

Engineer Support Company

Make Value



## Q1 FY2027 Briefing for Analysts and Institutional Investors



— Create the Future —

**ARTNER**



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**Artner Co., Ltd.**

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

# Company Information

|                                        |                                                                                                   |                                                                                                      |
|----------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <b>Name</b>                            | <b>Artner Co., Ltd.</b>                                                                           |                                                                                                      |
| <b>Founded</b>                         | <b>September 18, 1962</b>                                                                         |                                                                                                      |
| <b>Representative</b>                  | <b>President and CEO SEKIGUCHI Sozo</b>                                                           |                                                                                                      |
| <b>Share listing</b>                   | <b>Prime Market of the Tokyo Stock Exchange (Securities code: 2163)</b>                           |                                                                                                      |
| <b>General Meeting of Shareholders</b> | <b>Held in Osaka</b>                                                                              |                                                                                                      |
| <b>Capital</b>                         | <b>238,284,320 yen (As of January 31, 2026)</b>                                                   |                                                                                                      |
| <b>Headquarters</b>                    | <b>Tokyo, Osaka</b>                                                                               |                                                                                                      |
| <b>Business bases</b>                  | <b>Yokohama, Utsunomiya, Osaka, Nagoya</b>                                                        |                                                                                                      |
| <b>Learning centers</b>                | <b>East Japan, West Japan</b>                                                                     |                                                                                                      |
| <b>Business fields</b>                 | <b>1) Software 2) Electronics 3) Machinery</b>                                                    | Basic research, design, and development in the fields on the left, as well as tasks relating to them |
| <b>Number of employees</b>             | <b>Consolidated : 1,623 / Non-consolidated : 1,474 (As of January 31, 2026)</b>                   |                                                                                                      |
| <b>License number</b>                  | <b>Worker Dispatching Business (派27-020513)<br/>Paid Employment Agency Business (27-コ-020355)</b> |                                                                                                      |
| <b>Group Company</b>                   | <b>CLIP SOFT Corporation, JOUHO GIKEN, Ltd.</b>                                                   |                                                                                                      |

|          |                                                                                            |             |
|----------|--------------------------------------------------------------------------------------------|-------------|
| <b>1</b> | <b>Consolidated Financial Summary for Q1 FY2027</b>                                        | <b>P 3</b>  |
| <b>2</b> | <b>Factors Behind the 12th Consecutive Period of Sales and Operating Profit Growth</b>     | <b>P 15</b> |
| <b>3</b> | <b>Medium-Term Business Plan (FY2026 to FY2030)</b>                                        | <b>P 27</b> |
| <b>4</b> | <b>Action to Implement Management that is Conscious of Cost of Capital and Stock Price</b> | <b>P 41</b> |
| <b>5</b> | <b>Forecast of Consolidated Financial Results/Dividend Forecast for FY2027</b>             | <b>P 49</b> |
| <b>6</b> | <b>Reference</b>                                                                           | <b>P 54</b> |

# (Consolidated) Summary of Financial Results for Q1 FY2027

## Market Environment

- While the situation in the Middle East and the global economy are increasingly uncertain, the economy has been recovering moderately, with R&D efforts of our clients trending 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.

## Engineer Dispatching Business

- The number of operative personnel increased.
  - The number of engineers increased. The utilization rate remained high.
- The unit price of engineers continued to increase from the previous fiscal year.
  - Trend of wage increases, shortage of engineers.
  - Engineers were strategically placed in growth fields and high value-added fields.

## Contracting Business

- The net sales ratio rose.
  - The number of engineers assigned to contracted projects increased.
  - Shifted from engineer dispatching to contracting projects in response to client needs.

## Profit

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

# (Consolidated) Highlights of Financial Results for Q1 FY2027

\*As the Artner Group has been preparing quarterly consolidated financial statements since the previous third quarter, a comparative analysis with the same cumulative quarter of the previous fiscal year has been omitted.

|                                                    | (Consolidated)<br>Q1 FY2027 |                   |
|----------------------------------------------------|-----------------------------|-------------------|
|                                                    | Result<br>(million yen)     | Percentage<br>(%) |
| <b>Net sales</b>                                   | <b>3,503</b>                | <b>100.0</b>      |
| <b>Cost of sales</b>                               | <b>2,109</b>                | <b>60.2</b>       |
| <b>Gross profit</b>                                | <b>1,393</b>                | <b>39.8</b>       |
| <b>SG&amp;A expenses</b>                           | <b>760</b>                  | <b>21.7</b>       |
| <b>Operating profit</b>                            | <b>632</b>                  | <b>18.1</b>       |
| <b>Ordinary profit</b>                             | <b>630</b>                  | <b>18.0</b>       |
| <b>Profit attributable to<br/>owners of parent</b> | <b>425</b>                  | <b>12.1</b>       |

# (Non-consolidated) Highlights of Financial Results for Q1 FY2027

- Net sales up **11.0%**, Operating profit up **18.7%**, Ordinary profit up **18.1%**, Profit up **18.3%**. Operating margin **19.5%**.

|                  | (Non-consolidated)<br>Q1 FY2026 |                   | (Non-consolidated)<br>Q1 FY2027 |                   | Change from<br>the previous<br>year<br>(million yen) | Change<br>from the<br>previous<br>year<br>(%) |
|------------------|---------------------------------|-------------------|---------------------------------|-------------------|------------------------------------------------------|-----------------------------------------------|
|                  | Result<br>(million yen)         | Percentage<br>(%) | Result<br>(million yen)         | Percentage<br>(%) |                                                      |                                               |
| Net sales        | 2,847                           | 100.0             | 3,162                           | 100.0             | 315                                                  | 11.0                                          |
| Cost of sales    | 1,728                           | 60.7              | 1,878                           | 59.4              | 150                                                  | 8.7                                           |
| Gross profit     | 1,118                           | 39.3              | 1,283                           | 40.6              | 165                                                  | 14.7                                          |
| SG&A<br>expenses | 600                             | 21.1              | 668                             | 21.1              | 68                                                   | 11.3                                          |
| Operating profit | 518                             | 18.2              | 615                             | 19.5              | 97                                                   | 18.7                                          |
| Ordinary profit  | 519                             | 18.3              | 613                             | 19.4              | 94                                                   | 18.1                                          |
| Profit           | 360                             | 12.7              | 426                             | 13.5              | 66                                                   | 18.3                                          |

- 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.

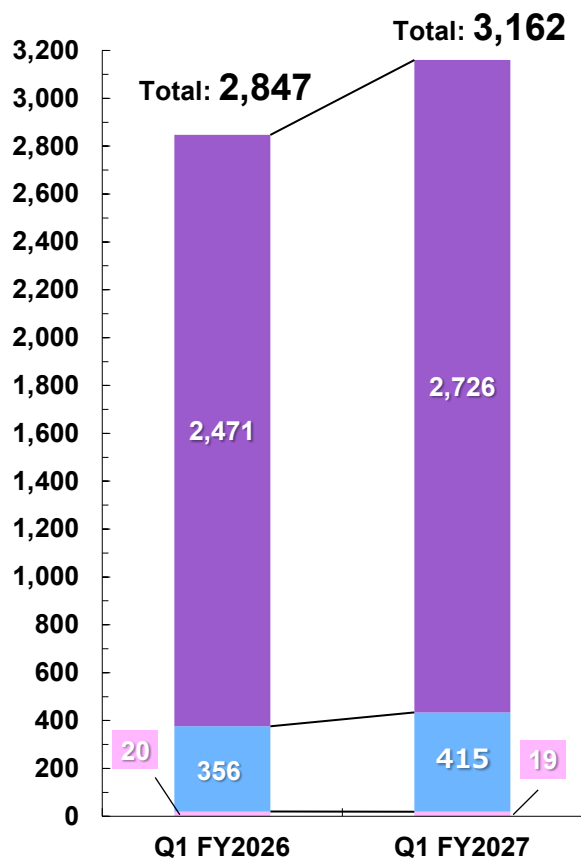
- Increases in expenses related to recruitment investment, IT/DX investment, and training equipment investment

\*(Non-consolidated): Figures limited to those for Artner Co., Ltd.

# (Non-consolidated) Net Sales by Business for Q1 FY2027

■ Engineer dispatching up 10.3% ■ Contracting up 16.8% / Percentage 13.2%

Unit: million yen



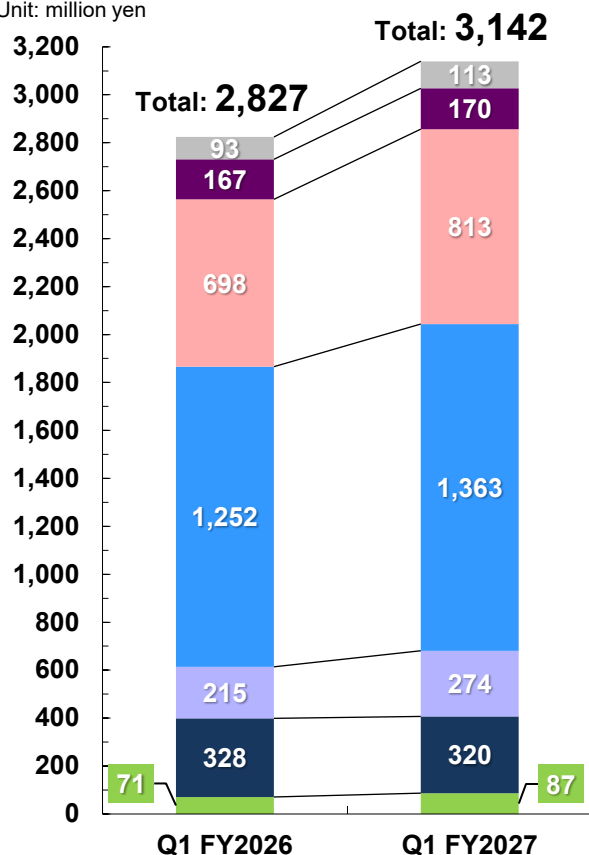
|                      | Q1 FY2026            |           | Q1 FY2027            |           | Change from the previous year (%) | Percentage variance (pt) |
|----------------------|----------------------|-----------|----------------------|-----------|-----------------------------------|--------------------------|
|                      | Result (million yen) | Ratio (%) | Result (million yen) | Ratio (%) |                                   |                          |
| Engineer dispatching | 2,471                | 86.8      | 2,726                | 86.2      | 10.3                              | (0.6)                    |
| Contracting          | 356                  | 12.5      | 415                  | 13.2      | 16.8                              | 0.6                      |
| Subtotal             | 2,827                | 99.3      | 3,142                | 99.4      | 11.2                              | 0.1                      |
| Other                | 20                   | 0.7       | 19                   | 0.6       | (3.0)                             | (0.1)                    |
| Total                | 2,847                | 100.0     | 3,162                | 100.0     | 11.0                              | —                        |

# (Non-consolidated) Net Sales by Industry Field for Q1 FY2027

- Electrical equipment up **16.5%**
- Transportation equipment up **8.9%**
- Precision equipment up **27.1%**

\*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



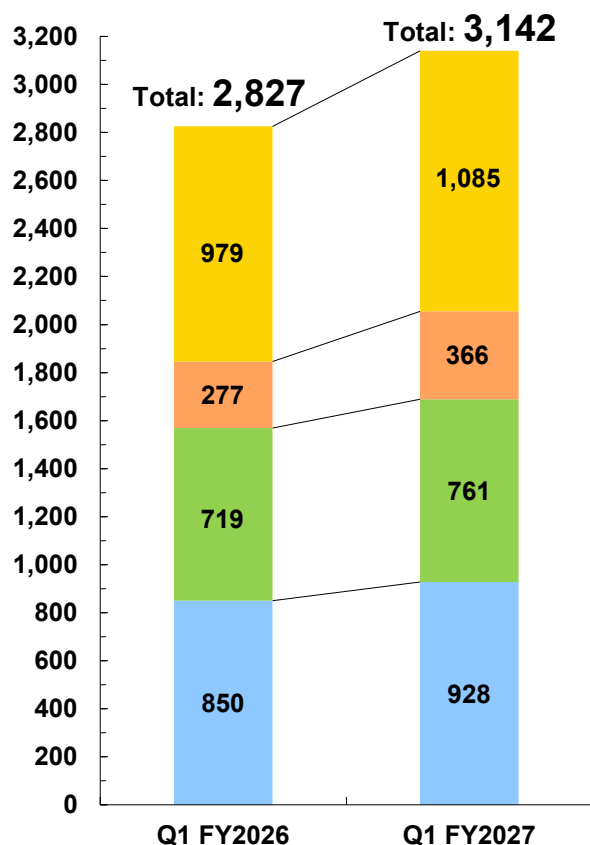
|                                        | Q1 FY2026            |              | Q1 FY2027            |              | Change from the previous year (%) | Percentage variance (pt) |
|----------------------------------------|----------------------|--------------|----------------------|--------------|-----------------------------------|--------------------------|
|                                        | Result (million yen) | Ratio (%)    | Result (million yen) | Ratio (%)    |                                   |                          |
| Steel, nonferrous materials and metals | 93                   | 3.3          | 113                  | 3.6          | 21.3                              | 0.3                      |
| Mechanical equipment                   | 167                  | 5.9          | 170                  | 5.4          | 1.6                               | (0.5)                    |
| Electrical equipment                   | 698                  | 24.7         | 813                  | 25.9         | 16.5                              | 1.2                      |
| Transportation equipment               | 1,252                | 44.3         | 1,363                | 43.4         | 8.9                               | (0.9)                    |
| Precision equipment                    | 215                  | 7.6          | 274                  | 8.7          | 27.1                              | 1.1                      |
| Information and communications         | 328                  | 11.6         | 320                  | 10.2         | (2.5)                             | (1.4)                    |
| Miscellaneous                          | 71                   | 2.5          | 87                   | 2.8          | 22.5                              | 0.3                      |
| <b>Total</b>                           | <b>2,827</b>         | <b>100.0</b> | <b>3,142</b>         | <b>100.0</b> | <b>11.2</b>                       | <b>—</b>                 |

\*Excludes sales from "Other" businesses.

# (Non-consolidated) Net Sales by Technology Field for Q1 FY2027

- Embedded / Model-Based up **10.8%** ■ IT Solution up **32.1%**
- Electronics up **5.9%** ■ Machinery up **9.2%**

Unit: million yen

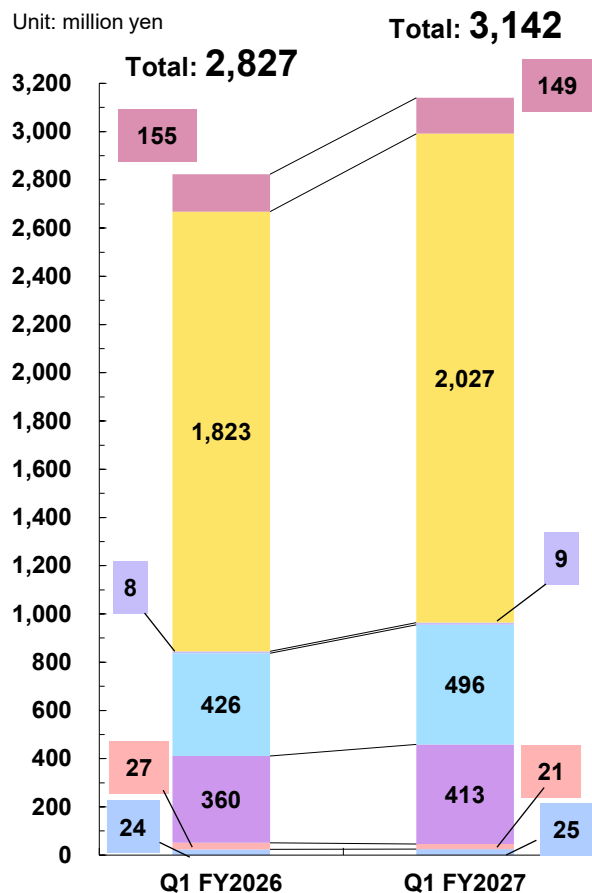


|                        | Q1 FY2026            |           | Q1 FY2027            |           | Change from the previous year (%) | Percentage variance (pt) |
|------------------------|----------------------|-----------|----------------------|-----------|-----------------------------------|--------------------------|
|                        | Result (million yen) | Ratio (%) | Result (million yen) | Ratio (%) |                                   |                          |
| Embedded / Model-Based | 979                  | 34.6      | 1,085                | 34.5      | 10.8                              | (0.1)                    |
| IT Solution            | 277                  | 9.8       | 366                  | 11.7      | 32.1                              | 1.9                      |
| Electronics            | 719                  | 25.4      | 761                  | 24.2      | 5.9                               | (1.2)                    |
| Machinery              | 850                  | 30.1      | 928                  | 29.6      | 9.2                               | (0.5)                    |
| Total                  | 2,827                | 100.0     | 3,142                | 100.0     | 11.2                              | —                        |

\*Excludes sales from "Other" businesses.

# (Non-consolidated) Net Sales by Region for Q1 FY2027

■ Kanto up 11.2% ■ Tokai up 16.2% ■ Kinki up 14.8%

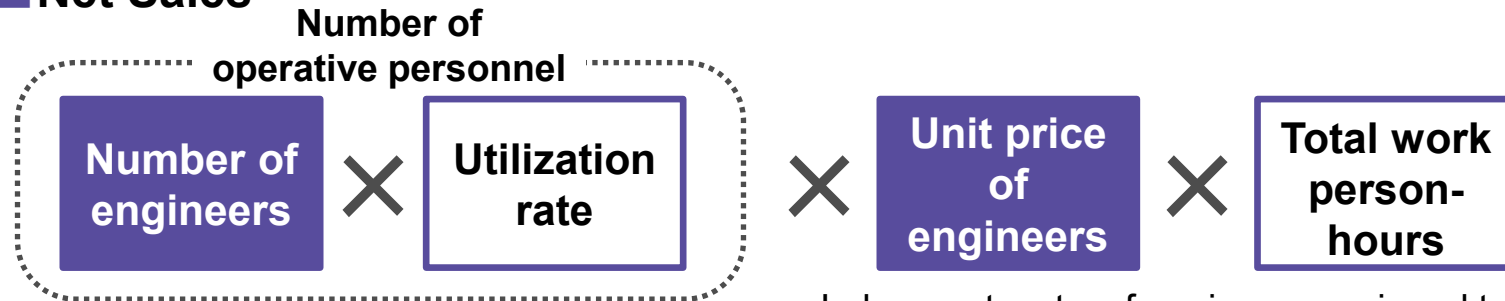


|          | Q1 FY2026            |           | Q1 FY2027            |           | Change from the previous year (%) | Percentage variance (pt) |
|----------|----------------------|-----------|----------------------|-----------|-----------------------------------|--------------------------|
|          | Result (million yen) | Ratio (%) | Result (million yen) | Ratio (%) |                                   |                          |
| Tohoku   | 155                  | 5.5       | 149                  | 4.8       | (3.5)                             | (0.7)                    |
| Kanto    | 1,823                | 64.5      | 2,027                | 64.5      | 11.2                              | 0.0                      |
| Hokuriku | 8                    | 0.3       | 9                    | 0.3       | 5.0                               | (0.0)                    |
| Tokai    | 426                  | 15.1      | 496                  | 15.8      | 16.2                              | 0.7                      |
| Kinki    | 360                  | 12.8      | 413                  | 13.2      | 14.8                              | 0.4                      |
| Chugoku  | 27                   | 1.0       | 21                   | 0.7       | (23.3)                            | (0.3)                    |
| Kyushu   | 24                   | 0.9       | 25                   | 0.8       | 3.3                               | (0.1)                    |
| Total    | 2,827                | 100.0     | 3,142                | 100.0     | 11.2                              | —                        |

\*Excludes sales from "Other" businesses.

# 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]

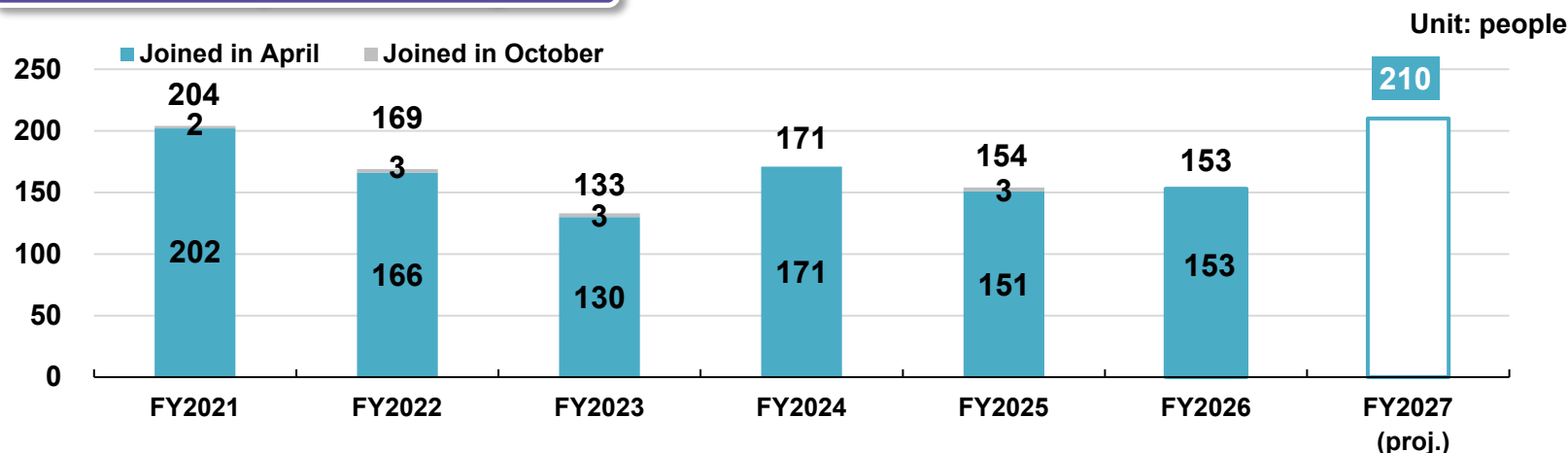
Increase average unit price of engineers.

#### [Improving operating margin]

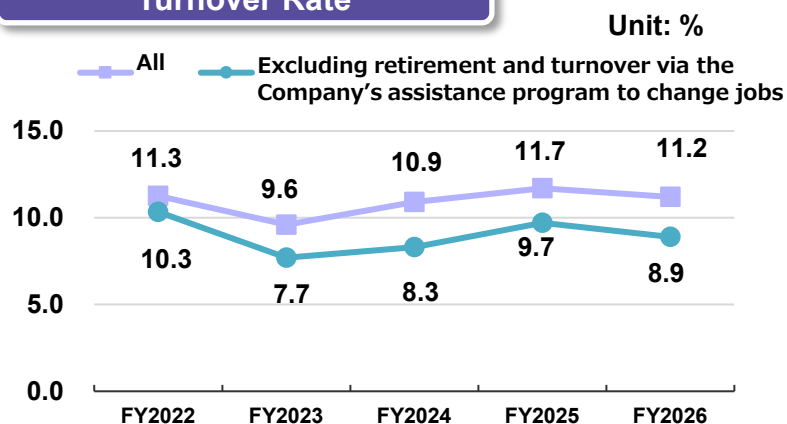
Minimize addition of administrative staff entailed by the increase in engineers through improved administrative efficiency, and thereby suppress increase in the SG&A expense ratio.

