

Engineer Support Company

Make Value



Q2 FY2026 Financial Summary Supplementary Explanation Material

September 8, 2025



— Create the Future —

ARTNER



Artner Co., Ltd.

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

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Financial Summary for Q2 FY2026

Market Environment

- Although heightened uncertainty was observed due to U.S. tariff measures and other factors, our clients' R&D activities continued to progress 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.

State of Engineer Dispatching Business

- The number of operative personnel surpassed that of the same period of the preceding year.
 - Number of engineers increased. The utilization rate remained high.
 - Assignments for newly graduated engineers entering the Company in 2025 are progressing ahead of the initial schedule.
- The unit price of engineers surpassed that of the same period of the preceding year.
 - There has been a trend of wage increases, and the unit price for newly graduated engineers at their first assignments is on the rise due to the shortage of engineers.
 - Current engineers are strategically rotated between our clients to improve their work level.

Contracting Business

- Net sales ratio 12.3 %.
 - Aggressive sales activities led to an increasing number of engineers assigned to contracted projects.
 - Shifted from engineer dispatching to contracting projects in response to client needs.

Profit

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

Financial Results Highlights for Q2 FY2026

- Net sales up **7.9%**, Operating profit up **14.5%**, Ordinary profit up **14.5%**, Profit up **14.7%**. Operating margin **18.7%**.

	Q2 FY2025		Q2 FY2026		Change from the previous year (million yen)	Change from the previous year (%)
	Result (million yen)	Percentage (%)	Result (million yen)	Percentage (%)		
Net sales	5,447	100.0	5,876	100.0	429	7.9
Cost of sales	3,318	60.9	3,515	59.8	197	5.9
Gross profit	2,129	39.1	2,360	40.2	231	10.9
SG&A expenses	1,168	21.4	1,260	21.5	92	7.9
Operating profit	960	17.6	1,099	18.7	139	14.5
Ordinary profit	962	17.7	1,101	18.7	139	14.5
Profit	671	12.3	770	13.1	99	14.7

- Number of engineers increased
- Utilization rate remained high
- The number of operative personnel increased
- Unit price of engineers rose

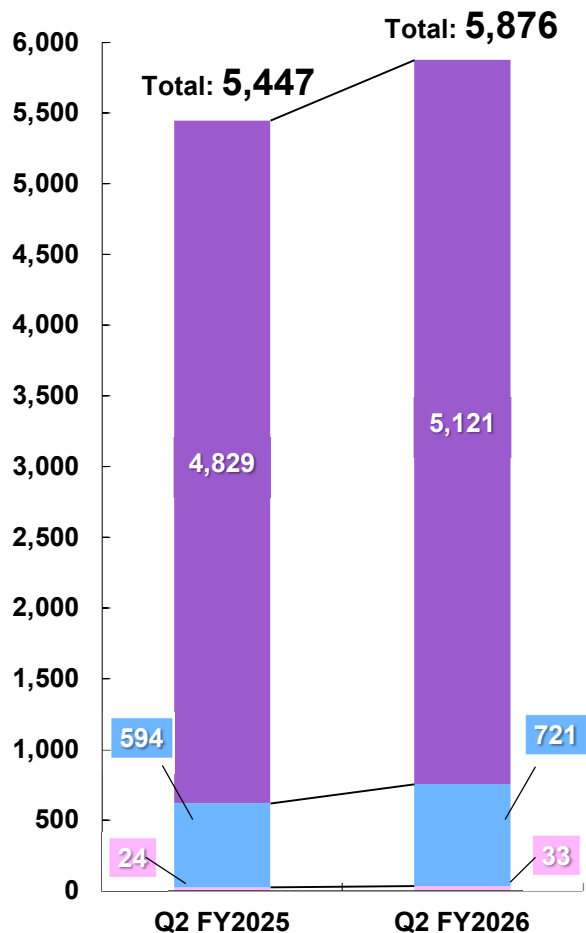
- The gross margin increased due to the rising unit price of engineers.

