higher prices than in the previous year.
- Engineer staffing agreements are automatically renewed every three months.
- There were almost no visible cases of agreements terminating between the months of April and June, July and September, and October and December 2025.
- Assignments for newly graduated engineers entering the Company in 2025 are progressing ahead of the initial schedule.



Artner will continue to respond at an early stage while closely monitoring risk.

<https://www.artner.co.jp/en/>

Forecast of Dividends for FY2026

Payout Ratio

Based on **50%**

FY2026 (forecast) **70.0%**

■ The interim dividend for this period is ¥42, the same as the dividend forecast.

Our planned year-end dividend is ¥42.

Our planned annual dividend is ¥84. (Up 2 yen year-on-year)

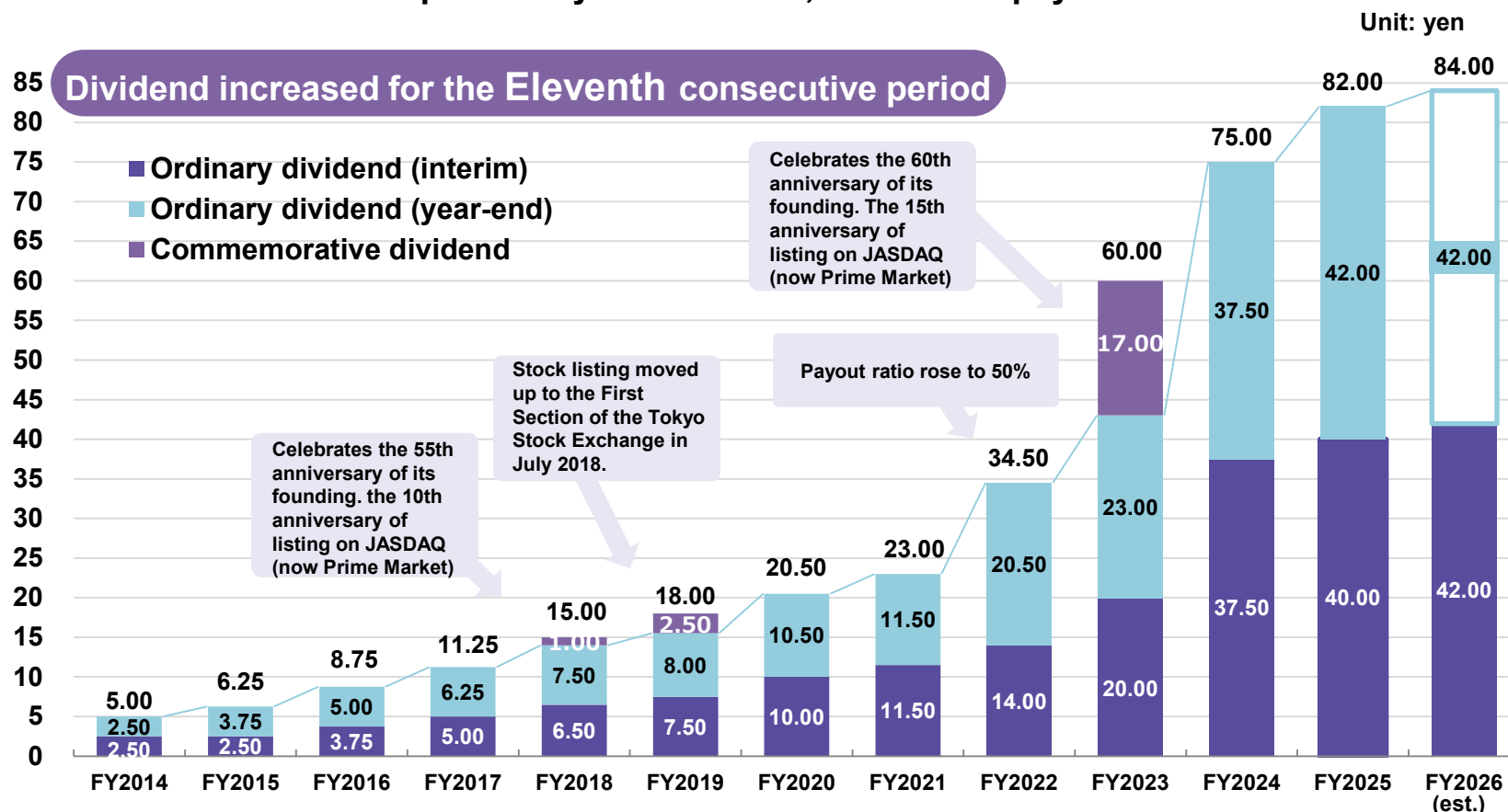
	Annual dividends per share (yen)			Dividend yield (%)	Payout ratio (%)	Dividend on equity ratio (DOE) (%)
	Second quarter-end	Fiscal year-end	Total			
FY2025	40.00	42.00	82.00	4.43	69.1	19.4
FY2026 (forecast)	42.00	42.00	84.00	4.43	70.0	

*Dividend yield (%) = individual dividend per share (total) ÷ share price (year-end, closing price) × 100

Closing price at ending of FY2025 (January 31, 2025) 1,850 yen / Closing price at ending of Q2 FY2026 (July 31, 2025) 1,895 yen

Dividend Per Share

- We intend to increase our profit every year and determine a dividend amount that will not fall below the previous year's amount, based on a payout ratio of 50%.



Dividends per share were retroactively revised to factor in the impact of stock splits conducted as follows.
February 1, 2017 (2-for-1 stock split) • April 1, 2018 (2-for-1 stock split)

<https://www.artner.co.jp/en/>

Investment Highlights

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■ Company Motto

Pursuit of **Mindset**

Pursuit of **Wisdom**

Pursuit of **Creativity**

■ Management Philosophy

“Engineer Support Company”

—We support our engineers’ dreams—

We aim for the happiness of all the employees and reflection within the company
by developing talents, fostering technologies,
and contributing to society through our engineers.

■ Origin of the Company Name

ART
Art: Pursuing
superior quality

+

ARTNER

+

PARTNER
Partner: Responding to
customer trust

■ Corporate Logo



Our corporate logo was designed with a motif of shimmering water droplets that evoke fresh and clear ideas with a futuristic taste. Each droplet also represents our proud engineers individually, forming an “A (Artner)” that stands for a group of excellent talents. Furthermore, each opening of the droplets signifies our open-mindedness to freely incorporate and disseminate different ideas.

<https://www.artner.co.jp/en/>

Purpose

Support the growth and self-actualization of engineers, who are Japan's world-class assets.

For resource-poor Japan, its engineers are assets, of which we can boast to the world.

Artner is a platform that supports the growth and
self-actualization of engineers.

Artner nurtures engineers not only as assets of Artner,
but also as shared assets of Japan.

Amid a rapidly changing work environment and mindset,
attributed to the fluidity of talents and various diversity initiatives, Artner is committed to
promoting the happiness of working engineers to create “a new way of life” for them.

To Achieve Our Purpose

Mission

As an “Engineer Support Company,” we are committed to creating “a new way of life” for engineers.