# (Non-consolidated) Newly Graduated and Career Engineers Hires for FY2026 / Turnover Rate

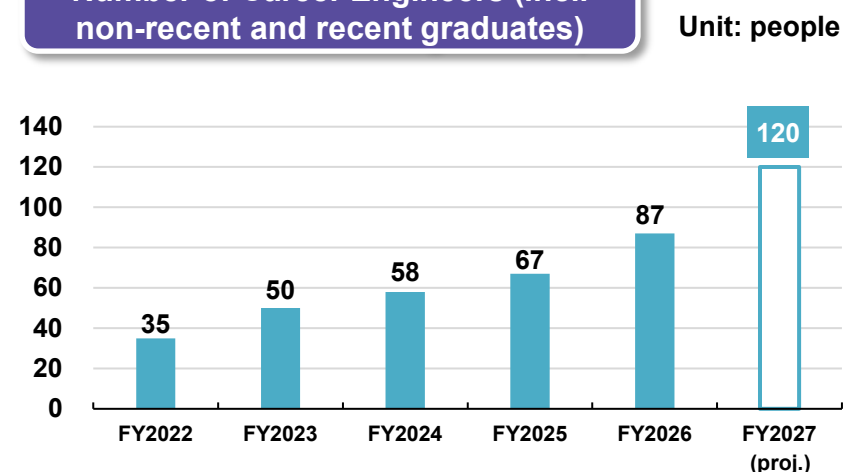
## Number of Newly Graduated Engineers



## Turnover Rate

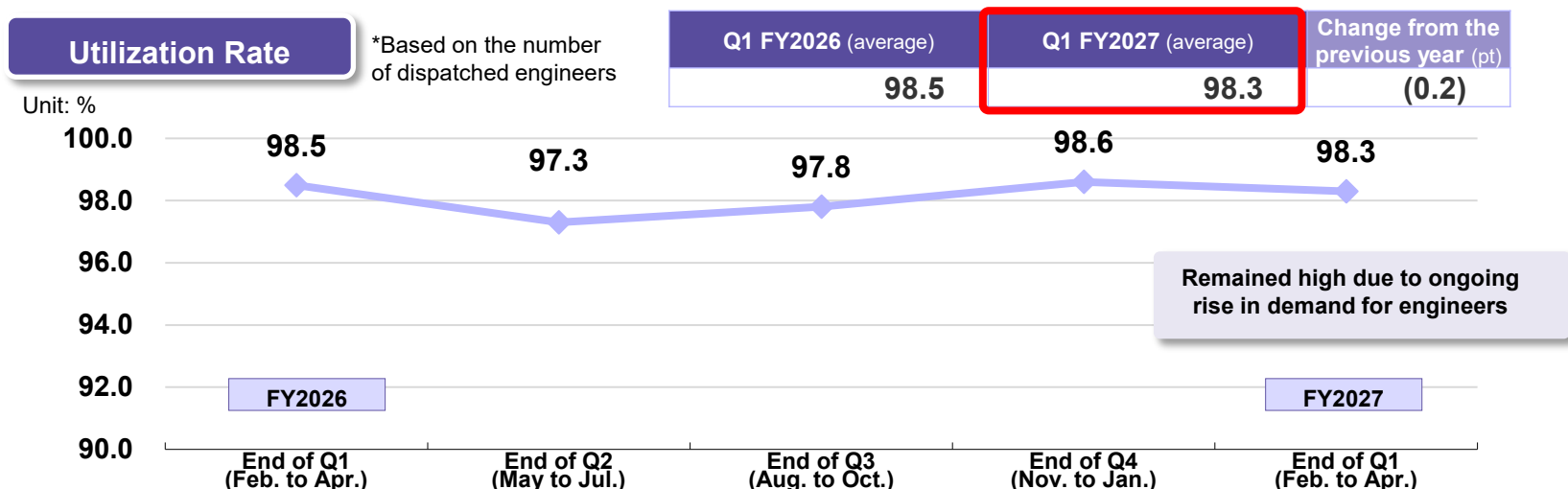
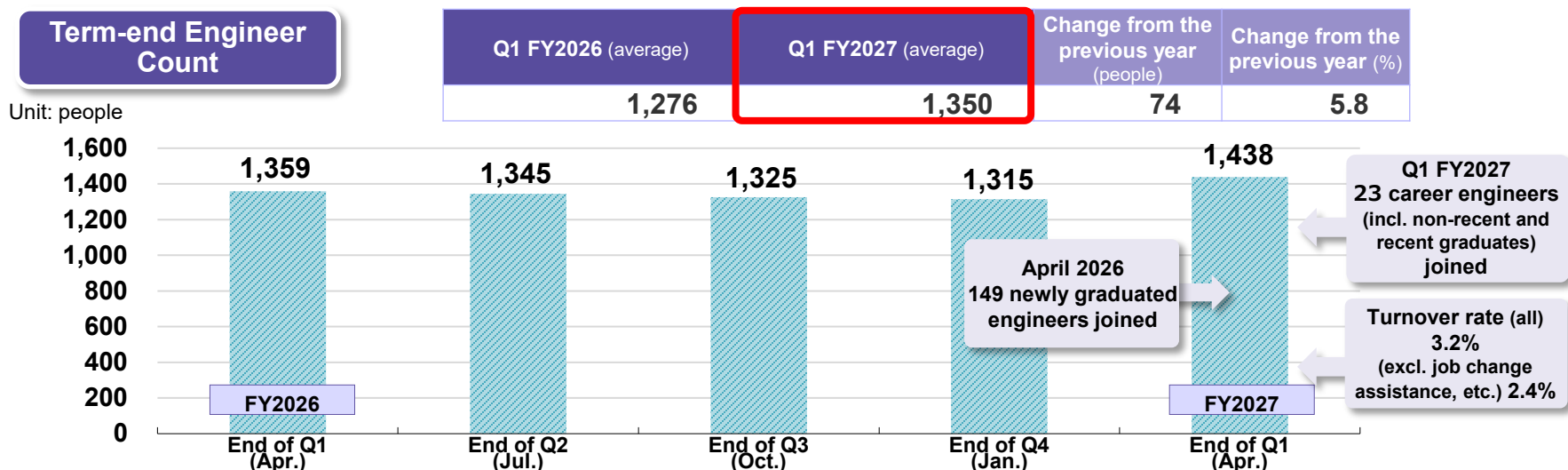


## Number of Career Engineers (incl. non-recent and recent graduates)



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

# (Non-consolidated) Term-end Engineer Count / Utilization Rate for Q1 FY2027



\*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.

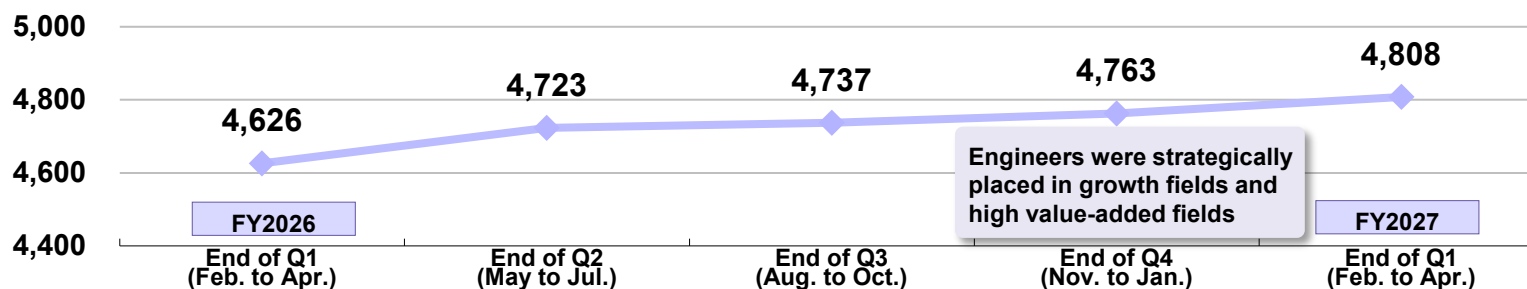
# (Non-consolidated) Unit Price of Engineers / Total Work Person-hours for Q1 FY2027

## Unit Price of Engineers

| Q1 FY2026 (average) | Q1 FY2027 (average) | Change from the previous year (yen) | Change from the previous year (%) |
|---------------------|---------------------|-------------------------------------|-----------------------------------|
| 4,626               | 4,808               | 182                                 | 3.9                               |

\*Figures for dispatched engineers \*Per person

Unit: yen / hour

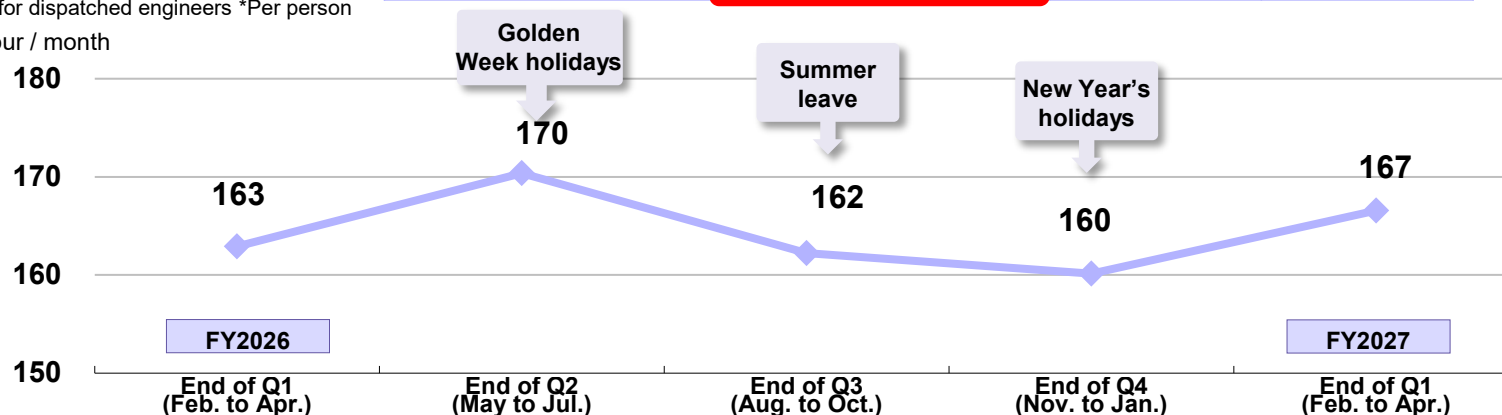


## Total Work Person-Hours

| Q1 FY2026 (average) | Q1 FY2027 (average) | Change from the previous year (h) | Change from the previous year (%) |
|---------------------|---------------------|-----------------------------------|-----------------------------------|
| 163                 | 167                 | 4                                 | 2.2                               |

\*Figures for dispatched engineers \*Per person

Unit: hour / month



|   |                                                                                     |      |
|---|-------------------------------------------------------------------------------------|------|
| 1 | Consolidated Financial Summary for Q1 FY2027                                        | P 3  |
| 2 | Factors Behind the 12th Consecutive Period of Sales and Operating Profit Growth     | P 15 |
| 3 | Medium-Term Business Plan (FY2026 to FY2030)                                        | P 27 |
| 4 | Action to Implement Management that is Conscious of Cost of Capital and Stock Price | P 41 |
| 5 | Forecast of Consolidated Financial Results/<br>Dividend Forecast for FY2027         | P 49 |
| 6 | Reference                                                                           | P 54 |

# Market Size of Engineer Dispatching Business, Our Clients' R&D Costs

## Market Size of Engineer Dispatching Business

**1.3 to 1.6 trillion yen** (estimate)

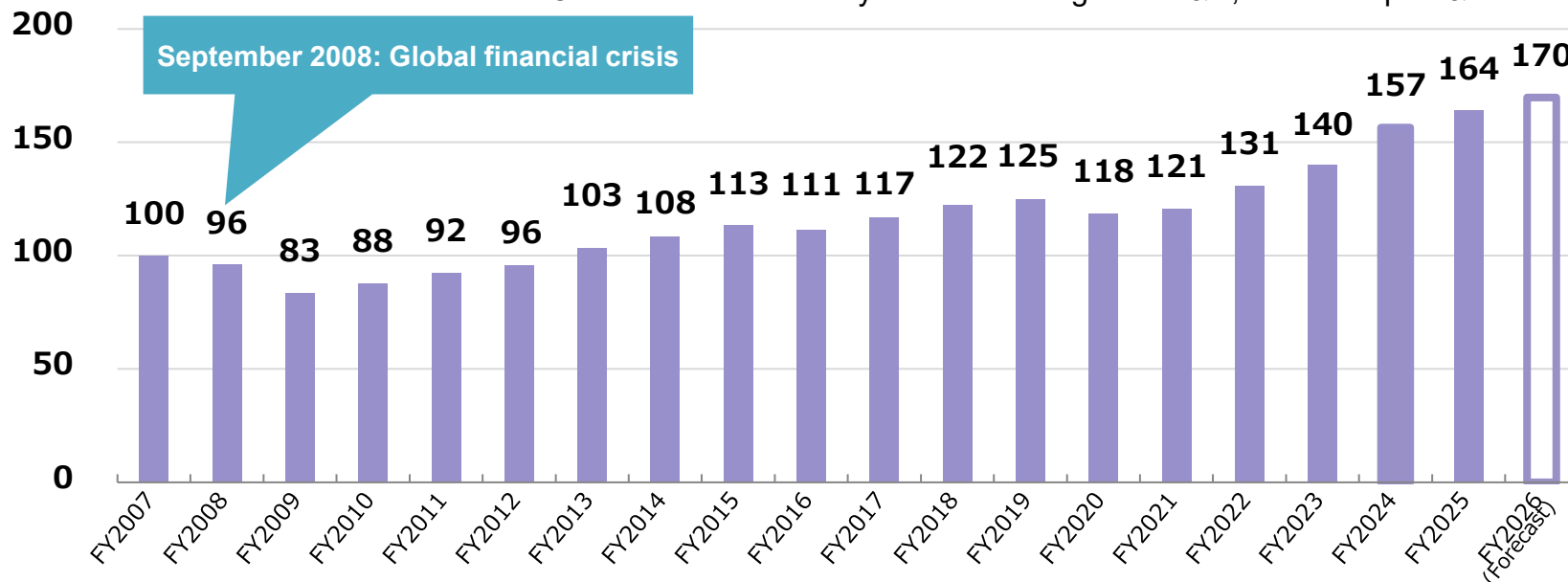
Calculated by the Company based on the “Combined results of reports on worker dispatching businesses” (Ministry of Health, Labour and Welfare)

\*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 0.8 to 1.0%; calculations based on the Company’s most recent net sales of 12.0 billion yen for FY2026.

## 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.

**Trust from our clients built on our long history**

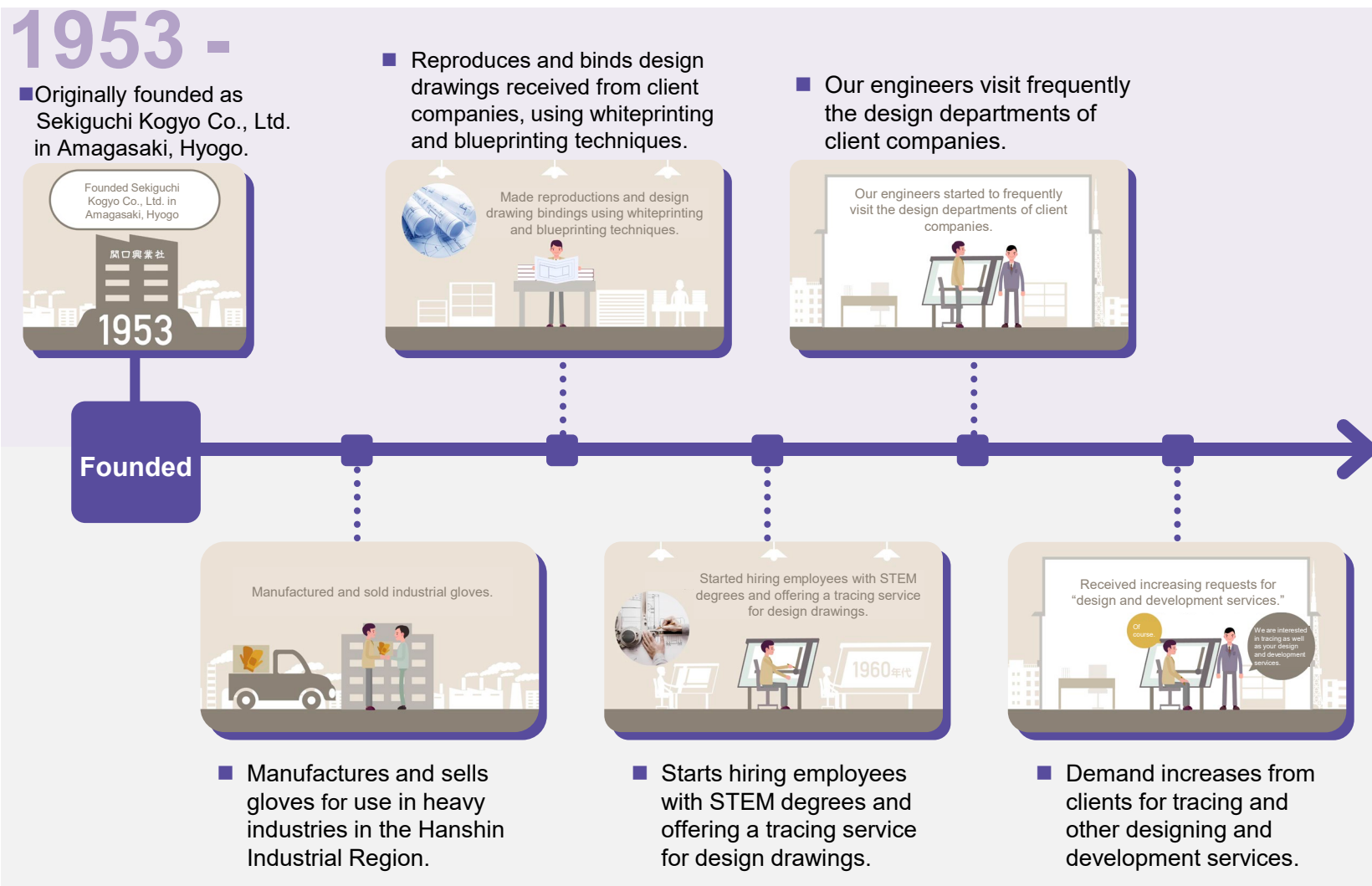


Over our long history of more than 60 years, we have built trust with many of our clients and have a proven track record.



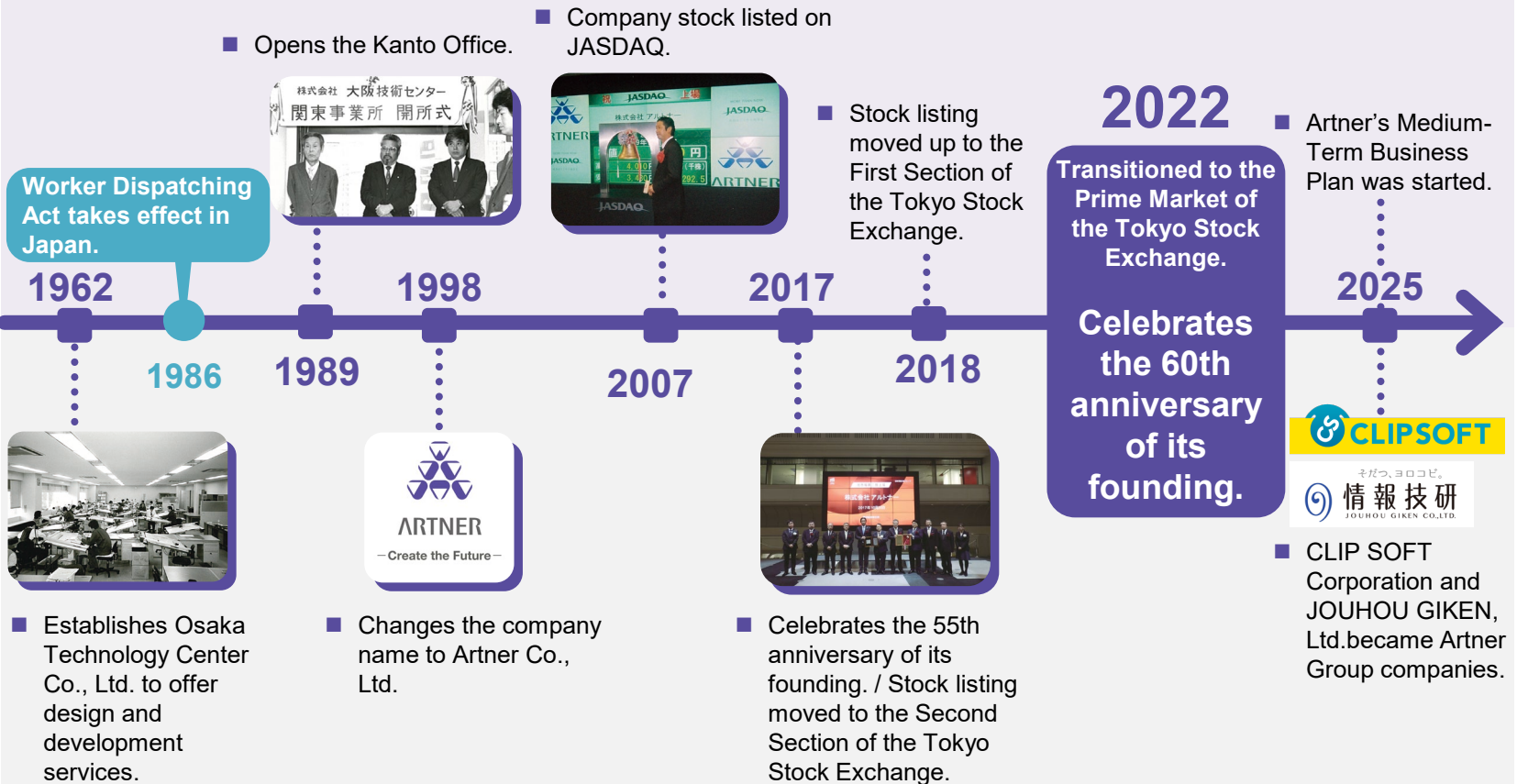
**We can place newly graduated engineers with little or no experience, as well as place additional existing engineers.**

# History (at the time of founding in 1953)



# History (1962 to present)

## 1962 -



# 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

|                |                                                                                                                  |
|----------------|------------------------------------------------------------------------------------------------------------------|
| z              | 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) |
| May 2025       | Appointed In charge of the Corporate Planning and Strategy Division, the Engineer Business Division (current)    |
| September 2025 | CLIP SOFT Corporation Representative Director (current)                                                          |
| December 2025  | JOUHOU GIKEN, Ltd. Representative Director (current)                                                             |

## Business model that promotes the placement of engineers in upstream processes

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.