- Recruitment-related investment expenses increased.
- Increase in IT/DX investment expenses

Net Sales by Business for Q2 FY2026

■ Engineer Dispatching up 6.1% ■ Contracting up 21.4% / Percentage 12.3%

Unit: million yen



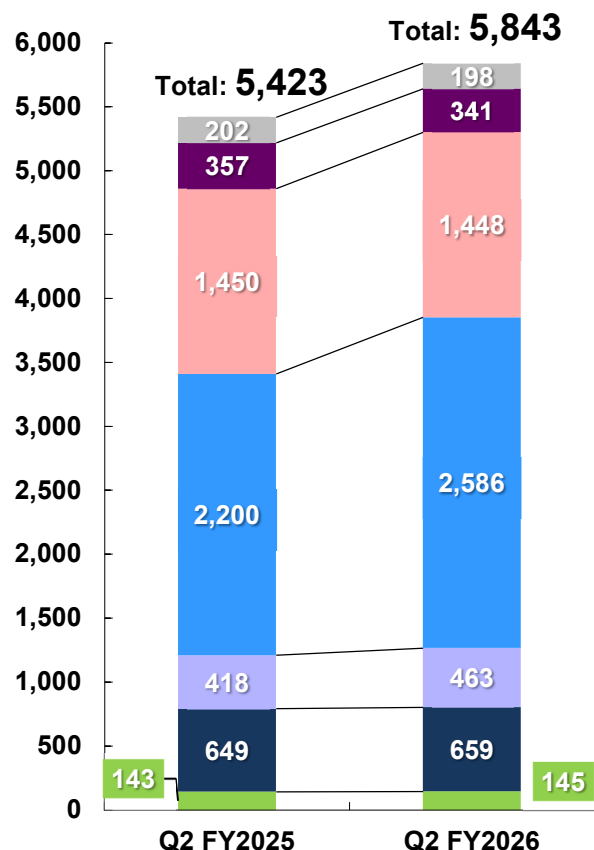
	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Engineer Dispatching	4,829	88.7	5,121	87.2	6.1	(1.5)
Contracting	594	10.9	721	12.3	21.4	1.4
Subtotal	5,423	99.6	5,843	99.4	7.7	(0.1)
Other	24	0.4	33	0.6	38.7	0.1
Total	5,447	100.0	5,876	100.0	7.9	—

Net Sales by Industry Field for Q2 FY2026

- **Electrical equipment down 0.2%**
- **Transportation equipment up 17.5%**
- **Information and communications up 1.5%**

※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



	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Steel, nonferrous materials and metals	202	3.7	198	3.4	(1.8)	(0.3)
Mechanical equipment	357	6.6	341	5.8	(4.6)	(0.8)
Electrical equipment	1,450	26.7	1,448	24.8	(0.2)	(2.0)
Transportation equipment	2,200	40.6	2,586	44.3	17.5	3.7
Precision equipment	418	7.7	463	7.9	10.8	0.2
Information and communications	649	12.0	659	11.3	1.5	(0.7)
Miscellaneous	143	2.7	145	2.5	1.0	(0.2)
Total	5,423	100.0	5,843	100.0	7.7	—

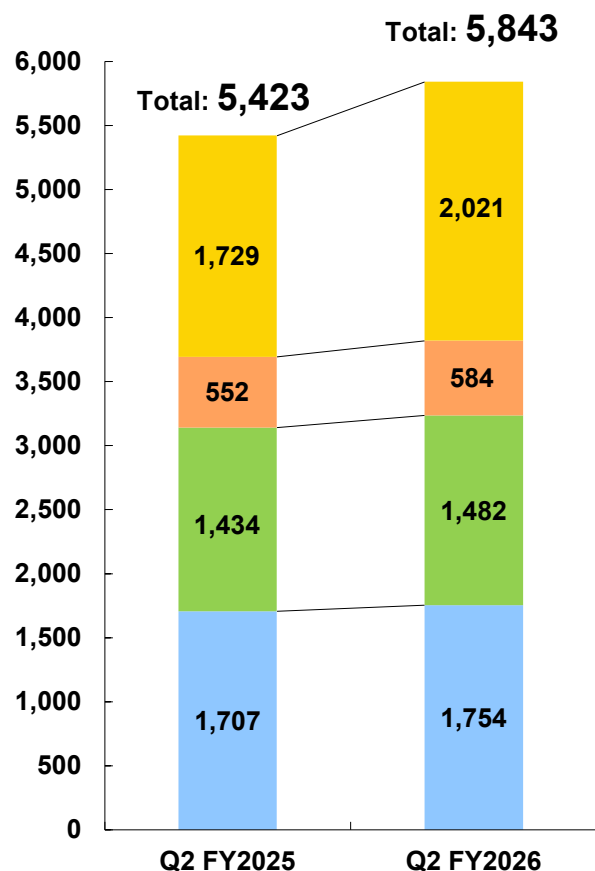
*Excludes sales from "Other" businesses.

