September 10, 2026

To Our Stakeholders:

Company name: Artner Co., Ltd.
Representative: SEKIGUCHI Sozo, President and CEO
(Securities code: 2163; Prime Market of the Tokyo Stock Exchange)
Inquiries: HARIGAE Tomonori, Managing Director
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Notice Concerning Dividends of Surplus (Interim Dividends)

Artner Co., Ltd. ("the Company") hereby notifies that on September 10, 2026, the Board of Directors resolved to distribute dividends of surplus with a record date of July 31, 2026, as follows:

1. Details of dividends

	Decided amount	Latest dividend forecast (announced on June 16, 2026)	Previous result (FY2026 – interim dividend)
Record date	July 31, 2026	Same as left	July 31, 2025
Dividend per share	¥43.00	¥43.00	¥42.00
Total amount of dividends	¥455 million	—	¥446 million
Effective date	October 7, 2026	—	October 7, 2025
Source of funds for dividends	Retained earnings	—	Retained earnings

2. Reason

The Company comprehensively considers future business developments, earnings, the management environment, as well as the strengthening of its management foundations, and positions the supply of stable dividends to its shareholders as a top-priority management task. Moreover, with our policy to maintain a 50% payout ratio, we have set as our basic approach to distribute dividends that are at least at the same amount as the previous year and continue to increase.

Based on the above policy and as a result of comprehensively considering our performance and other factors, the interim dividend for FY2027 will be ¥43 per share.

Reference: Breakdown of annual dividends

	Dividend per share		
Record date	Second quarter-end	Fiscal year-end	Annual
Dividend forecast		¥21.50	—
Result	¥43.00		
Results in previous period (FY2026)	¥42.00	¥42.00	¥84.00

(Note) On August 1, 2026, the Company carried out a 2-for-1 stock split of its common shares. It has stated the year-end dividend per share in the amount following consideration of the impact of the stock split. The Company has omitted the total annual dividend due to being unable to present a simple total as a result of carrying out the stock split.