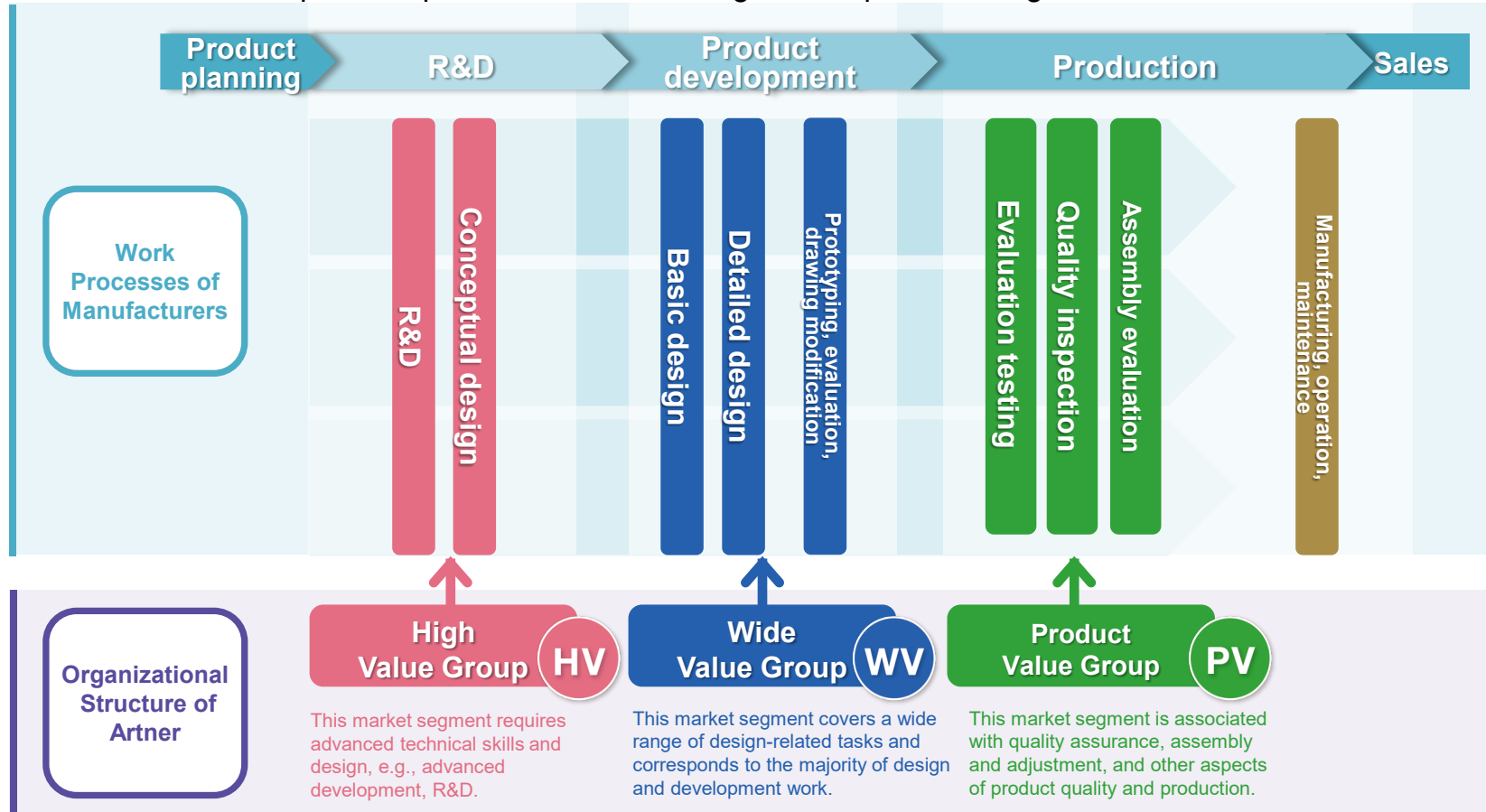
In order to recruit outstanding students who can be placed in upstream processes, internal programs (e.g., job change assistance program, performance-based salary system, limited area system) were introduced based on the needs of engineers.

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

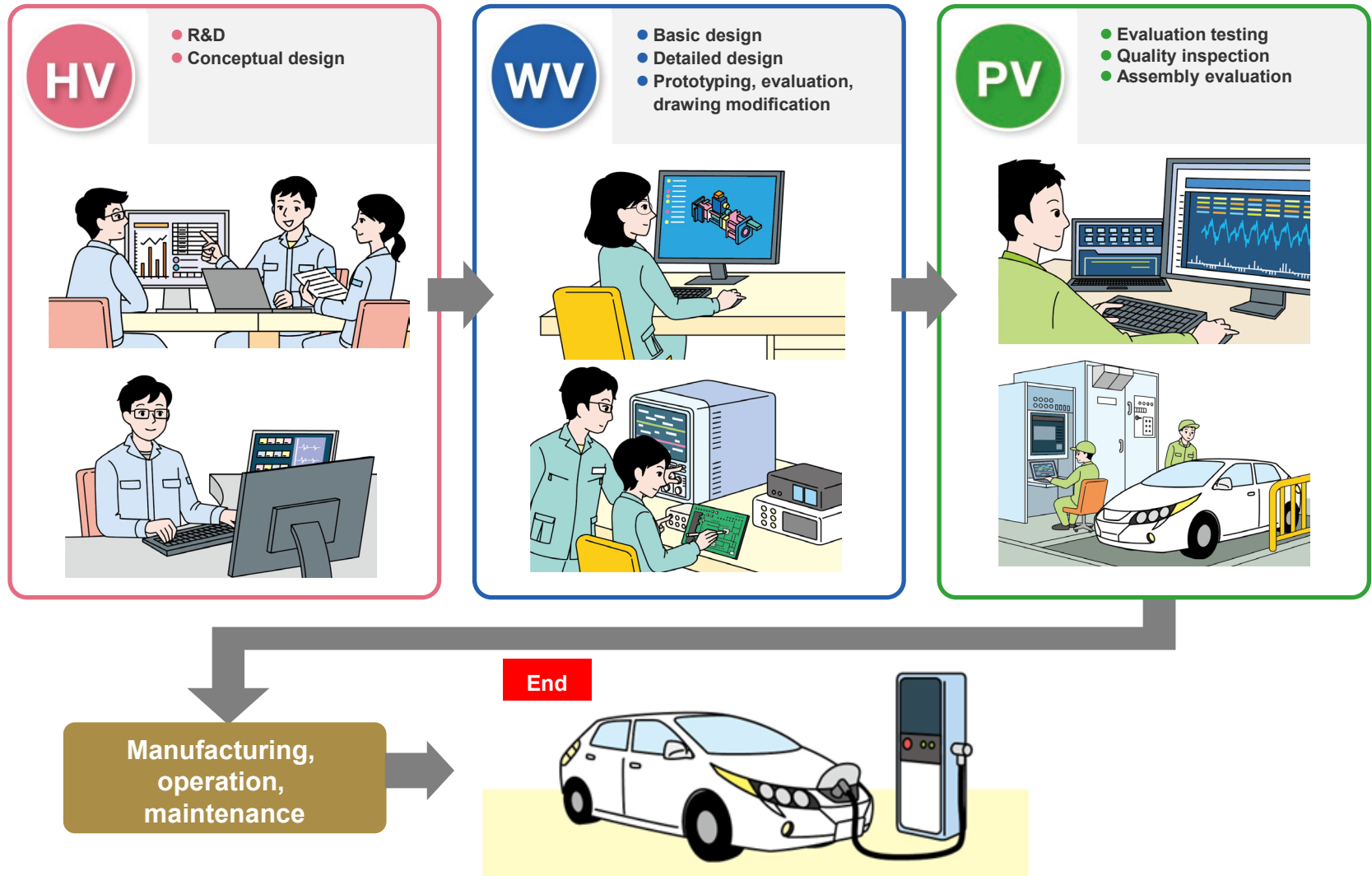
**The unit price of engineers increased, resulting in higher profit margins.**

# 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



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



# Factors Behind “The 12th Consecutive Period of Sales and Operating Profit Growth”

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



Assigned to these development projects:

**Software-defined  
vehicles (SDVs)**

**AI-based  
automated driving  
/ ADASs**

**Battery management  
systems (BMSs)**

**All-solid-state batteries  
/ fuel cells**

**Electric powertrains**

**Semiconductors**

etc.

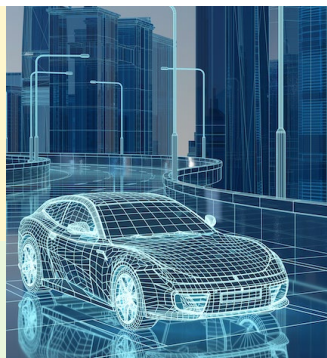


**Utilization rate remained high.**

# Design and Development Projects Including “Carbon Neutrality”

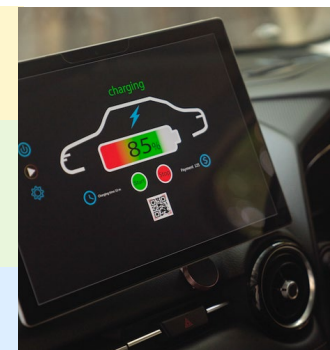
## Software-defined vehicles (SDVs)

- Design of control software for electric power steering
- System testing using HILS
- Development of brake control system
- Development of vehicle control ECUs



## All-solid-state batteries / fuel cells

- R&D of hydrogen station system
- R&D of next-generation fuel cells
- R&D of hydrogen safety
- Prototyping and development of all-solid-state batteries



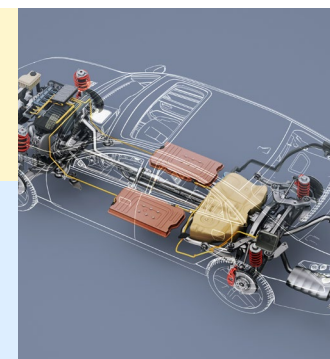
## AI-based automated driving / ADAS

- 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)



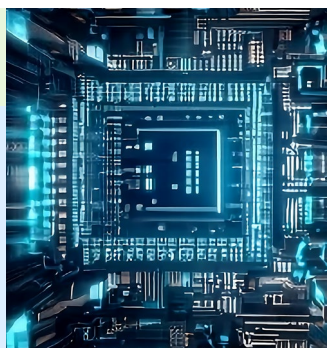
## Electric powertrains

- Development of power unit functions
- Analysis of motors and inverters
- In-vehicle testing and evaluation of HV transmissions
- Development of drive motors



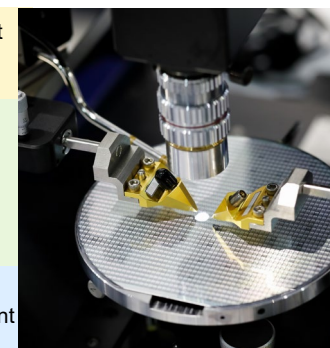
## Battery management systems (BMS)

- Safety evaluation of automotive batteries
- R&D related to next-generation HV batteries
- Analysis and evaluation of electric storage devices
- Design of battery system power distribution components



## 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)



# Products and Systems Related to Design and Development

## Automobiles

- Development of in-house tools (RPA)
- Design of circuits for automobile meters and HUDs
- Design of wire harness circuits
- Design of vehicle bodies and door
- Quality inspection of auto parts



## Racing Cars

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



## Aerospace Machinery

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



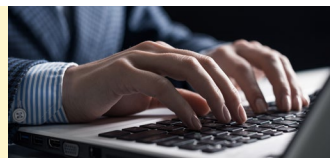
## Motorcycle

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



## Information and Communications

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



## 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



## 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)



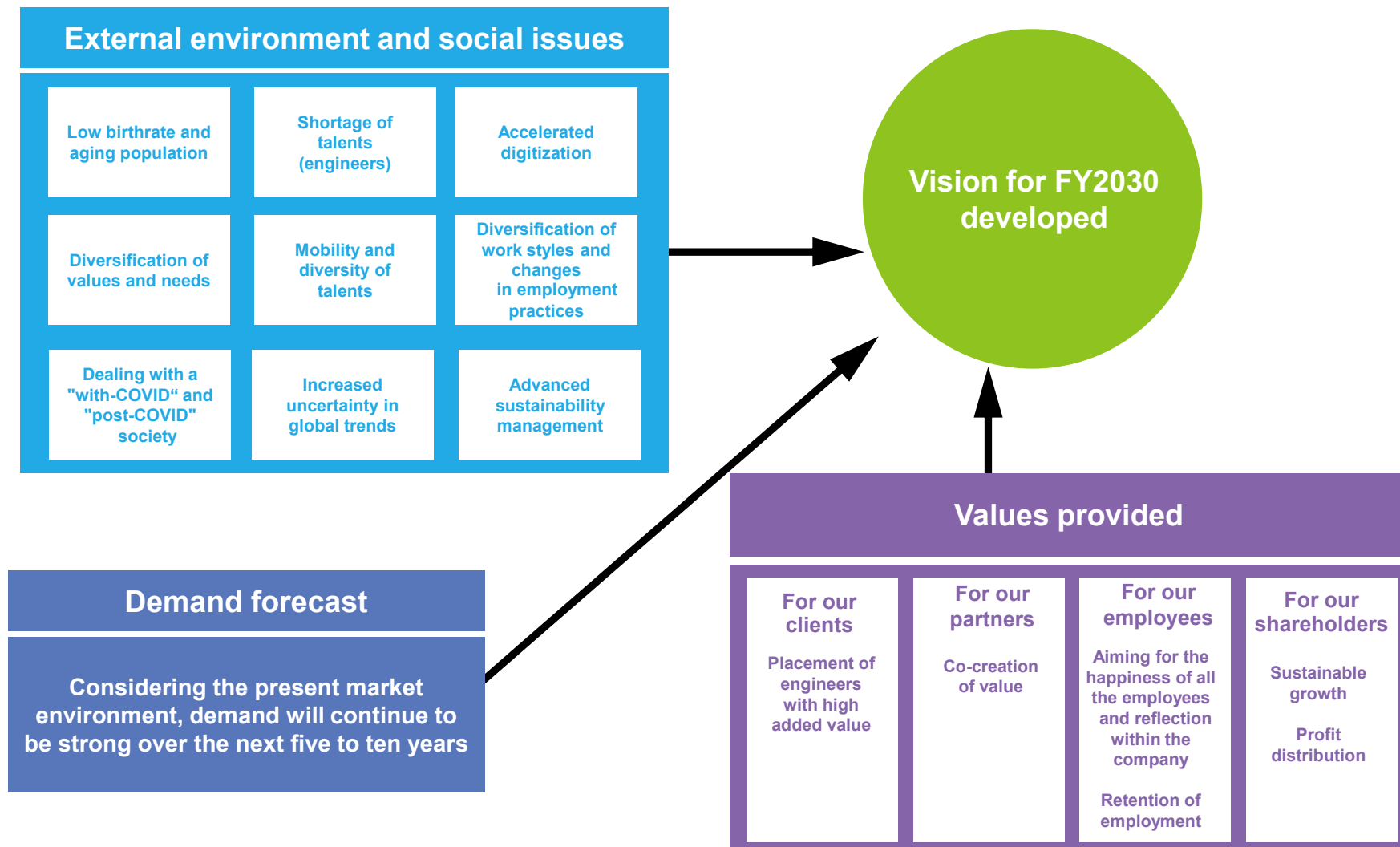
## Industrial Equipment

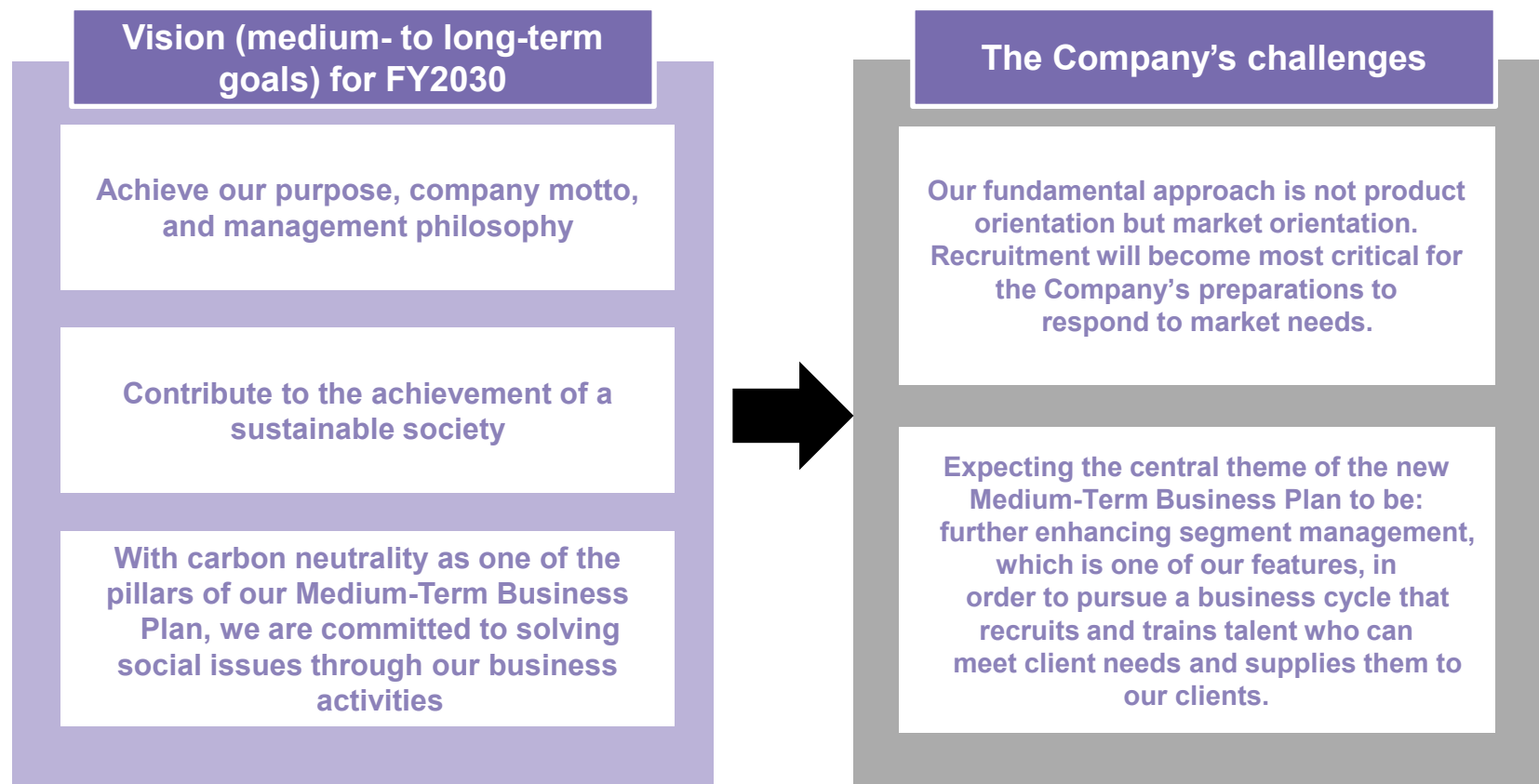
- Development of control software for industrial equipment
- Development of service tools using IoT devices
- Analysis of electron microscopes and related equipment
- Design of hygiene product manufacturing equipment
- Design and development of mechanisms for production facilities



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|   |                                                                                     |      |
|---|-------------------------------------------------------------------------------------|------|
| 1 | Consolidated Financial Summary for Q1 FY2027                                        | P 3  |
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| 6 | Reference                                                                           | P 54 |





## 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.)  
⇒ **Result for fiscal year ended January 31, 2026: 42.9%**

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

# Business Partners/Group Companies

## Business Partners

| Company name                  | Start date      | Headquarters                 | Business fields                                                                                                                                                    | Number of employees                                   | Purpose                                                                                                                                                                                                                                     |
|-------------------------------|-----------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fujitechno holdings Co., Ltd. | 2025 June 20    | Kanagawa Pref. Atsugi City   | Business administration for Group companies engaged in contracted data processing operations, engineer dispatching operations, etc. and ancillary business thereof | <b>444</b><br>(Consolidated; as of end of Sept. 2025) | To minimize the negative effects of structural human resource shortages while providing efficient, high value-added human resource services                                                                                                 |
| Japaniace Co., Ltd.           | 2026 January 23 | Kanagawa Pref. Yokohama City | Advanced engineering operations (Onsite development support and contract development)                                                                              | <b>1,922</b><br>(As of end of Nov. 2025)              | To mutually complement and leverage the respective advantages of Artner, which has strengths in the machinery and embedded software fields, and Japaniace, which has strengths in the IT field, through a business alliance between the two |

## Group Companies

| Company name                                                                                                | Share transfer date | Headquarters                  | Business fields                                                                                   | Number of employees             | Main clients                                                                                                                                           | Purpose                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| CLIP SOFT Corporation<br> | 2025 September 26   | Shizuoka Pref. Hamamatsu City | Development of embedded software, such as for automotive instrument panels, and staffing business | <b>33</b><br>(As of Jan. 2026)  | <ul style="list-style-type: none"> <li>• DAYSYS Corporation</li> <li>• Yazaki Parts Co., Ltd.</li> <li>• Yamaha Motor Co., Ltd.</li> </ul>             | To engineer an expansion of Artner Group's services in the IT industry (including contract system development and embedded software) |
| JOUHOU GIKEN, Ltd.<br>   | 2025 December 26    | Tochigi Pref. Utsunomiya City | Transportation equipment design and research and development support business                     | <b>116</b><br>(As of Jan. 2026) | <ul style="list-style-type: none"> <li>• Honda Motor Co., Ltd.</li> <li>• SUBARU CORPORATION</li> <li>• FUJI AEROSPACE TECHNOLOGY CO., LTD.</li> </ul> | To engineer an expansion of the Artner Group's services in the automotive and aerospace industries                                   |

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

# Movements in Earnings of Group Companies

## CLIP SOFT Corporation



|                                              | Aug. 31,<br>2023 | Aug. 31,<br>2024 | Aug. 31,<br>2025 |
|----------------------------------------------|------------------|------------------|------------------|
| <b>Net sales</b><br>(millions of yen)        | <b>262</b>       | <b>295</b>       | <b>279</b>       |
| <b>Operating profit</b><br>(millions of yen) | <b>32</b>        | <b>31</b>        | <b>20</b>        |
| <b>Operating margin (%)</b>                  | <b>12.4</b>      | <b>10.6</b>      | <b>7.2</b>       |
| <b>Profit</b><br>(millions of yen)           | <b>24</b>        | <b>22</b>        | <b>15</b>        |
| <b>Total assets</b><br>(millions of yen)     | <b>186</b>       | <b>174</b>       | <b>173</b>       |
| <b>Net assets</b><br>(millions of yen)       | <b>75</b>        | <b>98</b>        | <b>113</b>       |

\*End month of fiscal year changed to November  
Reflected on consolidated profit and loss statement  
as of Sep.-Nov. 2025

## JOUHOU GIKEN, Ltd.



|                                              | Dec. 31,<br>2023 | Dec. 31,<br>2024 | Dec. 31,<br>2025 |
|----------------------------------------------|------------------|------------------|------------------|
| <b>Net sales</b><br>(millions of yen)        | <b>867</b>       | <b>975</b>       | <b>1,005</b>     |
| <b>Operating profit</b><br>(millions of yen) | <b>59</b>        | <b>93</b>        | <b>90</b>        |
| <b>Operating margin (%)</b>                  | <b>6.9</b>       | <b>9.6</b>       | <b>9.0</b>       |
| <b>Profit</b><br>(millions of yen)           | <b>43</b>        | <b>67</b>        | <b>67</b>        |
| <b>Total assets</b><br>(millions of yen)     | <b>694</b>       | <b>788</b>       | <b>849</b>       |
| <b>Net assets</b><br>(millions of yen)       | <b>601</b>       | <b>669</b>       | <b>736</b>       |

\*Fiscal year ends in December  
Reflected on consolidated profit and  
loss statement as of Q1 from Jan.-Mar.  
2026

# Aim of Making CLIP SOFT/JOUHOU GIKEN into Group Companies

The Company has made CLIP SOFT and JOUHOU GIKEN into Group companies to serve as partners with whom it can mutually complement and reinforce strong and weak points.

|                                                                                   |              |  |  |                        |
|-----------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------|
|                                                                                   |              | Strong point                                                                       | Strong point                                                                        | Weak point             |
|  | Strong point | Embedded software area                                                             | Mechanical hardware area                                                            | Embedded software area |
|                                                                                   | Weak point   |                                                                                    |                                                                                     |                        |

Artner will continue to actively gather information on and examine M&A and alliances.