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Net Sales by Technology Field for Q2 FY2026

- Embedded / Model-Based up **16.9%** ■ IT Solution up **5.8%**
- Electronics up **3.3%** ■ Machinery up **2.8%**

Unit: million yen



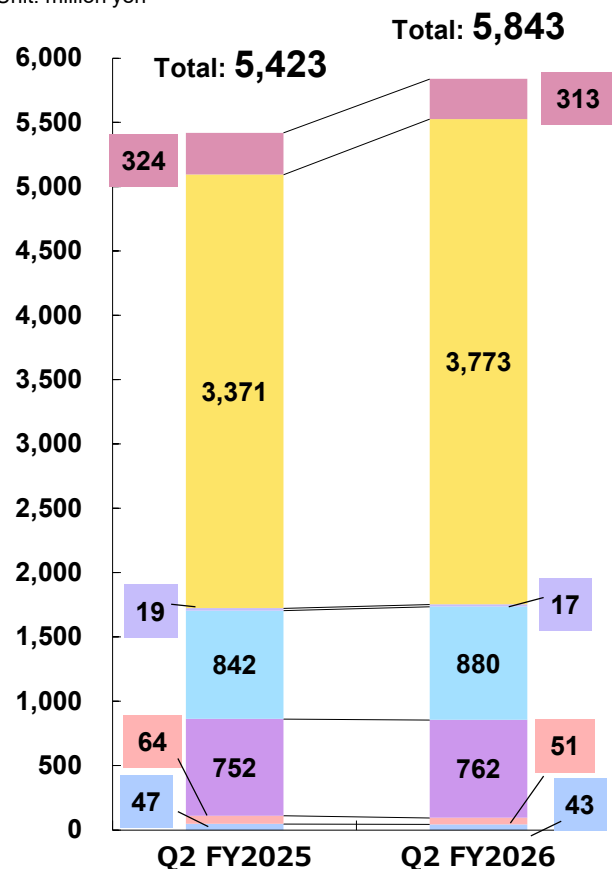
	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Embedded / Model-Based	1,729	31.9	2,021	34.6	16.9	2.7
IT Solution	552	10.2	584	10.0	5.8	(0.2)
Electronics	1,434	26.5	1,482	25.4	3.3	(1.1)
Machinery	1,707	31.5	1,754	30.0	2.8	(1.4)
Total	5,423	100.0	5,843	100.0	7.7	—

*Excludes sales from "Other" businesses.

Net Sales by Region for Q2 FY2026

■ Kanto up 11.9% ■ Tokai up 4.6% ■ Kinki up 1.2%

Unit: million yen



	Q2 FY2025		Q2 FY2026		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Tohoku	324	6.0	313	5.4	(3.5)	(0.6)
Kanto	3,371	62.2	3,773	64.6	11.9	2.4
Hokuriku	19	0.4	17	0.3	(6.1)	(0.0)
Tokai	842	15.5	880	15.1	4.6	(0.4)
Kinki	752	13.9	762	13.0	1.2	(0.8)
Chugoku	64	1.2	51	0.9	(20.4)	(0.3)
Kyushu	47	0.9	43	0.7	(9.9)	(0.1)
Total	5,423	100.0	5,843	100.0	7.7	—

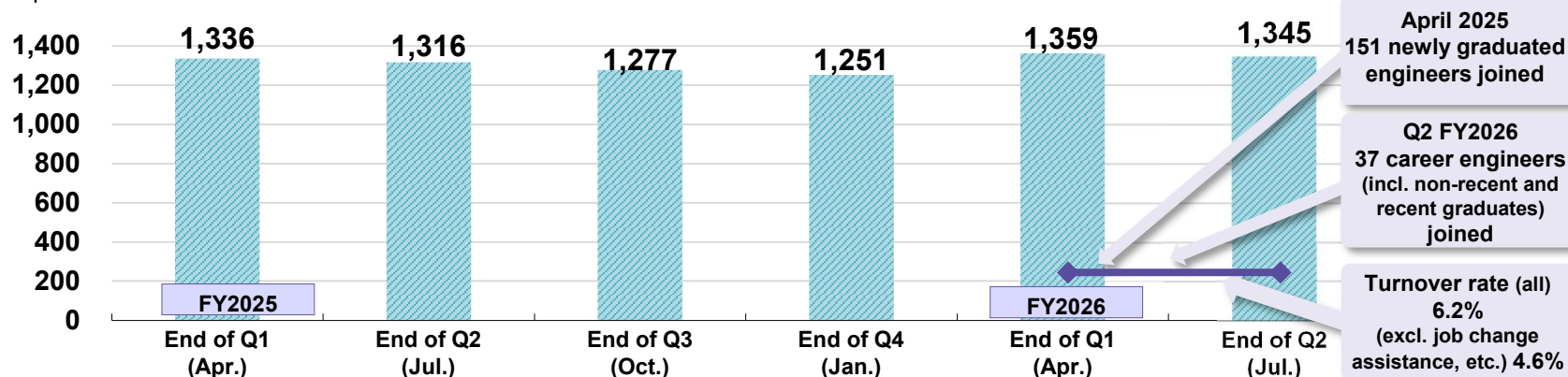
*Excludes sales from "Other" businesses.

