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June 10, 2026

Consolidated Financial Results for the Three Months Ended April 30, 2026 (Under Japanese GAAP)

Company name: Artner Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 2163
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 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for individual investors)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended April 30, 2026 (from February 1, 2026 to April 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended April 30, 2026	3,503	—	632	—	630	—	425	—
April 30, 2025	—	—	—	—	—	—	—	—

(Note) Comprehensive income: Three months ended April 30, 2026: ¥ 405 million (—%)

Three months ended April 30, 2025: ¥ — million (—%)

	Earnings per share		Diluted earnings per share	
	Yen		Yen	
Three months ended April 30, 2026	40.06		—	
April 30, 2025	—		—	

(Note) As quarterly consolidated financial statements have been prepared since the third quarter of the fiscal year ended January 31, 2026, figures for the first quarter of the fiscal year ended January 31, 2026 and year-on-year changes (%) have been omitted.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
April 30, 2026	8,910	5,131	57.6
January 31, 2026	9,058	5,223	57.7

Reference: Equity As of April 30, 2026: ¥ 5,131 million
 As of January 31, 2026: ¥ 5,223 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended January 31, 2026	—	42.00	—	42.00	84.00
Fiscal year ending January 31, 2027	—				
Fiscal year ending January 31, 2027 (Forecast)		43.00	—	43.00	86.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Forecast of consolidated financial results for the year ending January 31, 2027 (from February 1, 2026 to January 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	14,021	16.4	2,017	10.7	2,001	9.8	1,248	(0.9)	117.46

Note: Revisions to the forecast of consolidated financial results most recently announced: None

Forecasts of consolidated financial results for the second quarter (cumulative) have been omitted because Artner manages performance on a fiscal year basis.

* Notes

(1) Significant changes in scope of consolidation in the period: No

New: — companies (Company name) Excluded: — companies (Company name)

(2) Application of special accounting treatment to preparation of quarterly consolidated financial statements: No

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of April 30, 2026	10,627,920 shares
As of January 31, 2026	10,627,920 shares

(ii) Number of treasury shares at the end of the period

As of April 30, 2026	28,257 shares
As of January 31, 2026	2,557 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended April 30, 2026	10,613,875 shares
Three months ended April 30, 2025	10,625,406 shares

* Review of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: No

* Proper use of earnings forecasts, and other special matters

(Caution regarding forward-looking statements, etc.)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Consequently, the statements herein do not constitute assurances regarding the Company's actual results. Actual financial and other results may differ substantially from the statements herein due to various factors. For matters related to earnings forecasts, please see "Explanation of consolidated earnings forecasts and other forward-looking statements" on page 2 of the attached document.

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1. Overview of Business Performance and Others

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

(1) Overview of operating results for the current quarter

Regarding the Japanese economy during the current first quarter, while the situation in the Middle East and the global economy are increasingly uncertain, the economy has been recovering moderately, with R&D efforts of our clients trending steadily. As a large proportion of our Group's engineers are assigned to R&D as well as design and development fields, we continued to see strong demand for engineers from automotive-related manufacturers and semiconductor manufacturing equipment manufacturers.

(Engineer dispatching business)

In addition to an increase in the number of engineers, the utilization rate remained high due to an upward trend in demand for engineers, boosting the number of operative personnel. Moreover, in addition to the trend of wage increases by companies and engineer shortages, strategic placements in growth fields and high value-added fields continued to increase the unit price of engineers from the previous fiscal year.

(Contracting business)

The number of engineers assigned to contracted projects increased. Furthermore, by shifting from engineer dispatching to contracting projects in response to client needs, the contracting business's net sales ratio increased.

In terms of profits, while there were recruitment investment, IT/DX investment, and training equipment investment as well as other expenses, these were absorbed by net sales growth, leading to an increase in all profits.

As a result of the above, for the current first quarter, net sales came to JPY 3,503,126 thousand, operating profit to JPY 632,543 thousand, ordinary profit to JPY 630,719 thousand, and profit attributable to owners of parent to JPY 425,234 thousand. Operating margin was 18.1%.

(2) Overview of financial position for the current quarter

Total assets at the end of the current first quarter decreased by JPY 147,173 thousand compared to the end of the previous fiscal year to JPY 8,910,888 thousand. This is mostly because we recorded a decrease of JPY 270,279 thousand in cash and deposits, whereas we also recorded an increase of JPY 97,058 thousand in deferred tax assets.