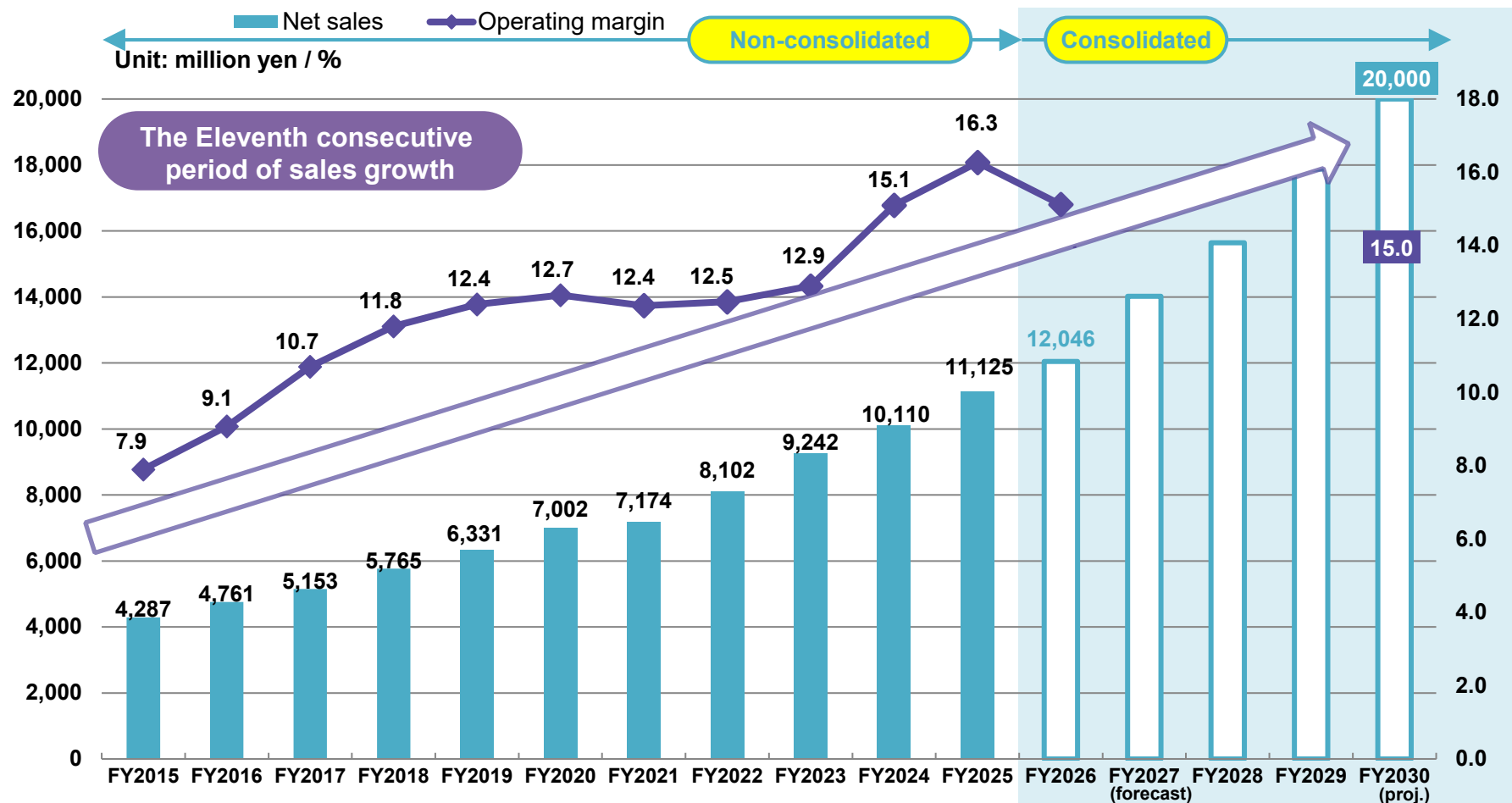
# (Consolidated) Numerical Business Targets <FY2030> earnings and sales targets

Net sales

**20.0** billion yen

Operating margin

**15.0**%



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

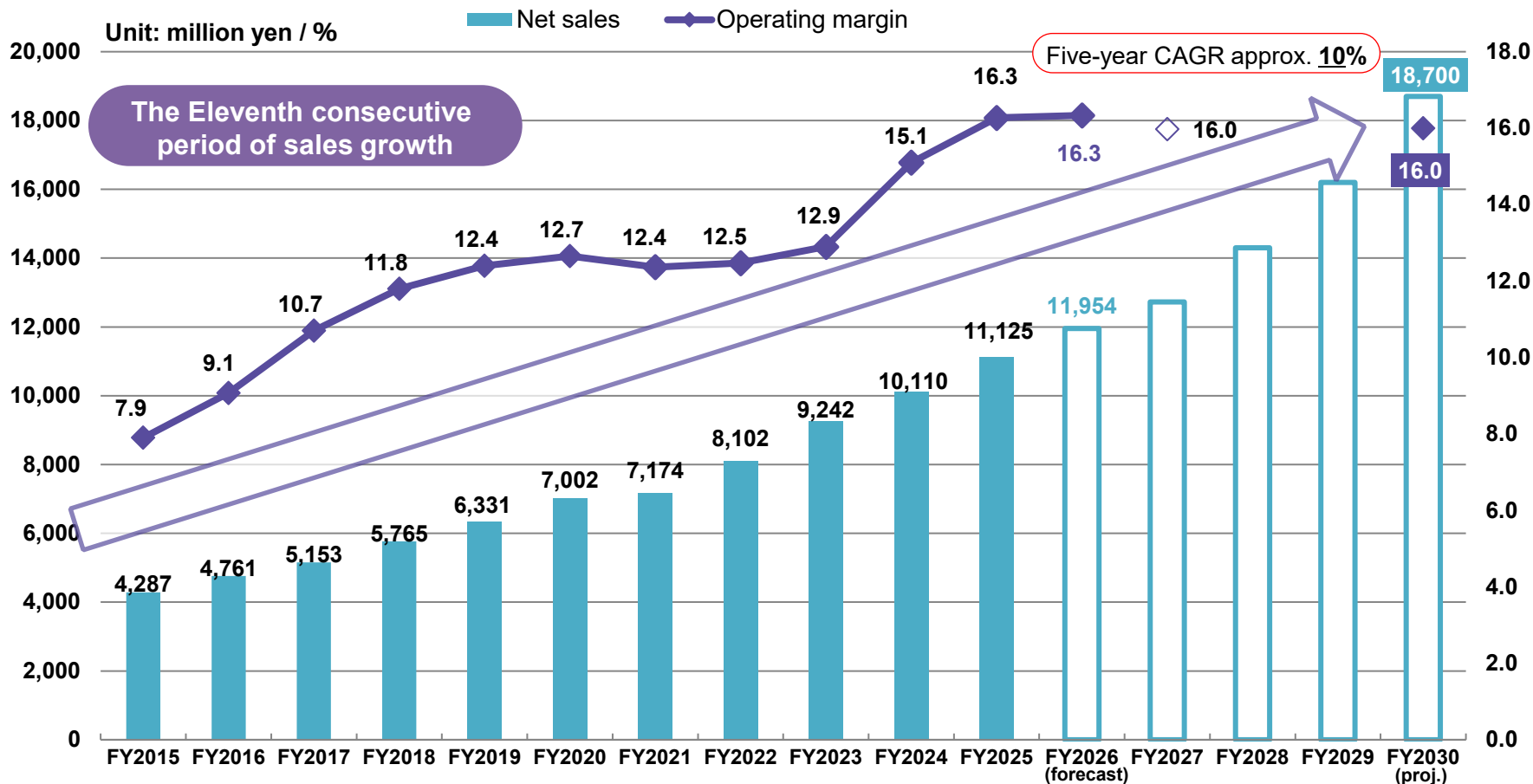
# Numerical Business Targets <FY2030> earnings and sales targets

Net sales

**18.7 billion yen**

Operating margin

**16.0 %**



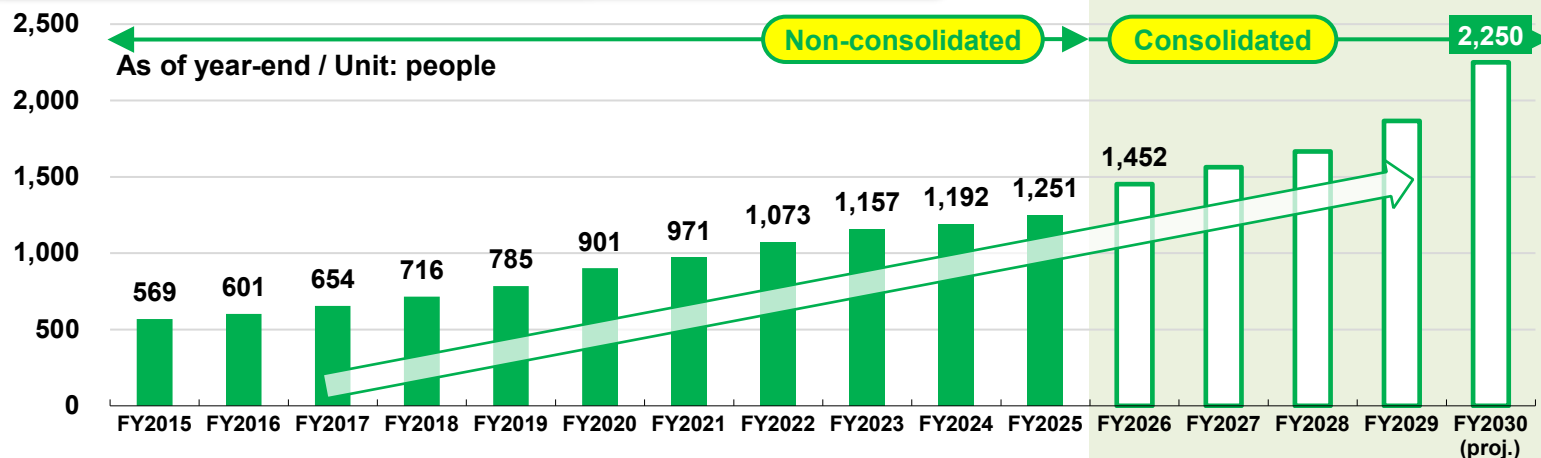
<https://www.artner.co.jp/en/>

# (Consolidated) Numerical Business Targets <FY2030>

## Number of Engineers / Earnings Per Share (EPS)

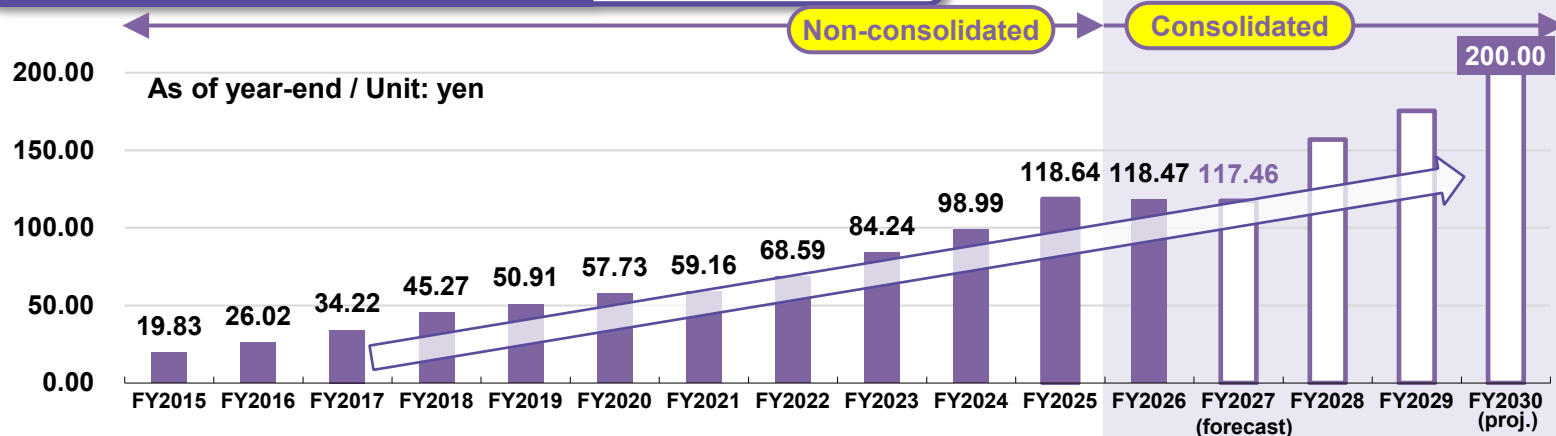
### Number of Engineers

**2,250**



### Earnings Per Share (EPS)

**200 yen**



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

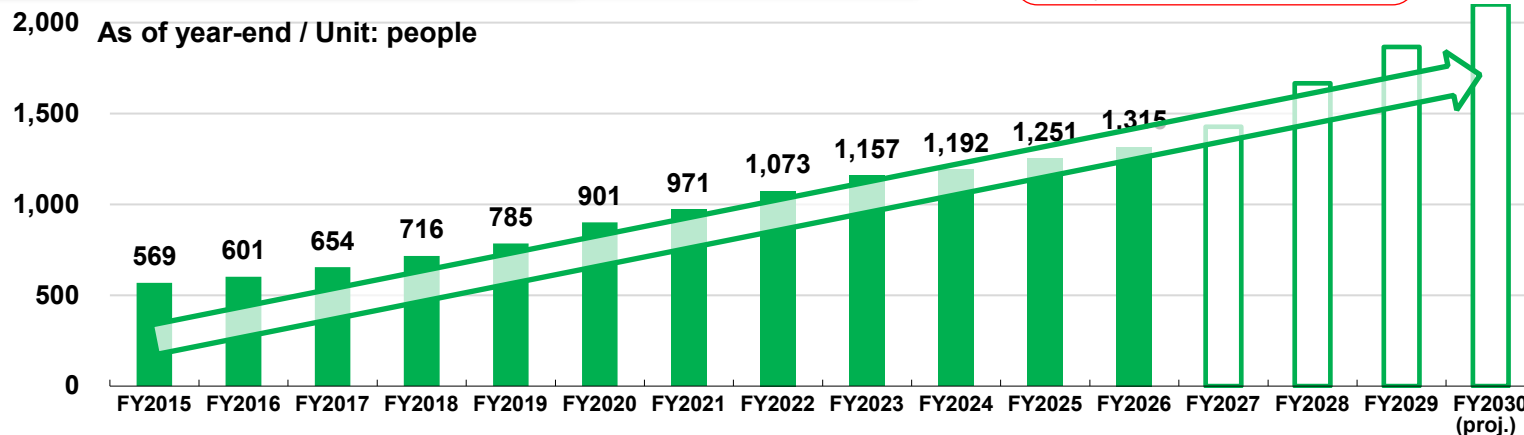
# Numerical Business Targets <FY2030>

## Number of Engineers / Earnings Per Share (EPS)

### Number of Engineers

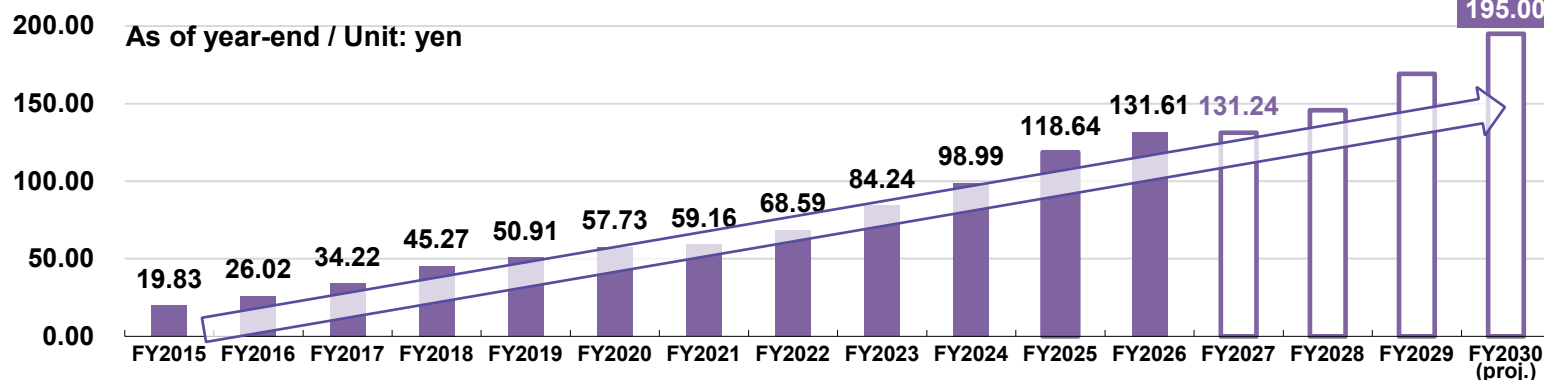
**2,100**

Five-year CAGR approx. 10%



### Earnings Per Share (EPS)

**195 yen**



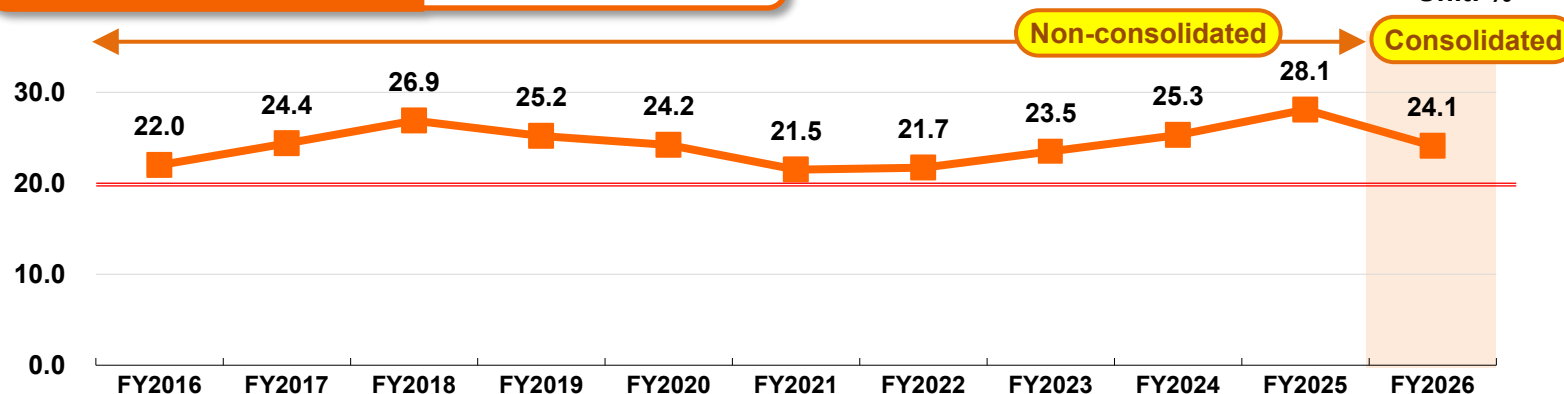
# Numerical Business Targets <FY2030> ROE / Payout ratio

ROE

20% or more

\*ROE for FY2026 has been calculated based on equity at the fiscal year-end due to 2026 being the first year of consolidation.

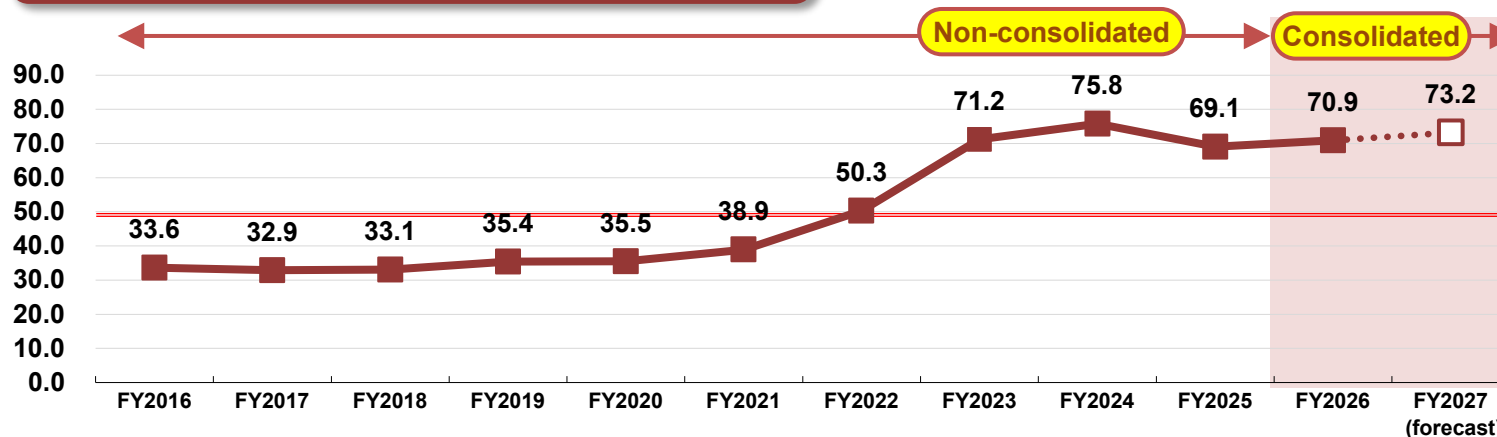
Unit: %



Payout ratio

50% or more

Unit: %



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

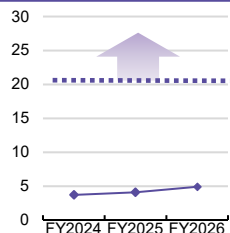
## Basic policy on human capital management

We believe that talent is our greatest business asset, and that talent development and organizational development are key areas essential to the Company's growth.