Term-end Engineer Count / Utilization Rate for Q2 FY2026

Term-end Engineer Count

Q2 FY2025 (average)	Q2 FY2026 (average)	Change from the previous year (people)	Change from the previous year (%)
1,281	1,312	31	2.4

Unit: people

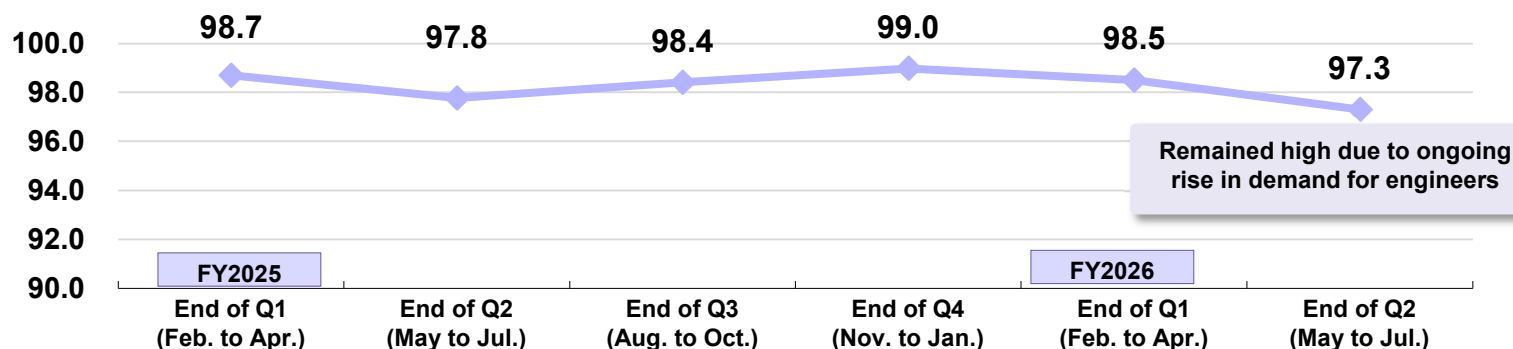


Utilization Rate

*Based on the number of dispatched engineers

Q2 FY2025 (average)	Q2 FY2026 (average)	Change from the previous year (pt)
98.2	97.9	(0.3)

Unit: %



*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.

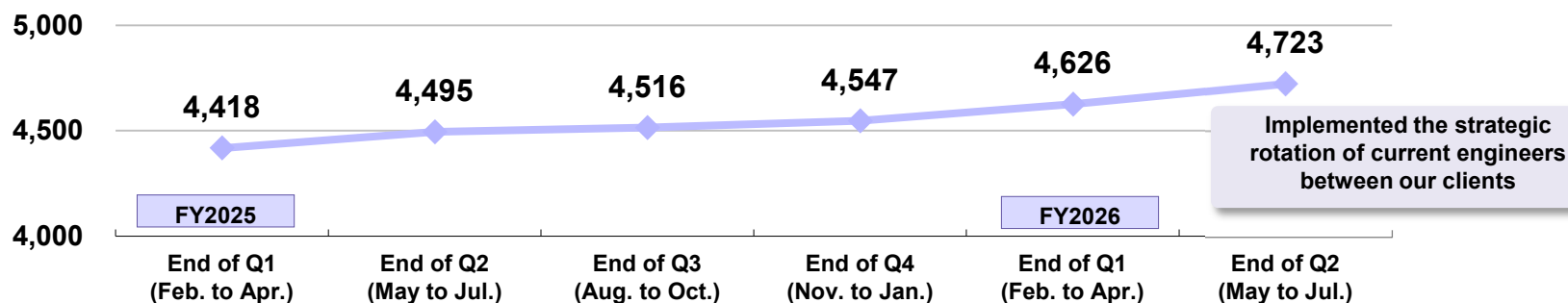
Unit Price of Engineers / Total Work Person-hours for Q2 FY2026

Unit Price of Engineers

Q2 FY2025 (average)	Q2 FY2026 (average)	Change from the previous year (yen)	Change from the previous year (%)
4,457	4,676	219	4.9