Vision

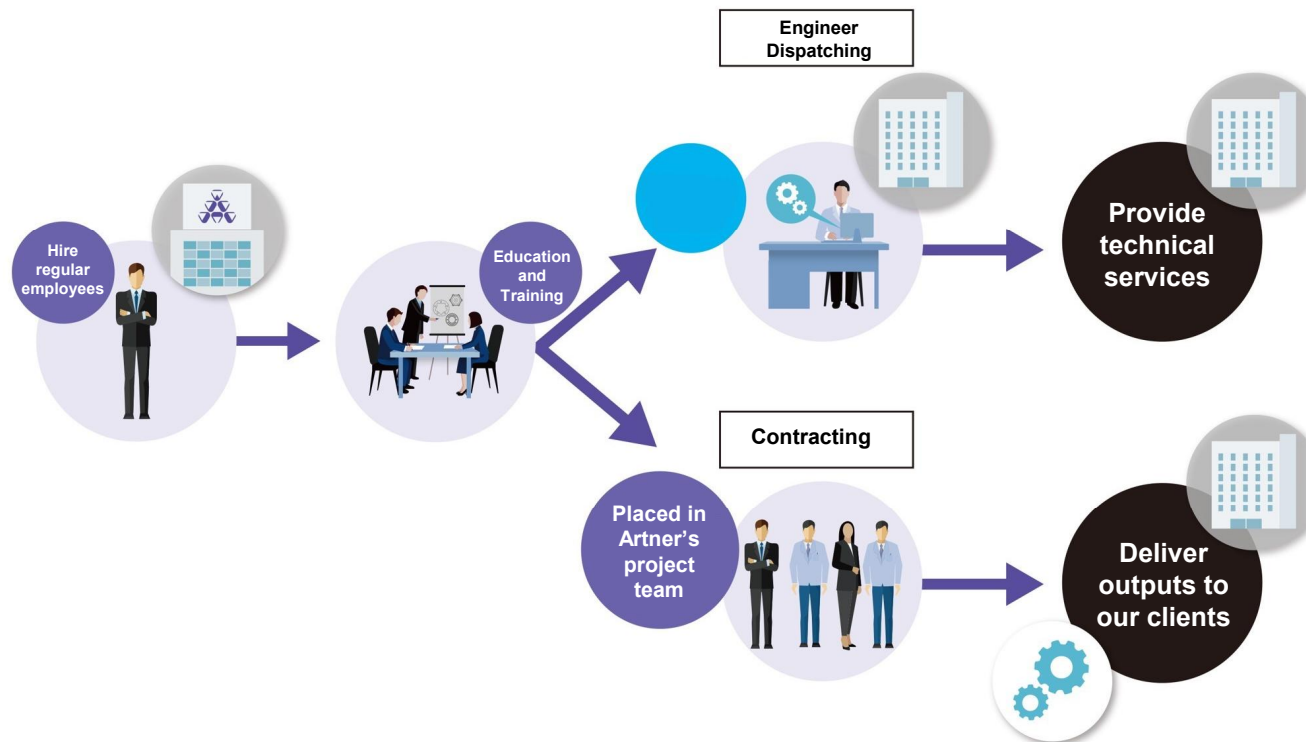
We will improve the quality of our engineers to become, within 10 years, a group of engineers providing the greatest added value in the industry. The talents developed by Artner will support the world of manufacturing.

Values

Competent engineers are capable of selecting what they need, and making every effort to attain happiness for themselves. Artner supports the career and skill development of each and every engineer to offer a wide range of projects that fit with their desires and qualifications.

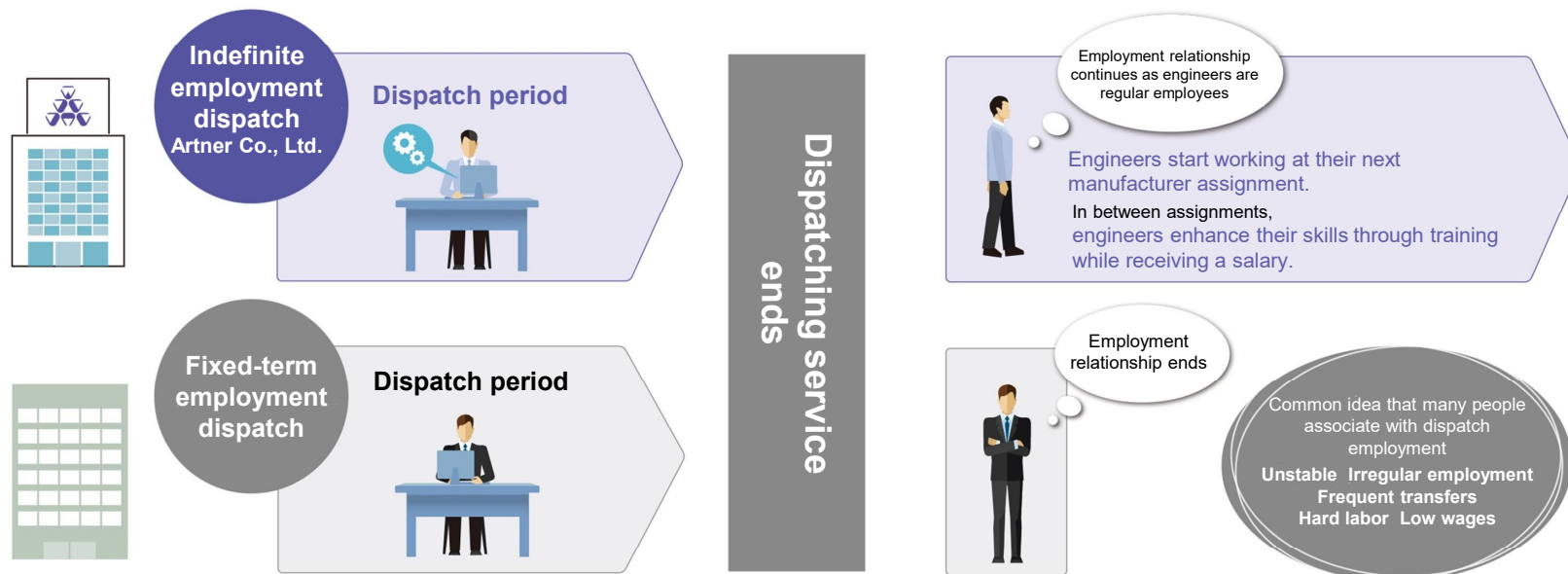
Business Model

- Hire undergraduate, graduate, technical, and professional students in the sciences (engineering, science and engineering, science, information engineering) as regular employees. After receiving education and training, they are placed with our clients or the Company's teams
- Our training staff are engineers with extensive experience
- Our clients include transportation equipment, electrical equipment, precision equipment manufacturer, and information and communications companies



Employment Status at Artner

- Artner's engineers with an “indefinite employment dispatch” status are hired as regular employees, meaning that the employment relationship continues even after a dispatching service ends.



Software

Compatible Fields

Embedded IT Solution Model-Based

Software engineers develop software to be embedded in IoT devices and application software for network systems.

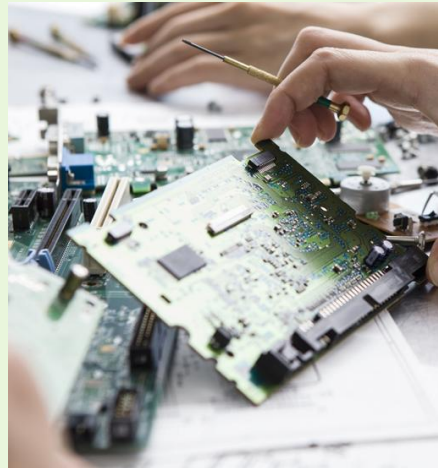


Electronics

Compatible Fields

Electrical Equipment Electronic Circuits Electronic Devices

Electronic engineers design the circuit boards that form the heart of equipment and devices and they conduct reliability assessments of such systems.



Machinery

Compatible Fields

Drive Systems Mechanisms Structures and Materials

Mechanical engineers design the mechanisms of machines with moving parts using 2D/3D CAD tools.



Our Clients (by industry, in alphabetical order, standard company name used)



■ Business with client companies in a wide range of industries for stable business

Transportation equipment

BOSCH, Astemo, Ltd. (former Hitachi Astemo, Ltd.), Honda Motor, Nissan Motor, SUBARU, TOYOTA MOTOR, etc.

Electronic devices

KIOXIA Engineering, Lasertec, Panasonic, Tokyo Electron, etc.

Precision equipment

NIKON, SHIMADZU, Terumo, etc.

Mechanical equipment

DISCO, JTEKT, Komatsu, SMC, etc.

Information and communications

FUJI SOFT INCORPORATED, Hitachi Hi-System21, Mitsubishi Electric Software, etc.