### Share of female employees (engineers) **10% or more**

- Increase awareness of female engineers' work, childcare leave, etc. through online videos.

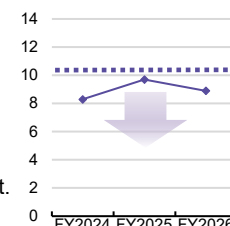


### Turnover rate (engineers)

\*Excluding retirement and turnover via the Company's assistance program to change jobs

### Under 10%

- Provide a favorable work/education environment.
- Offer career paths and skill improvement plans.



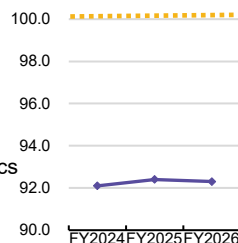
## Declaration for health and productivity management

We believe that ensuring the health and peace of mind of employees will result in achieving the happiness of all employees and reflection within the company.



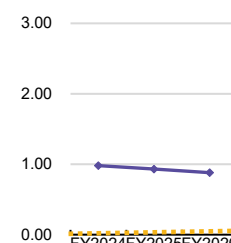
### Presenteeism (Productivity at work decreases due to health issues)

- Online seminars on mental health and other topics by public health nurses. Improve the office environment. Promote workplace communication.



### Absenteeism (Absent from work due to health issues)

- Send follow-up screening notices after periodic health checkups. Training for improving self-care and literacy in physical and mental well-being. Mental health training for managers.



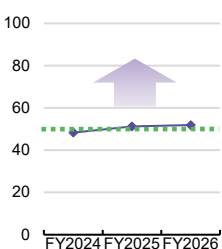
## Achieving carbon neutrality

With carbon neutrality as one of the pillars of our Medium-Term Business Plan, we are committed to solving social issues through our business activities.



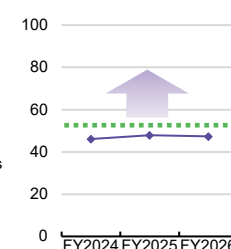
### Share of engineers placed in carbon neutrality projects among all engineer **50% or more**

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



### Share of carbon neutrality recruitment targets for new graduates and career hires **55% or more**

- 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

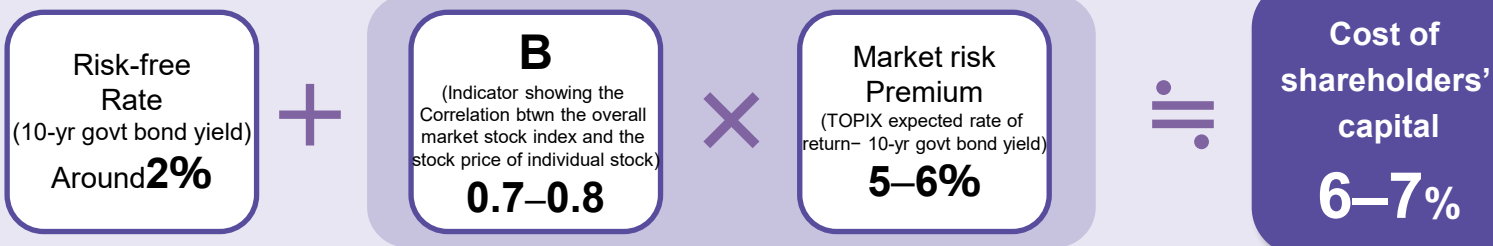


|   |                                                                                            |             |
|---|--------------------------------------------------------------------------------------------|-------------|
| 1 | Consolidated Financial Summary for Q1 FY2027                                               | P 3         |
| 2 | Factors Behind the 12th Consecutive Period of Sales and Operating Profit Growth            | P 15        |
| 3 | Medium-Term Business Plan (FY2026 to FY2030)                                               | P 27        |
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| 6 | Reference                                                                                  | P 54        |

## Assumptions for Cost of Capital

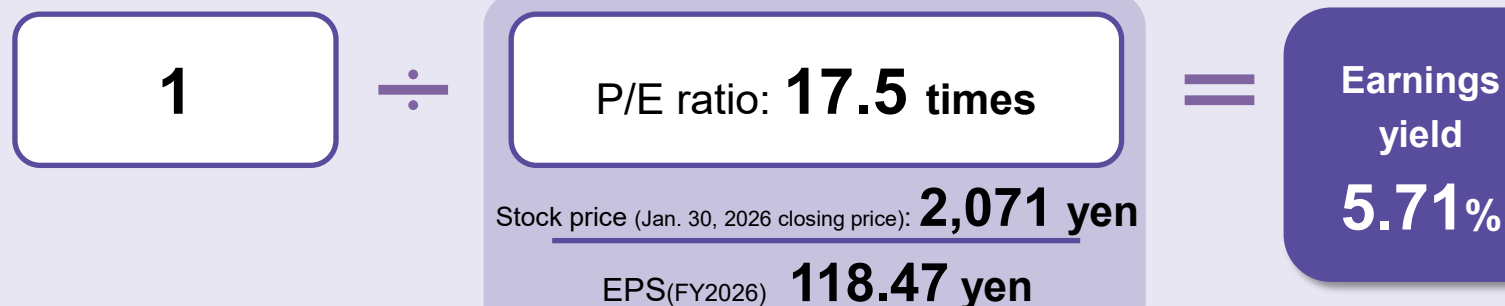
The Company's cost of capital is recognized to be around 6% to 8%.

### Capital Asset Pricing Model (CAPM)



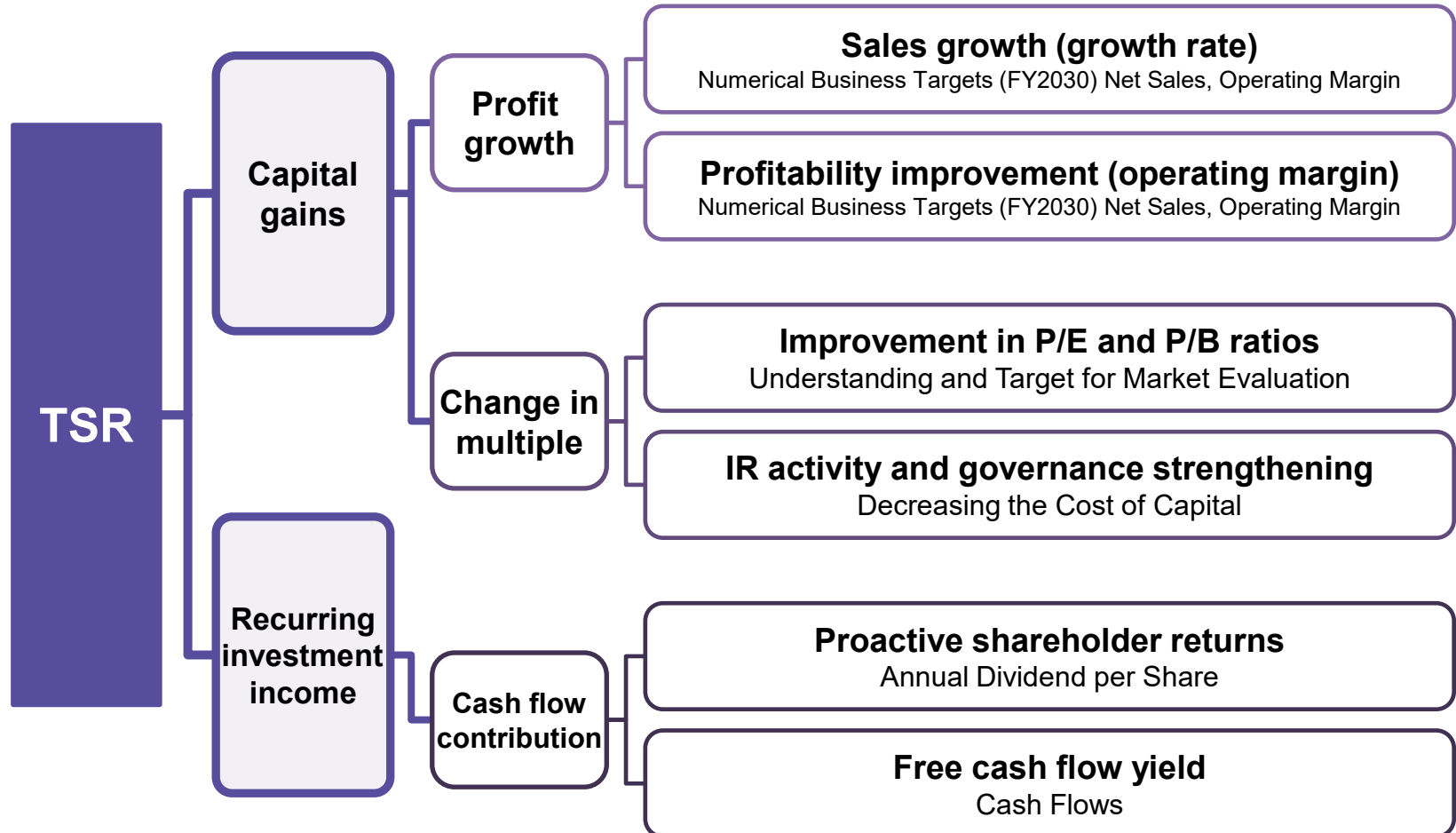
\*Since the Company has no interest-bearing debt, the cost of capital (= WACC) is equivalent to the cost of shareholders' capital.

### Earnings yield (inverse of P/E ratio)



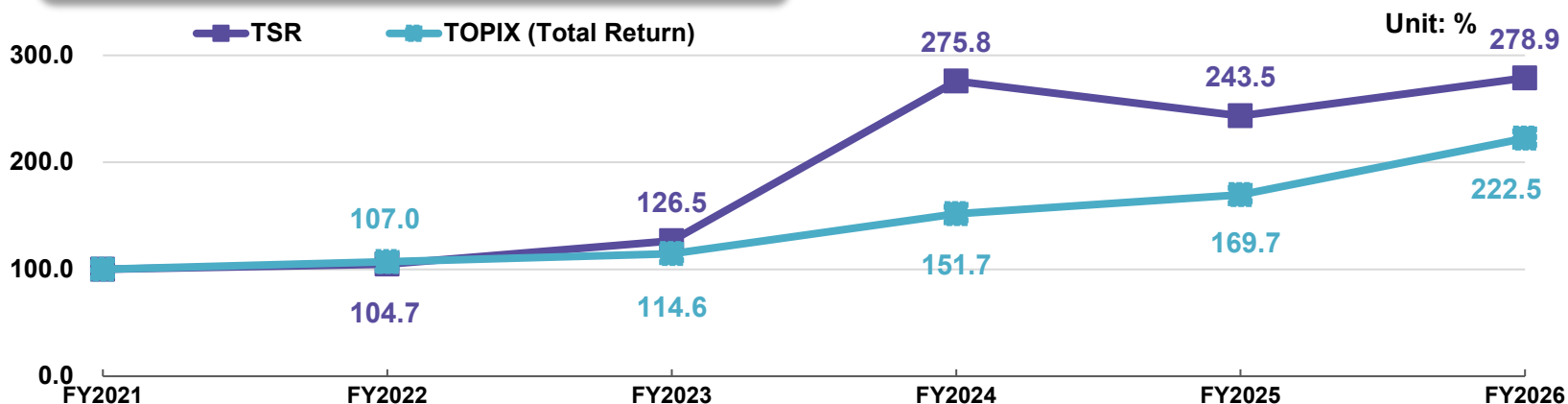
# Total Shareholder Return (TSR) Logic Tree

Aiming to increase TSR to sustainably improve enterprise value



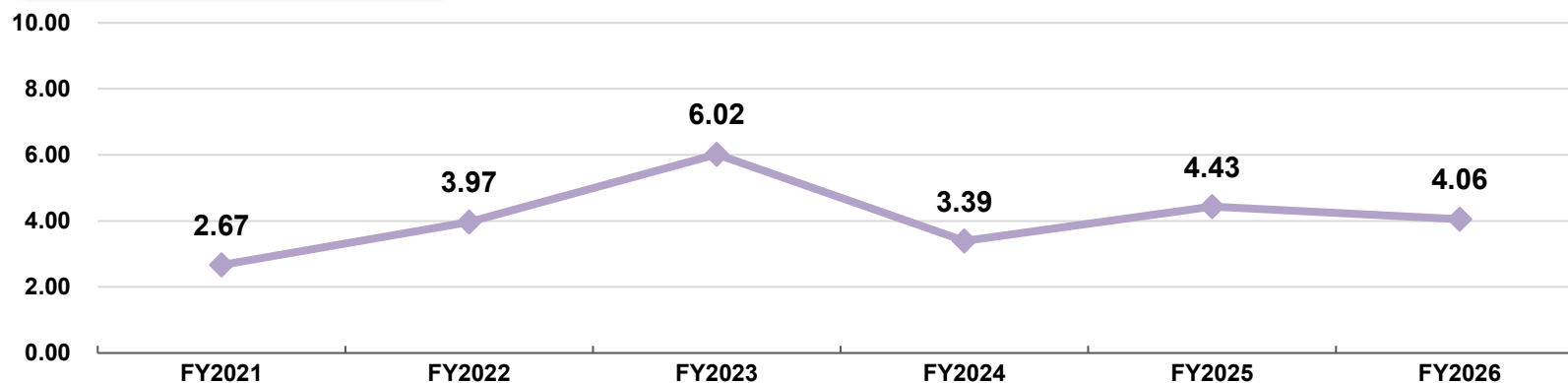
# TSR(Total Shareholder Return) / Dividend yield

## TSR(Total Shareholder Return)



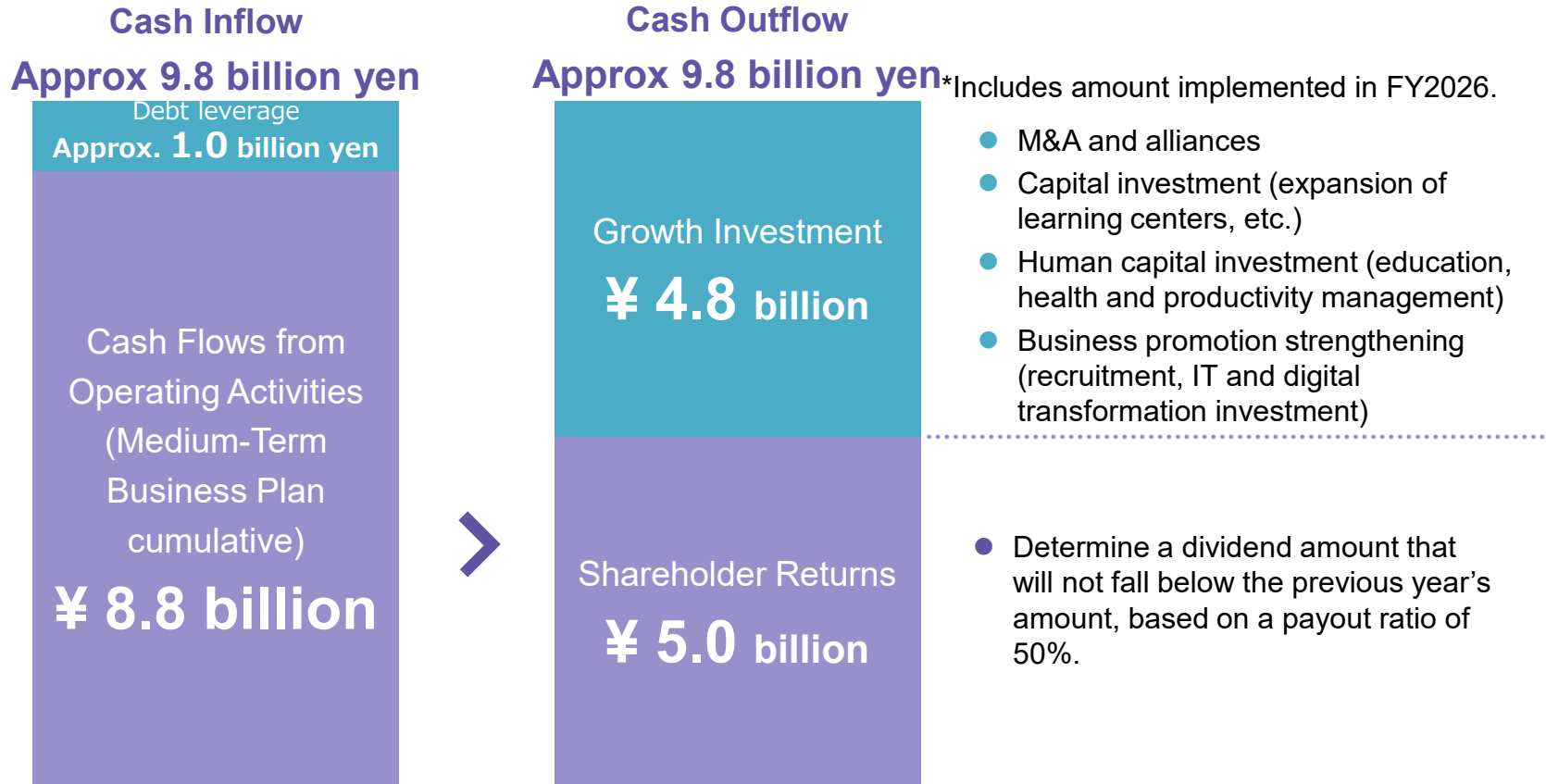
## Dividend yield

Unit: %



## Cash Allocation(FY2026 to FY2030)

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



\*For cash allocation, unlike a record of changes in cash similar to a cash flow statement, we present our business management policy that dictates how we will reallocate generated cash inflow to growth investment and shareholder returns.

\*The growth investment in M&A under cash outflow differs from "expenditures for the acquisition of subsidiaries" (the net amount calculated by subtracting the amount of cash and cash equivalents held by the acquired subsidiary at the time of acquisition from the amount of cash and cash equivalents paid for the acquisition) on the consolidated cash flow statement. It refers to the total amount of consideration for the acquisition.

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

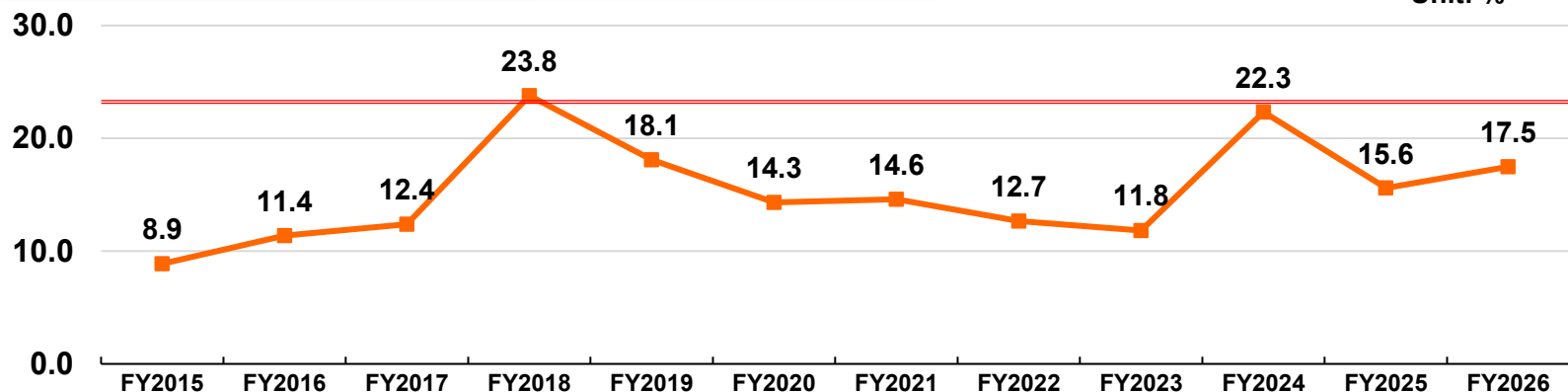
# Understanding and Target for Market Evaluation

**P/E ratio**

**18.5 times or more**

(Industry average approx. 17.0 times [Jan. 2026])

Unit: %

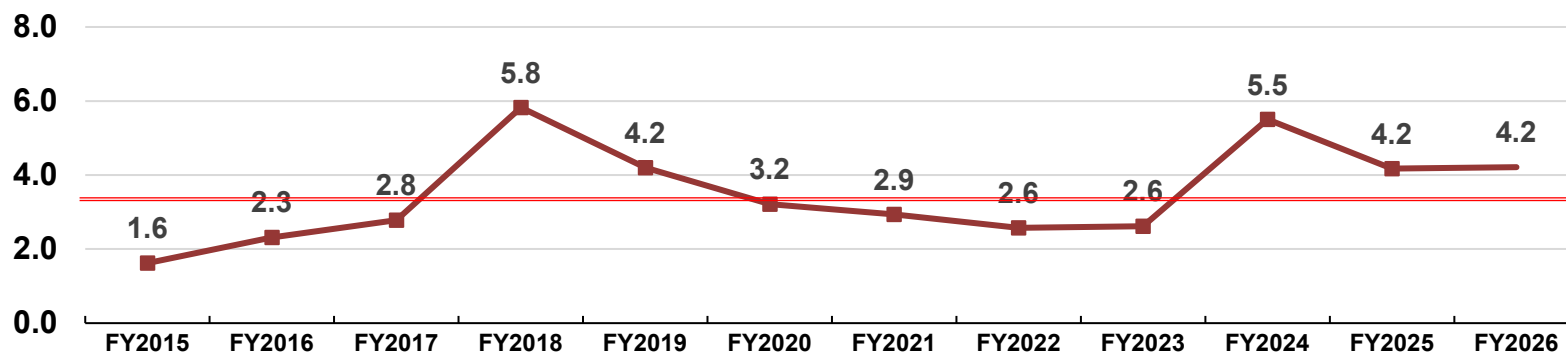


**P/B ratio**

**3 times or more**

(Industry average approx. 3.0 times [Jan. 2026])