*Figures for dispatched engineers *Per person

Unit: yen / hour

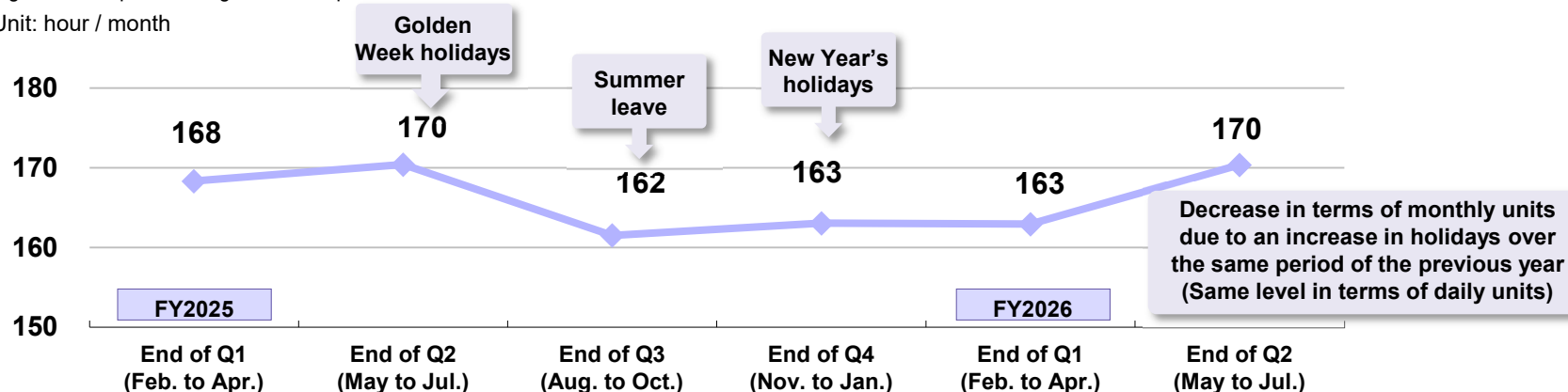


Total Work Person-hours

Q2 FY2025 (average)	Q2 FY2026 (average)	Change from the previous year (h)	Change from the previous year (%)
169	167	(2)	(1.6)

*Figures for dispatched engineers *Per person

Unit: hour / month



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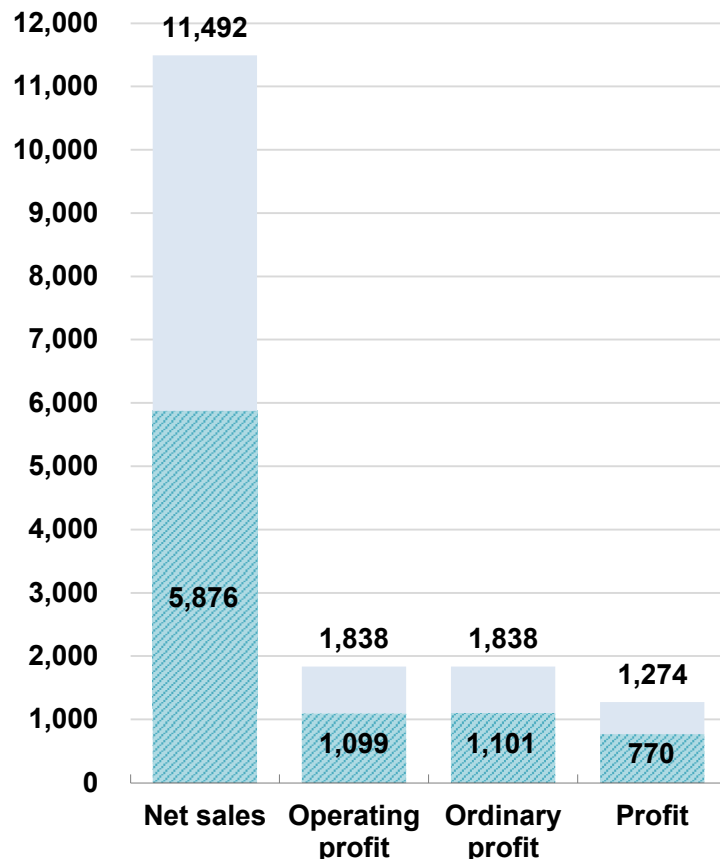
Progress of the Forecast of Financial Results for Q2 FY2026

■ Progress in this Q2 against the full financial year forecast is:

Net sales 51.1%, Operating profit 59.8%, Ordinary profit 59.9%, Profit 60.5%

*In Q2, net sales and profit exceeded projections due to the higher than forecast number of operative personnel and unit price of engineers. Results are on track to achieve the forecast of financial results (full year).

