

Make Value



Engineer Support Company

# Q1 FY2027 Financial Summary Supplementary Explanation Material

June 10, 2026



— Create the Future —

**ARTNER**



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## Market Environment

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

## Engineer Dispatching Business

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

## Contracting Business

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

## Profit

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

# (Consolidated) Highlights of Financial Results for Q1 FY2027

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

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

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

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

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

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

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

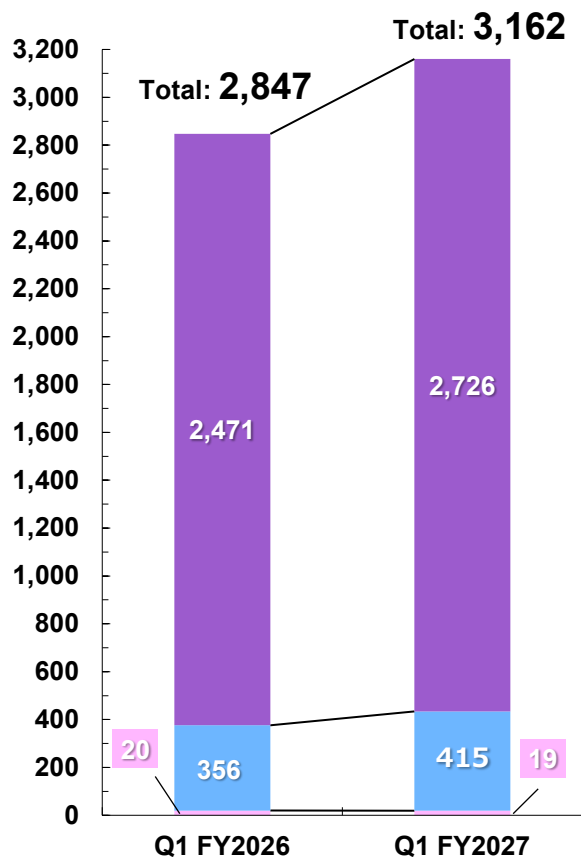
- Increases in expenses related to recruitment investment, IT/DX investment, and training equipment investment

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

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

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

Unit: million yen



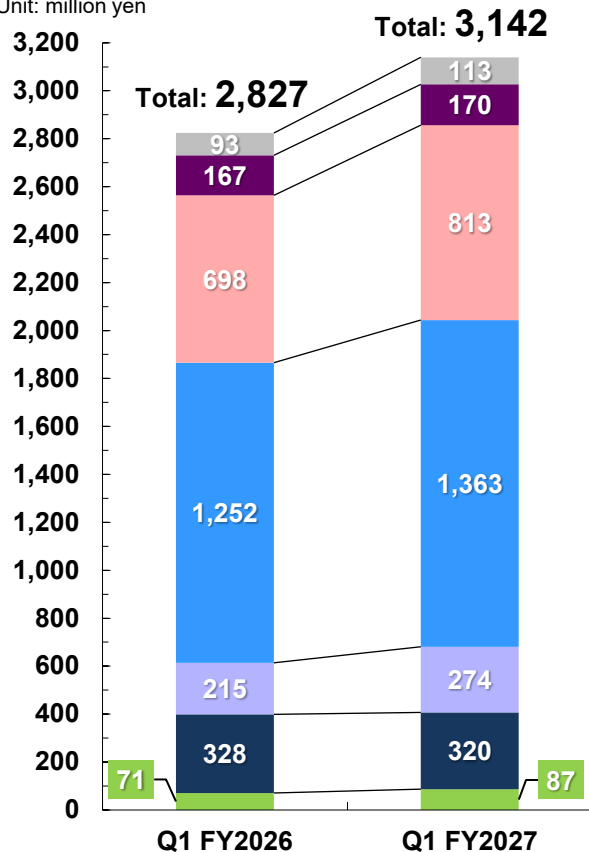
	Q1 FY2026		Q1 FY2027		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Engineer dispatching	2,471	86.8	2,726	86.2	10.3	(0.6)
Contracting	356	12.5	415	13.2	16.8	0.6
Subtotal	2,827	99.3	3,142	99.4	11.2	0.1
Other	20	0.7	19	0.6	(3.0)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

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

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

\*Our clients' demand for engineers exceeds the number we can supply. Considering the balance of industry fields, engineers were rotated strategically with the aim of increasing the unit price of engineers and improving the level of their work.

