

- Once again, this is SEKIGUCHI Sozo, President and CEO of Artner Co., Ltd.
- Thank you very much for joining us today for Artner's Q2 FY2027 Briefing for Analysts and Institutional Investors.
- Without further ado, let me begin with an overview of the Company.

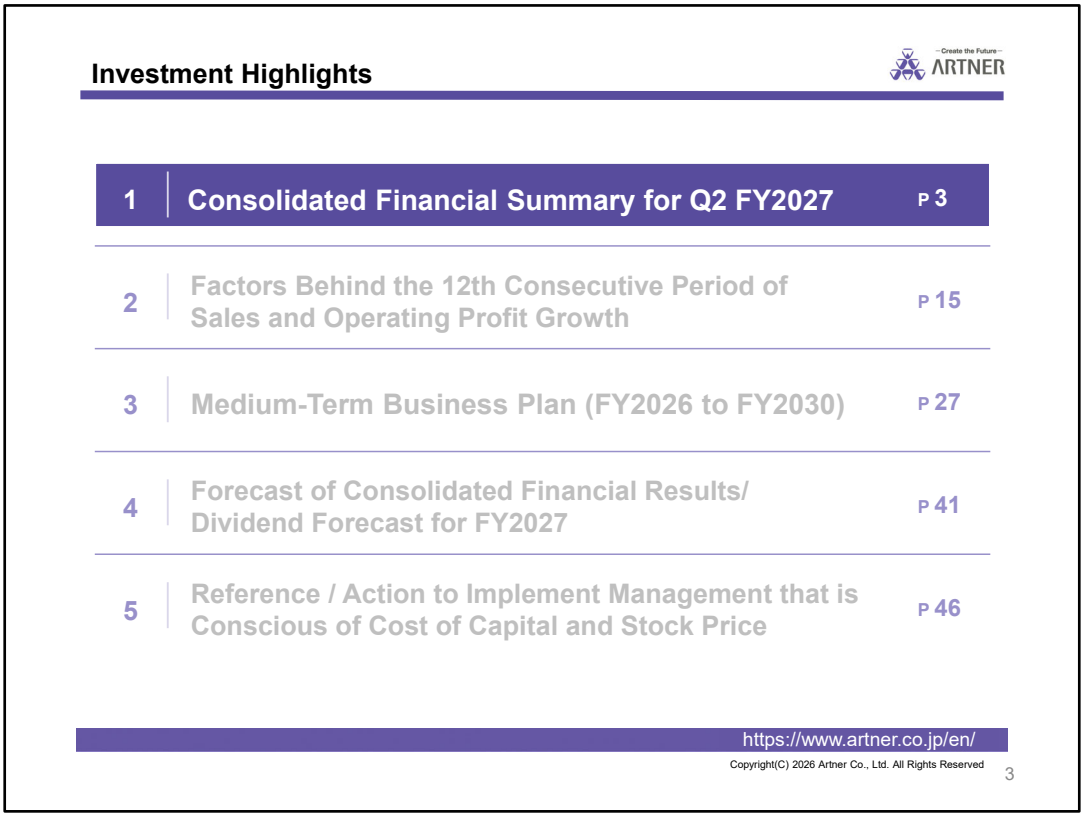
Company Information

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

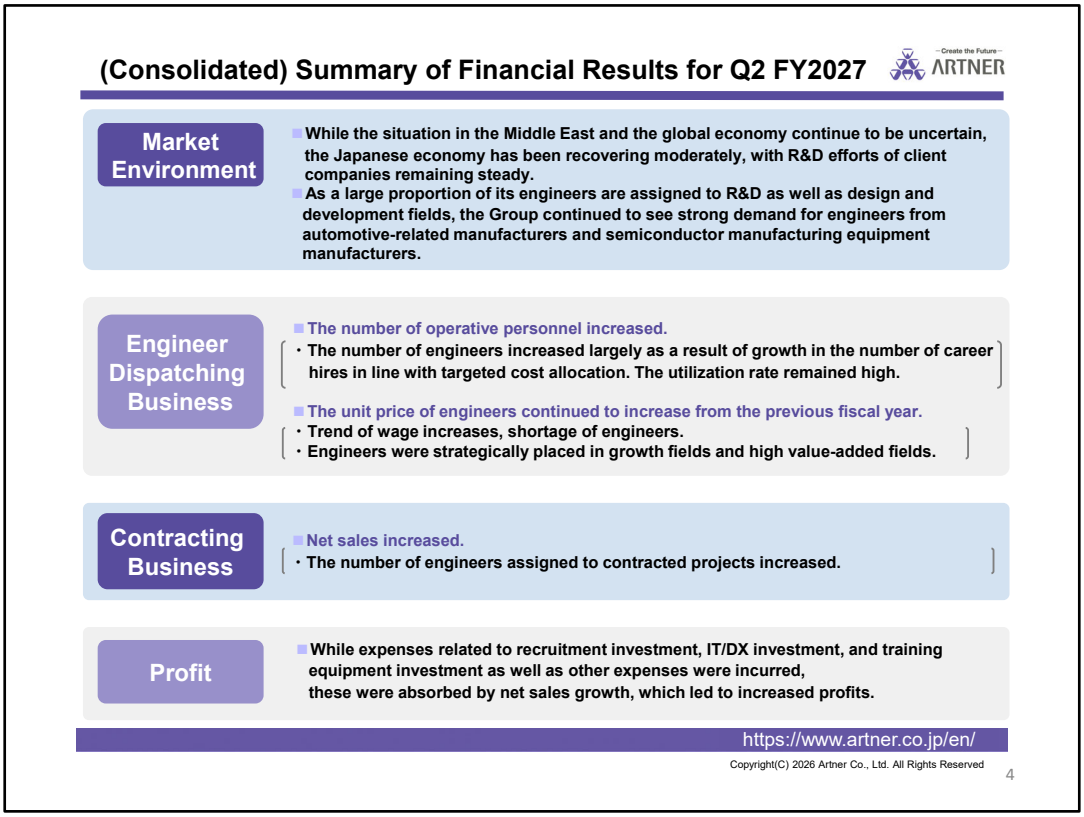
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- First, let me provide an overview of the Company.
- Artner Co., Ltd. was founded on September 18, 1962.
- We are listed on the Prime Market of the Tokyo Stock Exchange.
- Our securities code is 2163.
- We currently have four business bases.
- From these four bases in Yokohama, Utsunomiya, Osaka, and Nagoya, we support clients across Japan, from Hokkaido in the north to Kyushu in the south.
- Our main businesses are engineer dispatching in the software, electronics, and machinery fields, together with the contracting business.
- We have two Group companies: CLIP SOFT Corporation and JOUHOU GIKEN, Ltd.



- Next, I will present the consolidated financial summary for Q2 FY2027, covering the six months ended July 31, 2026.



- First, the market environment.
- Although uncertainty surrounding the situation in the Middle East and the global economy persists, the economy continued to recover moderately, and the R&D efforts of our client companies remained steady.
- In addition, as a large proportion of the Group's engineers are placed in R&D and design and development fields, demand for engineers from automotive-related manufacturers and semiconductor manufacturing equipment manufacturers continued to be strong.
- Next, in the engineer dispatching business, the number of operative personnel increased.
- The unit price of engineers continued to rise from the previous fiscal year.
- In the contracting business, net sales increased.
- As for profits, although we incurred recruitment-related investment, IT/DX investment, training equipment investment, and other expenses, these were absorbed by net sales growth, and we closed the first half with profit growth.

(Consolidated) Highlights of Financial Results for Q2 FY2027

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

	(Consolidated) Q2 FY2027	
	Result (million yen)	Percentage (%)
Net sales	7,075	100.0
Cost of sales	4,261	60.2
Gross profit	2,813	39.8
SG&A expenses	1,596	22.6
Operating profit	1,217	17.2
Ordinary profit	1,222	17.3
Profit attributable to owners of parent	815	11.5

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- Next, the consolidated highlights of financial results.
- As the Group has been preparing quarterly consolidated financial statements since the third quarter of the previous fiscal year, a comparative analysis with the same six-month period of the previous fiscal year has not been conducted.
- On a consolidated basis, net sales were approximately 7.0 billion yen.
- Gross profit was approximately 2.8 billion yen.
- Operating profit was approximately 1.2 billion yen.
- Ordinary profit was also approximately 1.2 billion yen.
- Profit attributable to owners of parent came to approximately 800 million yen.

(Non-consolidated) Highlights of Financial Results for Q2 FY2027

■ **Net sales up 9.0%, Operating profit up 10.5%, Ordinary profit up 9.7%, Profit up 9.0%. Operating margin 19.0%.**

	(Non-consolidated) Q2 FY2026		(Non-consolidated) Q2 FY2027		Change from the previous year	Change from the previous year
	Result (million yen)	Percentage (%)	Result (million yen)	Percentage (%)	(million yen)	(%)
Net sales	5,876	100.0	6,404	100.0	528	9.0
Cost of sales	3,515	59.8	3,774	58.9	259	7.4
Gross profit	2,360	40.2	2,629	41.1	269	11.4
SG&A expenses	1,260	21.5	1,414	22.1	154	12.2
Operating profit	1,099	18.7	1,215	19.0	116	10.5
Ordinary profit	1,101	18.7	1,207	18.9	106	9.7
Profit	770	13.1	839	13.1	69	9.0

- 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.

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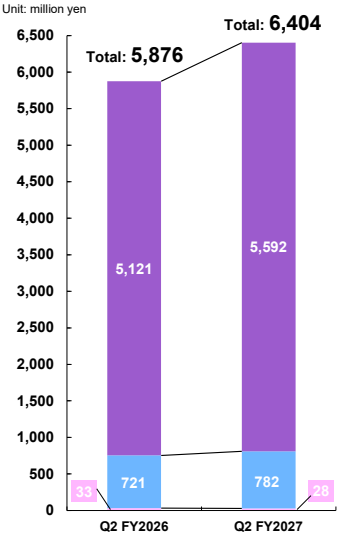
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- Next, the non-consolidated highlights of financial results for the first half.
- Net sales were up 9.0%.
- Operating profit was up 10.5%.
- Ordinary profit was up 9.7%.
- Profit was up 9.0%.
- The operating margin came to 19.0%.

(Non-consolidated) Net Sales by Business for Q2 FY2027

Engineer dispatching up 9.2% Contracting up 8.5%

Unit: million yen



	Q2 FY2026		Q2 FY2027		Change from the previous year	Percentage variance
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)	(%)	(pt)
Engineer dispatching	5,121	87.2	5,592	87.3	9.2	0.2
Contracting	721	12.3	782	12.2	8.5	(0.1)
Subtotal	5,843	99.4	6,375	99.6	9.1	0.1
Other	33	0.6	28	0.4	(13.9)	(0.1)
Total	5,876	100.0	6,404	100.0	9.0	—

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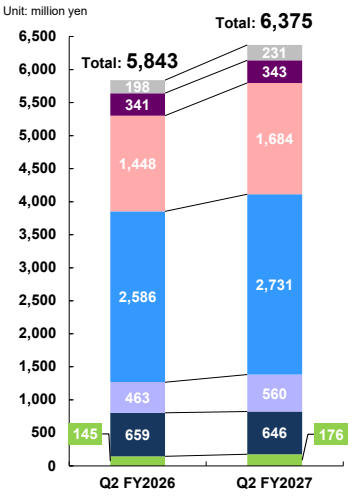
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- Next, net sales by business.
- Engineer dispatching posted sales growth of 9.2%.
- The contracting business posted sales growth of 8.5%.

(Non-consolidated) Net Sales by Industry Field for Q2 FY2027

Electrical equipment up 16.3% **Transportation equipment up 5.6%**
Precision equipment up 21.1%

*Clients' demand for engineers exceeds the number the Company 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.



	Q2 FY2026		Q2 FY2027		Change from the previous year	Percentage variance
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)	(%)	(pt)
Steel, nonferrous materials and metals	198	3.4	231	3.6	16.6	0.2
Mechanical equipment	341	5.8	343	5.4	0.9	(0.4)
Electrical equipment	1,448	24.8	1,684	26.4	16.3	1.6
Transportation equipment	2,586	44.3	2,731	42.8	5.6	(1.4)
Precision equipment	463	7.9	560	8.8	21.1	0.9
Information and communications	659	11.3	646	10.1	(2.0)	(1.2)
Miscellaneous	145	2.5	176	2.8	21.1	0.3
Total	5,843	100.0	6,375	100.0	9.1	—

*Excludes sales from "Other" businesses.

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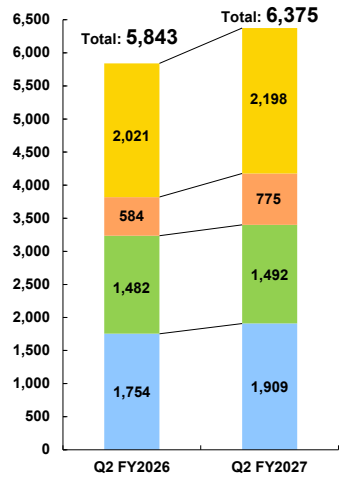
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- Next, net sales by industry field.
- Electrical equipment, centered on semiconductor manufacturing equipment, was up 16.3%.
- Transportation equipment, which includes automobile manufacturers and automotive parts manufacturers, was up 5.6%.
- Precision equipment was up 21.1%.
- Clients' demand for engineers exceeds the number the Company can supply.
- Considering the balance of industry fields, we proactively and strategically rotated engineers with the aim of increasing the unit price of engineers and improving the level of their work.

(Non-consolidated) Net Sales by Technology Field for Q2 FY2027

Embedded / Model-Based up 8.8% IT Solution up 32.6%
Electronics up 0.7% Machinery up 8.8%

Unit: million yen



	Q2 FY2026		Q2 FY2027		Change from the previous year	Percentage variance
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)	(%)	(pt)
Embedded / Model-Based	2,021	34.6	2,198	34.5	8.8	(0.1)
IT Solution	584	10.0	775	12.2	32.6	2.2
Electronics	1,482	25.4	1,492	23.4	0.7	(2.0)
Machinery	1,754	30.0	1,909	29.9	8.8	(0.1)
Total	5,843	100.0	6,375	100.0	9.1	—

*Excludes sales from "Other" businesses.

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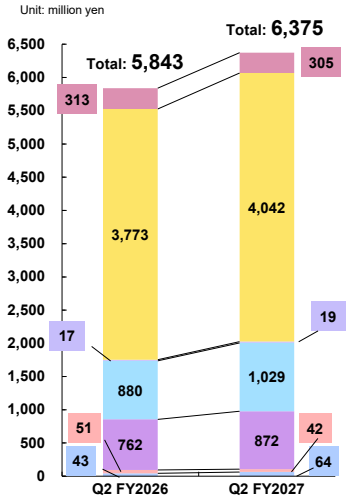
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9

- Next, non-consolidated net sales by technology field.
- Embedded / Model-Based was up 8.8%.
- IT Solution was up 32.6%.
- Electronics was up 0.7%.
- Machinery was up 8.8%.
- Growth in Embedded / Model-Based and IT Solution, that is, the software field, was particularly notable.