Unit: million yen



	Q2 FY2026		
	Result (million yen)	Percentage (%)	Progress (%) of the Forecast of financial results for FY2026
Net sales	5,876	100.0	51.1
Operating profit	1,099	18.7	59.8
Ordinary profit	1,101	18.7	59.9
Profit	770	13.1	60.5

	Forecast of Financial results for FY2026	
	Full year (million yen)	Percentage (%)
Net sales	11,492	100.0
Operating profit	1,838	16.0
Ordinary profit	1,838	16.0
Profit	1,274	11.1

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Market Environment

We will remain mindful of the risks of an economic downturn caused by the effects of U.S. trade policy and other factors.

Trends in Our Clients and Impact on Artner

An impact on the performance of clients is envisioned to a considerable degree.

However, societal issues addressed by automobile-related manufacturers, including reducing CO₂ emissions, are predicted to fall outside the scope of significant R&D cost cuts.

At Artner, due to the high placement ratio of engineers in the R&D and design & development domains, no impact on the company's businesses has manifested itself at this time.

- This April's revisions in unit prices in agreements with our clients overall, including manufacturers in automobile-related industries, led to higher prices than in the previous year.
- Engineer staffing agreements are automatically renewed every three months.
- There were almost no visible cases of agreements terminating between the months of April and June, July and September, and October and December 2025.
- Assignments for newly graduated engineers entering the Company in 2025 are progressing ahead of the initial schedule.



Artner will continue to respond at an early stage while closely monitoring risk.

Forecast of Dividends for FY2026

Payout Ratio

Based on **50%**

FY2026 (forecast) **70.0%**

■ The interim dividend for this period is ¥42, the same as the dividend forecast.

Our planned year-end dividend is ¥42.

Our planned annual dividend is ¥84. (Up 2 yen year-on-year)

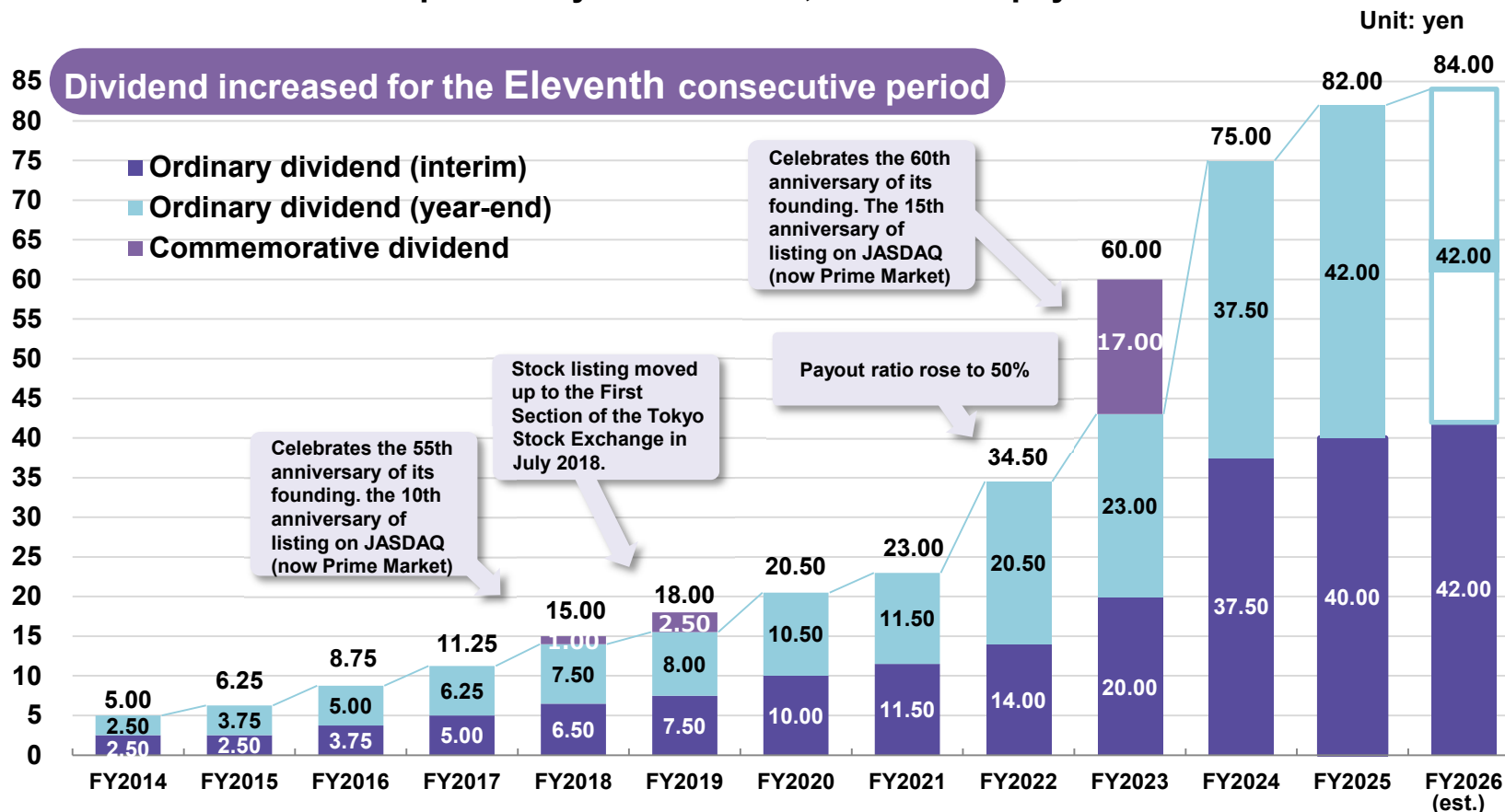
	Annual dividends per share (yen)			Dividend yield (%)	Payout ratio (%)	Dividend on equity ratio (DOE) (%)
	Second quarter-end	Fiscal year-end	Total			
FY2025	40.00	42.00	82.00	4.43	69.1	19.4
FY2026 (forecast)	42.00	42.00	84.00	4.43	70.0	

