



December 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

(TEL. 06-6445-7551)

Notice Concerning Acquisition of Shares of JOUHO GIKEN, Ltd. (to Make It a Subsidiary)

The Company hereby announces that it has resolved, at the meeting of its Board of Directors held on December 8, 2025, to acquire shares of JOUHO GIKEN, Ltd. 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.

JOUHO 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.

2. Overview of the subsidiary (JOUHO GIKEN, Ltd.) subject to change

| | | | |
|-----|---|---|-----------------|
| (1) | Name | JOUHO GIKEN, Ltd. | |
| (2) | Location | 1-4-8 Mobara, Utsunomiya City, Tochigi Prefecture | |
| (3) | Job title and name of representative | ONO Mitsuo, Representative Director | |
| (4) | Description of business | Transportation equipment design and research and development support business | |
| (5) | Share capital | 10,000,000 yen | |
| (6) | Date of establishment | June 20, 1985 | |
| (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 | 558,760,000 yen | 601,982,000 yen | 669,418,000 yen |
| Total assets | 650,406,000 yen | 694,650,000 yen | 788,453,000 yen |
| Net sales | 837,421,000 yen | 867,497,000 yen | 975,078,000 yen |
| Operating profit | 55,083,000 yen | 59,753,000 yen | 93,981,000 yen |
| Ordinary profit | 63,070,000 yen | 65,611,000 yen | 100,734,000 yen |
| Profit | 43,292,000 yen | 43,223,000 yen | 67,436,000 yen |

3. Overview of the counterparty to the acquisition of shares

With regard to individual shareholders, we are withholding the disclosure of associated details according to the wishes of the other parties. However, such shareholders have no capital, personnel, business, or other relationships 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 | 200 shares (Number of voting rights : 200 units) |
| (3) | Acquisition costs | We will refrain from disclosing 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 were calculated and finalized following mutual consultation. |
| (4) | Number of shares held after the change | 200 shares (Number of voting rights : 200 units) (Ratio of voting rights held : 100.0%) |

5. Timetable

| | | |
|-----|---|-------------------------------|
| (1) | Date of resolution at the meeting of the Board of Directors | December 8, 2025 |
| (2) | Date of conclusion of the agreement | December 8, 2025 |
| (3) | Date of commencement of share transfer | December 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.