Companies listed on the first and second sections of their respective stock exchange,
as well as blue-chip, mid-sized companies
Transaction history with roughly 1,300 companies

<https://www.artner.co.jp/en/>

Top Ten Corporate Clients by Net Sales in FY2025

■ Top Ten by Net Sales (Standard company name used)

	FY2024		FY2025	
	Our clients	Segment	Our clients	Segment
1	Honda Motor Co., Ltd.	Transportation equipment	Honda Motor Co., Ltd.	Transportation equipment
2	Honda R&D Co., Ltd.	Transportation equipment	Honda R&D Co., Ltd.	Transportation equipment
3	Nikon Corporation	Precision equipment	Nikon Corporation	Precision equipment
4	Bosch Corporation	Transportation equipment	Lasertec Corporation	Electronic devices
5	Lasertec Corporation	Electronic devices	Bosch Corporation	Transportation equipment
6	Terumo Corporation	Precision equipment	Tokyo Electron Miyagi Ltd.	Electronic devices
7	Sumitomo Electric Industries, Ltd.	Steel, nonferrous materials and metals	Hitachi Astemo, Ltd. (now Astemo, Ltd.)	Transportation equipment
8	Tokyo Electron Miyagi Ltd.	Electronic devices	Terumo Corporation	Precision equipment
9	Hitachi Astemo, Ltd. (now Astemo, Ltd.)	Transportation equipment	JEOL Ltd.	Electronic devices
10	SMC Corporation	Mechanical equipment	Sumitomo Electric Industries, Ltd.	Steel, nonferrous materials and metals

■ Net Sales Per 10 Companies

	FY2024		FY2025		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Top 10	4,586	45.6	5,357	48.3	16.8	2.7
Top 11 to 20	1,483	14.8	1,507	13.6	1.6	(1.2)
Top 21 to 30	976	9.7	959	8.7	(1.7)	(1.0)
Other than the above	3,012	29.9	3,260	29.4	8.2	(0.5)
Total	10,059	100.0	11,085	100.0	10.2	—

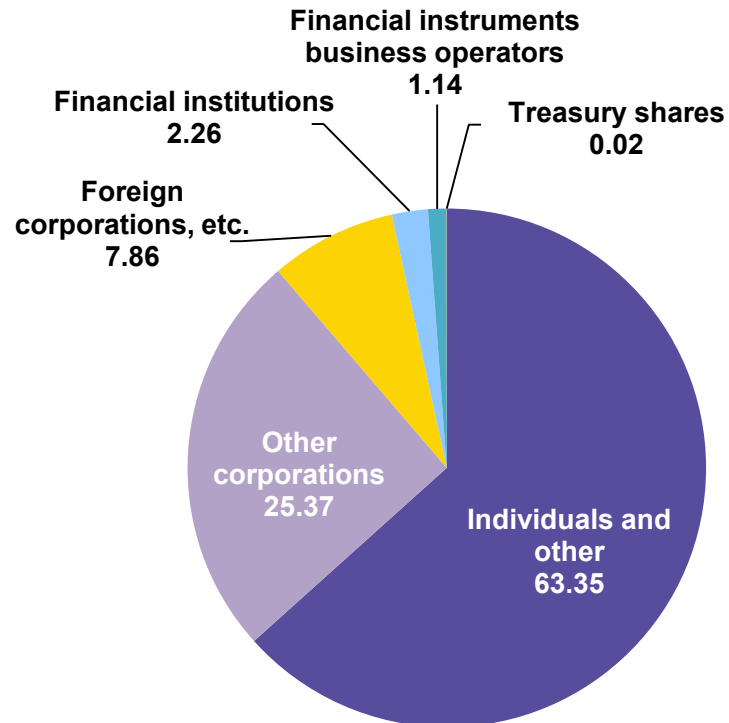
*Excludes sales from "Other" businesses.

<https://www.artner.co.jp/en/>

Data by Owner Category (as of July 31, 2025)

Share Distribution by Owner Category

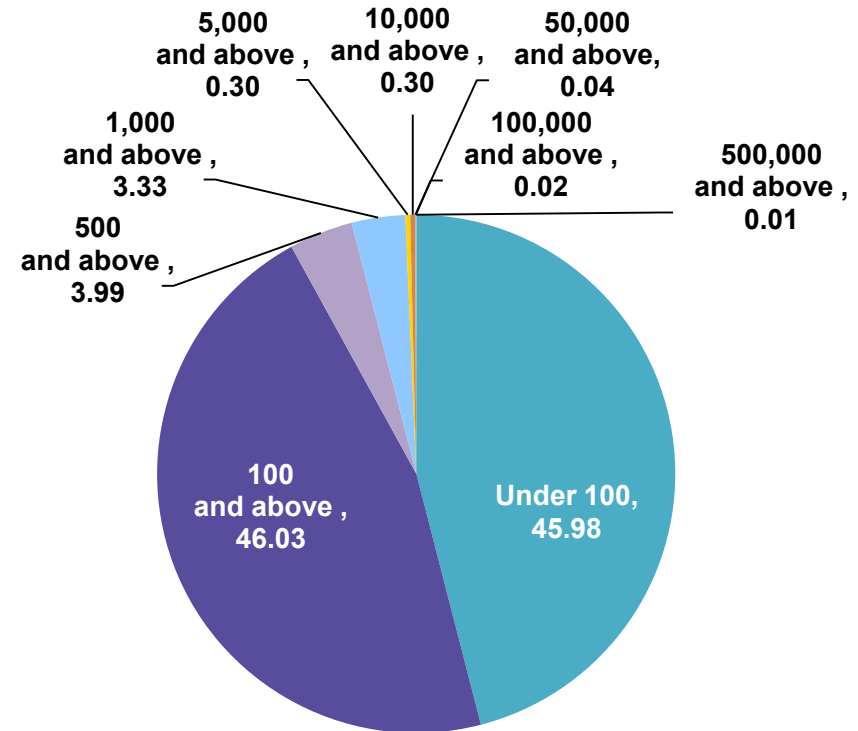
Unit: %



- Individuals and other
- Other corporations
- Foreign corporations, etc.
- Financial institutions
- Financial instruments business operators
- Treasury shares