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

Closing price at ending of FY2025 (January 31, 2025) 1,850 yen / Closing price at ending of Q2 FY2026 (July 31, 2025) 1,895 yen

Dividend Per Share

- We intend to increase our profit every year and determine a dividend amount that will not fall below the previous year's amount, based on a payout ratio of 50%.



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)

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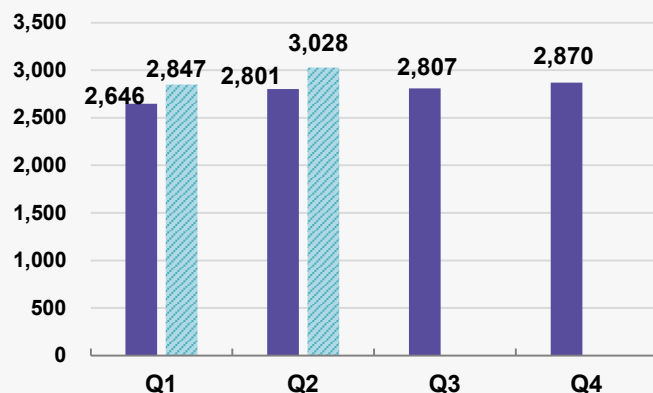
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Quarterly (accounting period) Financial Results

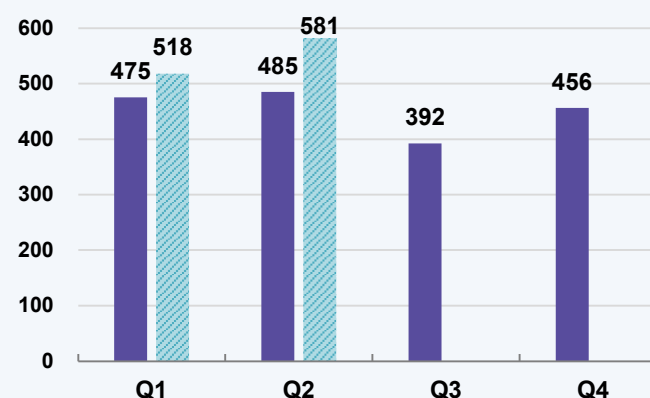
Net sales

■ FY2025 ■ FY2026 Unit: million yen



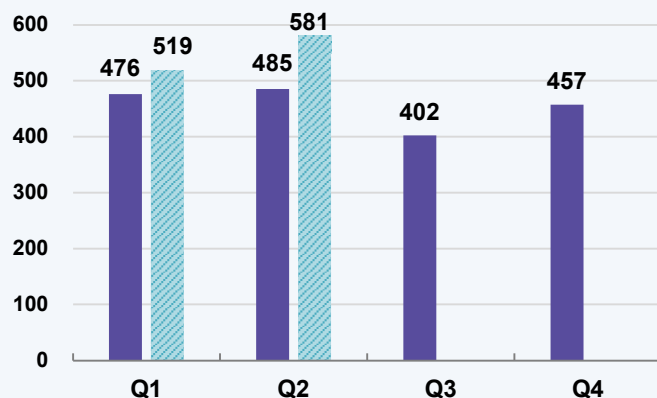
Operating profit

■ FY2025 ■ FY2026 Unit: million yen



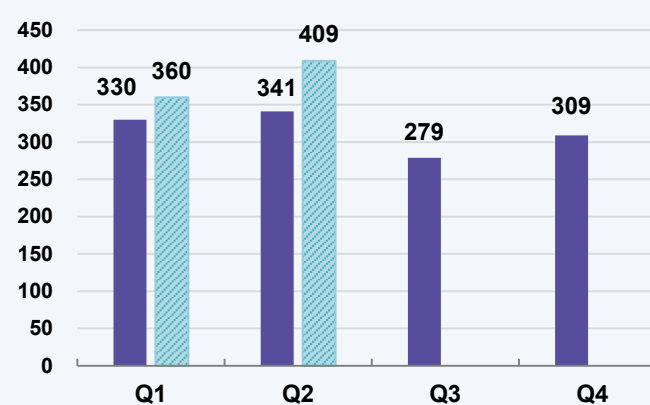
Ordinary profit

■ FY2025 ■ FY2026 Unit: million yen



Profit

■ FY2025 ■ FY2026 Unit: million yen



Quarterly (accounting period) Financial Results, Numerical Data

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 (%)	*(1) (%)	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 (%)
Net sales	2,847	100.0	7.6	24.8	3,028	100.0	8.1	26.4									11,492	100.0	3.3
Cost of sales	1,728	60.7	7.9		1,787	59.0	4.1												
Gross profit	1,118	39.3	7.2		1,241	41.0	14.4												
SG&A expenses	600	21.1	5.6		660	21.8	10.1												
Operating profit	518	18.2	9.1	28.2	581	19.2	19.8	31.6									1,838	16.0	1.6
Ordinary profit	519	18.3	9.2	28.3	581	19.2	19.7	31.6									1,838	16.0	0.9
Profit	360	12.7	9.1	28.3	409	13.5	20.1	32.1									1,274	11.1	1.1

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

FY2025

	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	2,646	100.0	6.1	23.8	2,801	100.0	11.5	25.2	2,807	100.0	10.2	25.2	2,870	100.0	12.3	25.8	11,125	100.0	10.0
Cost of sales	1,601	60.5	4.8	22.8	1,716	61.3	8.2	24.5	1,857	66.2	5.8	26.5	1,837	64.0	8.1	26.2	7,013	63.0	6.7