Total liabilities at the end of the current first quarter decreased by JPY 55,621 thousand compared to the end of the previous fiscal year to JPY 3,779,409 thousand. This is mostly because we recorded a decrease of JPY 314,755 thousand in accounts payable - other, whereas we also recorded an increase of JPY 280,430 thousand in provision for bonuses.

Total net assets at the end of the current first quarter decreased by JPY 91,552 thousand compared to the end of the previous fiscal year to JPY 5,131,478 thousand. This is mostly because we recorded an increase of JPY 50,439 thousand in treasury shares, which are deducted from net assets.

(3) Explanation of consolidated earnings forecasts and other forward-looking statements

The full-year forecasts of the consolidated financial results published on March 13, 2026 remain unchanged.

2. Quarterly Consolidated Financial Statements and Main Notes

(1) Quarterly consolidated balance sheet

(Thousands of yen)

	As of January 31, 2026	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	4,728,888	4,458,608
Accounts receivable - trade	1,789,787	1,868,894
Work in process	7,775	11,208
Raw materials and supplies	6,105	5,799
Other	131,735	128,084
Allowance for doubtful accounts	(9,687)	(10,187)
Total current assets	6,654,604	6,462,408
Non-current assets		
Property, plant and equipment	93,832	90,144
Intangible assets		
Goodwill	1,519,366	1,481,176
Other	123,313	125,927
Total intangible assets	1,642,680	1,607,103
Investments and other assets		
Deferred tax assets	473,152	570,211
Leasehold and guarantee deposits	111,541	111,596
Other	82,250	69,423
Total investments and other assets	666,945	751,231
Total non-current assets	2,403,458	2,448,479
Total assets	9,058,062	8,910,888
Liabilities		
Current liabilities		
Current portion of long-term borrowings	108,742	108,076
Income taxes payable	316,162	308,111
Provision for bonuses	269,433	549,863
Other	1,179,251	859,706
Total current liabilities	1,873,590	1,825,757
Non-current liabilities		
Long-term borrowings	928,028	901,700
Provision for retirement benefits for directors (and other officers)	545,600	550,025
Retirement benefit liability	487,812	501,926
Total non-current liabilities	1,961,440	1,953,651
Total liabilities	3,835,030	3,779,409
Net assets		
Shareholders' equity		
Share capital	238,284	238,284
Capital surplus	168,323	168,323
Retained earnings	4,667,939	4,646,908
Treasury shares	(1,048)	(51,488)
Total shareholders' equity	5,073,498	5,002,027
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	745	(8,169)
Remeasurements of defined benefit plans	148,787	137,620
Total accumulated other comprehensive income	149,533	129,451
Total net assets	5,223,031	5,131,478
Total liabilities and net assets	9,058,062	8,910,888

(2) Quarterly consolidated profit and loss statement and quarterly consolidated statement of comprehensive income
 (Quarterly consolidated profit and loss statement)

(Thousands of yen)

	Three months ended April 30, 2026
Net sales	3,503,126
Cost of sales	2,109,823
Gross profit	1,393,302
Selling, general and administrative expenses	760,758
Operating profit	632,543
Non-operating income	
Interest income	221
Dividend income	6
Gain on forfeiture of unclaimed dividends	3,591
Other	611
Total non-operating income	4,430
Non-operating expenses	
Interest expenses	6,254
Total non-operating expenses	6,254
Ordinary profit	630,719
Profit before income taxes	630,719
Income taxes - current	292,634
Income taxes - deferred	(87,149)
Total income taxes	205,484
Profit	425,234
Profit attributable to owners of parent	425,234

(Quarterly consolidated statement of comprehensive income)

(Thousands of yen)

	Three months ended April 30, 2026
Profit	425,234
Other comprehensive income	
Valuation difference on available-for-sale securities	(8,914)
Remeasurements of defined benefit plans, net of tax	(11,167)
Total other comprehensive income	(20,081)
Comprehensive income	405,152
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	405,152

(3) Notes on the quarterly consolidated financial statements

(Notes on the Segment Data)

Since we have only one reportable segment, notes on this matter have been omitted.

(Notes on Substantial Changes in the Amount of Shareholders' Equity)

Not applicable

(Notes on the Going Concern Assumption)

Not applicable

(Notes on the quarterly consolidated cash flow statement)

A quarterly consolidated cash flow statement for the current first quarter has not been prepared. Note that depreciation (including amortization expenses related to intangible assets except goodwill) and amortization of goodwill for the current first quarter are as follows.

	Current first quarter (from February 1, 2026 to April 30, 2026)
Depreciation	JPY 7,546 thousand
Amortization of goodwill	JPY 38,190 thousand