Shareholder Distribution by Number of Shares Held

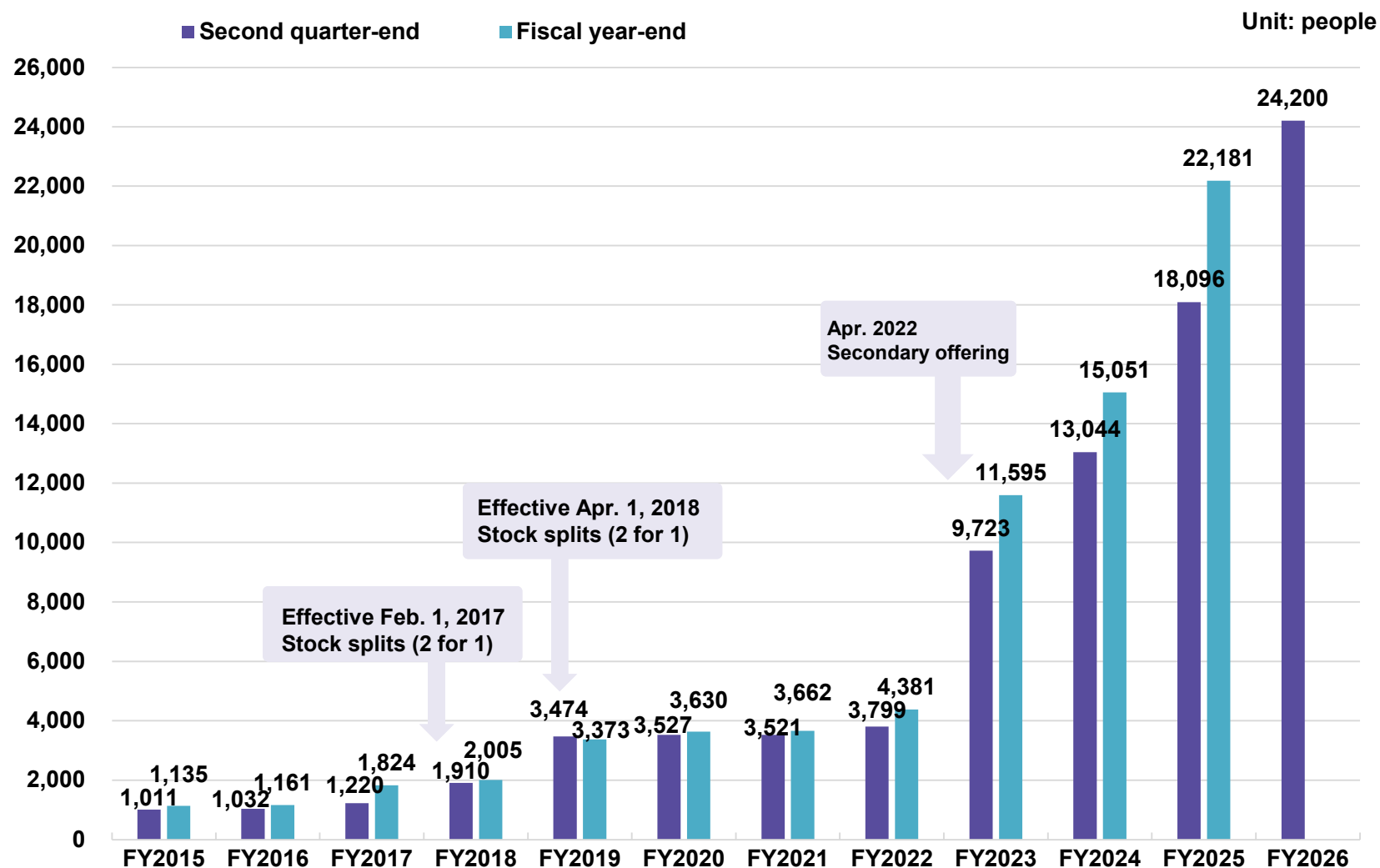
Unit: %



- Under 100
- 100 and above
- 500 and above
- 1,000 and above
- 5,000 and above
- 10,000 and above
- 100,000 and above
- 500,000 and above

<https://www.artner.co.jp/en/>

Term-end Shareholder Numbers



<https://www.artner.co.jp/en/>

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



It has resolved, at the meeting of its Board of Directors held on September 8, 2025, to acquire shares of CLIP SOFT Corporation and make it a subsidiary of the Company.

Reason for acquisition of shares

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.

Overview of CLIP SOFT Corporation

Name	CLIP SOFT Corporation
Location	2-7-1 Higashiiba, Chuo Ward, Hamamatsu City, Shizuoka Prefecture
Job title and name of representative	YAMAMOTO Susumu, Director
Description of business	Development of embedded software, such as for automotive instrument panels, and staffing business
Share capital	15,000,000 yen
Date of establishment	September 20, 1999

	FY2024
Net assets	98,151,000 yen
Total assets	174,664,000 yen
Net sales	295,244,000 yen
Operating profit	31,207,000 yen
Ordinary profit	31,265,000 yen
Profit	22,219,000 yen

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

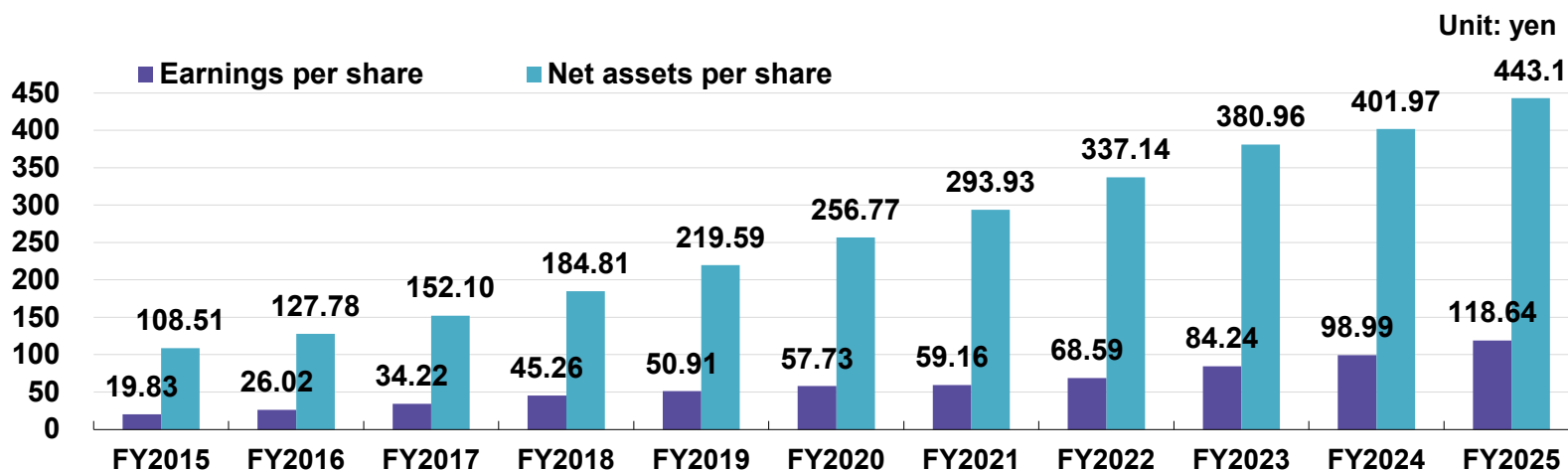
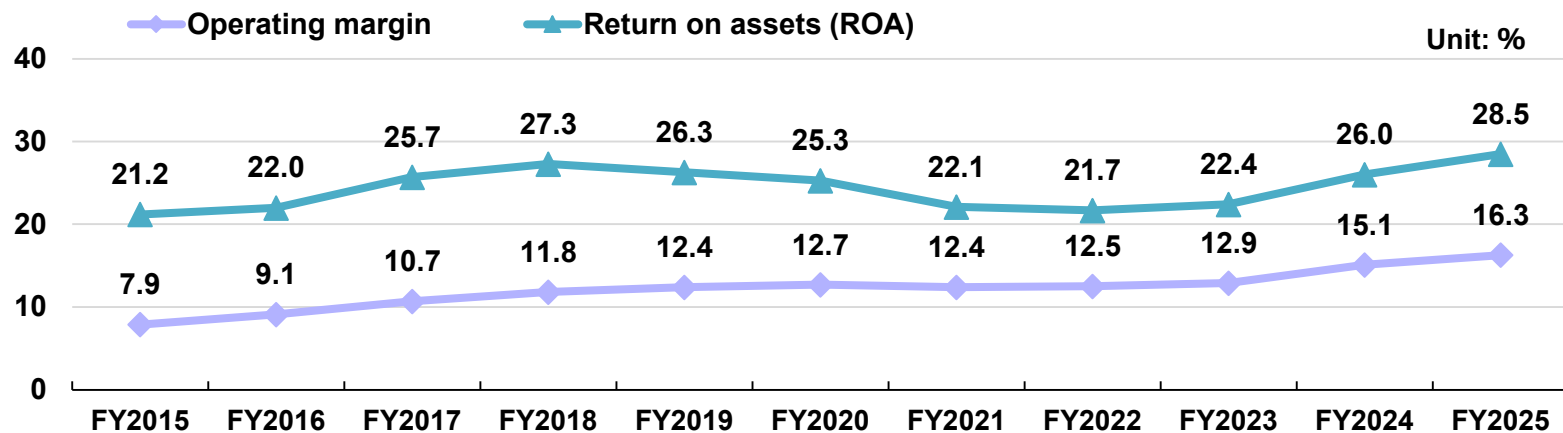
<https://www.artner.co.jp/en/>

Stock Price Changes (January 4, 2022 – September 17, 2025)



<https://www.artner.co.jp/en/>

Operating Margin / ROA / Earnings Per Share and Net Assets Per Share — Create the Future — ARTNER