Unit: million yen



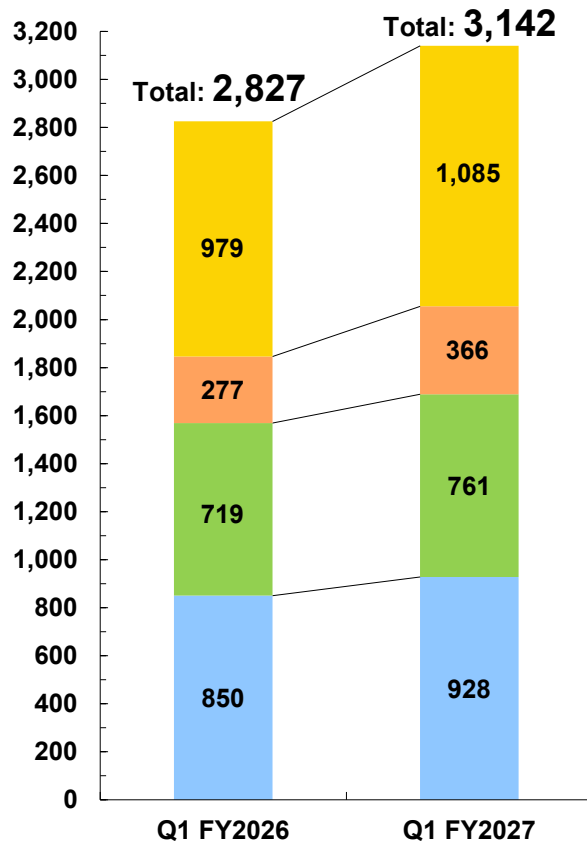
	Q1 FY2026		Q1 FY2027		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Steel, nonferrous materials and metals	93	3.3	113	3.6	21.3	0.3
Mechanical equipment	167	5.9	170	5.4	1.6	(0.5)
Electrical equipment	698	24.7	813	25.9	16.5	1.2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

\*Excludes sales from "Other" businesses.

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

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

Unit: million yen

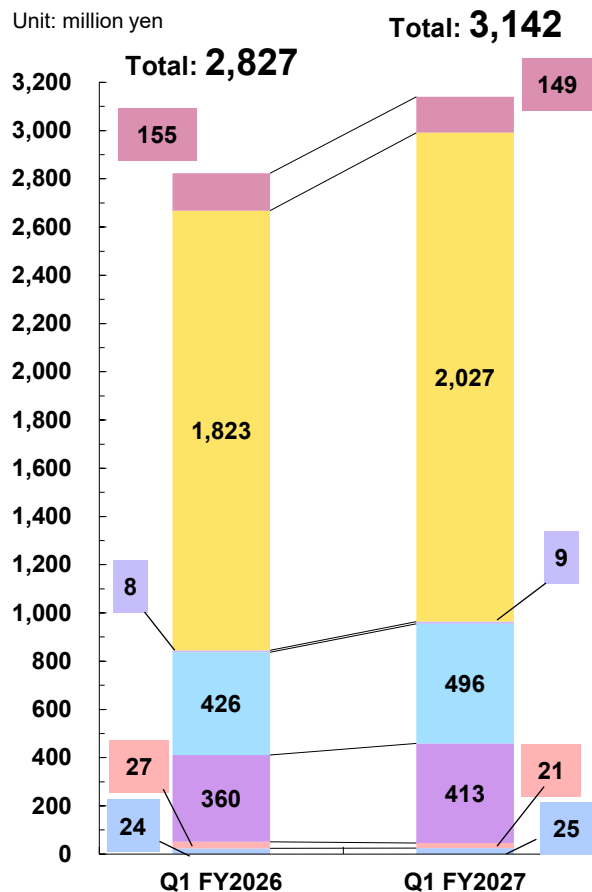


	Q1 FY2026		Q1 FY2027		Change from the previous year (%)	Percentage variance (pt)
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)		
Embedded / Model-Based	979	34.6	1,085	34.5	10.8	(0.1)
IT Solution	277	9.8	366	11.7	32.1	1.9
Electronics	719	25.4	761	24.2	5.9	(1.2)
Machinery	850	30.1	928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

\*Excludes sales from "Other" businesses.