(Non-consolidated) Net Sales by Region for Q2 FY2027

Kanto up 7.1% **Tokai up 16.8%** **Kinki up 14.5%**



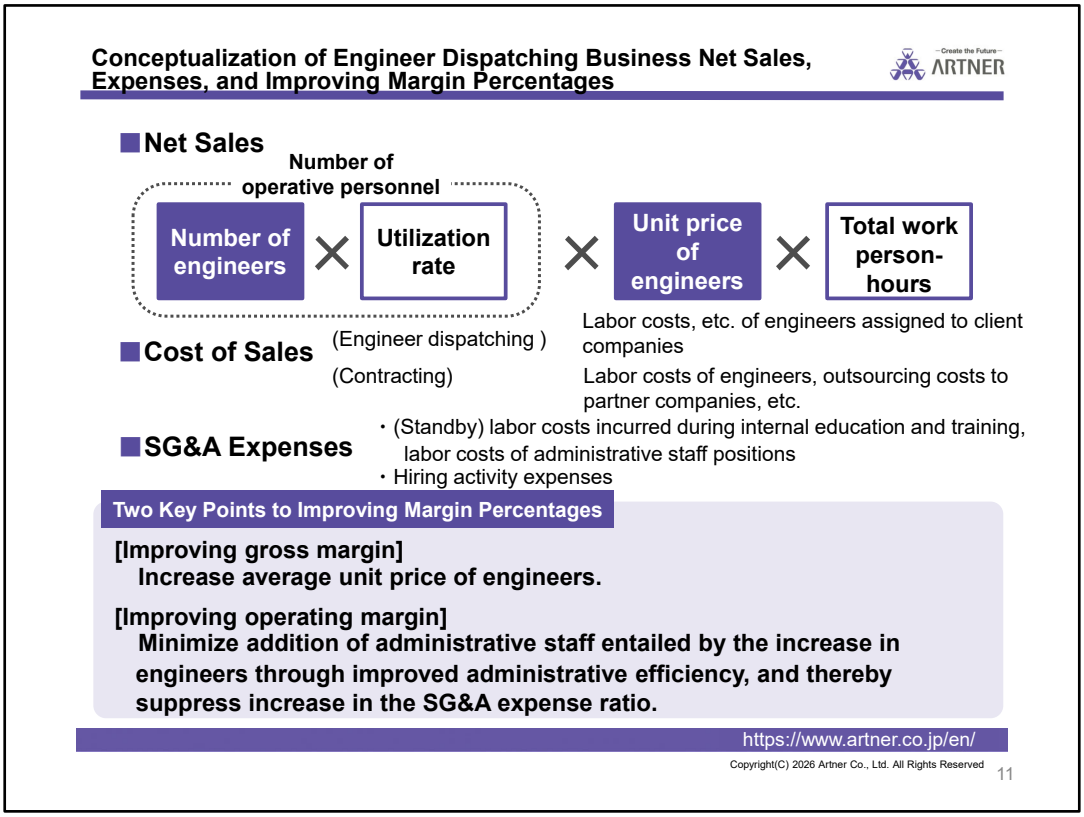
	Q2 FY2026		Q2 FY2027		Change from the previous year	Percentage variance
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)	(%)	(pt)
Tohoku	313	5.4	305	4.8	(2.6)	(0.6)
Kanto	3,773	64.6	4,042	63.4	7.1	(1.2)
Hokuriku	17	0.3	19	0.3	7.0	(0.0)
Tokai	880	15.1	1,029	16.1	16.8	1.1
Kinki	762	13.0	872	13.7	14.5	0.6
Chugoku	51	0.9	42	0.7	(17.2)	(0.2)
Kyushu	43	0.7	64	1.0	49.5	0.3
Total	5,843	100.0	6,375	100.0	9.1	—

*Excludes sales from "Other" businesses.

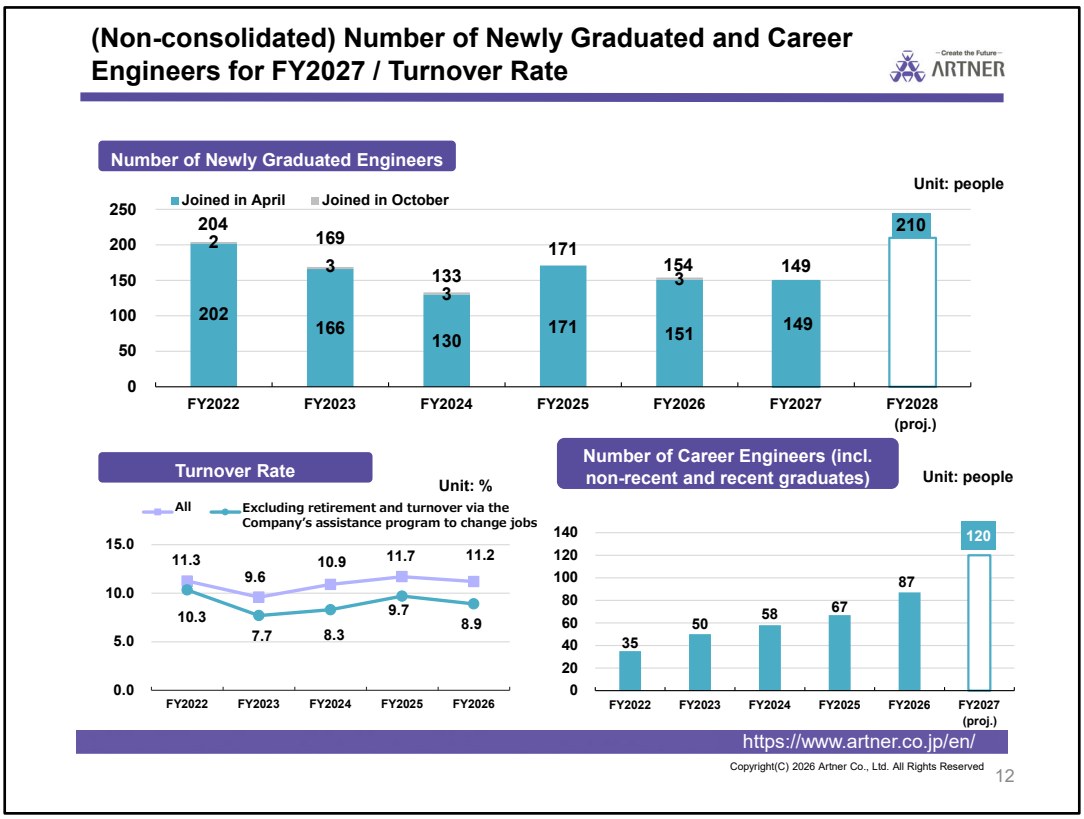
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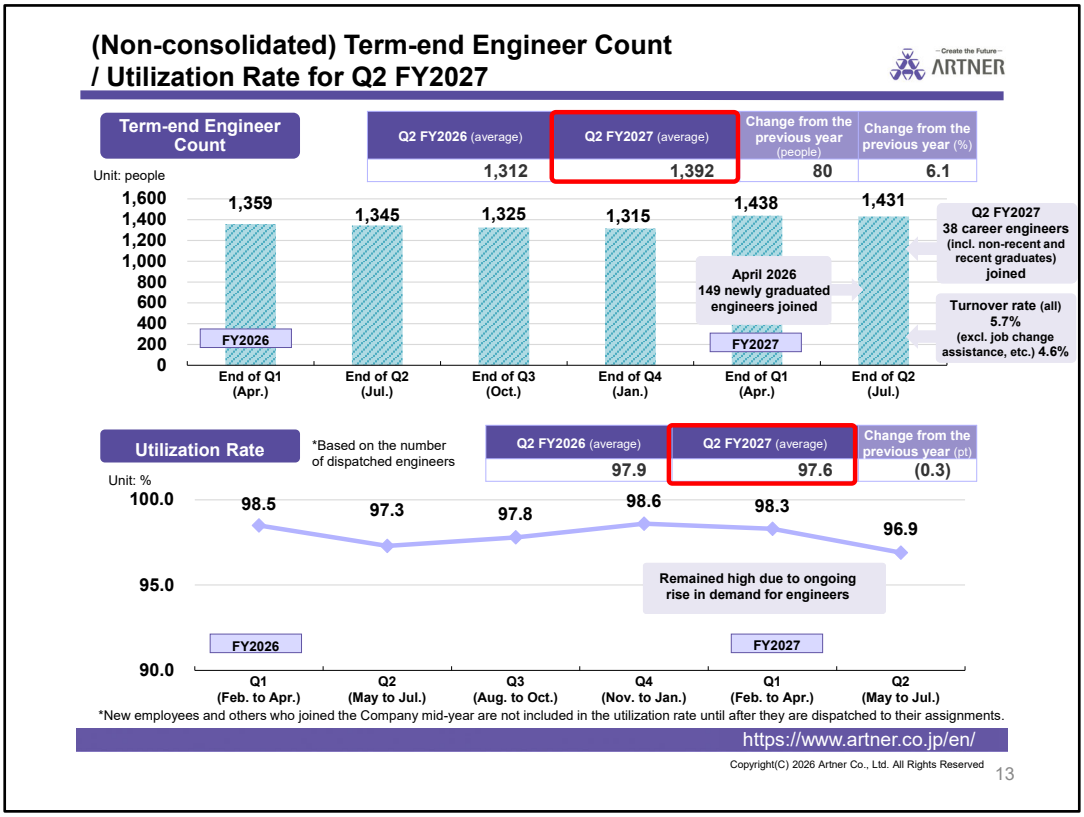
- Next, net sales by region.
- The Kanto area was up 7.1%.
- Tokai was up 16.8%.
- Kinki was up 14.5%.



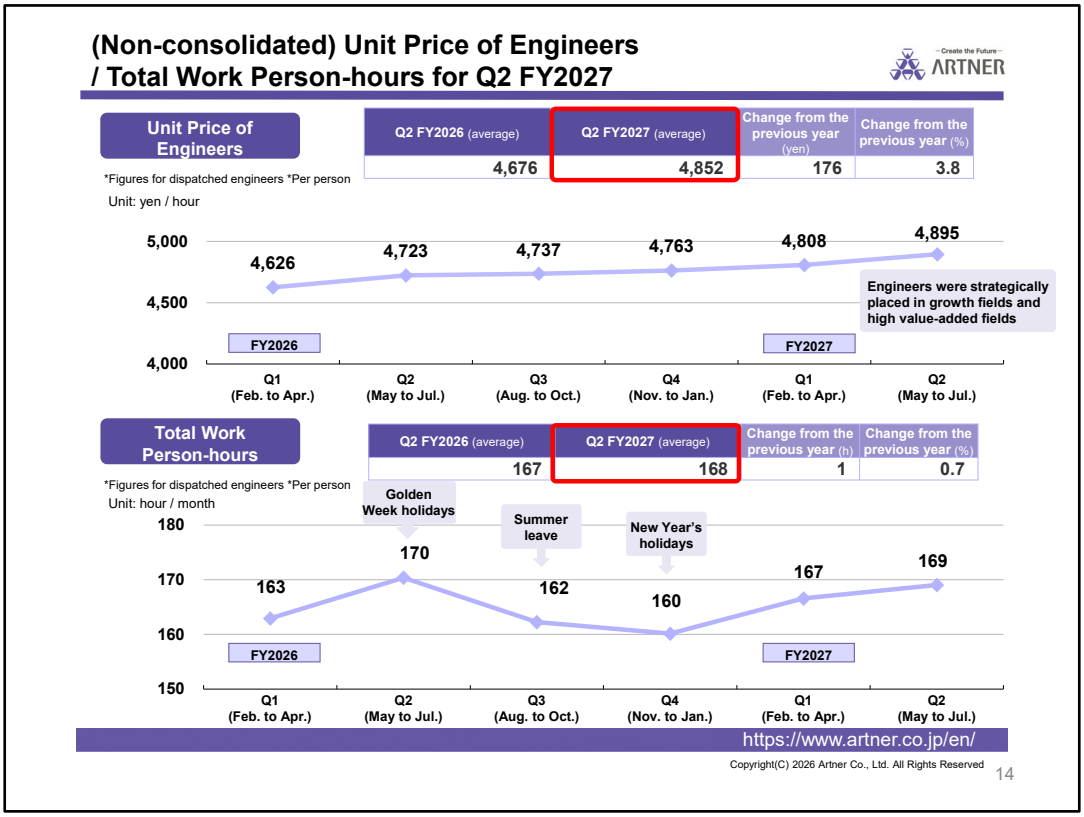
- Next, let me summarize our thinking on net sales, expenses, and improving margins.
- First, the preconditions for net sales in engineer dispatching.
- The total number of engineers multiplied by the utilization rate gives the number of operative personnel.
- The number of operative personnel multiplied by the unit price of engineers and total work person-hours is recorded as net sales.
- Next, the preconditions for expenses.
- In engineer dispatching, the labor costs and other expenses of engineers placed with client companies are recorded in cost of sales.
- In the contracting business, in addition to the labor costs of engineers, outsourcing costs to partner companies and other expenses are recorded in cost of sales.
- As for SG&A expenses, the labor costs of engineers in internal education and training or on standby, the labor costs of administrative staff positions, and activity expenses such as recruitment advertising are recorded in SG&A expenses.
- Next, the two key points to improving margins.
- To improve the gross margin, the unit price per engineer must rise.
- To improve the operating margin, we must improve administrative efficiency and control SG&A expenses.



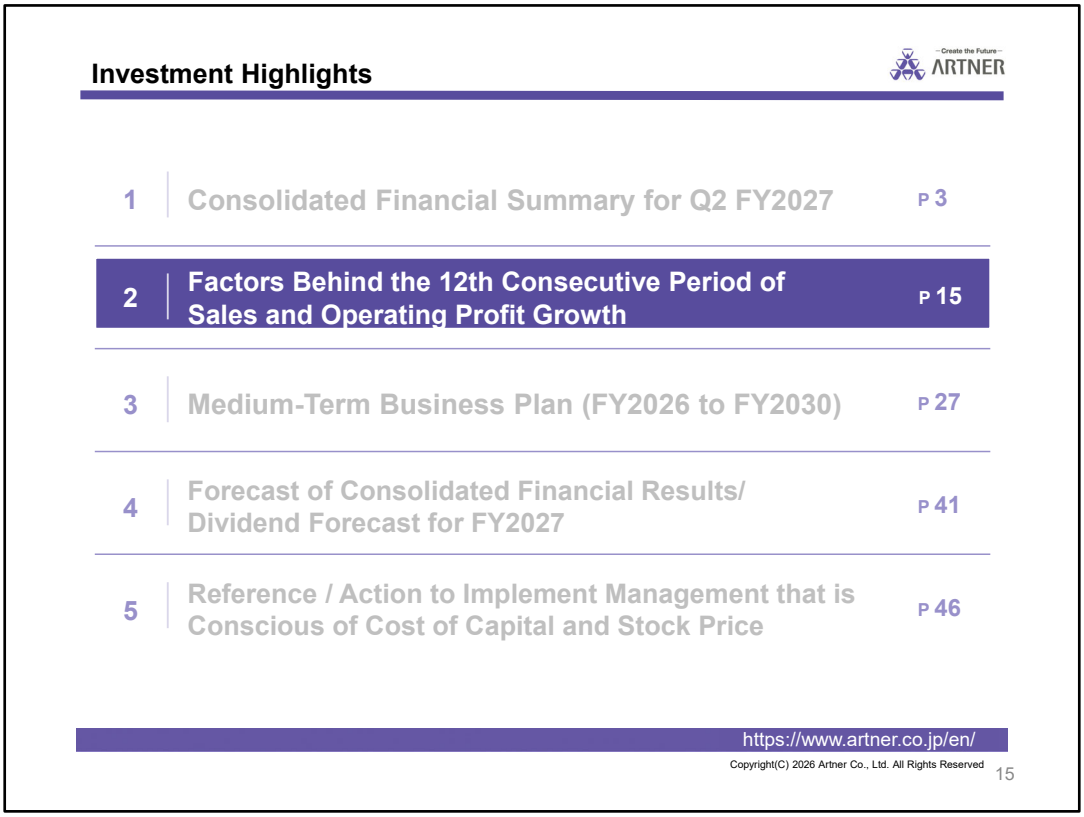
- Based on these preconditions, first, 149 newly graduated engineers joined the Company in April 2026.
- For April 2027, we plan for 210 newly graduated engineers to join.
- The turnover rate for the previous fiscal year, the fiscal year ended January 31, 2026, was 11.2%.
- Excluding those who left due to mandatory retirement or through the job change assistance program, the figure was 8.9%.
- As for career engineers, compared with 87 hires last year, we plan to hire 120 this year.