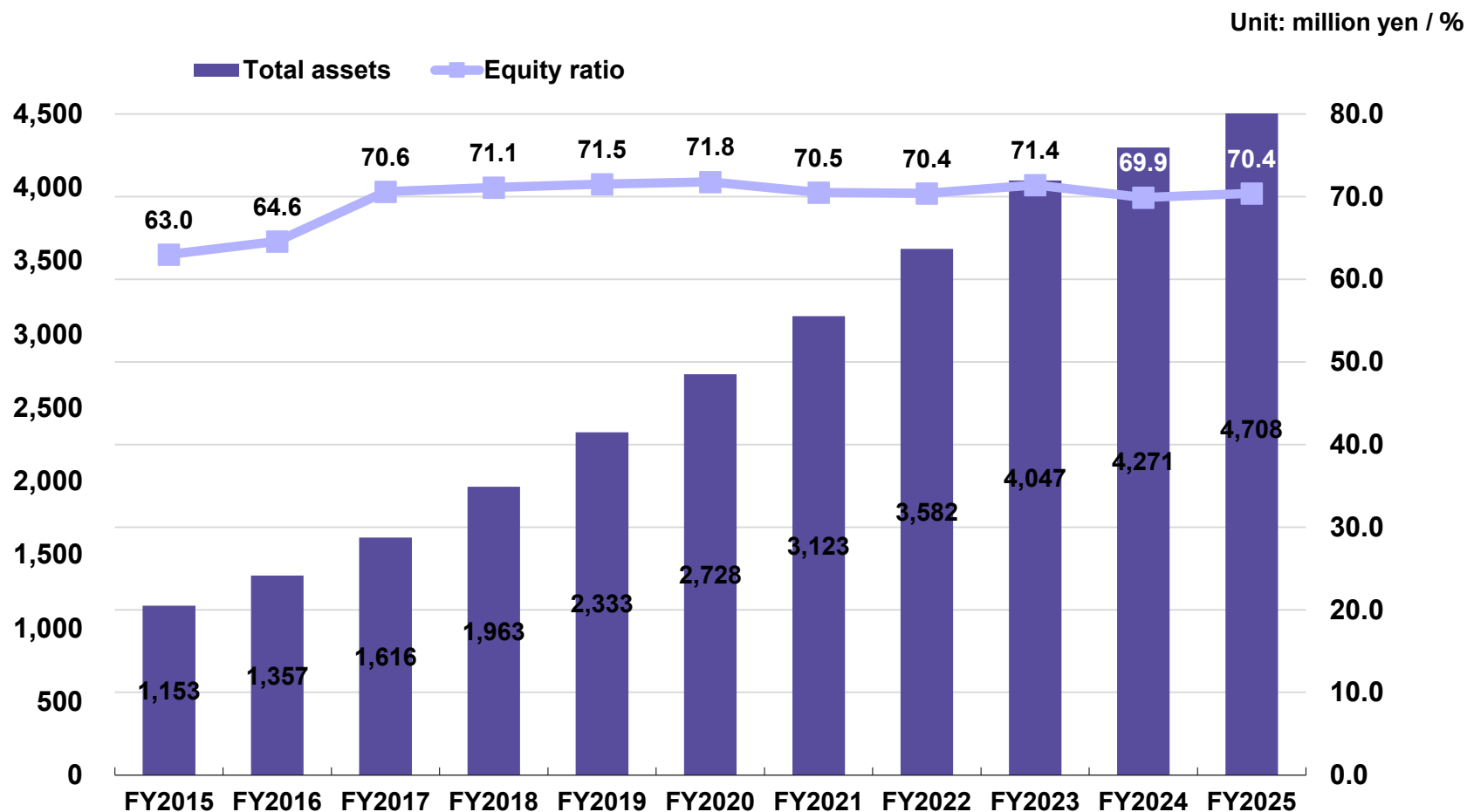


*Earnings per share and net assets per share were retroactively revised to factor in the impact of stock splits conducted as follows.
April 1, 2018 (2-for-1 stock split)

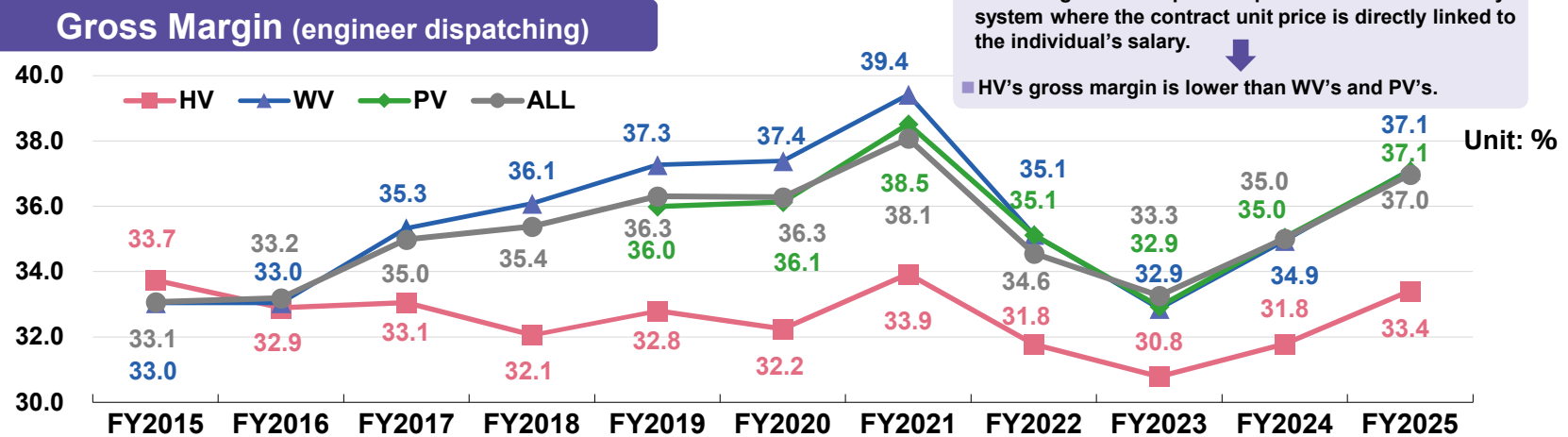
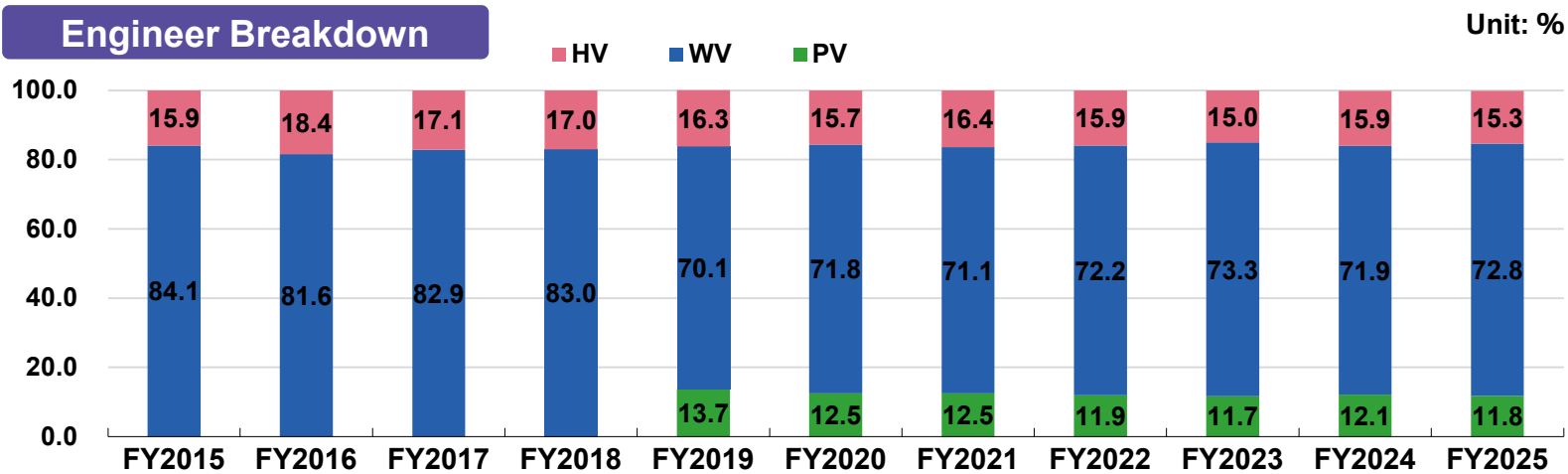
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Net Assets / Equity Ratio



Engineer Breakdown by Group / Gross Margin



Average Unit Price of Engineers (by group)

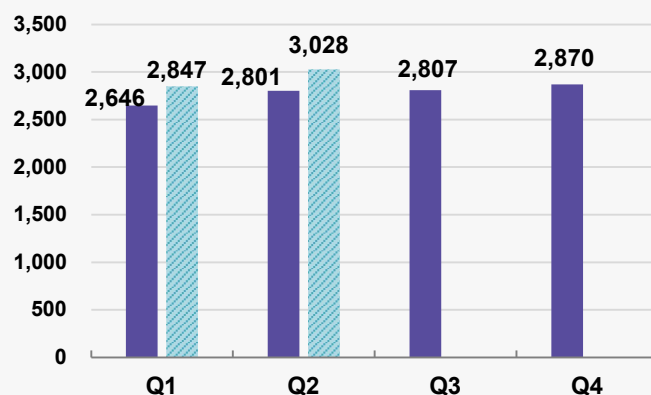
■ HV...upper 5,000 yen range ■ WV ... lower 4,000 yen range ■ PV... approximately 4,000 yen