Gross profit	1,044	39.5	8.2	25.4	1,084	38.7	17.2	26.4	950	33.8	20.0	23.1	1,033	36.0	20.6	25.1	4,112	37.0	16.2
SG&A expenses	568	21.5	16.8	24.7	599	21.4	14.9	26.0	557	19.9	10.0	24.2	576	20.1	15.3	25.0	2,302	20.7	14.2
Operating profit	475	18.0	(0.6)	26.3	485	17.3	20.1	26.8	392	14.0	38.0	21.7	456	15.9	28.2	25.2	1,810	16.3	18.9
Ordinary profit	476	18.0	(0.6)	26.1	485	17.3	20.4	26.7	402	14.3	37.2	22.1	457	15.9	28.3	25.1	1,821	16.4	18.9
Profit	330	12.5	(0.7)	26.2	341	12.2	19.9	27.1	279	10.0	37.9	22.2	309	10.8	33.7	24.5	1,260	11.3	19.8

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

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Acquisition of Shares of CLIP SOFT Corporation (to Make It a Subsidiary)

It has resolved, at the meeting of its Board of Directors held on September 8, 2025, to acquire shares of CLIP SOFT Corporation and make it a subsidiary of the Company.

Reason for acquisition of shares

Artner will expand our services in the IT industry (including commissioned system development and embedded software), which is expected to continue growing in the future, and will strive to further enhance our enterprise value.

Overview of CLIP SOFT Corporation

Name	CLIP SOFT Corporation
Location	2-7-1 Higashiiba, Chuo Ward, Hamamatsu City, Shizuoka Prefecture
Job title and name of representative	YAMAMOTO Susumu, Director
Description of business	Development of embedded software, such as for automotive instrument panels, and staffing business
Share capital	15,000,000 yen
Date of establishment	September 20, 1999

	FY2024
Net assets	98,151,000 yen
Total assets	174,664,000 yen
Net sales	295,244,000 yen
Operating profit	31,207,000 yen
Ordinary profit	31,265,000 yen
Profit	22,219,000 yen

Date of resolution at the meeting of the Board of Directors	September 8, 2025
Date of conclusion of the agreement	September 8, 2025
Date of commencement of share transfer	September 26, 2025 (scheduled)

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%.