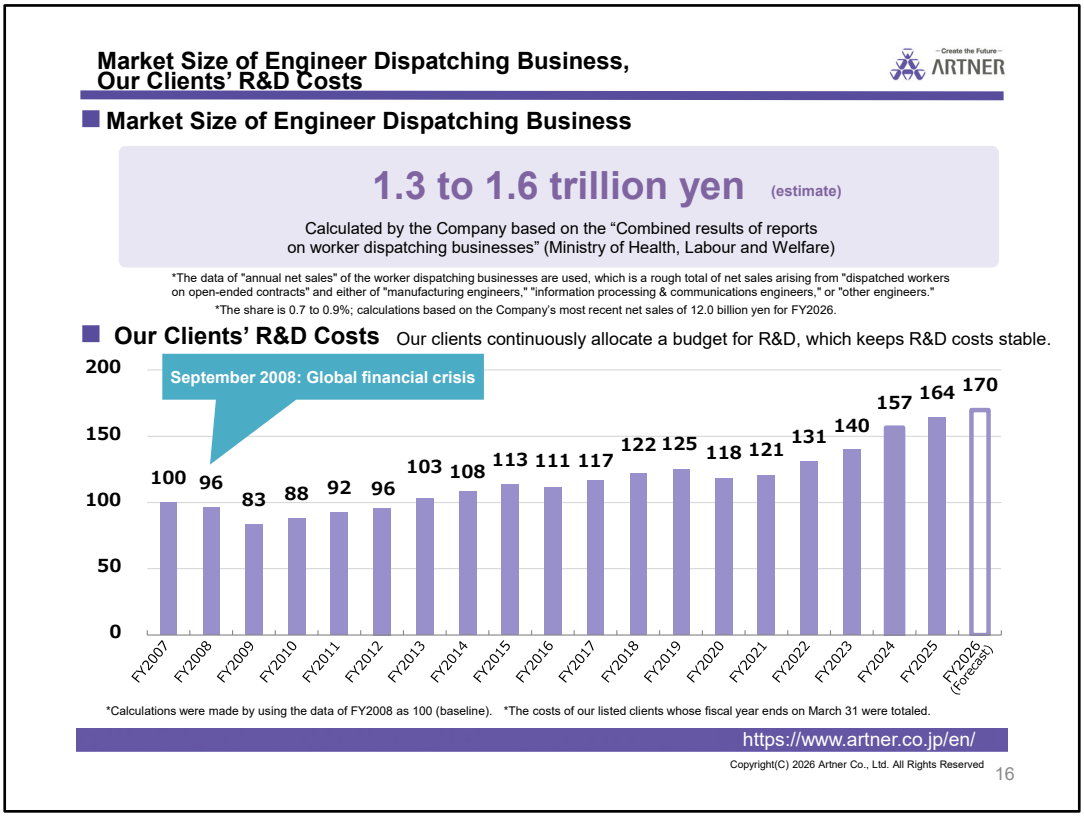
- Next, the term-end engineer count.
- The average for the second quarter of the previous fiscal year was 1,312, and the average for the second quarter of the fiscal year ending January 31, 2027 was 1,392, an increase of 80.
- The utilization rate was 97.6%, down slightly from 97.9% in the previous year.



- Next, the unit price of engineers.
- Compared with 4,676 yen in the second quarter of the previous fiscal year, the average for the second quarter of this fiscal year was 4,852 yen, an increase of 176 yen year on year.
- Total work person-hours rose slightly to 168 hours per month.



- Next, I will introduce the factors behind the 12th consecutive period of sales and operating profit growth.



- First, data on the historical trends of the market size of the engineer dispatching business and the R&D costs of our client companies.
- The market size of the engineer dispatching business is currently approximately 1.3 trillion to 1.6 trillion yen. The R&D costs of the manufacturers that are our main clients declined during the global financial crisis of 2008 but have since followed a gradual upward trend.



- Next, a summary of the factors behind the 12th consecutive period of sales and operating profit growth.
- The first is the trust from our clients built on our long history, which enables us to place inexperienced newly graduated engineers and deploy additional current engineers.
- As a result, we have been able to maintain a high utilization rate.

History (at the time of founding in 1953)

1953 -

■Originally founded as Sekiguchi Kogyo Co., Ltd. in Amagasaki, Hyogo.

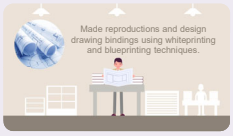


Founded

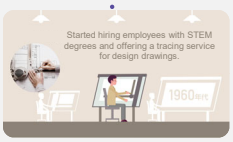
■ Manufactures and sells gloves for use in heavy industries in the Hanshin Industrial Region.



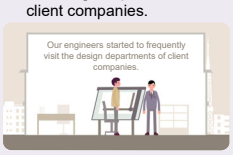
■ Reproduces and binds design drawings received from client companies, using whiteprinting and blueprinting techniques.



■ Starts hiring employees with STEM degrees and offering a tracing service for design drawings.



■ Our engineers visit frequently the design departments of client companies.



■ Demand increases from clients for tracing and other designing and development services.



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History (1962 to present)

1962 -

1962 — Worker Dispatching Act takes effect in Japan.



- Establishes Osaka Technology Center Co., Ltd. to offer design and development services.

1986 — ■ Opens the Kanto Office.



1989 — ■ Company stock listed on JASDAQ.



1998 — ■ Changes the company name to Artner Co., Ltd.

2007 — ■ Stock listing moved up to the First Section of the Tokyo Stock Exchange.

2017 — ■ Celebrates the 55th anniversary of its founding. / Stock listing moved to the Second Section of the Tokyo Stock Exchange.



2018

2022 — Transitioned to the Prime Market of the Tokyo Stock Exchange.

Celebrates the 60th anniversary of its founding.

2025 — ■ Artner's Medium-Term Business Plan was started.

■ CLIP SOFT Corporation and JOUHOU GIKEN, Ltd.became Artner Group companies.

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

Presidents Since Our Founding

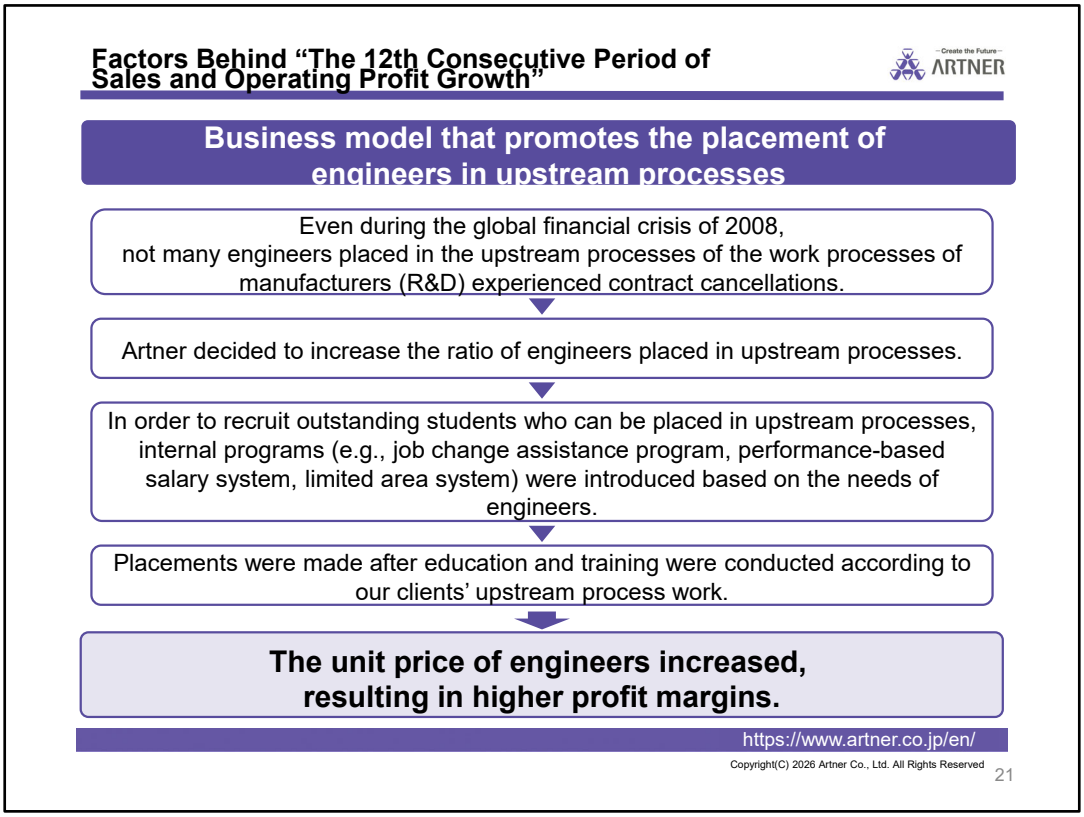
September 1962	Osaka Technology Center Co., Ltd. was established as a subsidiary of Sekiguchi Kogyo Co., Ltd. (1st) President and CEO SEKIGUCHI Noboru was appointed.
April 1984	President and CEO SEKIGUCHI Noboru retired. (2nd) President and CEO MARUHASHI Shiro was appointed.
April 1987	President and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

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

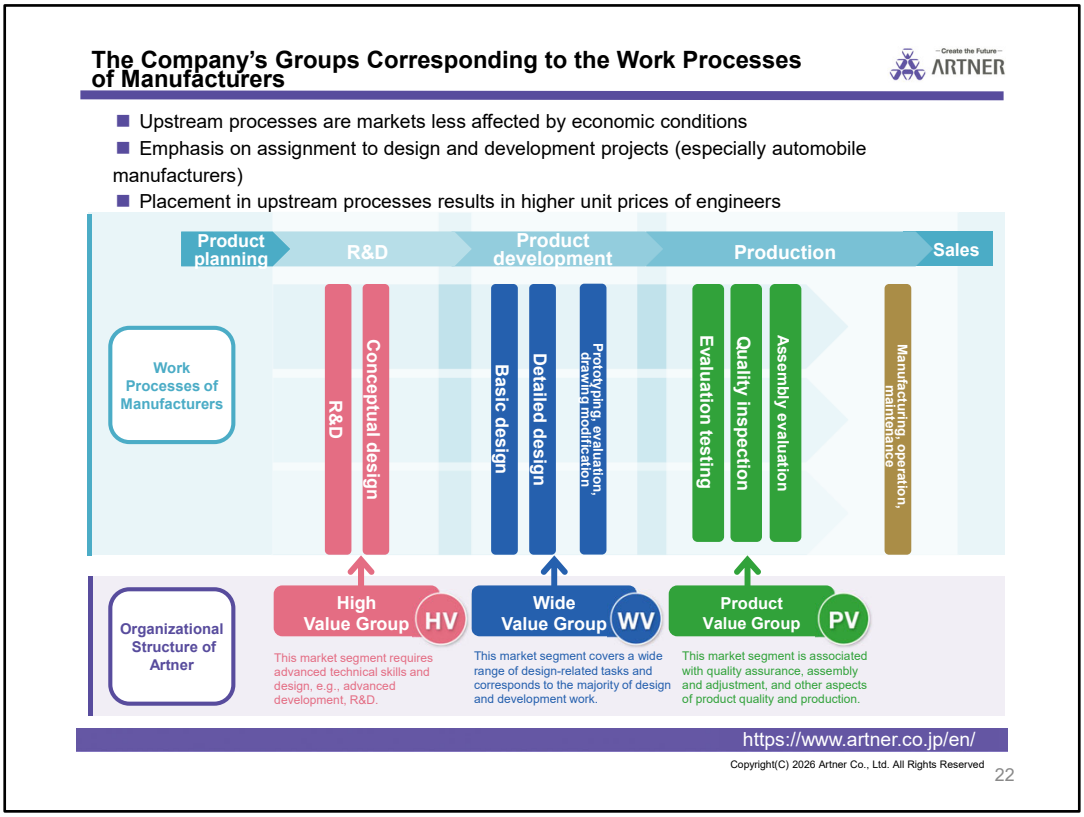
June 1983	Joined MEITEC CORPORATION
April 1988	Joined Osaka Technology Center Co., Ltd. (previous name of the Company)
March 1993	Appointed Director; Head of the Business Planning Office
February 1998	Appointed Director; Vice President
February 2002	Appointed President and CEO (current)
February 2012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

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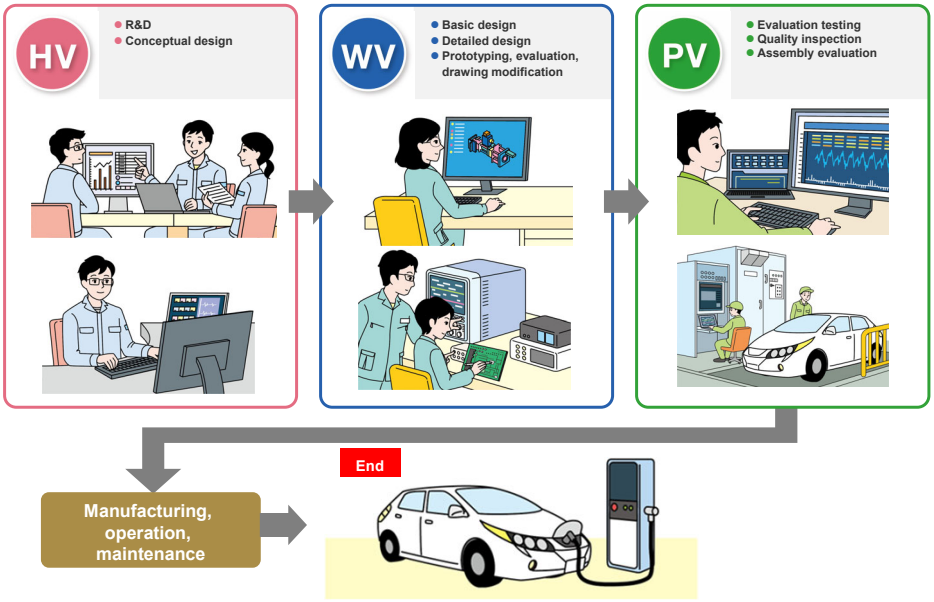


- Next, the second factor: a business model that promotes the placement of engineers in upstream processes.
- As a result, the unit price of engineers has increased, which in turn has raised our profit margins.