Unit: %



## “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.

# 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. 28 billion yen (August 2025)).

|                                 | Stock price      | Market capitalization   | Free-float weight | Free-float market capitalization | EPS               | P/E ratio         |
|---------------------------------|------------------|-------------------------|-------------------|----------------------------------|-------------------|-------------------|
| Target<br>(As of Oct. 31, 2025) | <b>4,053 yen</b> | <b>43.1 billion yen</b> | <b>65%</b>        | <b>28.0 billion yen</b>          | <b>195 yen</b>    | <b>20.8 times</b> |
| Target<br>(As of Jan. 31, 2025) | <b>3,600 yen</b> | <b>38.3 billion yen</b> | <b>60%</b>        | <b>23.0 billion yen</b>          | <b>195 yen</b>    | <b>18.5 times</b> |
| As of Jan. 31, 2025             | <b>2,071 yen</b> | <b>20.0 billion yen</b> | <b>65%</b>        | <b>14.3 billion yen</b>          | <b>118.47 yen</b> | <b>17.5 times</b> |

## 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

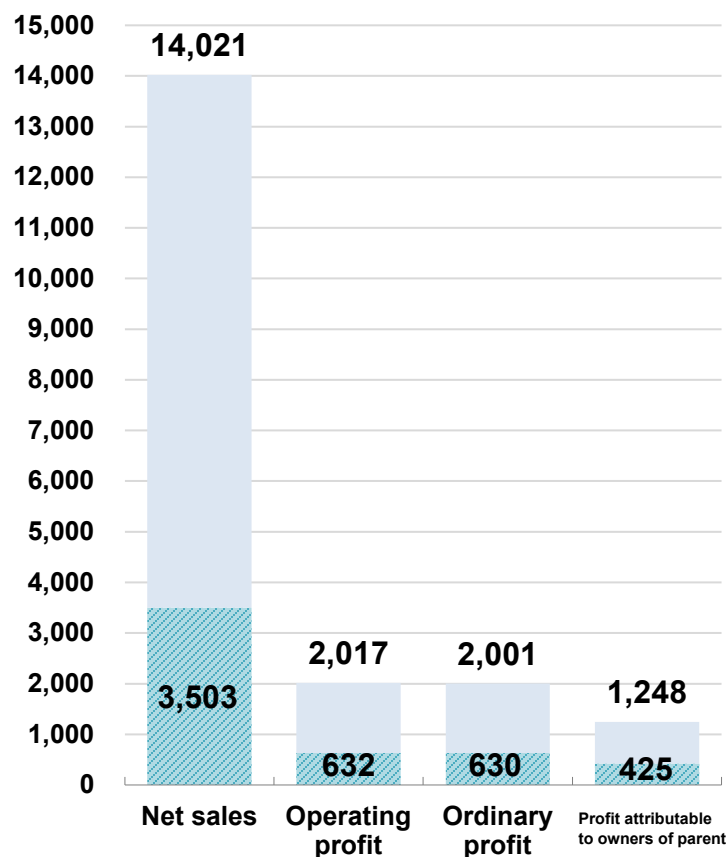
Conduct M&As and other  
activities to acquire new  
technical fields of expertise  
(e.g., chemistry, civil  
engineering and  
construction)

|          |                                                                                            |             |
|----------|--------------------------------------------------------------------------------------------|-------------|
| <b>1</b> | <b>Consolidated Financial Summary for Q1 FY2027</b>                                        | <b>P 3</b>  |
| <b>2</b> | <b>Factors Behind the 12th Consecutive Period of Sales and Operating Profit Growth</b>     | <b>P 15</b> |
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| <b>6</b> | <b>Reference</b>                                                                           | <b>P 54</b> |

# (Consolidated) Progress of the Forecast of Financial Results for Q1 FY2027

- (Consolidated) Progress in this Q1 against the full financial year forecast is:  
Net sales **25.0%**, Operating profit **31.4%**, Ordinary profit **31.5%**,  
Profit attributable to owners of parent **34.1%**

Unit: million yen



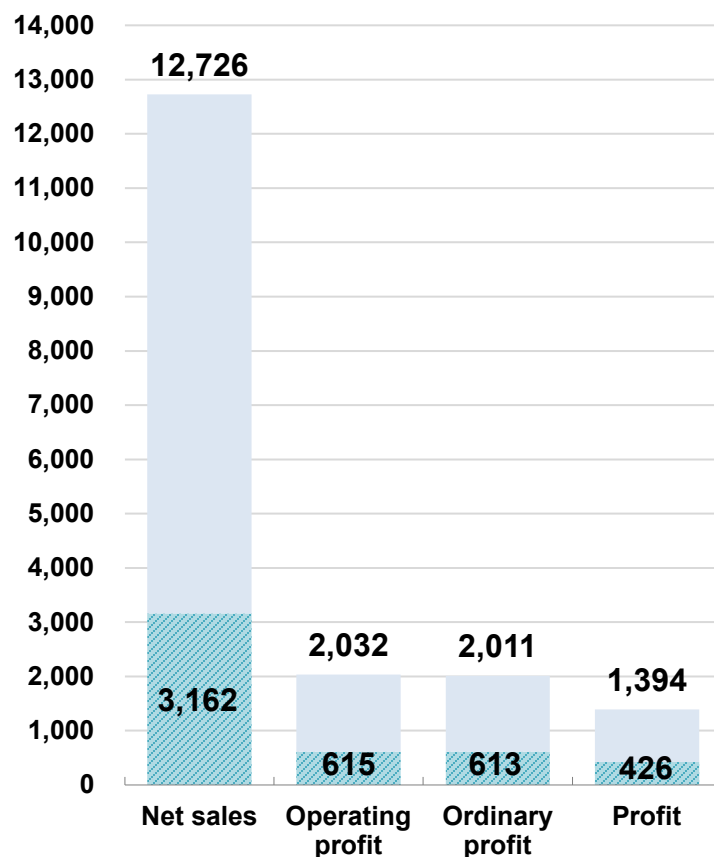
|                                            | (Consolidated) Q1 FY2027 |                   |                                                                       |
|--------------------------------------------|--------------------------|-------------------|-----------------------------------------------------------------------|
|                                            | Result<br>(million yen)  | Percentage<br>(%) | Progress (%) of<br>the Forecast of<br>financial results<br>for FY2027 |
| Net sales                                  | 3,503                    | 100.0             | 25.0                                                                  |
| Operating profit                           | 632                      | 18.1              | 31.4                                                                  |
| Ordinary profit                            | 630                      | 18.0              | 31.5                                                                  |
| Profit attributable<br>to owners of parent | 425                      | 12.1              | 34.1                                                                  |

|                                            | (Consolidated)<br>Forecast of Financial results for FY2027 |                   |
|--------------------------------------------|------------------------------------------------------------|-------------------|
|                                            | Full year<br>(million yen)                                 | Percentage<br>(%) |
| Net sales                                  | 14,021                                                     | 100.0             |
| Operating profit                           | 2,017                                                      | 14.4              |
| Ordinary profit                            | 2,001                                                      | 14.3              |
| Profit attributable<br>to owners of parent | 1,248                                                      | 8.9               |

# (Non-consolidated) Progress of the Forecast of Financial Results for Q1 FY2027

- (Non-consolidated) Progress in this Q1 against the full financial year forecast is: Net sales **24.9%**, Operating profit **30.3%**, Ordinary profit **30.5%**, Profit **30.6%**

Unit: million yen



|                  | (Non-consolidated) Q1 FY2027 |                   |                                                                       |
|------------------|------------------------------|-------------------|-----------------------------------------------------------------------|
|                  | Result<br>(million yen)      | Percentage<br>(%) | Progress (%) of<br>the Forecast of<br>financial results<br>for FY2027 |
| Net sales        | 3,162                        | 100.0             | 24.9                                                                  |
| Operating profit | 615                          | 19.5              | 30.3                                                                  |
| Ordinary profit  | 613                          | 19.4              | 30.5                                                                  |
| Profit           | 426                          | 13.5              | 30.6                                                                  |

|                  | (Non-consolidated)<br>Forecast of Financial results for FY2027 |                   |
|------------------|----------------------------------------------------------------|-------------------|
|                  | Full year<br>(million yen)                                     | Percentage<br>(%) |
| Net sales        | 12,726                                                         | 100.0             |
| Operating profit | 2,032                                                          | 16.0              |
| Ordinary profit  | 2,011                                                          | 15.8              |
| Profit           | 1,394                                                          | 11.0              |

# Forecast of Dividends for FY2027

Payout Ratio

Based on **50%**

FY2027 (forecast) **73.2%**

■ Effective as of August 1, 2026, we plan to execute a 2-for-1 stock split.

■ This year's interim and year-end dividends are to be **43 yen** and **21.5 yen** (the pre-stock-split equivalent is **43 yen**), respectively.

(With the pre-stock-split equivalent being **86 yen**, the annual dividend is up **2 yen in effect.**)

|                                                  | Annual dividends per share(yen) |                 |       | Dividend yield (%) | Payout ratio (%) | Dividend on equity ratio (DOE) (%) |
|--------------------------------------------------|---------------------------------|-----------------|-------|--------------------|------------------|------------------------------------|
|                                                  | Second quarter-end              | Fiscal year-end | Total |                    |                  |                                    |
| FY2026                                           | 42.00                           | 42.00           | 84.00 | 4.06               | 70.9             | 17.1                               |
| FY2027(forecast)<br>(pre-stock-split equivalent) | 43.00                           | 43.00           | 86.00 | 4.50               | 73.2             |                                    |

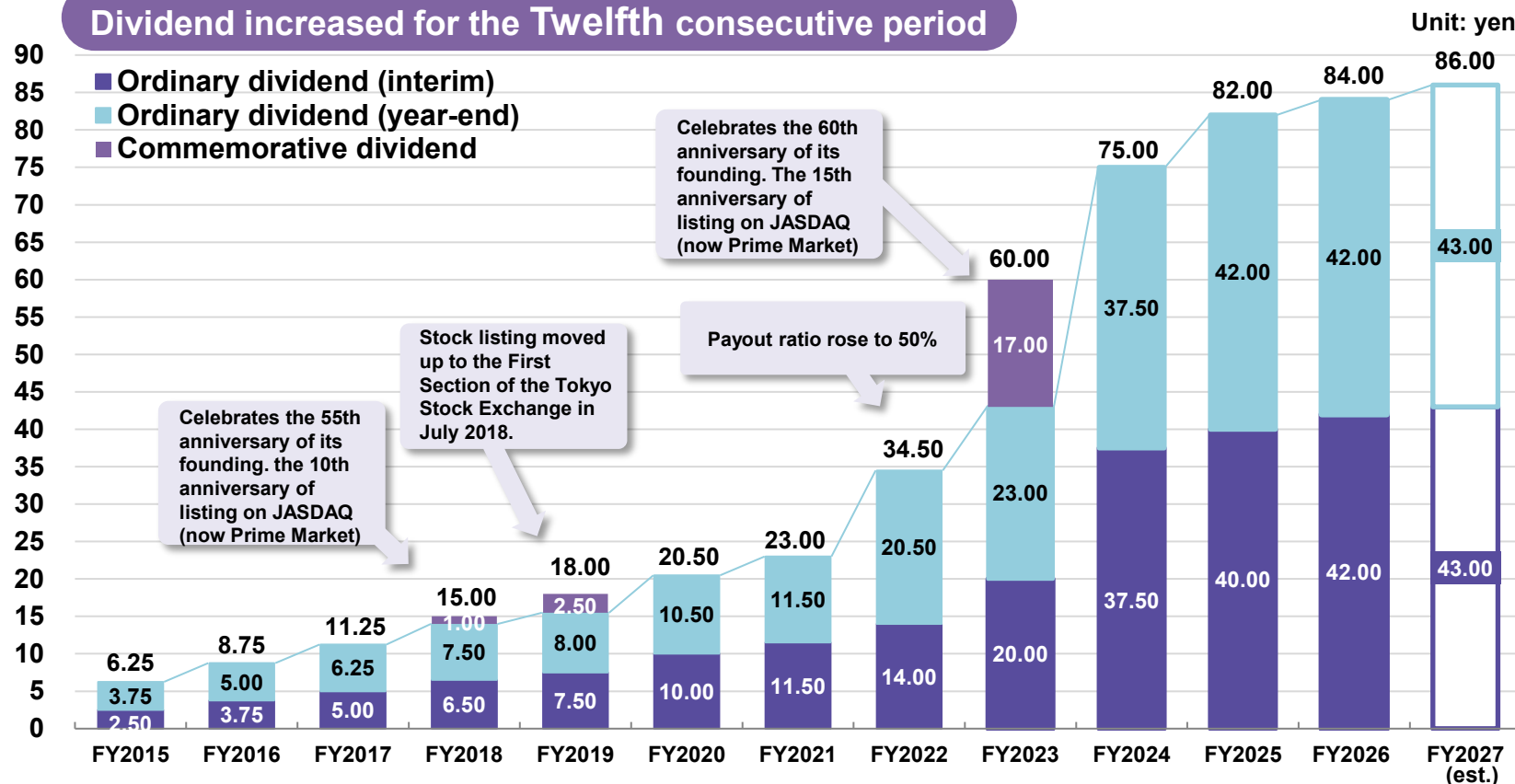
\*Dividend yield (%) = individual dividend per share (total) ÷ share price (year-end, closing price) × 100

Closing price at ending of FY2026 (January 30, 2026) 2,071 yen / Closing price at ending of Q1 FY2027 (April 30, 2026) 1,909 yen

# Dividend Per Share

- We determine a dividend amount that will not fall below the previous year's amount, based on a payout ratio of 50%.

## Dividend increased for the Twelfth consecutive period



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)

|   |                                                                                     |      |
|---|-------------------------------------------------------------------------------------|------|
| 1 | Consolidated Financial Summary for Q1 FY2027                                        | P 3  |
| 2 | Factors Behind the 12th Consecutive Period of Sales and Operating Profit Growth     | P 15 |
| 3 | Medium-Term Business Plan (FY2026 to FY2030)                                        | P 27 |
| 4 | Action to Implement Management that is Conscious of Cost of Capital and Stock Price | P 41 |
| 5 | Forecast of Consolidated Financial Results/<br>Dividend Forecast for FY2027         | P 49 |
| 6 | Reference                                                                           | P 54 |

## ■ 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 (Artnr)” 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.

## **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.

## 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

**SUBARU, Sony Honda Mobility, TOYOTA MOTOR, Nissan Motor  
Astemo, Ltd., Bosch Corporation, Honda Motor, etc.**

### Electronic devices

**KIOXIA Engineering, Tokyo Electron, JEOL Ltd.,  
Panasonic, Lasertec, etc.**

### Precision equipment

**SHIMADZU, NIKON, Terumo, etc.**

### Mechanical equipment

**SMC, Komatsu, JTEKT, DISCO, 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 1,500 companies**

# (Non-consolidated) Top Ten Corporate Clients by Net Sales in FY2026

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

|    | FY2025                             |                                        | FY2026                             |                                        |
|----|------------------------------------|----------------------------------------|------------------------------------|----------------------------------------|
|    | 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  | Lasertec Corporation               | Electronic devices                     | Lasertec Corporation               | Electronic devices                     |
| 5  | Bosch Corporation                  | Transportation equipment               | Astemo, Ltd.                       | Transportation equipment               |
| 6  | Tokyo Electron Miyagi Ltd.         | Electronic devices                     | Bosch Corporation                  | Transportation equipment               |
| 7  | Astemo, Ltd.                       | Transportation equipment               | Sumitomo Electric Industries, Ltd. | Steel, nonferrous materials and metals |
| 8  | Terumo Corporation                 | Precision equipment                    | Terumo Corporation                 | Precision equipment                    |
| 9  | JEOL Ltd.                          | Electronic devices                     | Tokyo Electron Miyagi Ltd.         | Electronic devices                     |
| 10 | Sumitomo Electric Industries, Ltd. | Steel, nonferrous materials and metals | JEOL Ltd.                          | Electronic devices                     |

## ■ Net Sales Per 10 Companies

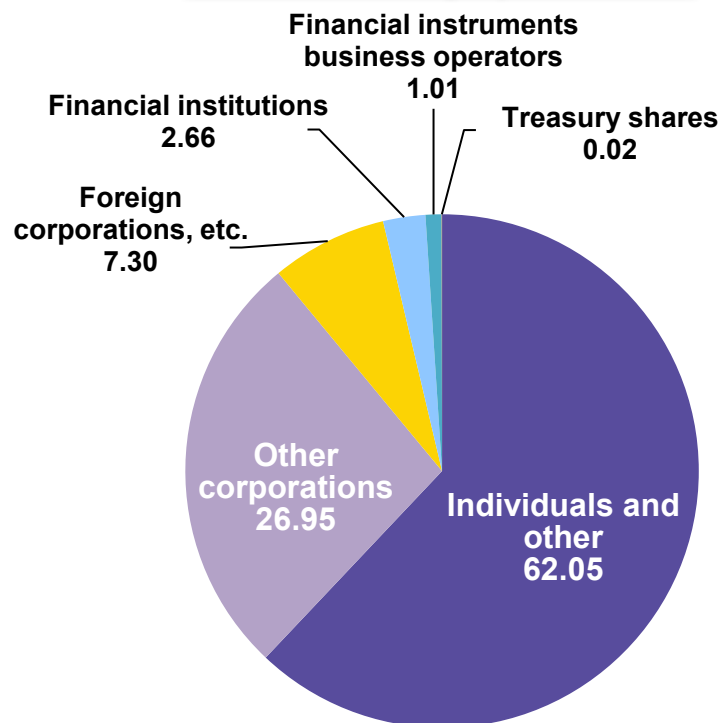
|                      | FY2025               |           | FY2026               |           | Change from the previous year (%) | Percentage variance (pt) |
|----------------------|----------------------|-----------|----------------------|-----------|-----------------------------------|--------------------------|
|                      | Result (million yen) | Ratio (%) | Result (million yen) | Ratio (%) |                                   |                          |
| Top 10               | 5,357                | 48.3      | 6,141                | 51.6      | 14.6                              | 3.3                      |
| Top 11 to 20         | 1,507                | 13.6      | 1,542                | 13.0      | 2.4                               | (0.6)                    |
| Top 21 to 30         | 959                  | 8.7       | 945                  | 7.9       | (1.6)                             | (0.7)                    |
| Other than the above | 3,260                | 29.4      | 3,271                | 27.5      | 0.3                               | (1.9)                    |
| Total                | 11,085               | 100.0     | 11,901               | 100.0     | 7.4                               | —                        |

\*Excludes sales from "Other" businesses.

