



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)

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Notice Concerning Disclosure of Forecast of Consolidated Financial Results Accompanying Transition to Consolidated Settlements of Accounts

The Company hereby announces its forecast of consolidated financial results for the full year ending January 31, 2026 (FY2026), as it will transition to consolidated settlements of accounts as of the third quarter (Q3 FY2026). The details are described below.

1. Reason for transition to consolidated settlements of accounts

As stated in the “Notice Concerning Acquisition of Shares of CLIP SOFT Corporation (to Make It a Subsidiary)” that it disclosed on September 8, 2025, Artner made CLIP SOFT Corporation into a subsidiary as of September 26, 2025. To accompany this, the Company will make the transition to consolidated settlements of accounts as of Q3 FY2026.

2. Forecast of consolidated financial results for FY2026 (from February 1, 2025 to January 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Profit Earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Full year	11,584	1,855	1,854	1,286	121.06

3. Overview of forecast of consolidated financial results

The above forecast of consolidated financial results factors in the financial results of CLIP SOFT Corporation, which is subject to consolidation, together with the Company’s non-consolidated financial results. Note that, going forward, Artner plans to disclose forecasts of consolidated financial results in place of non-consolidated financial results.

Note: The above forecast was created based on information available as of the announcement date of this document. Actual financial results may differ from forecast figures due to various factors.