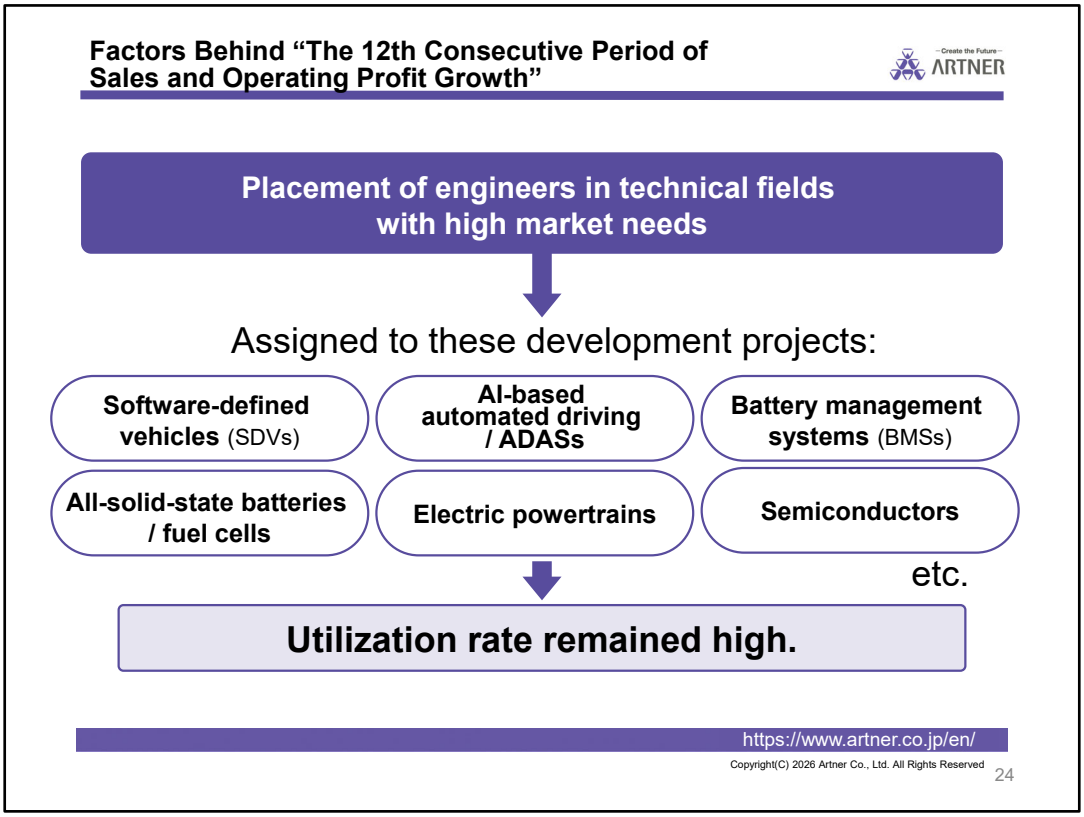
- Here is a concrete look at upstream processes.
- This page shows the processes in the development field, organized by the Company's business areas corresponding to the work processes of manufacturers.
- From the left, R&D; in the center, product development; and on the far right, production, which covers evaluation testing, quality inspection, and assembly evaluation.
- The upstream processes as defined by the Company are those handled by two groups in Artner's organizational structure: the High Value Group and the Wide Value Group.

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



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- The third factor.
- We select technical fields with strong market demand and concentrate the placement of engineers there.
- Examples include SDVs, AI-based automated driving, BMSs, all-solid-state batteries, electric powertrains, and semiconductor-related industries.
- This makes it possible to maintain a high utilization rate and achieve high profitability.

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



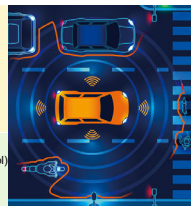
All-solid-state batteries / fuel cells

- 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 / ADASs

- 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)



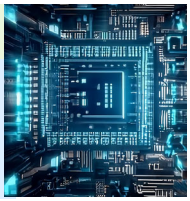
Electric powertrains

- Development of power unit functions for HVs/EVs
- Analysis of motors and inverters
- In-vehicle testing and evaluation of transmissions
- Development of drive motors



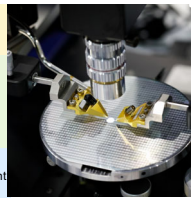
Battery management systems (BMSs)

- 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)



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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)



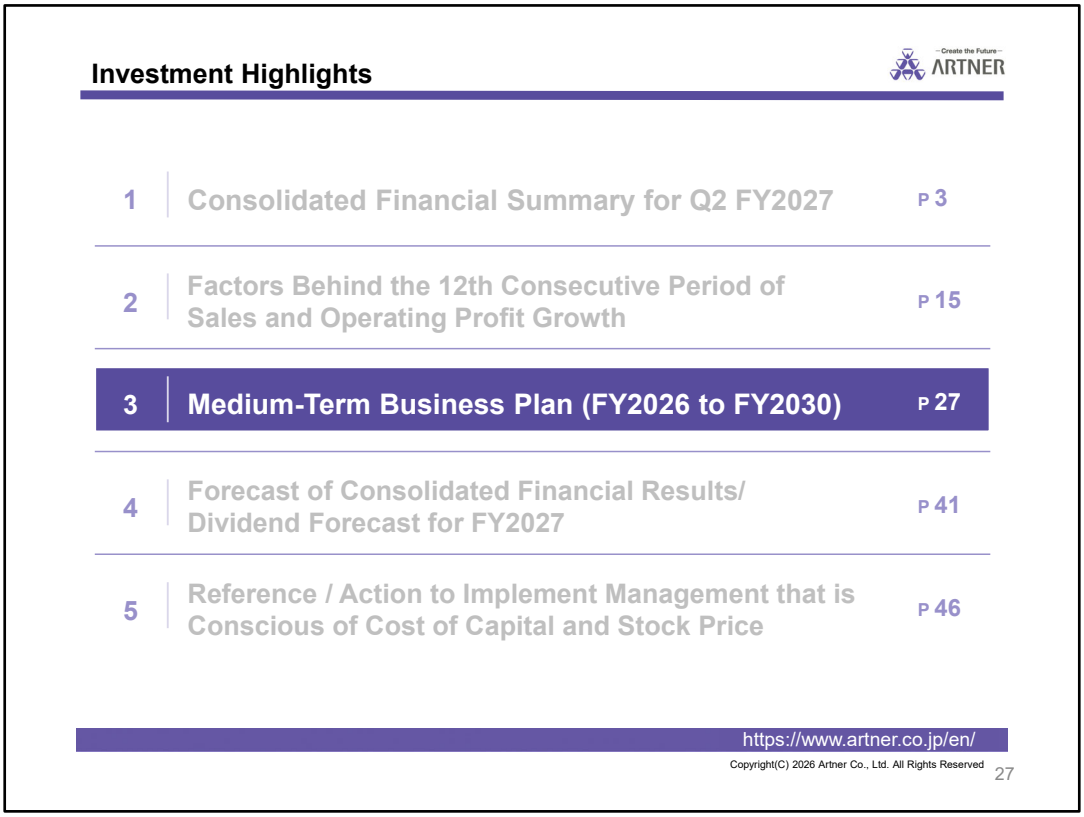
Industrial Equipment

- 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



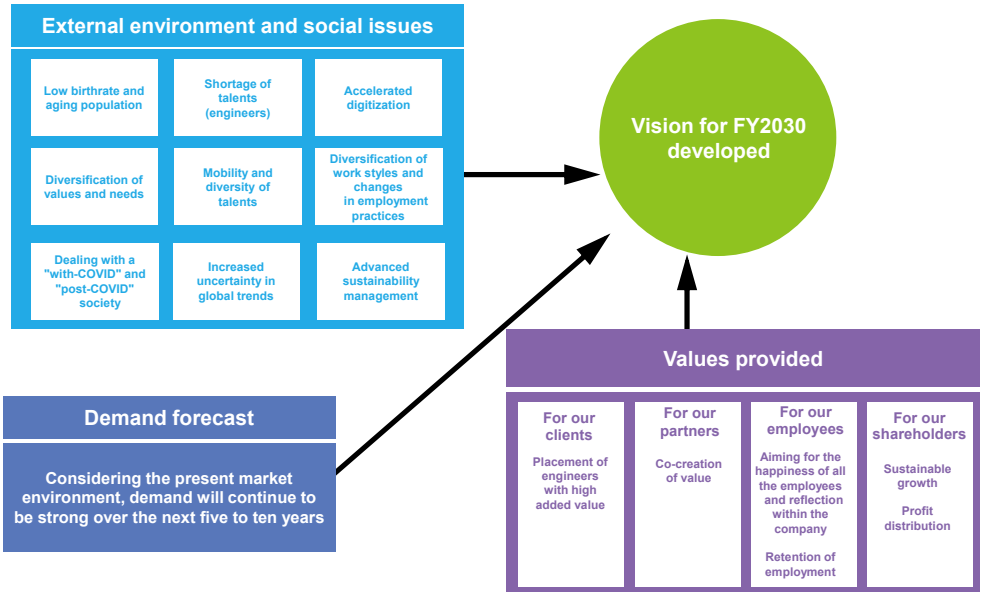
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- Next, I will explain the outline of our Medium-Term Business Plan (FY2026 to FY2030).

External environment and social issues, Demand forecast, Values provided



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

Vision (medium- to long-term goals) for FY2030

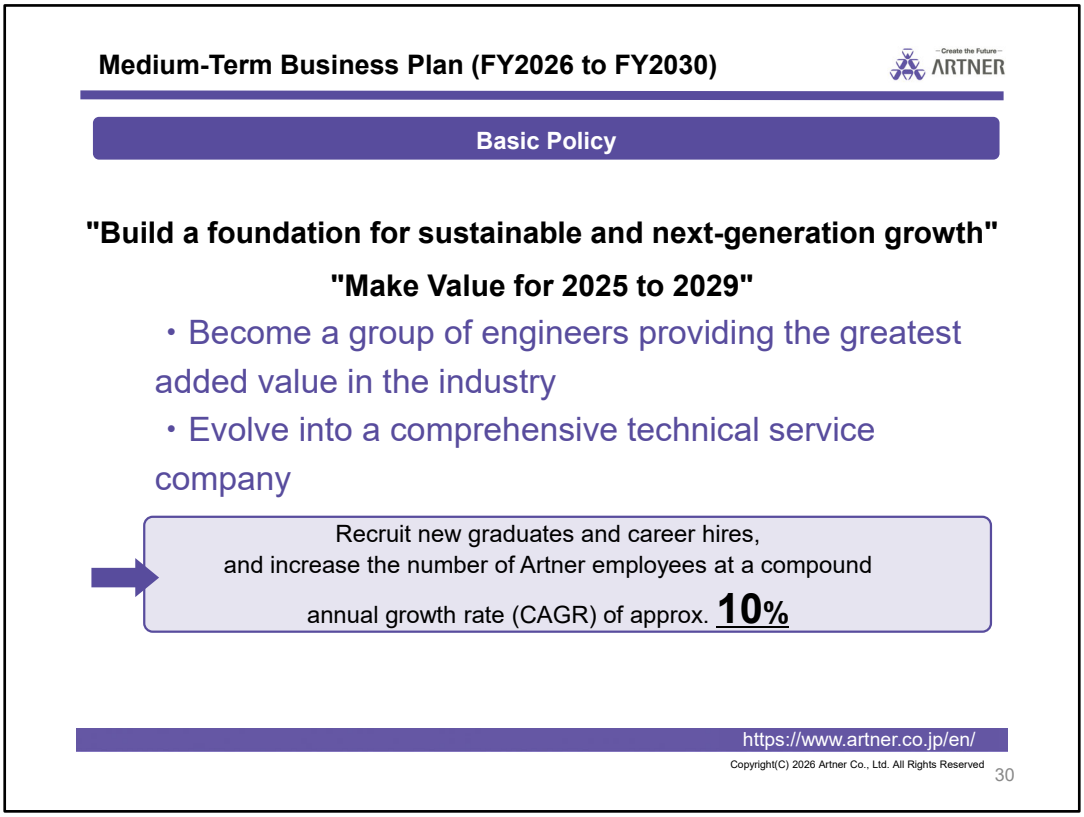
- Achieve our purpose, company motto, and management philosophy
- Contribute to the achievement of a sustainable society
- With carbon neutrality as one of the pillars of our Medium-Term Business Plan, we are committed to solving social issues through our business activities

The Company's challenges

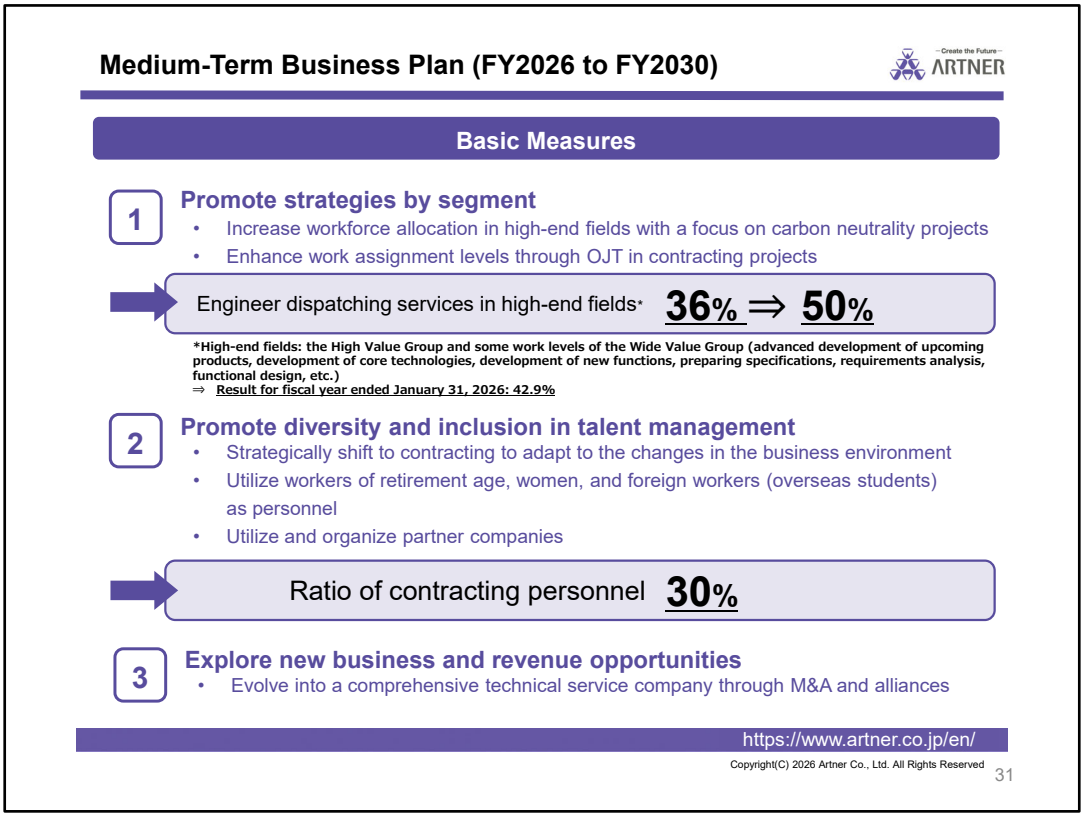
- Our fundamental approach is not product orientation but market orientation. Recruitment will become most critical for the Company's preparations to respond to market needs.
- Expecting the central theme of the new Medium-Term Business Plan to be: further enhancing segment management, which is one of our features, in order to pursue a business cycle that recruits and trains talent who can meet client needs and supplies them to our clients.

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- The basic policy of this Medium-Term Business Plan is to "Build a foundation for sustainable and next-generation growth."



- There are three basic measures.
- The first is to promote strategies by segment, raising the ratio of high-end fields in engineer dispatching even further.
- Our target is to raise it from 36% to 50%.
- The second is to promote diversity and inclusion in talent management.
- We aim for a contracting personnel ratio of 30%.
- As the ratio of contracting personnel expands, we will promote the utilization of diverse talent.
- The third and last is to explore new business and revenue opportunities.
- In the previous fiscal year, we added two companies to the Group and entered into business alliances with two companies.