# Data by Owner Category (as of July 31, 2026)

Share Distribution by Owner Category

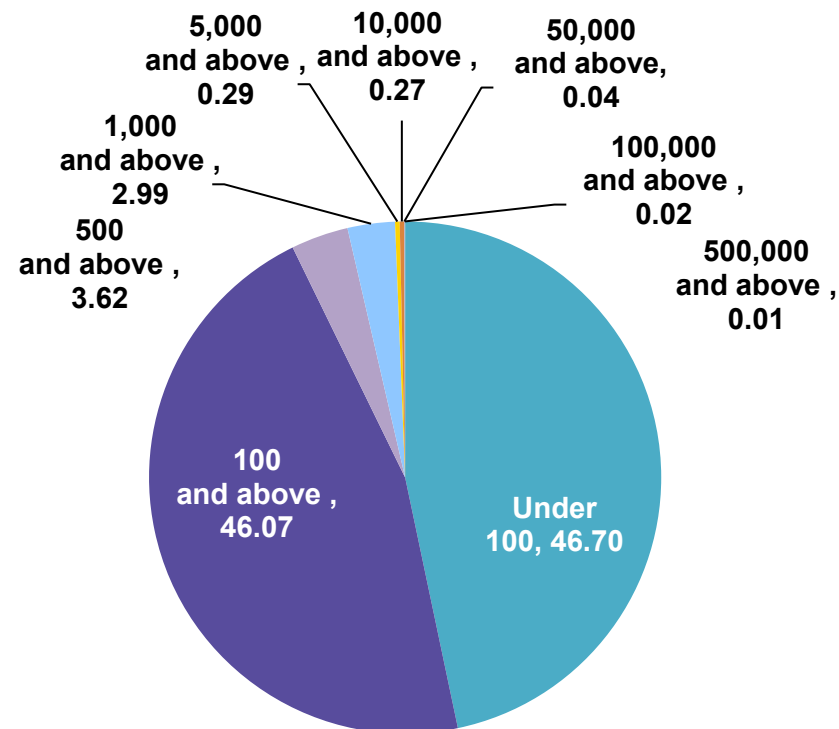
Unit: %



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

Shareholder Distribution by Number of Shares Held

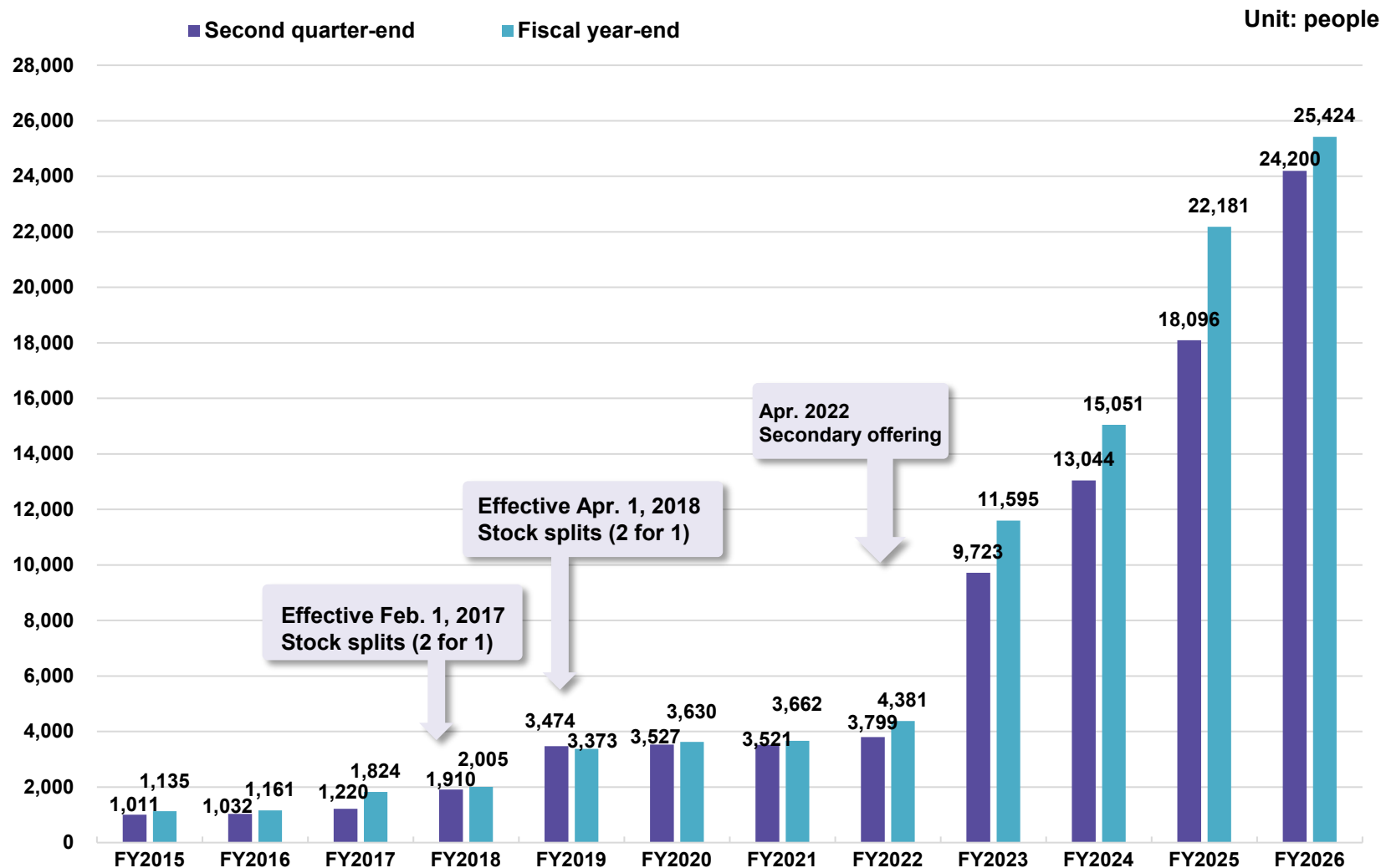
Unit: %



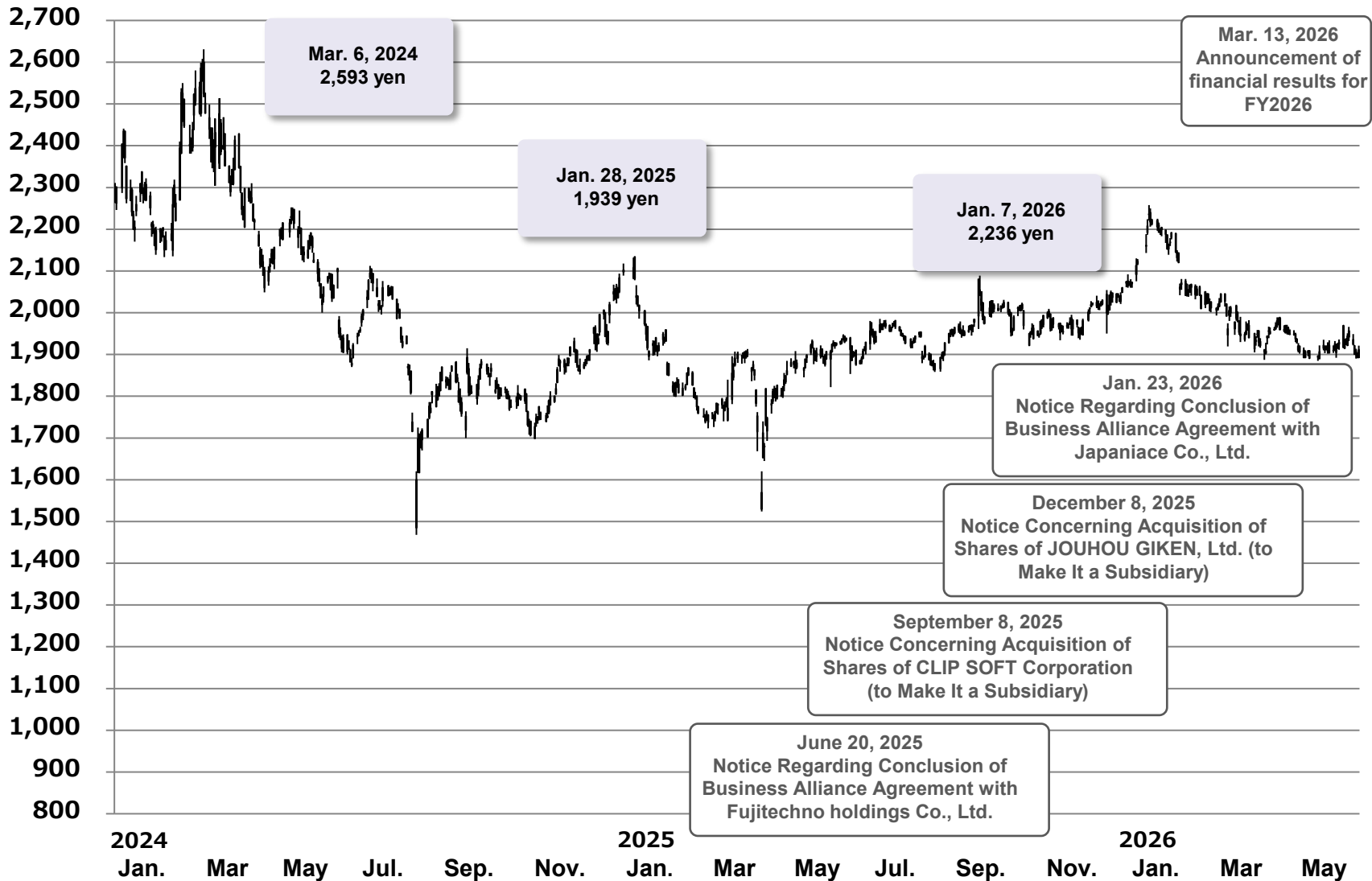
- Under 100
- 100 and above
- 500 and above
- 1,000 and above
- 5,000 and above
- 10,000 and above
- 50,000 and above
- 100,000 and above
- 500,000 and above

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# Term-end Shareholder Numbers



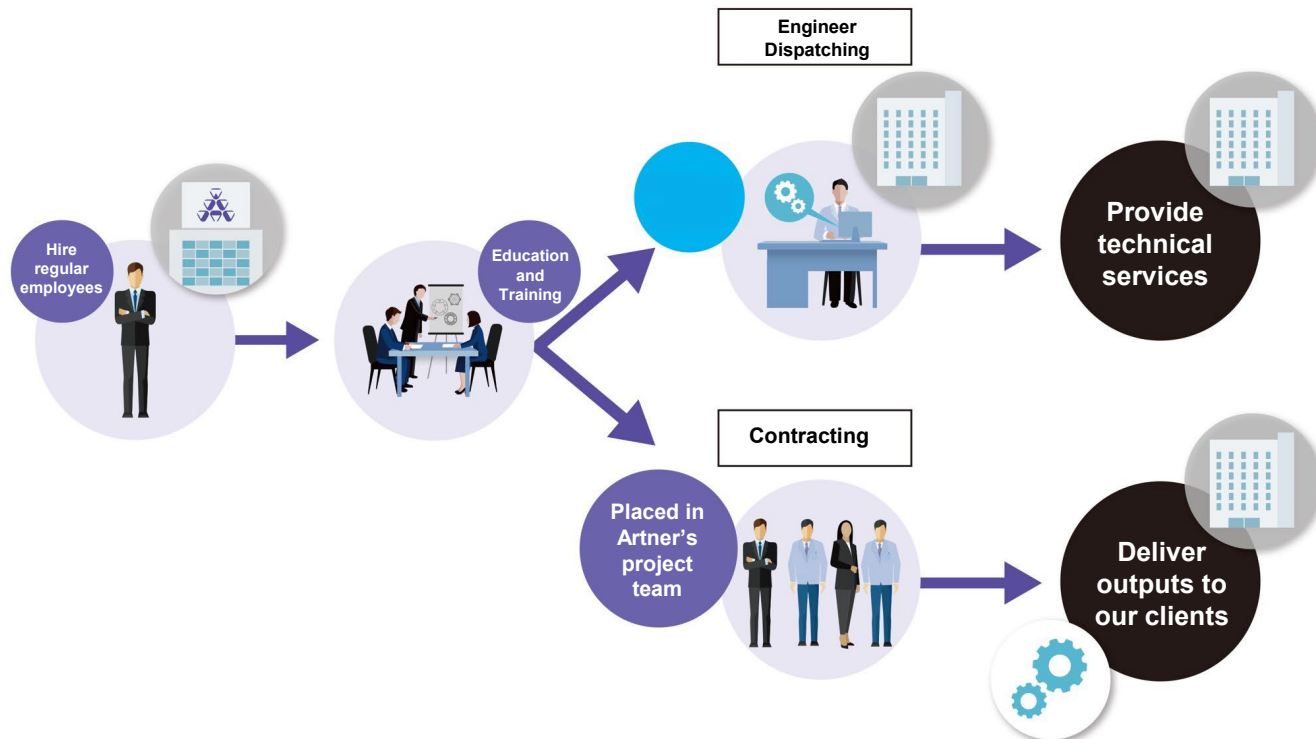
# Stock Price Changes (January 4, 2024 – June 19, 2026)



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

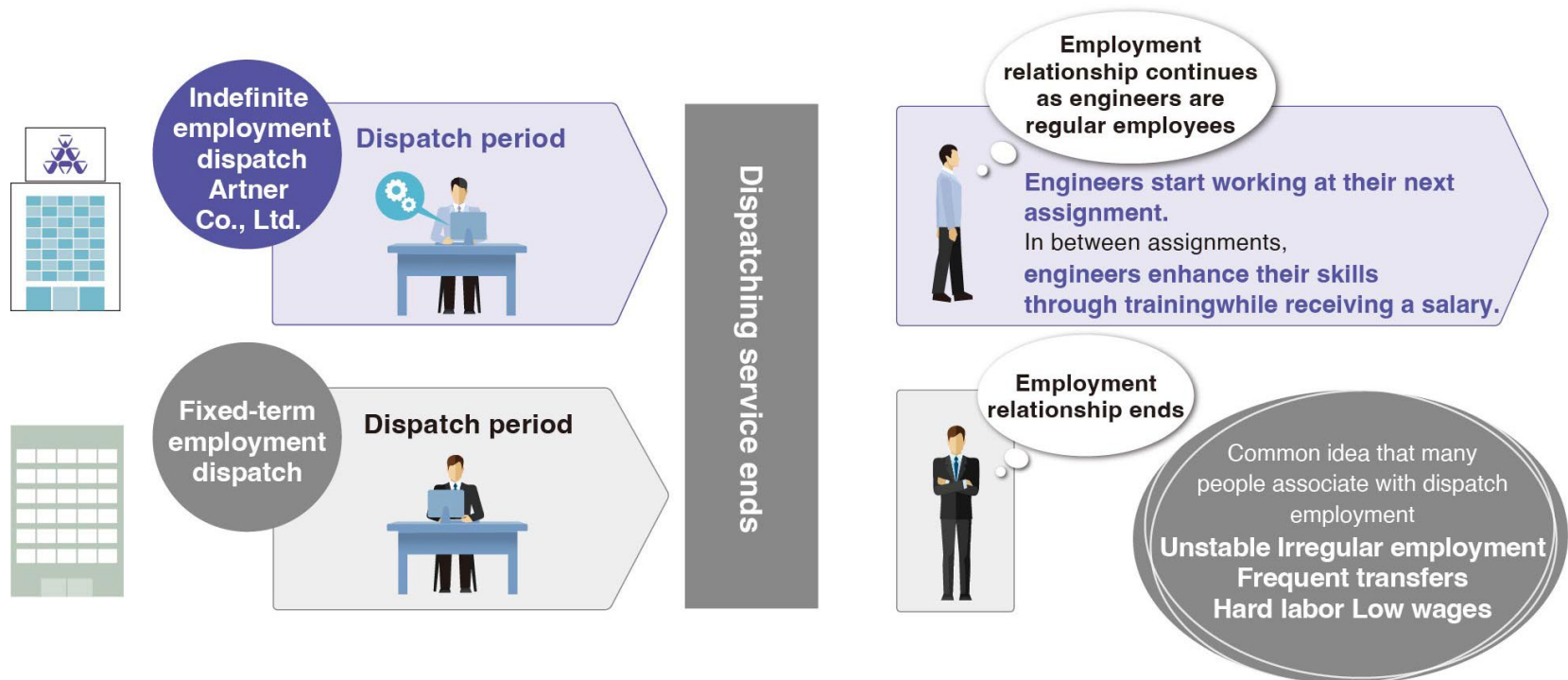
# Business Model

- 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.

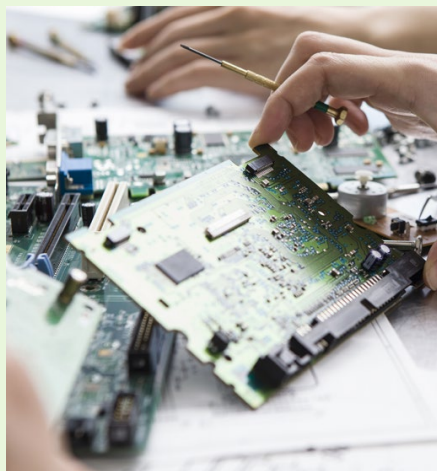


## Electronics

### 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

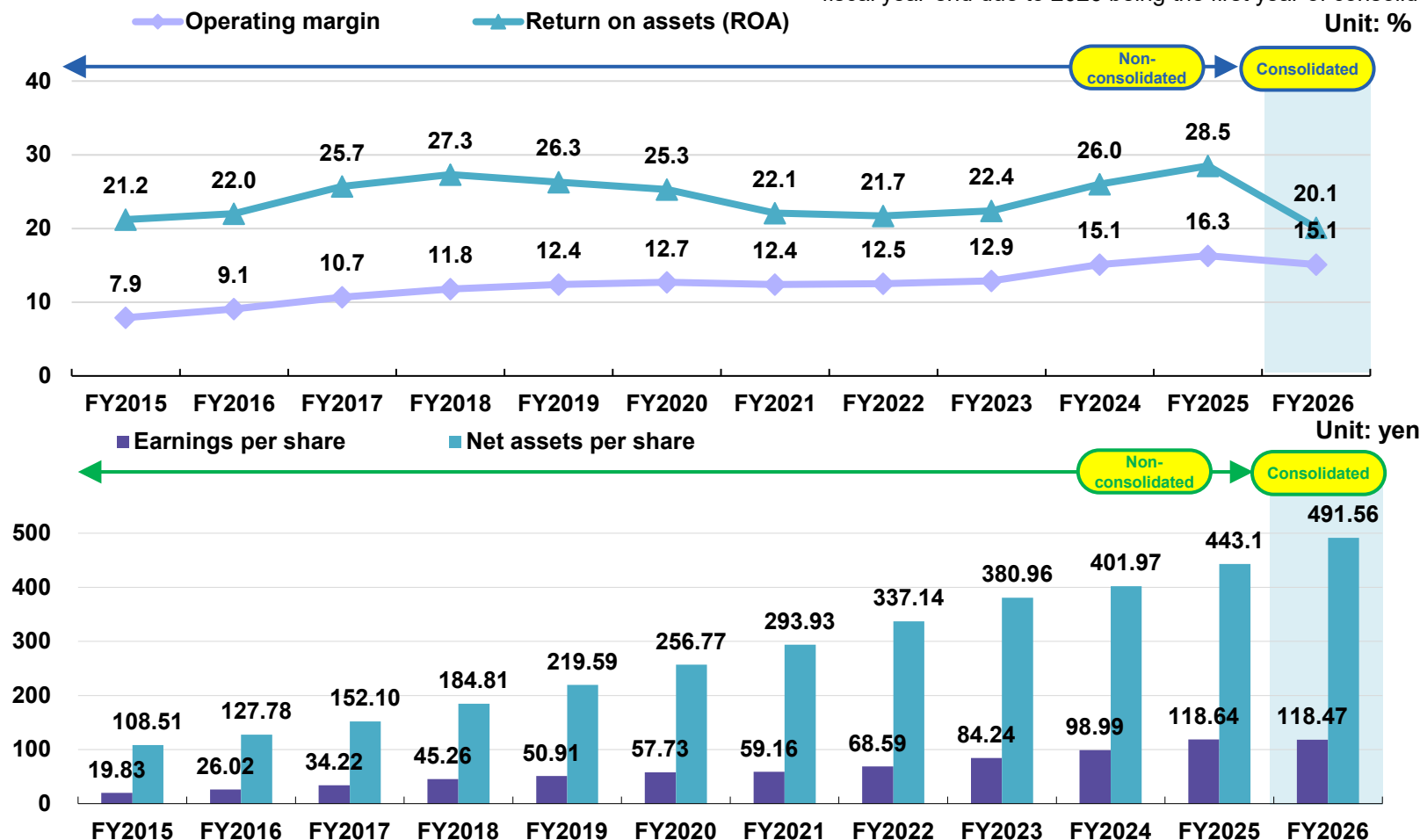
**Drive Systems  
Mechanisms  
Structures and Materials**

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



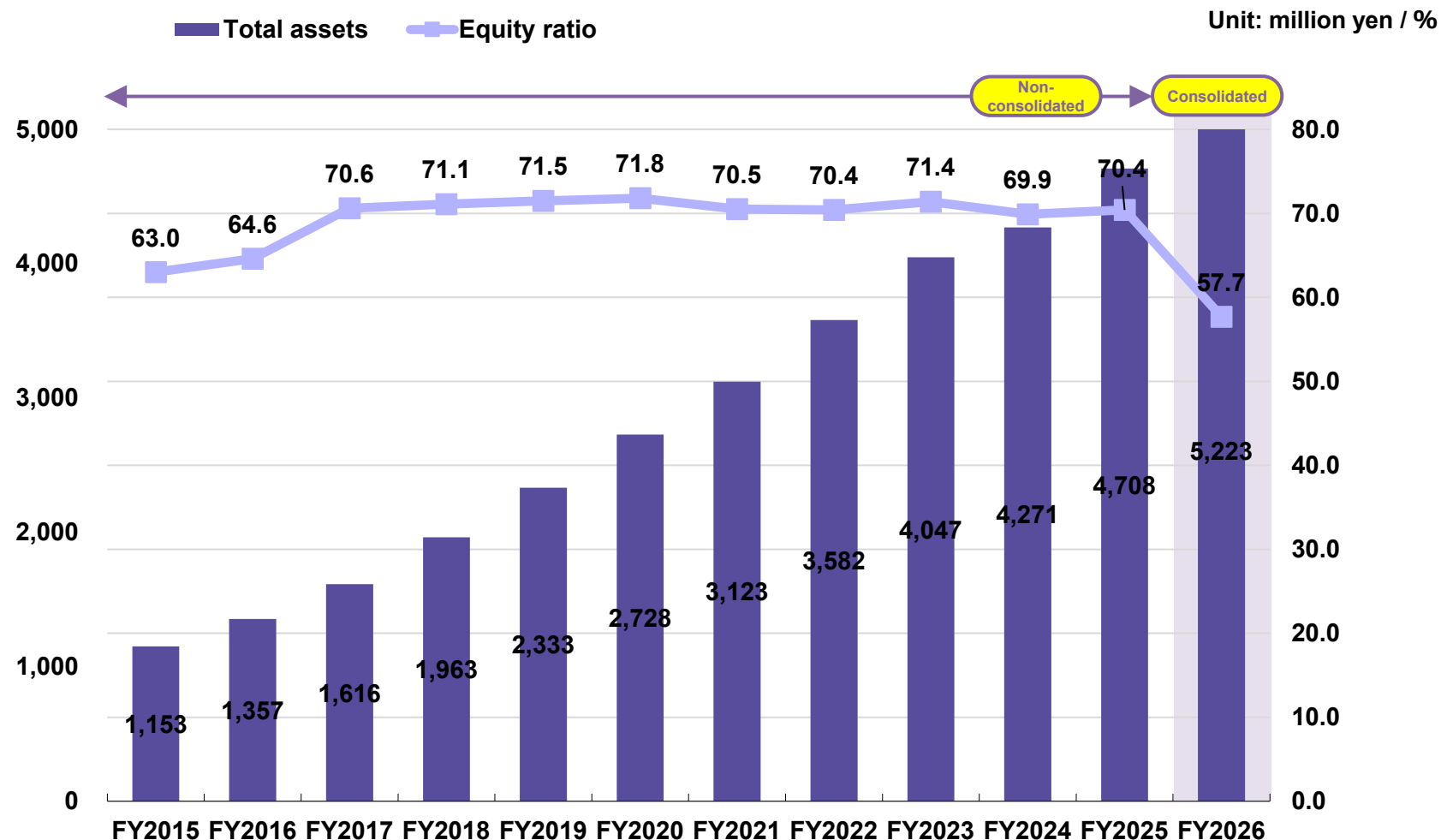
# Operating Margin / ROA / Earnings Per Share and Net Assets Per Share ARTNER — Create the Future —

\*ROE for FY2026 has been calculated based on equity at the fiscal year-end due to 2026 being the first year of consolidation.