<https://www.artner.co.jp/en/>

Quarterly (accounting period) Financial Results

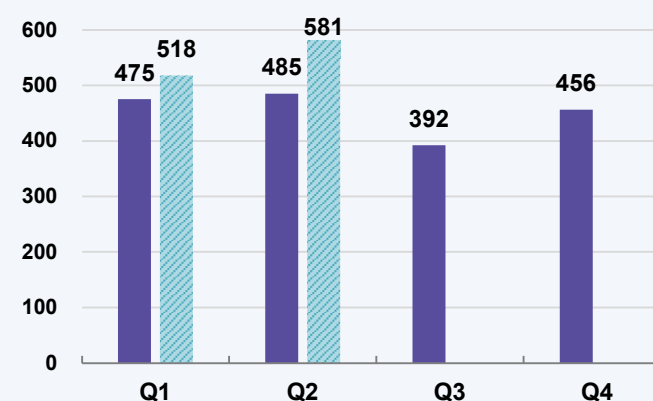
Net sales

■ FY2025 ■ FY2026 Unit: million yen



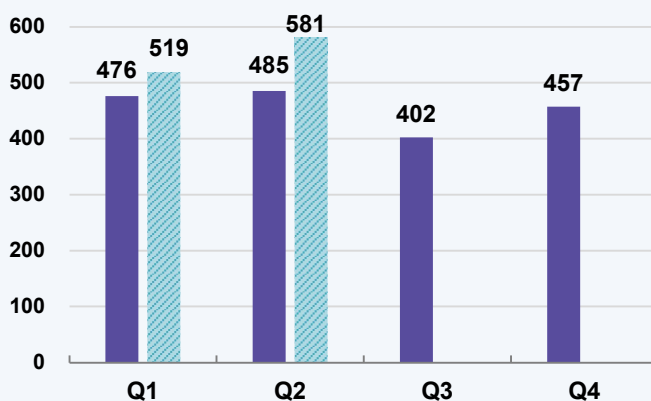
Operating profit

■ FY2025 ■ FY2026 Unit: million yen



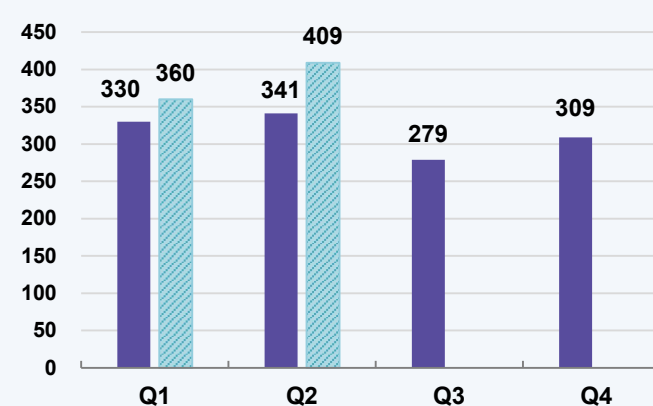
Ordinary profit

■ FY2025 ■ FY2026 Unit: million yen



Profit

■ FY2025 ■ FY2026 Unit: million yen



Quarterly (accounting period) Financial Results, Numerical Data

FY2026

	Q1(Feb. to Apr.)				Q2(May to Jul.)				Q3(Aug. to Oct.)				Q4(Nov. to Jan.)				full-year		
	Result (million yen)	Percent -age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent -age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent -age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent -age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent -age (%)	YOY (%)
Net sales	2,847	100.0	7.6	24.8	3,028	100.0	8.1	26.4									11,492	100.0	3.3
Cost of sales	1,728	60.7	7.9		1,787	59.0	4.1												
Gross profit	1,118	39.3	7.2		1,241	41.0	14.4												
SG&A expenses	600	21.1	5.6		660	21.8	10.1												
Operating profit	518	18.2	9.1	28.2	581	19.2	19.8	31.6									1,838	16.0	1.6
Ordinary profit	519	18.3	9.2	28.3	581	19.2	19.7	31.6									1,838	16.0	0.9
Profit	360	12.7	9.1	28.3	409	13.5	20.1	32.1									1,274	11.1	1.1

*(1) Quarterly composition of forecast of financial results (full year)

FY2025

	Q1(Feb. to Apr.)				Q2(May to Jul.)				Q3(Aug. to Oct.)				Q4(Nov. to Jan.)				full-year		
	Result (million yen)	Percent -age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent -age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent -age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent -age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent -age (%)	YOY (%)
Net sales	2,646	100.0	6.1	23.8	2,801	100.0	11.5	25.2	2,807	100.0	10.2	25.2	2,870	100.0	12.3	25.8	11,125	100.0	10.0
Cost of sales	1,601	60.5	4.8	22.8	1,716	61.3	8.2	24.5	1,857	66.2	5.8	26.5	1,837	64.0	8.1	26.2	7,013	63.0	6.7
Gross profit	1,044	39.5	8.2	25.4	1,084	38.7	17.2	26.4	950	33.8	20.0	23.1	1,033	36.0	20.6	25.1	4,112	37.0	16.2
SG&A expenses	568	21.5	16.8	24.7	599	21.4	14.9	26.0	557	19.9	10.0	24.2	576	20.1	15.3	25.0	2,302	20.7	14.2
Operating profit	475	18.0	(0.6)	26.3	485	17.3	20.1	26.8	392	14.0	38.0	21.7	456	15.9	28.2	25.2	1,810	16.3	18.9
Ordinary profit	476	18.0	(0.6)	26.1	485	17.3	20.4	26.7	402	14.3	37.2	22.1	457	15.9	28.3	25.1	1,821	16.4	18.9
Profit	330	12.5	(0.7)	26.2	341	12.2	19.9	27.1	279	10.0	37.9	22.2	309	10.8	33.7	24.5	1,260	11.3	19.8

*(2) Quarterly composition of full-year financial results

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Number of Engineers

	Newly graduated engineers (people)	Number of career engineers (incl. non-recent and recent graduates) (people)	Turnover rate* (%)	Term-end engineer count (people)	Change from the previous year (people)	Change from the previous year (%)
FY2019	130	26	8.9	785	69	9.6
FY2020	156	32	7.3	901	116	14.8
FY2021	177	29	11.7	971	70	7.8
FY2022	204	35	11.3	1,073	102	10.5
FY2023	169	50	9.6	1,157	84	7.8
FY2024	133	58	10.9	1,192	35	3.0
FY2025	171	67	11.7	1,251	59	4.9
FY2026	151	100 (proj.)	Decreased YoY			

*Calculated based on operative regular employees:
 $(\text{Previous FY term-end engineer count} + \text{new graduate hire count} + \text{career engineer count}) \times (1 - \text{turnover rate}) = \text{term-end engineer count}$

Artner's Approach to Sustainable Growth and Next-generation Growth



As our social environment continues to change on a global scale, dealing with social issues, such as initiatives based on the recommendations from the Task Force on Climate-related Financial Disclosures (TCFD), is an important managerial agenda



Build an internal system of recruitment, training, and sales with carbon neutrality as a main pillar of our business activities



Contribute to solving social issues through our business activities, increasing our corporate value and returning profits to stakeholders
Build a foundation for sustainable growth and next-generation growth

Direction of Our Carbon Neutrality Initiatives

For our major customers in the automotive industry, etc.



Participation by our engineers in development projects related to electric vehicles (EVs) that do not emit CO2 when driven, hybrid vehicles (HVs), fuel cell vehicles (FCVs), automated driving, semiconductors, etc.