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	444 (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)	1,922 (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	2025 September 26	Shizuoka Pref. Hamamatsu City	Development of embedded software, such as for automotive instrument panels, and staffing business	33 (As of Jan. 2026)	• DAYSYS Corporation • Yazaki Parts Co., Ltd. • Yamaha Motor Co., Ltd.	To engineer an expansion of Artner Group's services in the IT industry (including contract system development and embedded software)
JOUHOU GIKEN, Ltd.	2025 December 26	Tochigi Pref. Utsunomiya City	Transportation equipment design and research and development support business	116 (As of Jan. 2026)	• Honda Motor Co., Ltd. • SUBARU CORPORATION • FUJI AEROSPACE TECHNOLOGY CO., LTD.	To engineer an expansion of the Artner Group's services in the automotive and aerospace industries

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- Our business partners are Fujitechno holdings Co., Ltd., headquartered in Atsugi City, Kanagawa Prefecture, and Japaniace Co., Ltd., headquartered in Yokohama City, Kanagawa Prefecture.
- We have entered into business alliances with these two companies and are currently promoting various activities toward collaboration.
- Next, our two Group companies.
- They are CLIP SOFT Corporation, headquartered in Hamamatsu City, Shizuoka Prefecture, and JOUHOU GIKEN, Ltd., headquartered in Utsunomiya City, Tochigi Prefecture.

Movements in Earnings of Group Companies

CLIP SOFT Corporation

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

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

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

- Amounts of goodwill recognized: 329 million yen for CLIP SOFT and 1,198 million yen for JOUHOU GIKEN
- Amount of goodwill at the end of the fiscal year (January 31, 2026): Combined total of 1,519 million yen for the two consolidated subsidiaries

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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.

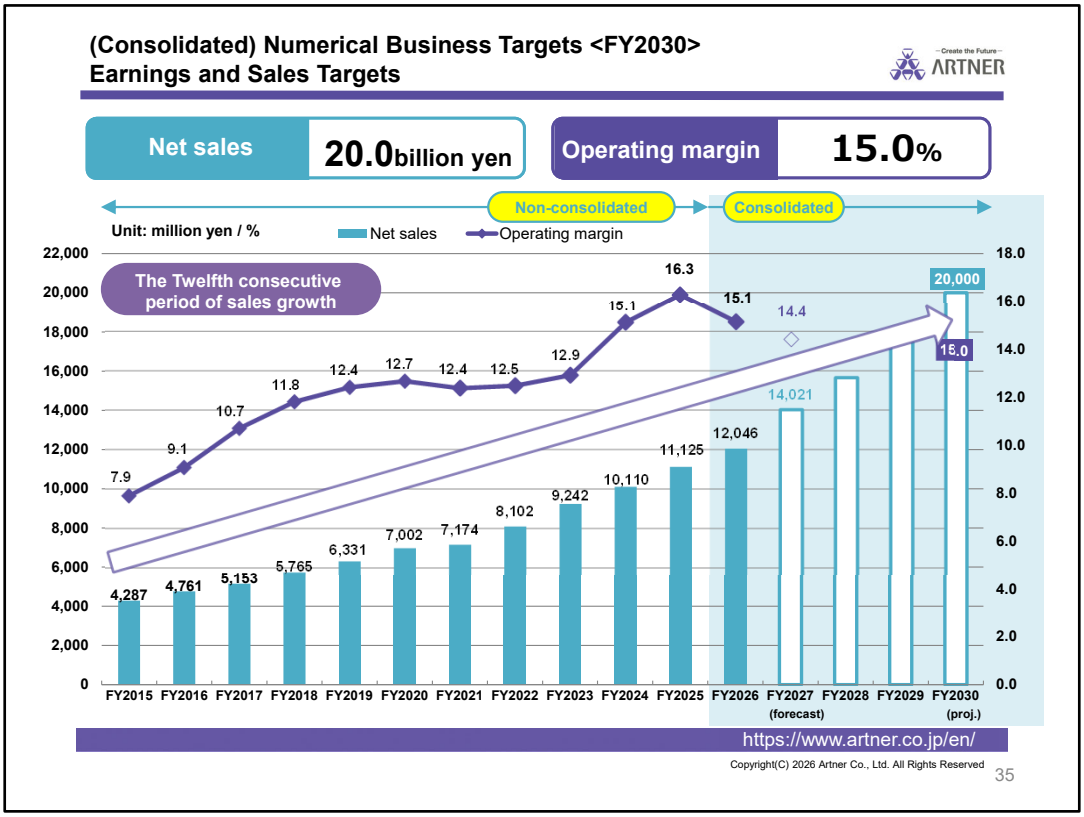
		CLIPSOFT	情報技研	
		Strong point	Strong point	Weak point
ARTNER	Strong point	Embedded software area		Embedded software area
	Weak point		Mechanical hardware area	

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

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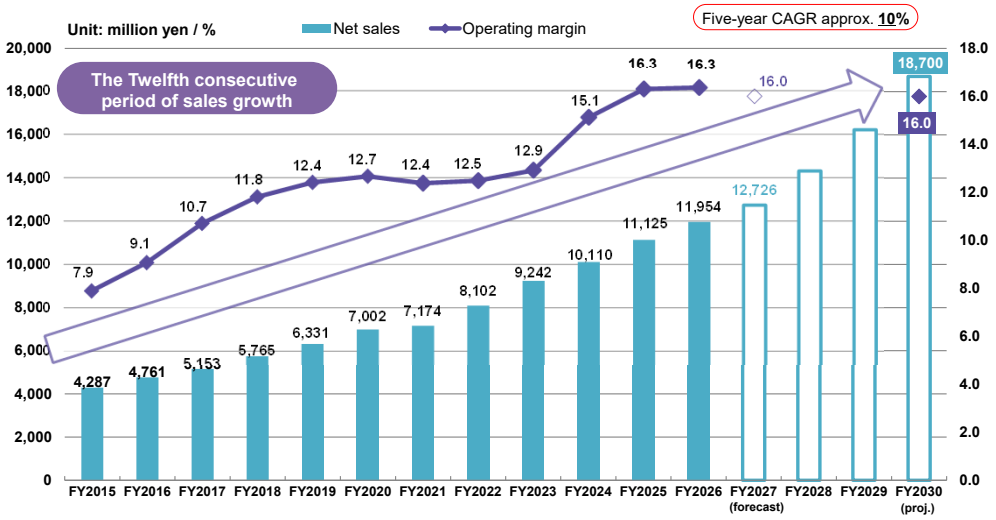
- Regarding these two companies, CLIP SOFT is a group of embedded software engineers.
- JOUHOU GIKEN is a group of engineers in the mechanical and hardware areas.
- Embedded software is one of the Company's strong points.
- We intend to reinforce it further by bringing CLIP SOFT into the Group.
- On the other hand, the mechanical hardware area is one of the Company's weak points.
- This acquisition was intended to complement that area of weakness.



- Next, the consolidated numerical targets of the Medium-Term Business Plan.
- We aim for net sales of 20.0 billion yen and an operating margin of 15.0%.

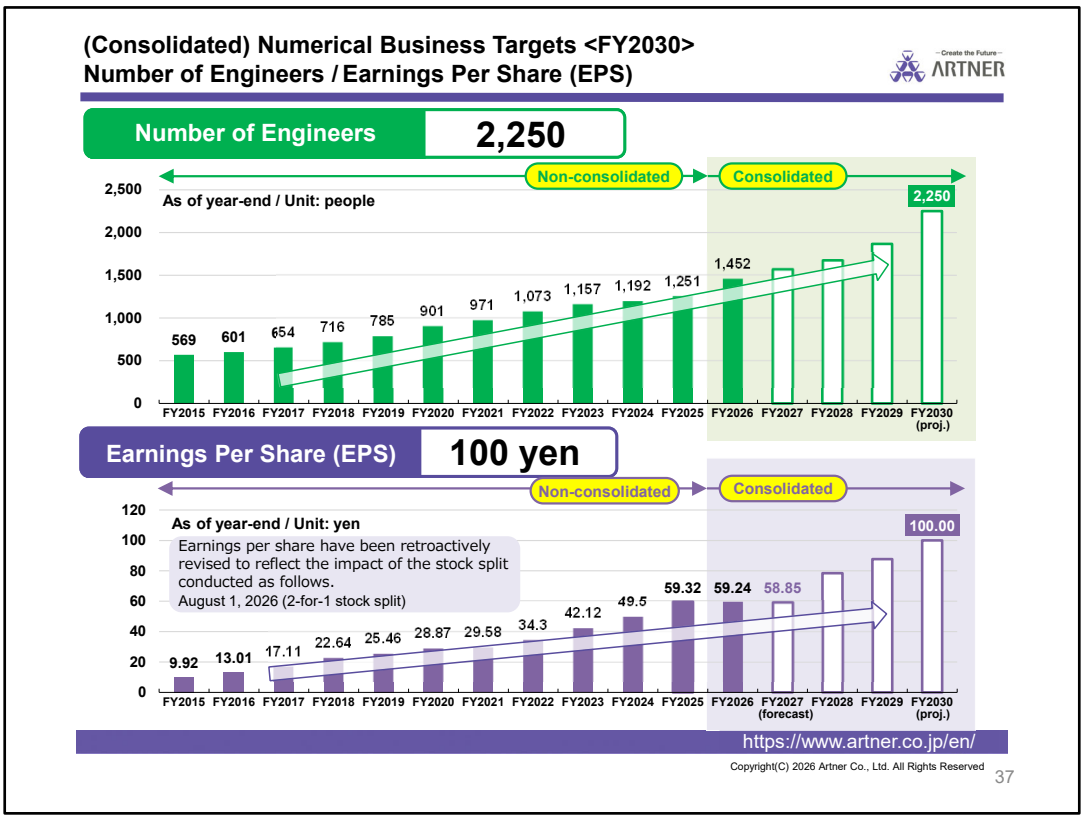
(Non-consolidated) Numerical Business Targets <FY2030>
Earnings and Sales Targets

Net sales	18.7billion yen	Operating margin	16.0 %



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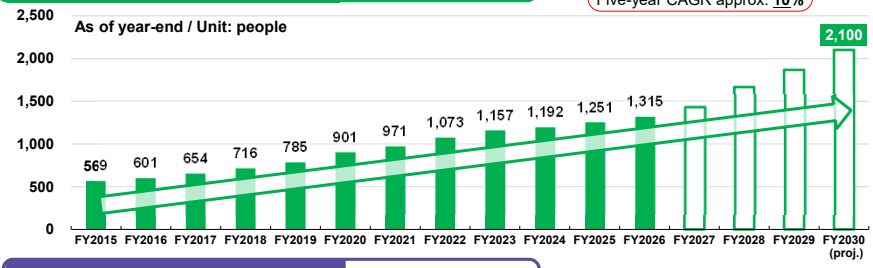


- Our targets are 2,250 engineers and earnings per share (EPS) of 100 yen.

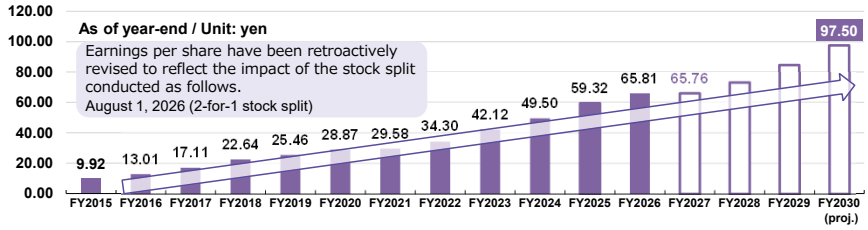
(Non-consolidated) Numerical Business Targets <FY2030>
Number of Engineers / Earnings Per Share (EPS)

Number of Engineers **2,100**

Five-year CAGR approx. **10%**

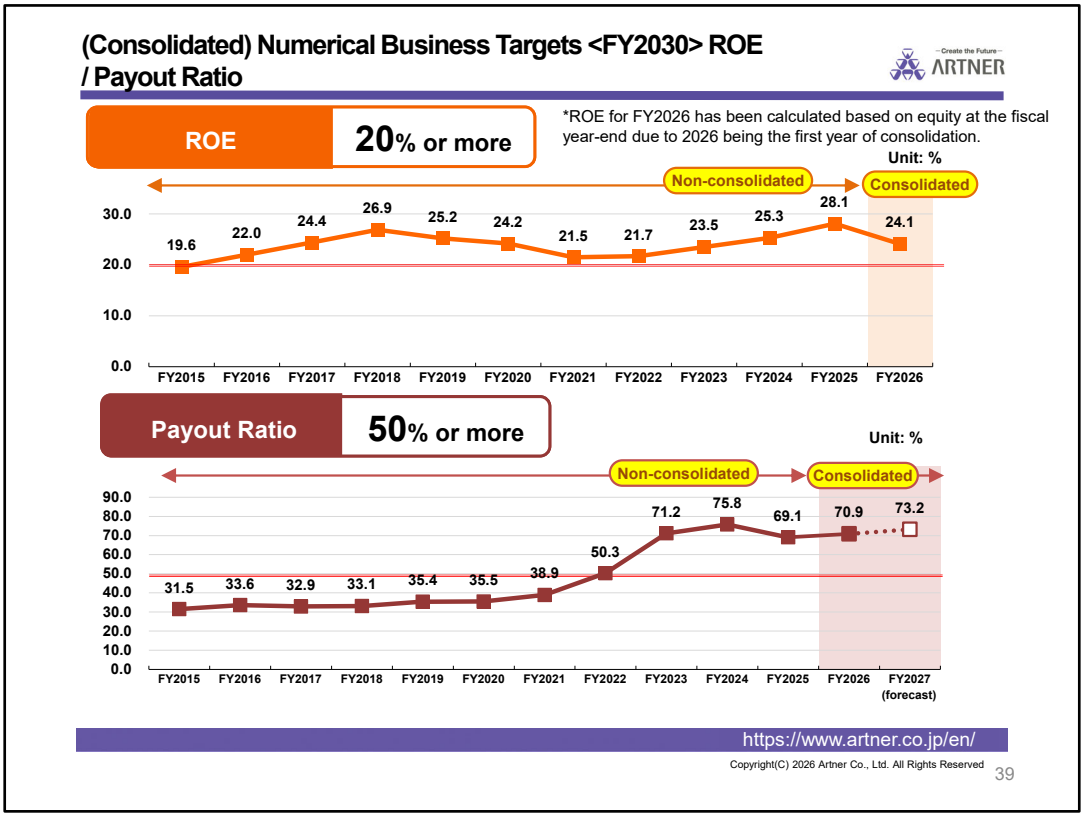


Earnings Per Share (EPS) **97.5 yen**



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- We aim for an ROE of 20% or more and a payout ratio of 50% or more.

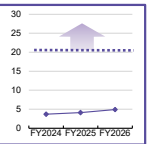
Numerical Targets for Sustainability (e.g., Human Capital Management, Health Management)

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.

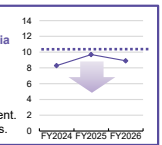
Share of female employees (engineers)
10% or more

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



Turnover rate (engineers)
*Excluding retirement and turnover via the job change assistance program
Under 10%

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

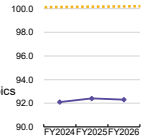


Declaration for health and productivity management

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.