\*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)

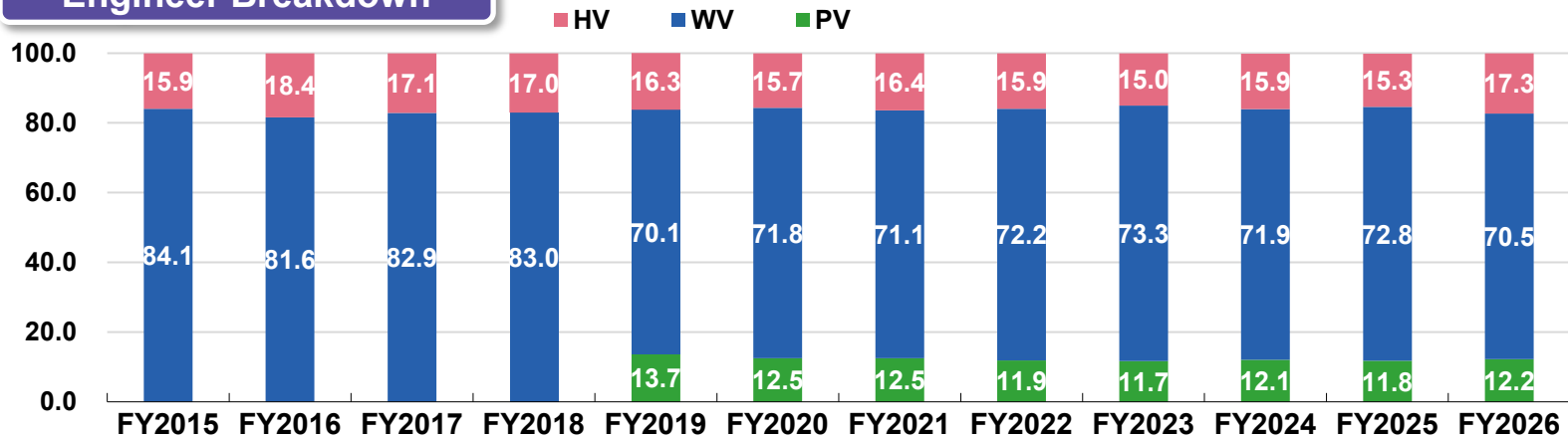
# Net Assets / Equity Ratio



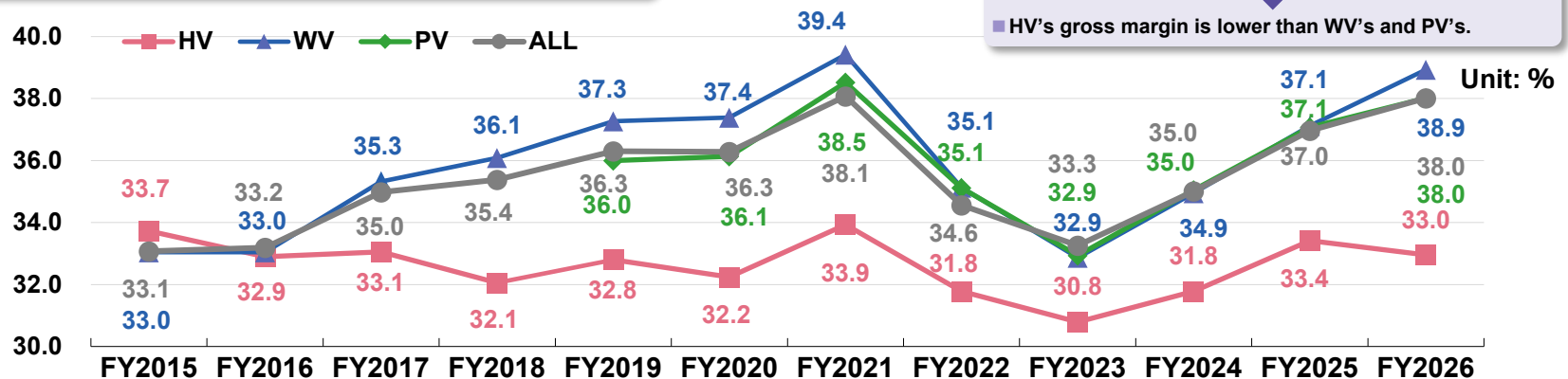
# Engineer Breakdown by Group / Gross Margin

## Engineer Breakdown

Unit: %



## Gross Margin (engineer dispatching)



## Average Unit Price of Engineers (by group)

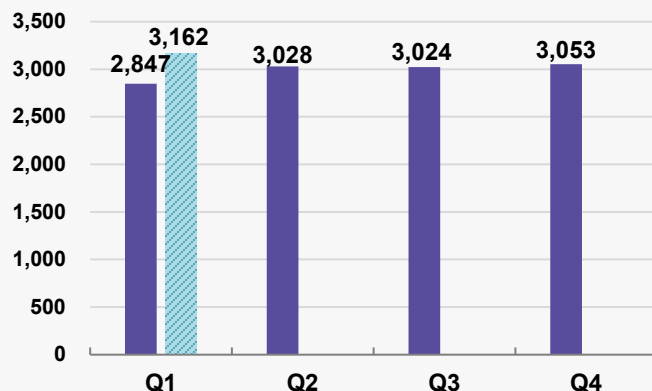
■ HV...upper 6,000 yen range ■ WV ... approximately 4,500 yen ■ PV... upper 4,000 yen range

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

# (Non-consolidated) Quarterly (accounting period) Financial Results

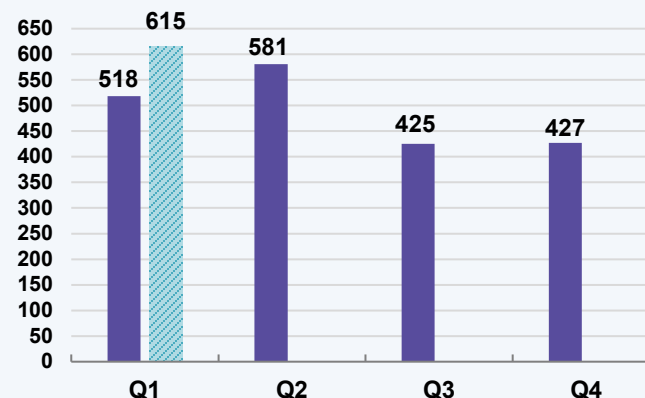
## Net sales

■ FY2026 ■ FY2027 Unit: million yen



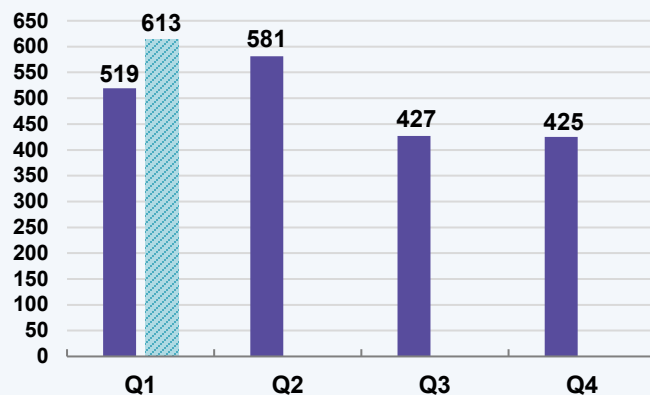
## Operating profit

■ FY2026 ■ FY2027 Unit: million yen



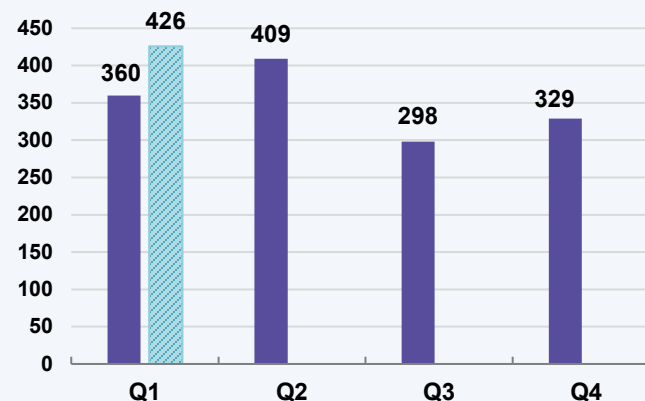
## Ordinary profit

■ FY2026 ■ FY2027 Unit: million yen



## Profit

■ FY2026 ■ FY2027 Unit: million yen



# (Non-consolidated) Quarterly (accounting period) Financial Results, Numerical Data

**FY2027**

|                  | Q1(Feb. to Apr.)           |                        |            |             | Q2(May to Jul. )           |                        |            |             | Q3(Aug. to Oct.)           |                        |            |             | Q4(Nov. to Jan.)           |                        |            |             | full-year                  |                        |            |
|------------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|
|                  | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(1)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(1)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(1)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(1)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) |
| Net sales        | 3,162                      | 100.0                  | 11.0       | 24.9        |                            |                        |            |             |                            |                        |            |             |                            |                        |            |             | 12,726                     | 100.0                  | 6.5        |
| Cost of sales    | 1,878                      | 59.4                   | 8.7        |             |                            |                        |            |             |                            |                        |            |             |                            |                        |            |             |                            |                        |            |
| Gross profit     | 1,283                      | 40.6                   | 14.7       |             |                            |                        |            |             |                            |                        |            |             |                            |                        |            |             |                            |                        |            |
| SG&A expenses    | 668                        | 21.1                   | 11.3       |             |                            |                        |            |             |                            |                        |            |             |                            |                        |            |             |                            |                        |            |
| Operating profit | 615                        | 19.5                   | 18.7       | 30.3        |                            |                        |            |             |                            |                        |            |             |                            |                        |            |             | 2,032                      | 16.0                   | 4.1        |
| Ordinary profit  | 613                        | 19.4                   | 18.1       | 30.5        |                            |                        |            |             |                            |                        |            |             |                            |                        |            |             | 2,011                      | 15.8                   | 2.9        |
| Profit           | 426                        | 13.5                   | 18.3       | 30.6        |                            |                        |            |             |                            |                        |            |             |                            |                        |            |             | 1,394                      | 11.0                   | (0.3)      |

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

**FY2026**

|                  | Q1(Feb. to Apr.)           |                        |            |             | Q2(May to Jul. )           |                        |            |             | Q3(Aug. to Oct.)           |                        |            |             | Q4(Nov. to Jan.)           |                        |            |             | full-year                  |                        |            |
|------------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|-------------|----------------------------|------------------------|------------|
|                  | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(2)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(2)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(2)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) | *(2)<br>(%) | Result<br>(million<br>yen) | Percent<br>-age<br>(%) | YOY<br>(%) |
| Net sales        | 2,847                      | 100.0                  | 7.6        | 23.8        | 3,028                      | 100.0                  | 8.1        | 25.3        | 3,024                      | 100.0                  | 7.7        | 25.3        | 3,053                      | 100.0                  | 6.4        | 25.5        | 11,954                     | 100.0                  | 7.4        |
| Cost of sales    | 1,728                      | 60.7                   | 7.9        | 23.3        | 1,787                      | 59.0                   | 4.1        | 24.1        | 1,947                      | 64.4                   | 4.8        | 26.3        | 1,947                      | 63.8                   | 6.0        | 26.3        | 7,410                      | 62.0                   | 5.7        |
| Gross profit     | 1,118                      | 39.3                   | 7.2        | 24.6        | 1,241                      | 41.0                   | 14.4       | 27.3        | 1,076                      | 35.6                   | 13.3       | 23.7        | 1,106                      | 36.2                   | 7.1        | 24.4        | 4,544                      | 38.0                   | 10.5       |
| SG&A expenses    | 600                        | 21.1                   | 5.6        | 23.2        | 660                        | 21.8                   | 10.1       | 25.5        | 650                        | 21.5                   | 16.7       | 25.1        | 679                        | 22.3                   | 17.9       | 26.2        | 2,591                      | 21.7                   | 12.5       |
| Operating profit | 518                        | 18.2                   | 9.1        | 26.5        | 581                        | 19.2                   | 19.8       | 29.8        | 425                        | 14.1                   | 8.5        | 21.8        | 427                        | 14.0                   | (6.5)      | 21.9        | 1,952                      | 16.3                   | 7.9        |
| Ordinary profit  | 519                        | 18.3                   | 9.2        | 26.6        | 581                        | 19.2                   | 19.7       | 29.8        | 427                        | 14.2                   | 6.4        | 21.9        | 425                        | 13.9                   | (7.0)      | 21.8        | 1,954                      | 16.4                   | 7.3        |
| Profit           | 360                        | 12.7                   | 9.1        | 25.8        | 409                        | 13.5                   | 20.1       | 29.3        | 298                        | 9.9                    | 6.6        | 21.3        | 329                        | 10.8                   | 6.7        | 23.6        | 1,398                      | 11.7                   | 10.9       |

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

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

# (Consolidated) Balance Sheet for Q1 FY2027

|                               | (Consolidated)<br>As of January 31, 2026<br>Result<br>(million yen) | (Consolidated)<br>As of April 30, 2026<br>Result<br>(million yen) |
|-------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------|
| Current assets                | 6,654                                                               | 6,462                                                             |
| (Cash and deposits)           | 4,728                                                               | 4,458                                                             |
| Non-current assets            | 2,403                                                               | 2,448                                                             |
| (Goodwill)                    | 1,519                                                               | 1,481                                                             |
| Total assets                  | 9,058                                                               | 8,910                                                             |
| Total current liabilities     | 1,873                                                               | 1,825                                                             |
| Total non-current liabilities | 1,961                                                               | 1,953                                                             |
| Total liabilities             | 3,835                                                               | 3,779                                                             |
| Total net assets              | 5,223                                                               | 5,131                                                             |

Total assets decreased by 147 million yen compared to the end of the previous fiscal year because of a decrease in cash and deposits, whereas we also recorded an increase in deferred tax assets.

Total liabilities decreased by 55 million yen compared to the end of the previous fiscal year because of a decrease in accounts payable - other, whereas we also recorded an increase in provision for bonuses.

Total net assets decreased by 91 million yen compared to the end of the previous fiscal year because of an increase in treasury shares, which are deducted from net assets.

# Number of Engineers

|                | Previous<br>FY term-<br>end<br>engineer<br>count<br><br>(people) | Newly<br>graduated<br>engineers<br><br>(people) | Number of<br>career<br>engineers<br>(incl. non-<br>recent and<br>recent<br>graduates)<br><br>(people) | Turnover<br>rate*<br><br>(%) | Turnover<br>rate*<br>*Excluding<br>retirement and<br>turnover via the<br>Company's<br>assistance<br>program to<br>change jobs | Term-end<br>engineer<br>count<br><br>(people) | Change<br>from the<br>previous<br>year<br><br>(people) | Change<br>from the<br>previous<br>year<br><br>(%) |
|----------------|------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------|---------------------------------------------------|
| FY2019         | 716                                                              | 130                                             | 26                                                                                                    | 8.9                          | 7.1                                                                                                                           | 785                                           | 69                                                     | 9.6                                               |
| FY2020         | 785                                                              | 156                                             | 32                                                                                                    | 7.3                          | 5.9                                                                                                                           | 901                                           | 116                                                    | 14.8                                              |
| FY2021         | 901                                                              | 177                                             | 29                                                                                                    | 11.7                         | 10.8                                                                                                                          | 971                                           | 70                                                     | 7.8                                               |
| FY2022         | 971                                                              | 204                                             | 35                                                                                                    | 11.3                         | 10.3                                                                                                                          | 1,073                                         | 102                                                    | 10.5                                              |
| FY2023         | 1,073                                                            | 169                                             | 50                                                                                                    | 9.6                          | 7.7                                                                                                                           | 1,157                                         | 84                                                     | 7.8                                               |
| FY2024         | 1,157                                                            | 133                                             | 58                                                                                                    | 10.9                         | 8.3                                                                                                                           | 1,192                                         | 35                                                     | 3.0                                               |
| FY2025         | 1,192                                                            | 171                                             | 67                                                                                                    | 11.7                         | 9.7                                                                                                                           | 1,251                                         | 59                                                     | 4.9                                               |
| FY2026         | 1,251                                                            | 154                                             | 87                                                                                                    | 11.2                         | 8.9                                                                                                                           | 1,315                                         | 64                                                     | 5.1                                               |
| FY2027 (proj.) | 1,315                                                            | 153                                             | 120                                                                                                   | Decreased<br>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

# 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 | FY2026 (result) |
|--------|-----------------|
| 55.0%  | 47.3%           |

## 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 | FY2026 (result) |
|--------|-----------------|
| 50.0%  | 51.9%           |

# Efforts to Reach Target Number of Engineers

## Recruitment of New Graduates

**Target for April 2026 hires: 210 engineers**  
(up 37.3% from 153 engineers in the preceding year)

### 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: 120 engineers**  
(up 37.9% from 87 engineers in the preceding year)

### 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

**FY2027 forecast** »

Recruitment  
investment expenses

**22.7 %Up** 

# Efforts to Reach Target Number of 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

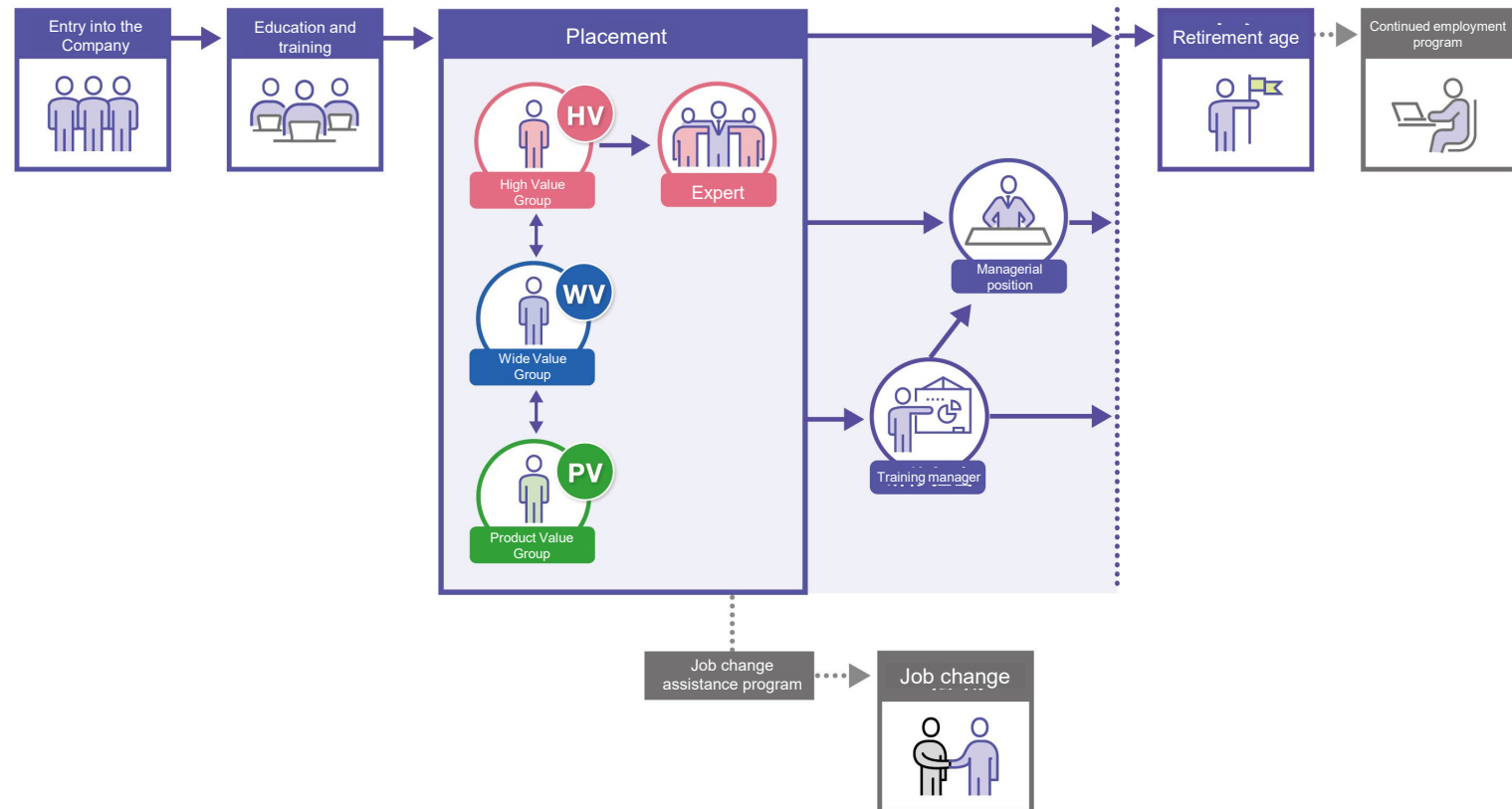
The program encourages students who wish to work at a manufacturer but had little interest in engineer dispatching and did not consider joining Artner to become interested and decide to join the Company upon comparing it With other companies.

#### 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.

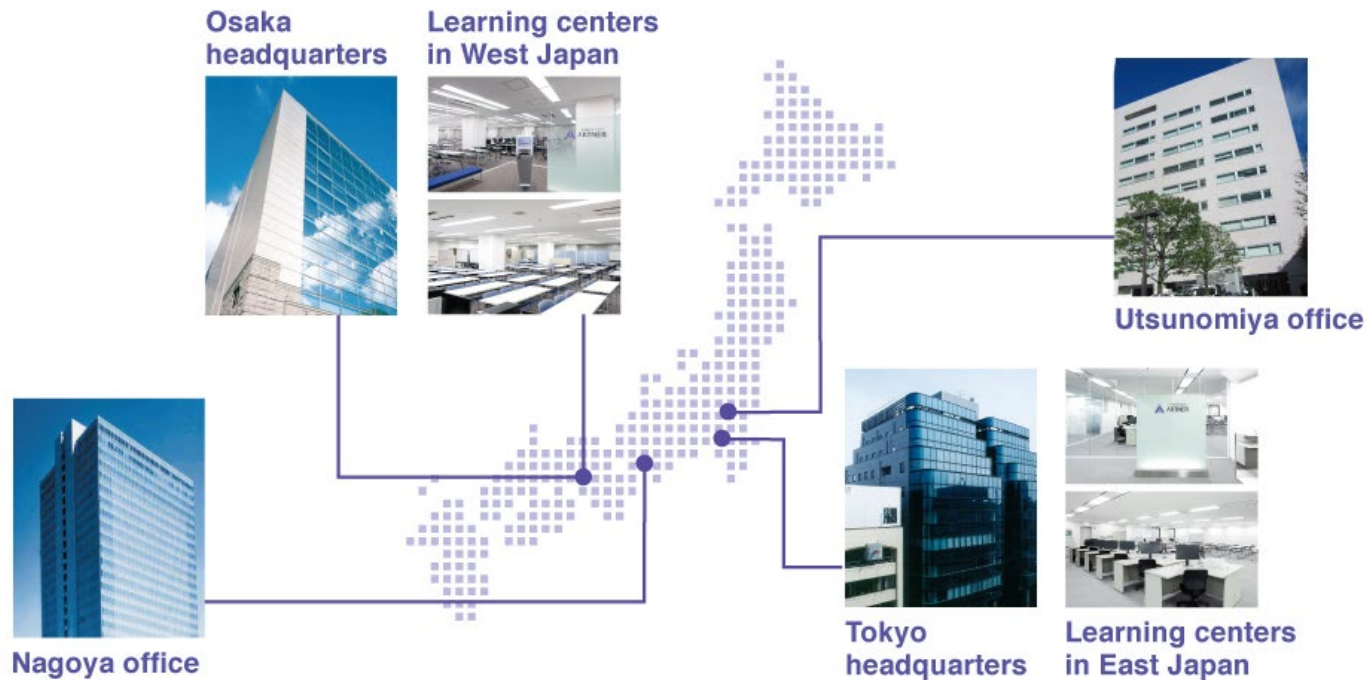
# Career Paths of Engineers

■ 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.”



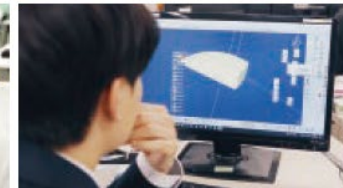
# Locations

|                         |                                        |
|-------------------------|----------------------------------------|
| <b>Headquarters</b>     | Tokyo, Osaka                           |
| <b>Business bases</b>   | Yokohama, Utsunomiya,<br>Osaka, Nagoya |
| <b>Learning centers</b> | 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.



## Japanese language training

The purpose of this training is to have international employees develop practical ability to communicate in Japanese, from drafting emails to conversing about business. After completing basic training, they engage in studies covering a wide range that includes culture and etiquette at Japanese enterprises and Japanese expressions and grammar. These studies are tailored to learners' individual Japanese levels.



## Placement process

**Placed in contracting projects. (Endeavor to acquire technical experience and Japanese language skill)**



**Actively deployed through engineer dispatching following acquisition of sufficient technical experience and Japanese language skill.**

**Share of non-Japanese talents**

**2.1% (FY2026)**

# 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.



## 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.

## 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.



## 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.



# 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
- Things that can be done with AI right now: Focus on medical care and AI
- 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

- Mechanism of large language models
- Introduction to MicroPython
- Using UML for modeling
- MBD engineers in the automobile industry
- Practical algorithm development
- Power window pinch detection

## Electronics Skill Development Courses

- Learning Electrical Equipment from Eco Cars
- Fuel Cells: Introduction
- AI and Semiconductors

## Machinery Skill Development Courses

- Lithium-Ion Batteries
- Product Conceptual Design Training
- Design of Gear Drive Mechanisms

## ■ “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%.**