Aim for further development and market penetration

<https://www.artner.co.jp/en/>

Our Recruitment, Training, and Sales Efforts with an Eye to Carbon Neutrality

Recruitment

Recruitment Targets

- Students who have graduated from departments in the fields of electricity, electronics, materials science, energy, and information technology
- Experienced workers with skills and experience in the fields above

In order to recruit more talents that match client needs, we are committed to changing our recruitment policy, which is heavily focused on new graduates. ⇒ **Balance the numbers of new graduates and career hires to secure optimum talents**

Share of carbon neutrality recruitment targets for new graduates and career hires

target	FY2025 (result)
55.0%	47.9%

Training

Training Details

- Understanding the principles of power systems (inverter systems) for EVs and FCVs
- Optimization of infrastructure resources and AI/machine learning for human and product transactions through the introduction of cloud computing
- Model design and validation of EV battery management systems
- How to analyze the results of sensor characterization
- Recycling of chemicals and materials

Meet the ever-increasing needs of engineers in the software, electrical and electronic fields. ⇒ **Increase trainers**

Sales

Placement in Carbon Neutrality Projects Contribute to Solving Social Issues to Improve Business Performance

Increase the unit price of engineers **by approximately 10%** compared to other projects
⇒ **Increase net sales and profit margins**

Share of engineers placed in carbon neutrality projects among all engineers

target	FY2025 (result)
50.0%	51.3%

Efforts to Reach 2,100 Engineers

Recruitment of New Graduates

Target for April 2026 hires: 180 engineers
(up 19.2% from 151 engineers in the preceding year)

FY2026 Forecast



Investment
expenses

Up 14.6%



Recruitment Activities

- Request university professors to introduce students to Artner (make first-time visits to science and engineering universities in Japan, actively visit schools whose graduates we have previously hired)
- Hold university laboratory seminars by our engineers who are alumni of that university; organize gatherings and one-on-one interviews with university alumni
- Utilize web media, exhibit at off-campus joint company information sessions, exhibit at events for international students
- Utilize employment agencies, utilize employee referral system
- Build relationships with university professors and university career centers through industry-academia collaboration (participation in academic societies, part-time lecturers at universities, etc.)
- Hold internship programs (increase the Company's name recognition) and tours of our learning centers (training facility)

Career Hires (incl. non-recent and recent graduates)

Target for FY2026 hires: 100 engineers
(up 49.3% from 67 engineers in the preceding year)

FY2026 Forecast



Investment
expenses

Up 14.9%



Recruitment Activities

- Actively hire year-round not only people with experience but also talented non-recent graduates with no experience
- Utilize employment agencies, utilize web media, utilize employee referral system, utilize "Hello Work" employment service
- Exhibit at job fairs; manage a career hire recruitment website
- Increase the number of staff and enhance their skills to improve the job offer acceptance rate
- Visit universities to hire postdocs

<https://www.artner.co.jp/en/>

Efforts to Reach 2,100 Engineers

PR Content Across All Recruitment Activities

■ Provision of jobs and an enabling environment

We will provide engineers with good jobs and a good training environment, and we will further enhance our benefits including a secure salary. We will offer career paths and skill improvement plans.

■ Job-based employment

We have projects for upstream, midstream, and downstream processes. By joining the Company, starting careers from midstream, and transitioning projects, employees can complete their career advancement to upstream internally.

■ Emphasizing the job change assistance program to differentiate from other companies in the same industry

In a survey for new hires, approx. 80% responded that they found our job change assistance program to be “attractive.”

The program works to our favor when employee candidates compare the Company with other companies in the same industry.

Improving the Turnover Rate

During the COVID-19 pandemic, the number of engineers returning to Artner for training after projects were completed increased from previous years, resulting in a higher turnover rate. However, with the recovery from the pandemic, the turnover rate is expected to improve to the previous years’ level.

Sales representatives will visit engineers regularly or conduct online interviews to maintain close communication.

Internal Programs that Can be Chosen by Engineers

Performance-based Salary System		The HV Group is responsible for the top-secret, high-level design and development projects of different manufacturers under a performance-based, generous salary system.
Limited Area System	 	Engineers with three years of work experience (from the fourth year of their career) can limit their area of work to either the Kanto, Chubu, or Kansai region.
Internal Recruitment Program	  	Engineers may switch their affiliation between the HV Group and the WV Group, or between the WV Group and the PV Group.
Job Change Assistance Program	  	If the engineer wishes to change jobs and the client / manufacturer to which the engineer is placed wishes to officially hire the engineer, we support their career change. We also provide support for engineers who wish to return to their hometowns to work.

What is the Job Change Assistance Program?

Basic Policy

The program respects the choices made by our engineers, whether they choose to develop their careers as regular employees of the Company or go work at our client to challenge themselves in a new world.

Benefit to Our Clients

Clients can assess the abilities of Artner engineers during their placement period (3 to 5 years) before hiring them.

Benefit to Our Engineers

Engineers can gain experience and develop their skills at Artner and have their abilities be evaluated by clients based on their actual onsite work.

Benefit to Artner

Recruitment

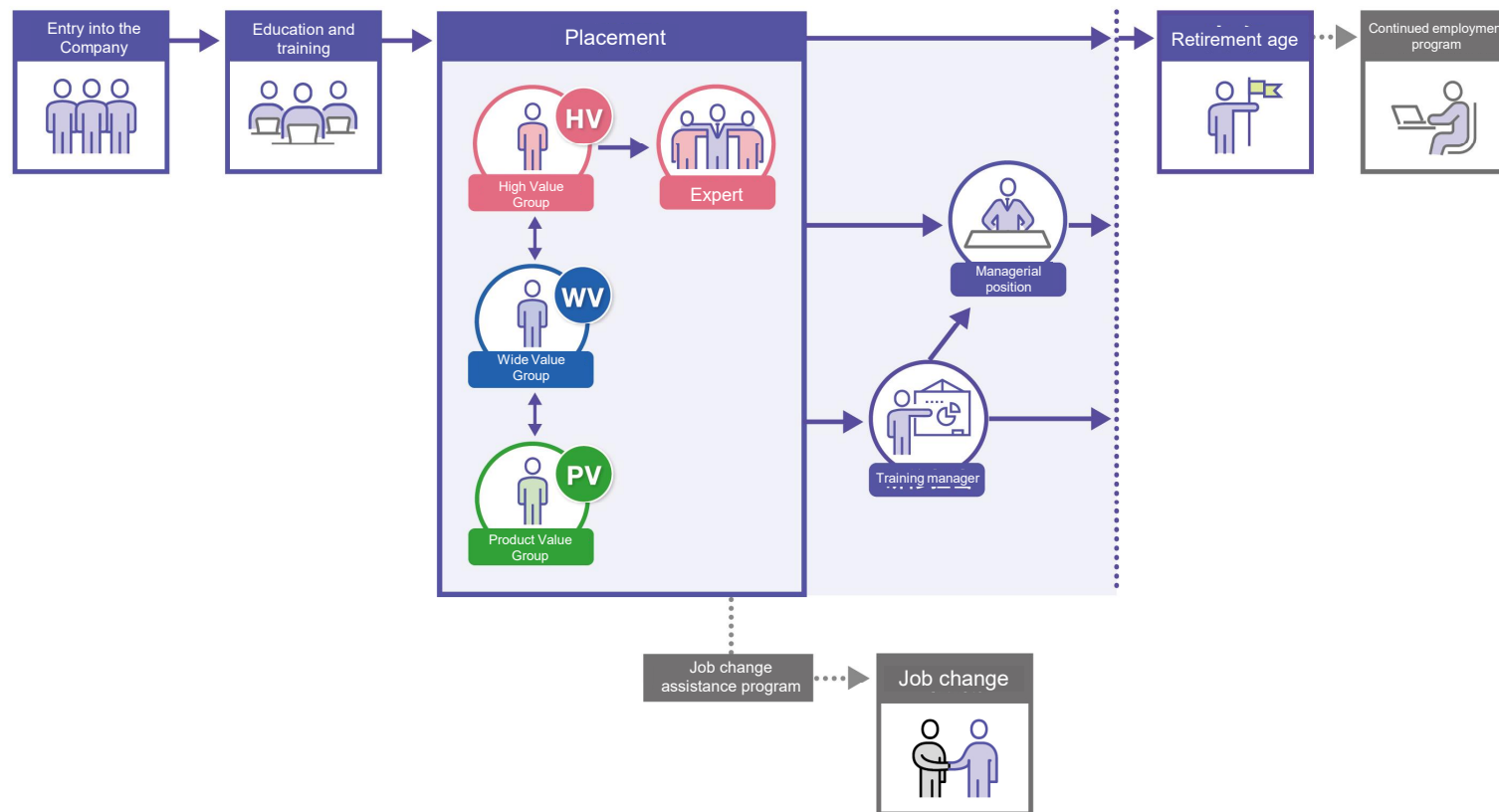
The program encourages students who wish to work at a manufacturer but had little interest in engineer dispatching and did not consider joining Artner to become interested and decide to join the Company upon comparing it With other companies.