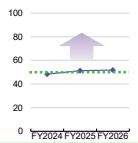


Achieving carbon neutrality

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

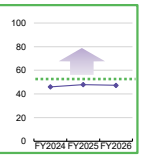
- Placement in Carbon Neutrality Projects Contribute to Solving Social Issues to Improve Business Performance



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

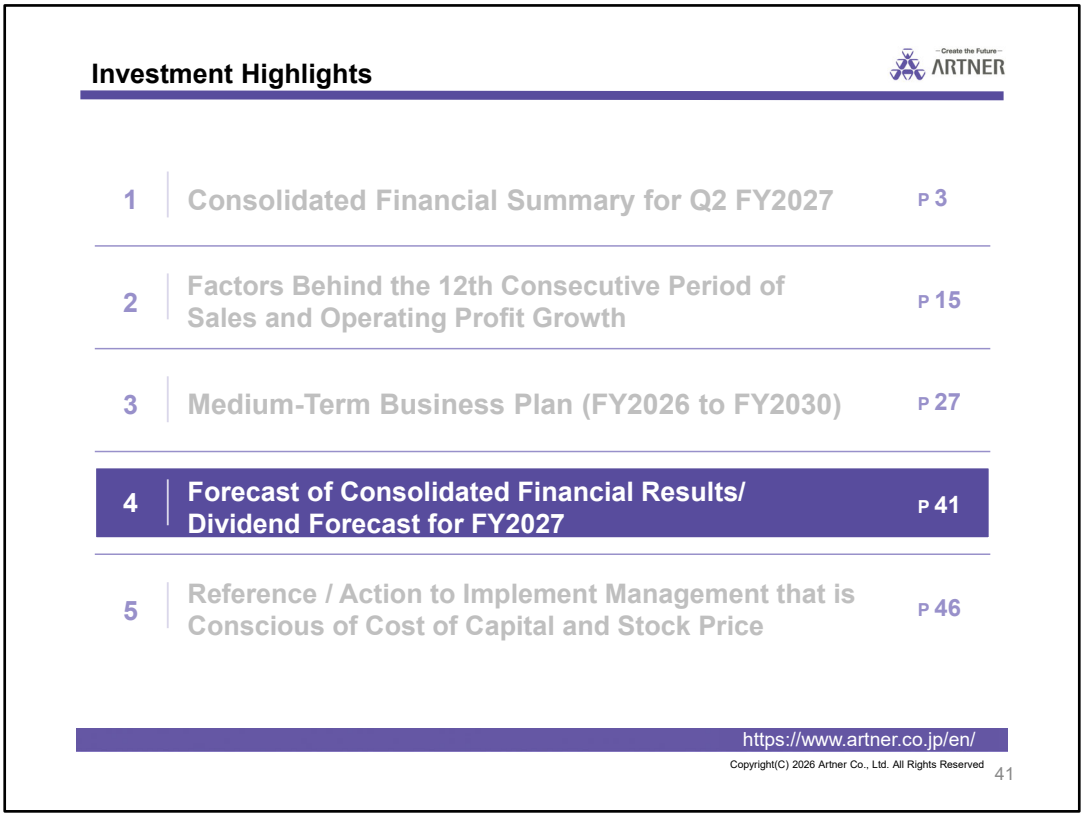
Recruitment Targets

- 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



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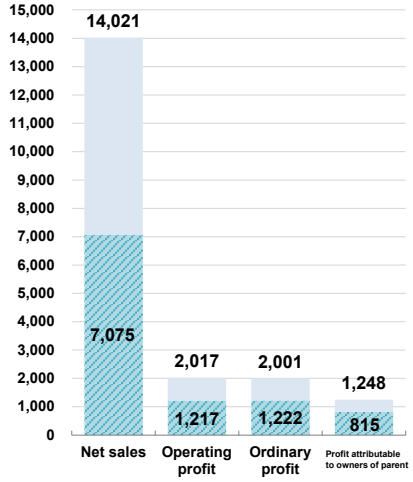


- Next, the forecast of financial results and the forecast of dividends for FY2027, the fiscal year ending January 31, 2027.

(Consolidated) Progress of the Forecast of Financial Results for Q2 FY2027

■ **(Consolidated) Progress in this Q2 against the full financial year forecast is: Net sales 50.5%, Operating profit 60.3%, Ordinary profit 61.1%, Profit attributable to owners of parent 65.3%**

Unit: million yen



	(Consolidated) Q2 FY2027		
	Result (million yen)	Percentage (%)	Progress (%) of the forecast of financial results for FY2027
Net sales	7,075	100.0	50.5
Operating profit	1,217	17.2	60.3
Ordinary profit	1,222	17.3	61.1
Profit attributable to owners of parent	815	11.5	65.3

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

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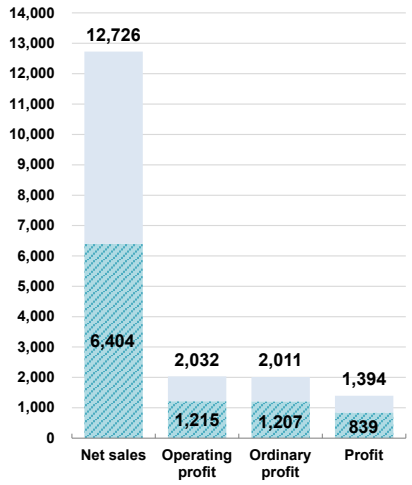
42

- First, progress against the full-year forecast as of the second quarter of FY2027.
- Progress was 50.5% for net sales, 60.3% for operating profit, 61.1% for ordinary profit, and 65.3% for profit attributable to owners of parent.

(Non-consolidated) Progress of the Forecast of Financial Results for Q2 FY2027

■ **(Non-consolidated) Progress in this Q2 against the full financial year forecast is: Net sales 50.3%, Operating profit 59.8%, Ordinary profit 60.1%, Profit 60.2%**

Unit: million yen



	(Non-consolidated) Q2 FY2027		
	Result (million yen)	Percentage (%)	Progress (%) of the Forecast of financial results for FY2027
Net sales	6,404	100.0	50.3
Operating profit	1,215	19.0	59.8
Ordinary profit	1,207	18.9	60.1
Profit	839	13.1	60.2

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

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43

- Progress on a non-consolidated basis is as shown here.

Forecast of Dividends for FY2027

Payout Ratio | Based on 50% | FY2027 (forecast) 73.1%

- Effective as of August 1, 2026, the Company executed a 2-for-1 stock split.
- The interim dividend for this period is 43 yen, the same as the dividend forecast. The year-end dividend is to be 21.5 yen (the pre-stock-split equivalent is 43 yen). (With the pre-stock-split equivalent being 86 yen, the expected 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) (pre-stock-split equivalent)	43.00	21.50 (43.00)	— (86.00)	4.52	73.1	

*The Company 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.
*Dividend yield (%) = Dividend per share (post-stock-split equivalent, total) ÷ Stock price (post-stock-split equivalent, year-end closing price) × 100
Closing price at end of FY2026 (January 30, 2026) 1,035 yen / Closing price at end of Q2 FY2027 (six-month period) (July 31, 2026) 951 yen

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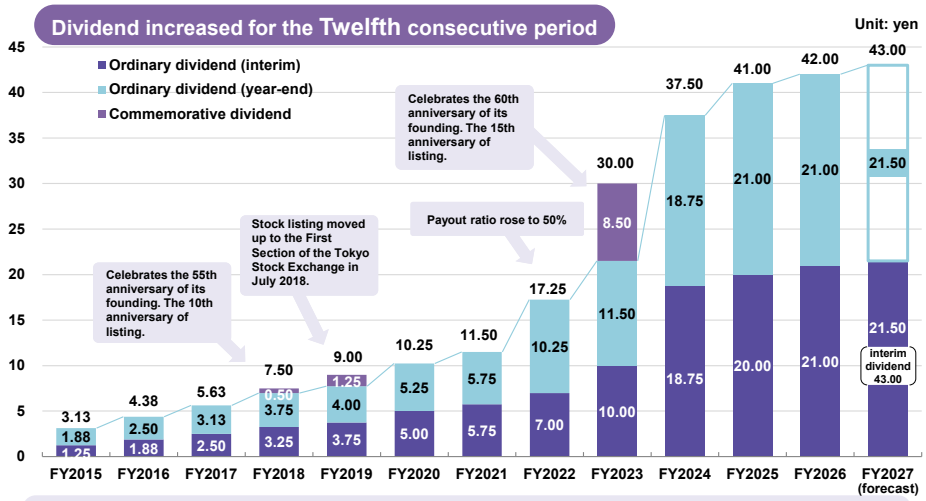
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- Next, the forecast of dividends for the fiscal year ending January 31, 2027.
- First, our dividend policy is to determine a dividend amount that will not fall below the previous year's amount, based on a payout ratio of 50%.
- This is the Company's dividend policy.
- On that basis, for the fiscal year ending January 31, 2027, we forecast an interim dividend of 43 yen on a pre-stock-split basis and a year-end dividend of 21.5 yen on a post-split basis, or 43 yen in pre-split terms, for a total of 86 yen in pre-split terms.
- As the previous fiscal year's result was 84 yen, this represents an effective increase of 2 yen in the dividend.

Dividend Per Share

■ The Company aims to 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



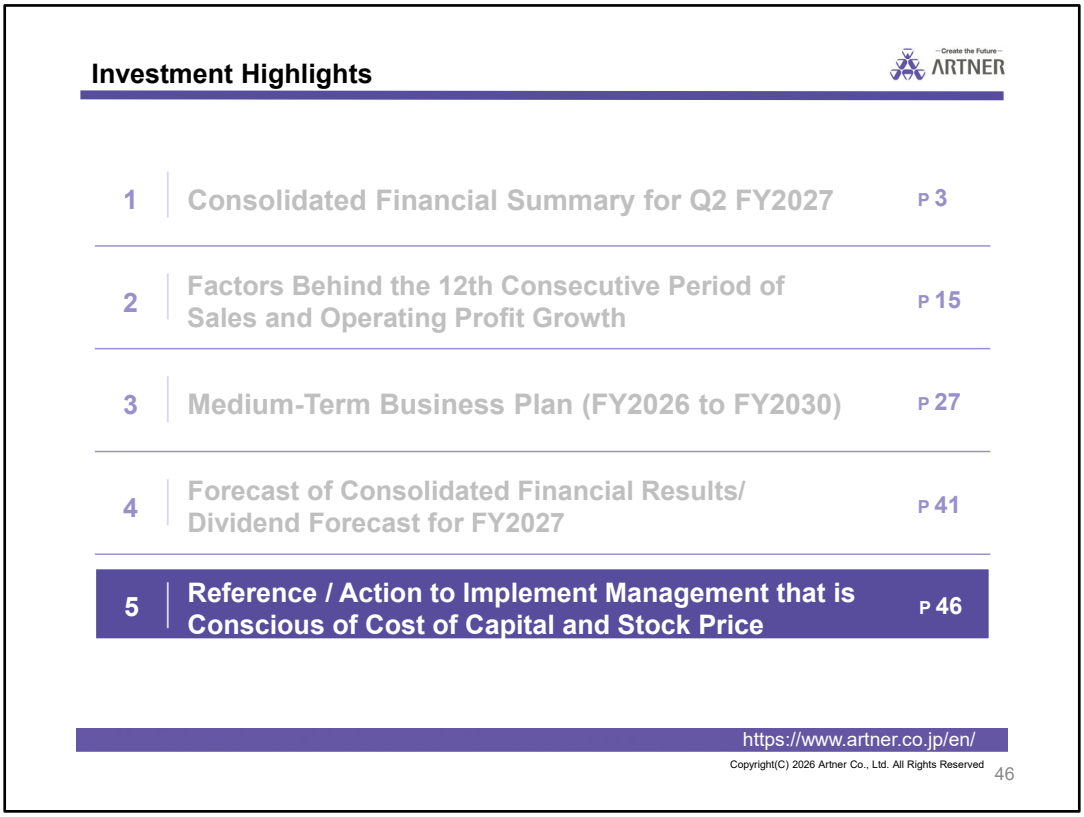
・Dividends per share were retroactively revised to factor in the impact of stock splits conducted as follows.
February 1, 2017 (2-for-1 stock split), April 1, 2018 (2-for-1 stock split), and August 1, 2026 (2-for-1 stock split)
・The interim dividend for FY2027 is 43 yen per share (post-stock-split equivalent of 21.50 yen) based on the pre-stock-split number of shares.

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45

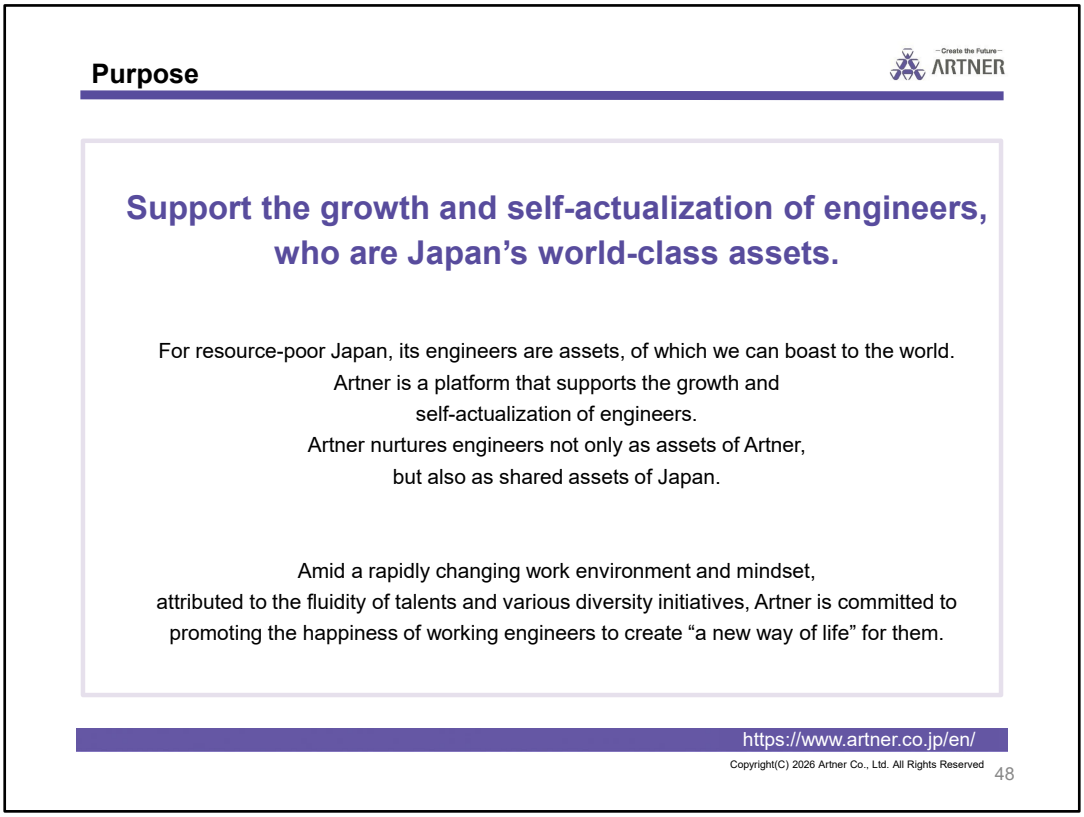
- Next, the historical trend of annual dividends per share.



- Finally, let me introduce our reference materials.



- First, our company motto, management philosophy, the origin of the company name, and the corporate logo.
- The Company’s management philosophy is “Engineer Support Company — We support our engineers’ dreams,” and our various measures are built on this philosophy.



- Our Purpose is defined as "Support the growth and self-actualization of engineers, who are Japan's world-class assets."

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.

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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, TOYOTA MOTOR, Nissan Motor Astemo, Ltd., Bosch Corporation, Honda Motor, etc.
Electrical equipment	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 their respective stock exchange
as well as blue-chip, mid-sized companies
Transaction history with roughly 1,500 companies

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(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	Electrical equipment	Lasertec Corporation	Electrical equipment
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.	Electrical equipment	Tokyo Electron Miyagi Ltd.	Electrical equipment
10	Sumitomo Electric Industries, Ltd.	Steel, nonferrous materials and metals	JEOL Ltd.	Electrical equipment

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.

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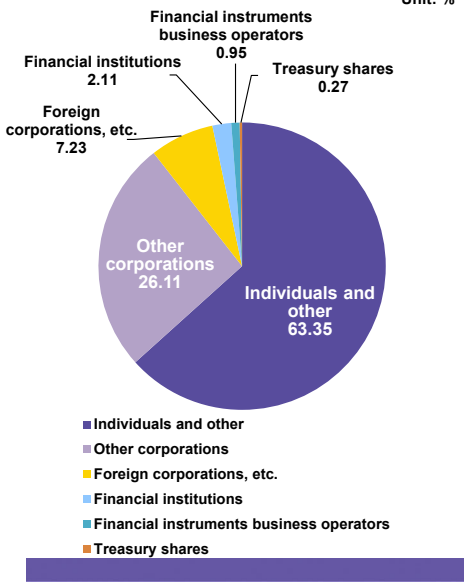
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- The next reference slide compares our top ten clients by net sales in FY2025 and FY2026, the fiscal years ended January 31, 2025 and January 31, 2026.
- There were some changes from the previous year, but no major fluctuations.

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

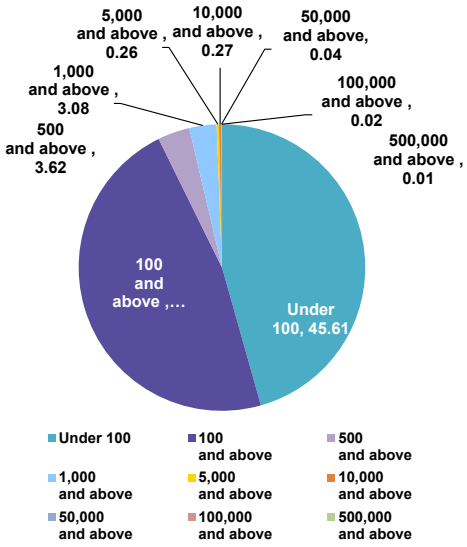
Share Distribution by Owner Category

Unit: %



Shareholder Distribution by Number of Shares Held

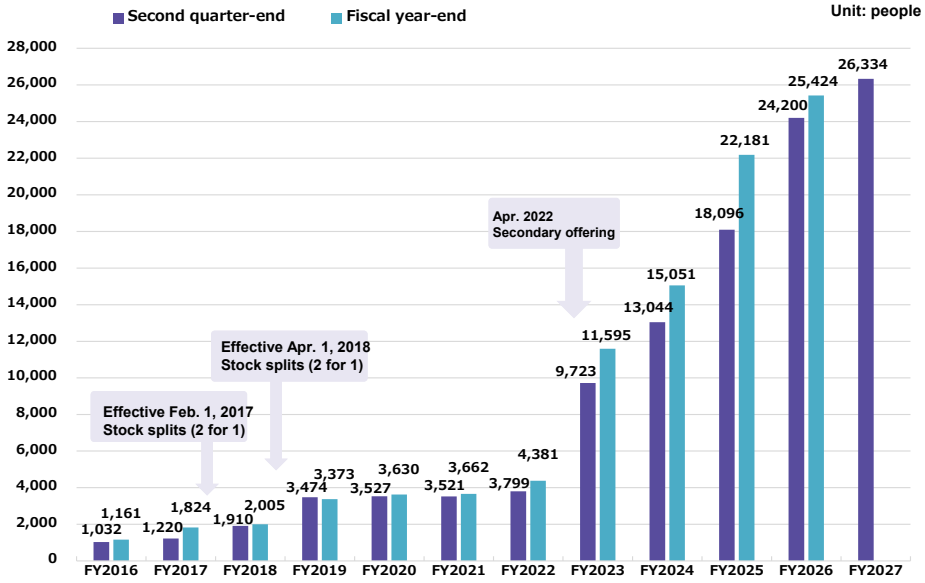
Unit: %



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Term-end Shareholder Numbers

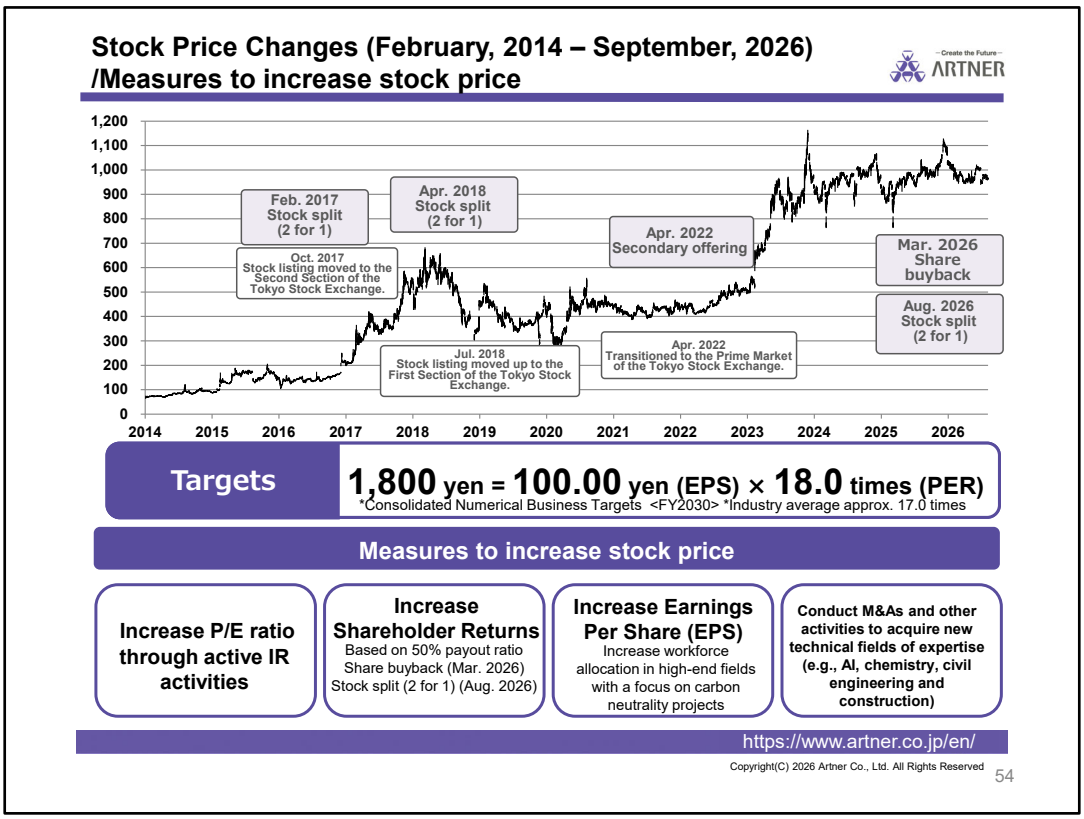


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53

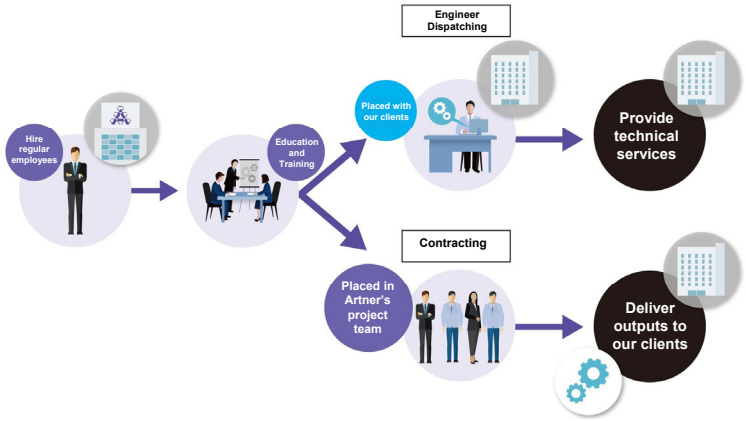
- Next, the term-end number of shareholders.
- The number of shareholders increased from 25,424 at the end of FY2026 to 26,334 at the end of Q2 FY2027, continuing an upward trend since the previous fiscal year-end.



- As the last of the reference materials, we present the stock price changes from February 2014 to September 2026.
- Topics are also shown in the callouts.
- Next, our target stock price is 1,800 yen as of the end of FY2030, the final fiscal year of the current Medium-Term Business Plan.
- The theoretical figure of 1,800 yen is calculated by taking the EPS of 100 yen for the final year of the Medium-Term Business Plan and a P/E ratio of 18.0 times, which is set slightly above the industry average of approximately 17.0 times. 100 yen multiplied by 18 gives 1,800 yen, which we have set as our target stock price at the end of the Medium-Term Business Plan.
- To achieve this target stock price, we are implementing various measures to increase the stock price, and we will continue to strengthen them.
- The first is to increase the P/E ratio through active IR activities and raise awareness of Artner.
- The second is to increase shareholder returns.
- Based on a payout ratio of 50%, we will pay dividends that do not fall below the previous year's level.
- We will also consider share buybacks and stock splits depending on the circumstances.
- As for increasing EPS, the Medium-Term Business Plan target is 100 yen, but we will strive to increase EPS by aiming for further improvement in profit margins.
- Finally, following last year, we will continue to actively conduct M&A and alliances aimed at expanding and acquiring new technical fields of expertise in this fiscal year and beyond.

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

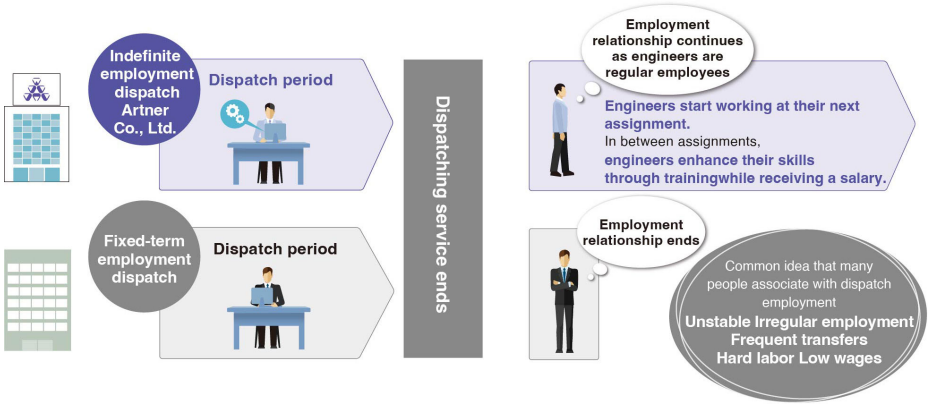


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Employment Status at Artner

■**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.**



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Business Fields

Software

Compatible Fields

Embedded
IT Solution
Model-Based

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

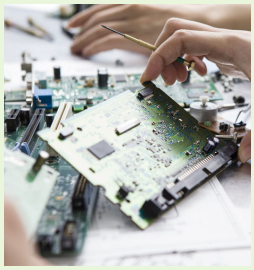


Electronics

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.

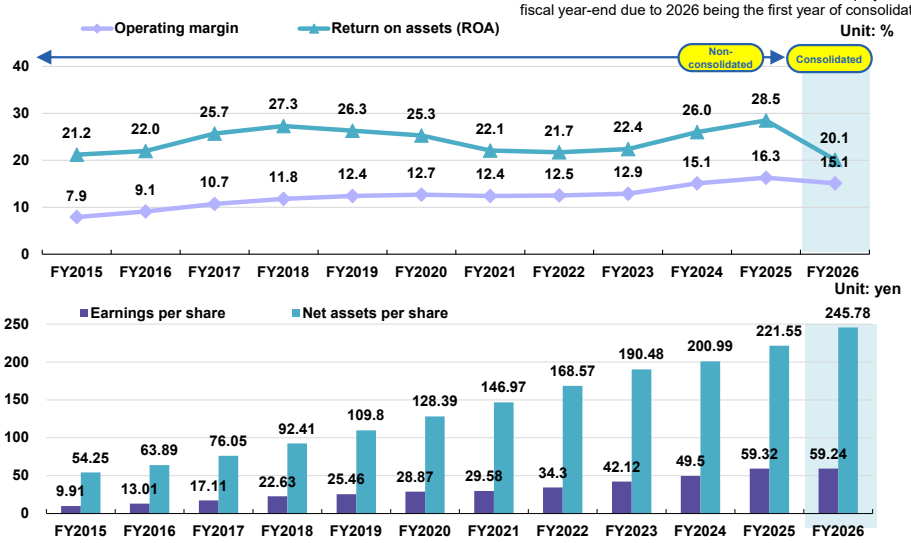


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Operating Margin / ROA / Earnings Per Share and Net Assets Per Share

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

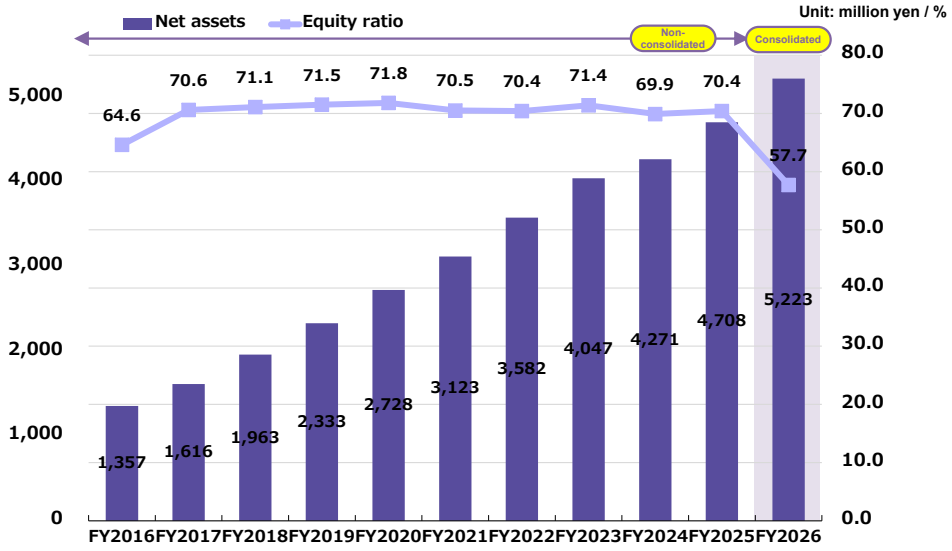


*Earnings per share and net assets per share were retroactively revised to factor in the impact of stock splits conducted as follows.
February 1, 2017 (2-for-1 stock split) / April 1, 2018 (2-for-1 stock split) / August 1, 2026 (2-for-1 stock split)

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Net Assets / Equity Ratio

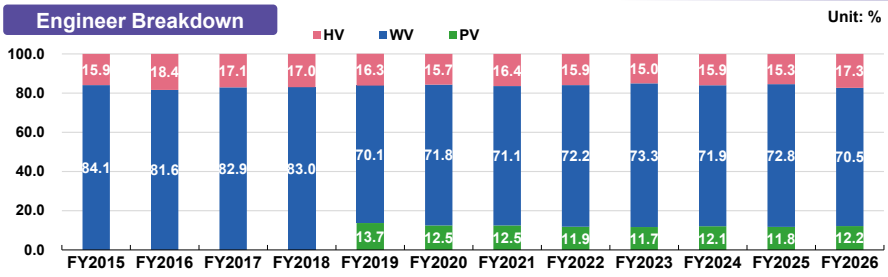


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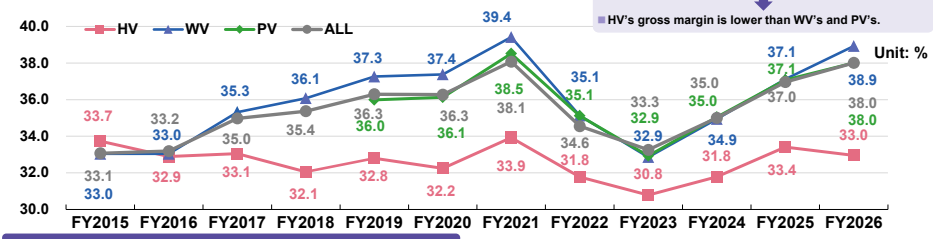
Engineer Breakdown by Group / Gross Margin / Average Unit Price

Engineer Breakdown



Gross Margin (engineer dispatching)

- HV's Wage Rules stipulate a performance-based salary system where the contract unit price is directly linked to the individual's salary.
- HV's gross margin is lower than WV's and PV's.