Sales

If engineers from Artner are successful after changing jobs, the reputation of “Artner’s former employee” will improve. Such engineers will further strengthen the relationship between the Company and our clients.

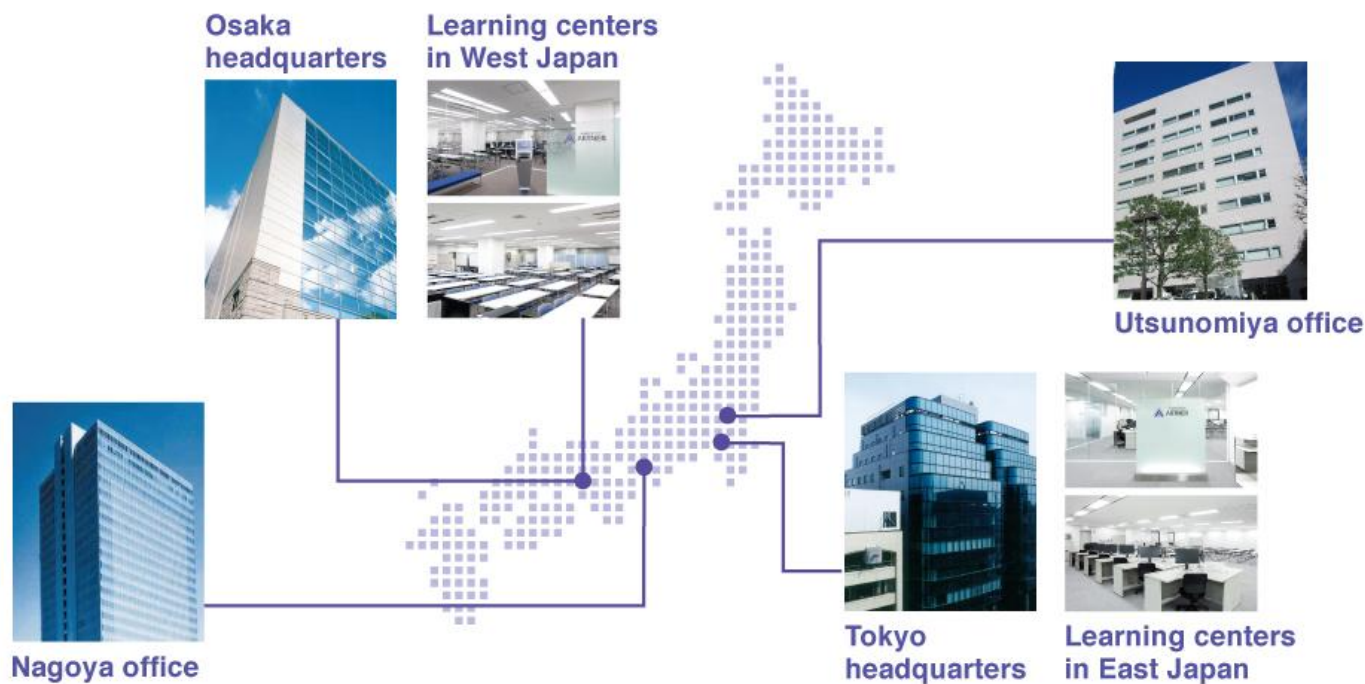
Career Paths of Engineers

■ We offer various career paths for engineers, such as “to hone their skills in a high-level environment and earn high compensation,” “to work in a particular region,” “to eventually return to work in their hometowns,” and “to shift to employment with a manufacturer.”



Locations

Headquarters	Tokyo, Osaka
Business bases	Yokohama, Utsunomiya, Osaka, Nagoya
Learning centers	East Japan, West Japan



Education and Training Flow

- After entering the Company, employees undergo a process of “general training,” “outside on-the-job training,” “basic training,” and “customized training (practical training)” before their assignment to a manufacturer’s project. After being assigned, employees take the “career support courses” to develop their ability to provide services tailored to our clients.



Industry-academia collaboration

- Deepening industry-academia collaboration by combining universities' advanced technologies and Artner's practical skills.

Lectures at Universities

Our training staff give practical lectures at universities as part-time lecturers and seminar lecturers.



Publication of Educational Materials

With the cooperation of companies and universities, we have put together books on the training know-how that we have accumulated, and use the books in our education and training.



Collaboration with Academic Societies and Organizations

We present papers at affiliated academic societies and organizations. We are deepening our friendship with members of universities.

- Japan Society for Graphic Science
- Japan Society for Design Engineering
- The Japan Society of Mechanical Engineers
- The Institute of Electrical Engineers of Japan, etc.

Skill Development Papers

Our training systems and outputs are made available as papers to educational and business professionals. The papers are used for developing a wide range of human resources.



<https://www.artner.co.jp/en/>

Skill Development Seminars

- The seminars are held by inviting lecturers from diverse fields. Participants acquire a range of knowledge, not limited to specific technical fields, and develop their human skills.



Around 10 times a year, outside lecturers share technical information on various topics for employees' personal growth.

The seminars especially help those with practical experience to develop criteria for making effective use of their experience.

TOEIC Score Improvement Seminar

- Learn how to acquire useful English by preparing for TOEIC®

Seminar on Next-generation Business Skills Needed in the New Normal Era

- Our potential to design the future of the organization

Technological Capability Booster Lectures

- Strategy for developing China's new technology industries and 4K / 8K and 5G
- Introduction to feature engineering for data science
- Introduction to contactless power transfer
- IoT security
- Analytical methods for thermal stress problems

Human Skill Enhancement Seminar

- Adapting to an era of diversity

<https://www.artner.co.jp/en/>

Career Support Courses

- Courses are offered in line with jobs and career levels to ensure employees possess the skills required by the manufacturers with which they are placed.



Even after being assigned to a department, employees who are participating in a manufacturer's project receive training on technologies and products in high demand, both as on-the-job and off-the-job team training.

Software Skill Development Courses

- Introduction to JavaScript
- Introduction to MicroPython
- Introduction to IoT Microcontroller ESP32
- MBD engineers in the automobile industry
- Practical algorithm development
- Power window pinch detection

Electronics Skill Development Courses

- Improving work efficiency using Excel VBA
- Sequence control and production site

Machinery Skill Development Courses

- Basics of resin sheet metal design
- Product conceptual design training
- Fluid mechanics in our surroundings

■ “Carbon Neutrality”



- Personnel for technical development of eco cars

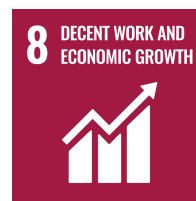


- Endorsed Task Force on Climate-related Financial Disclosures (TCFD) recommendations

■ Promote Diversity and Inclusion in Talent Management



- Diversity and LGBTQ+ initiatives
- Improving the employment environment to promote active participation of women



- Establishing a diversity promotion office



- Ensuring diversity and equal opportunity in employment
- Active hiring of people with disabilities

- Establishing a diversity promotion office
- Diversity and LGBTQ+ initiatives

Handling of this Document

This document is intended to provide information to help you deepen your understanding of the Company, and is not intended to solicit investment in securities issued by the Company.

Although this document has been created carefully to ensure its accuracy, its completeness is not guaranteed.

The Company shall not be held liable for any failure or damage caused by the use of forecast data or information contained in this document.

(Forward-looking statements)

The opinions, forecasts, and other information contained in this document are based on our assessment at the time this document was prepared, and they may include potential risks and uncertainties.

Therefore, actual results may differ from the forward-looking statements in this document due to various factors, such as changes in the business environment.

(Processing of numbers)

As the amounts in the text and figures of this document are rounded down to the nearest unit, the total of breakdowns may not coincide with the official total numbers. In addition, as ratios (%) are rounded to the first decimal place, the total of their breakdown may not add up to 100.0%.