Average Unit Price of Engineers (by group)

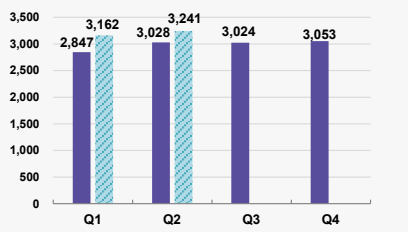
HV…upper 6,000 yen range WV … approximately 4,500 yen PV… upper 4,000 yen range

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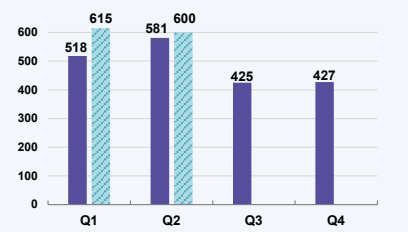
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(Non-consolidated) Quarterly (accounting period) Financial Results

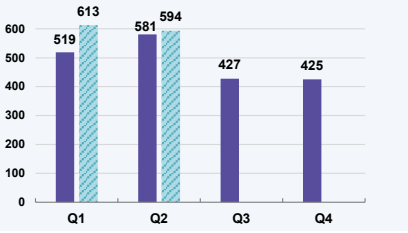
Net sales



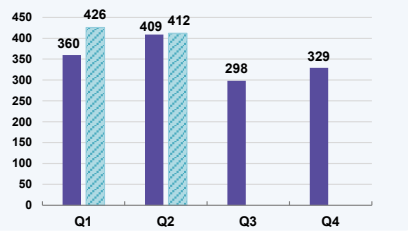
Operating profit



Ordinary profit



Profit



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(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 (million yen)	Percent-age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent-age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent-age (%)	YOY (%)	*(1) (%)	Result (million yen)	Percent-age (%)	YOY (%)	*(1) (%)	Fore-cast (million yen)	Percent-age (%)	YOY (%)
Net sales	3,162	100.0	11.0	24.9	3,241	100.0	7.0	25.5									12,726	100.0	6.5
Cost of sales	1,878	59.4	8.7		1,895	58.5	6.1												
Gross profit	1,283	40.6	14.7		1,345	41.5	8.4												
SG&A expenses	668	21.1	11.3		745	23.0	13.0												
Operating profit	615	19.5	18.7	30.3	600	18.5	3.2	29.5									2,032	16.0	4.1
Ordinary profit	613	19.4	18.1	30.5	594	18.3	2.1	29.5									2,011	15.8	2.9
Profit	426	13.5	18.3	30.6	412	12.7	0.7	29.6									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 (million yen)	Percent-age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent-age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent-age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent-age (%)	YOY (%)	*(2) (%)	Result (million yen)	Percent-age (%)	YOY (%)
Net sales	2,847	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)

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(Consolidated) Balance Sheet for Q2 FY2027

	(Consolidated) As of January 31, 2026 Result (million yen)	(Consolidated) As of July 31, 2026 Result (million yen)
Current assets	6,654	6,514
(Cash and deposits)	4,728	4,326
Non-current assets	2,403	2,248
(Goodwill)	1,519	1,442
Total assets	9,058	8,762
Current liabilities	1,873	1,668
Non-current liabilities	1,961	1,574
Total liabilities	3,835	3,243
Total net assets	5,223	5,519

Total assets decreased by 295 million yen compared to the end of the previous fiscal year because of a decrease in cash and deposits, whereas the Group also recorded an increase in accounts receivable - trade.

Total liabilities decreased by 591 million yen compared to the end of the previous fiscal year because of a decrease in provision for retirement benefits for directors (and other officers) and accounts payable - other.

Total net assets increased by 296 million yen compared to the end of the previous fiscal year because of an increase in retained earnings.

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Number of Engineers

	Previous FY term-end engineer count (people)	Newly graduated engineers (people)	Number of career engineers (incl. non-recent and recent graduates) (people)	Turnover rate* (%)	Turnover rate* *Excluding retirement and turnover via the job change assistance program	Term-end engineer count (people)	Change from the previous year (people)	Change from the previous year (%)
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	149	120	Decreased YoY				

*Calculated based on operative regular employees:
(Previous FY term-end engineer count + new graduate hire count + career engineer count) × (1 − turnover rate) ≠ term-end engineer count

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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 software-defined vehicles (SDVs), AI-based automated driving / ADASs, battery management systems (BMSs), all-solid-state batteries / fuel cells, electric powertrains, semiconductors, etc.



Aim for further development and market penetration

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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)
- Optimization of infrastructure resources and AI/machine learning for human and product transactions through the introduction of cloud computing
- Model design and validation of 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%

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Efforts to Reach Target Number of Engineers

Recruitment of New Graduates

Target for April 2027 hires: 210 engineers
(up 40.9% from 149 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 FY2027 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: up **22.7** %

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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

In addition to improving employment conditions and enhancing our training system, we will continuously carry out comprehensive measures addressing both tangible and intangible aspects, examples being the publication of company newsletters and the promotion of interaction between board members and engineers.

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

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Internal Programs that Can be Chosen by Engineers

Performance-based Salary System	HV	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	WV PV	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	HV WV PV	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	HV WV PV	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.

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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

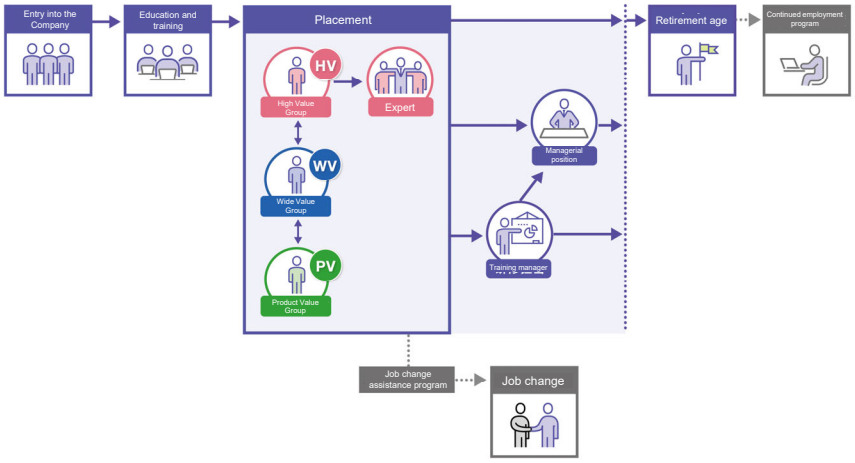
If engineers from Artner are successful after changing jobs, the reputation of “Artner’s former employee” will improve.
Such engineers will further strengthen the relationship between the Company and our clients.

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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.”



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Locations

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



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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.**





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Training and Subsequent Placement of Non-Japanese Talents

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)

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Industry-academia collaboration

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

Lectures at Universities

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



Publication of Educational Materials

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



Collaboration with Academic Societies and Organizations

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

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

Skill Development Papers

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



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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 sha re 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

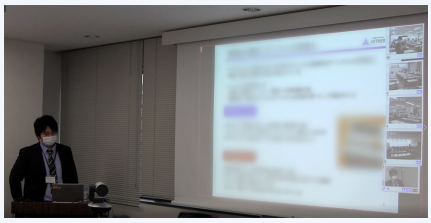
- Adapting to an era of diversity

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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

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Artner's Initiatives for Achieving SDGs in the Medium-Term Business Plan

"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

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Assumptions for Cost of Capital

The Company's cost of capital is recognized to be around 6% to 7%.

Capital Asset Pricing Model (CAPM)

Risk-free Rate (10-yr govt bond yield) Around **2%**

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B (Indicator showing the Correlation btwn the overall market stock index and the stock price of individual stock) **0.7–0.8**

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Market risk Premium (TOPIX expected rate of return− 10-yr govt bond yield) **5–6%**

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Cost of shareholders' capital 6–7%

Earnings yield (inverse of P/E ratio)

1

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P/E ratio: **17.5 times**

Stock price (Jan. 30, 2026 closing price): **1,035 yen**

Consolidated EPS(FY2026) **59.24 yen**

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Earnings yield 5.71%

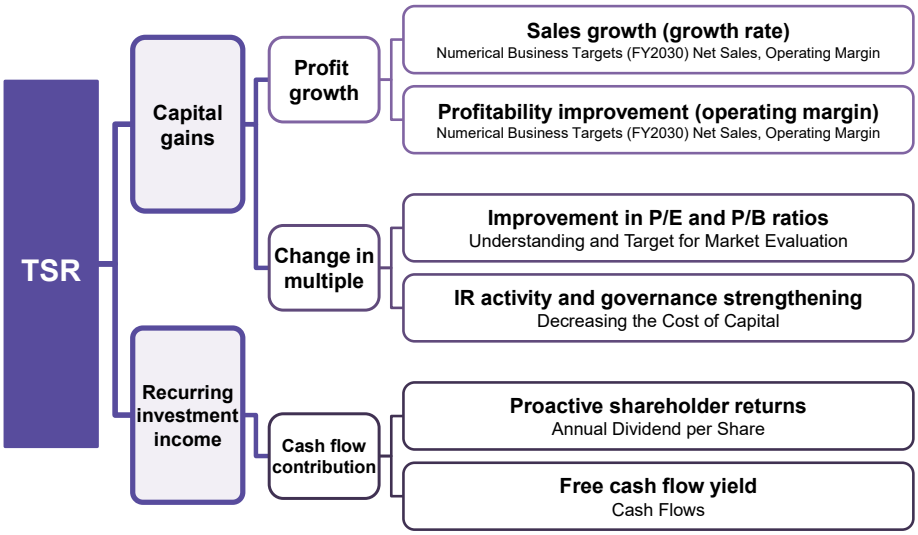
The figures have been retroactively revised to reflect the impact of the stock split conducted as follows.
August 1, 2026 (2-for-1 stock split)

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Total Shareholder Return (TSR) Logic Tree

Aiming to increase TSR to sustainably improve enterprise value

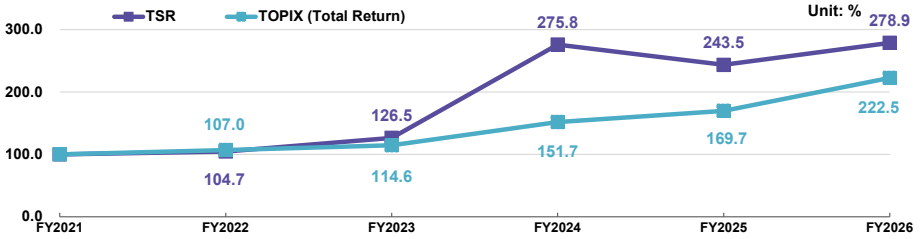


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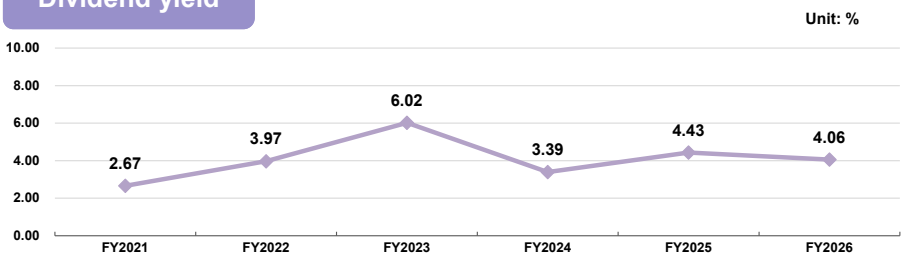
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TSR (Total Shareholder Return) / Dividend yield

TSR (Total Shareholder Return)



Dividend yield

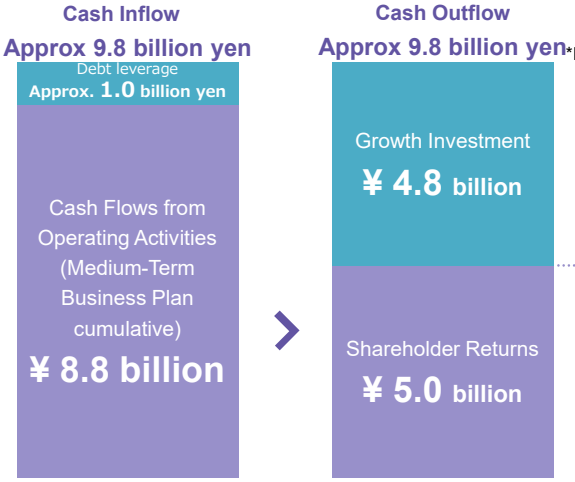


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Cash Allocation (FY2026 to FY2030)

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



*Includes amount implemented in FY2026.

- M&A and alliances
- Capital investment (expansion of learning centers, etc.)
- Human capital investment (education, health and productivity management)
- Business promotion strengthening (recruitment, IT and digital transformation investment)

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

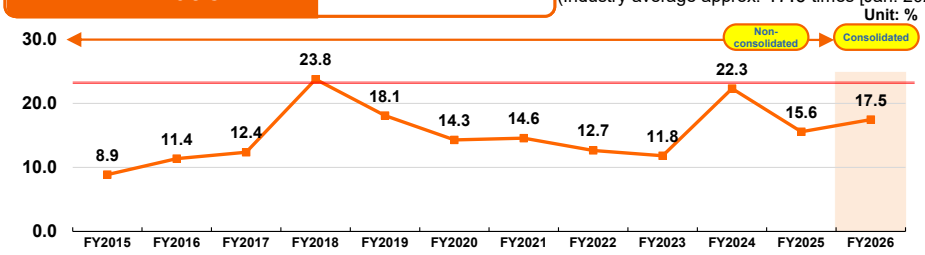
*For cash allocation, unlike a record of changes in cash similar to a cash flow statement, we present our business management policy that dictates how we will reallocate generated cash inflow to growth investment and shareholder returns.
*The growth investment in M&A under cash outflow differs from "expenditures 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.

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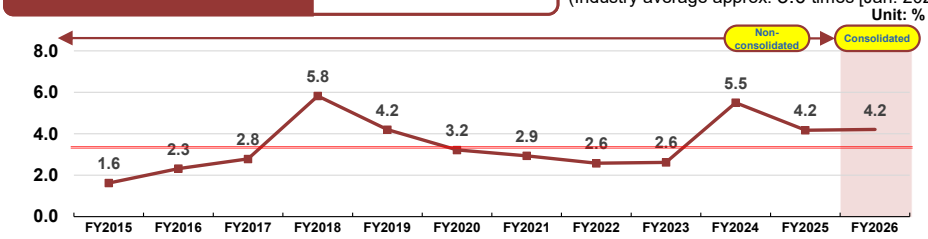
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Understanding and Target for Market Evaluation

P/E ratio **18.0 times or more** (Industry average approx. 17.0 times [Jan. 2026])



P/B ratio **3 times or more** (Industry average approx. 3.0 times [Jan. 2026])



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Decreasing the Cost of Capital

"Key Points Considering the Investor's Point of View" (Tokyo Stock Exchange)

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

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

Point 1 Eliminating information asymmetry (strengthening IR activities)

Strengthen Information Dissemination for Individual and Institutional Investors

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.

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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%.

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- That concludes my presentation. Thank you very much for your attention.