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

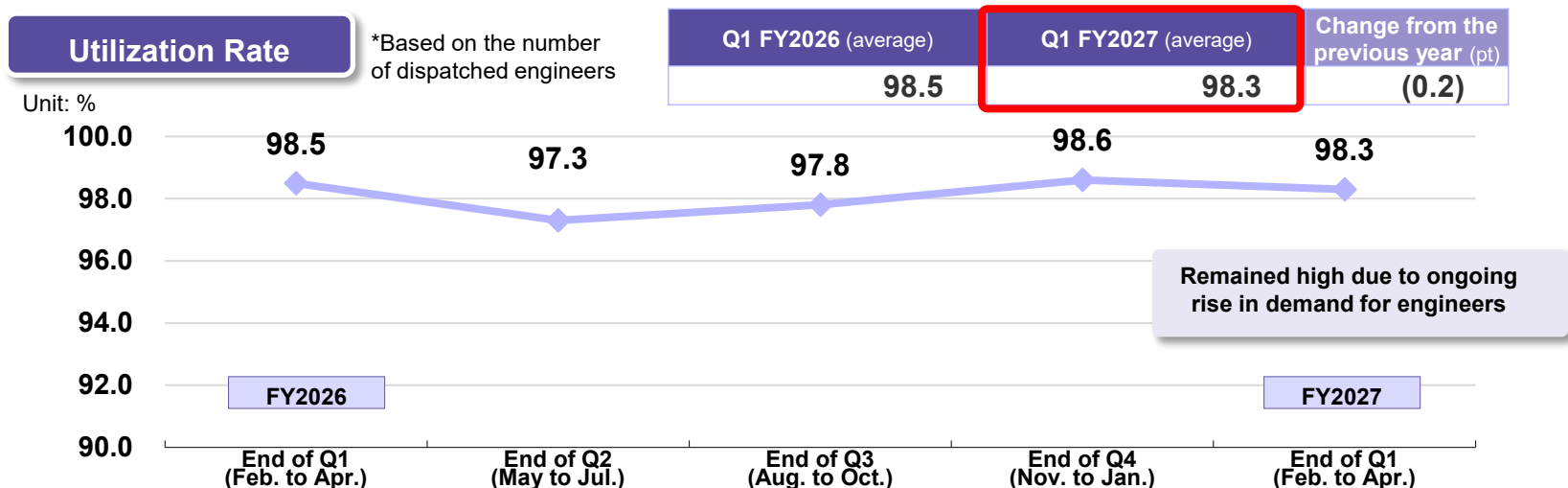
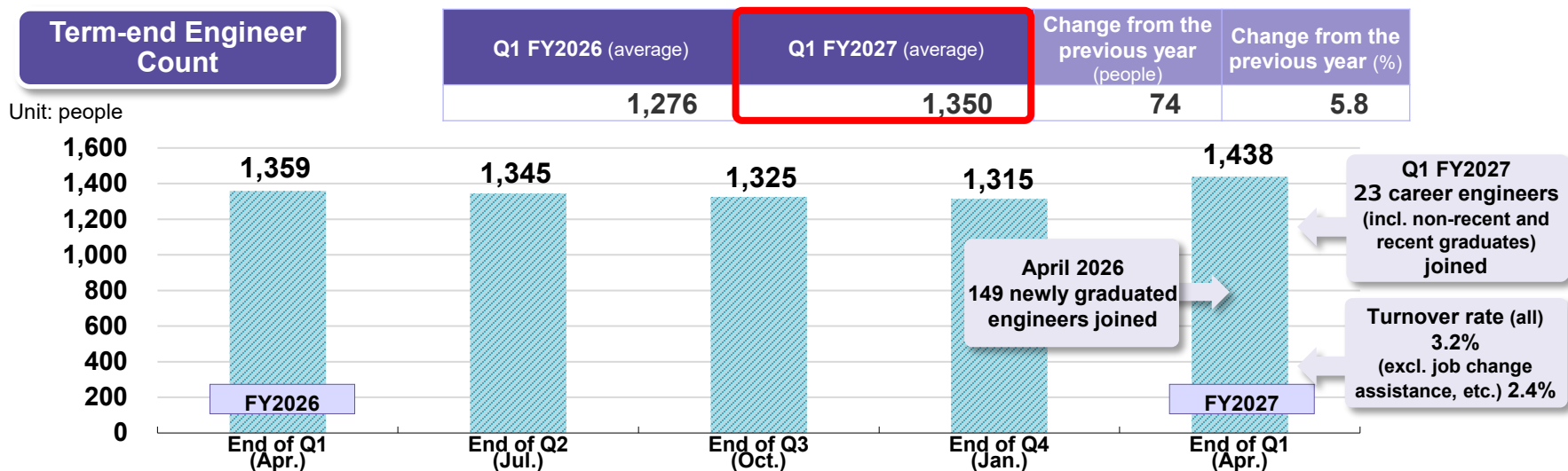
■ Kanto up 11.2% ■ Tokai up 16.2% ■ Kinki up 14.8%



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

\*Excludes sales from "Other" businesses.

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



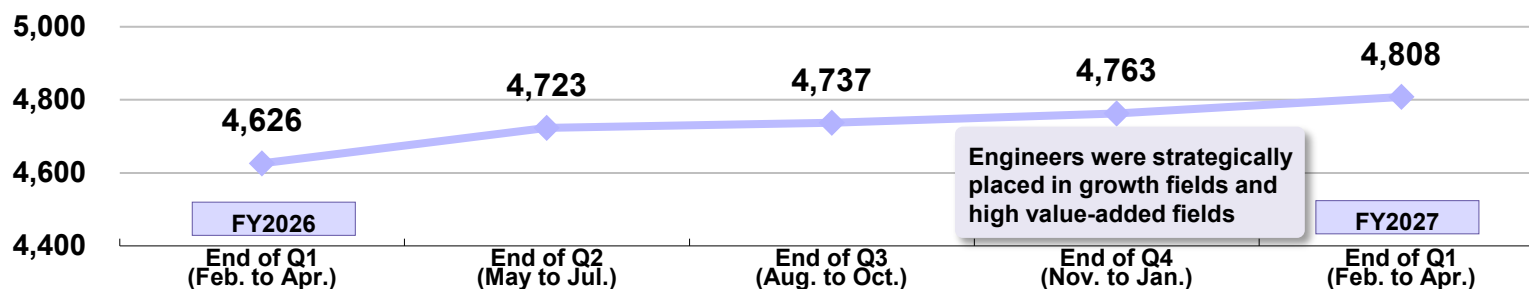
\*New employees and others who joined the Company mid-year are not included in the utilization rate until after they are dispatched to their assignments.

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

Unit Price of Engineers	Q1 FY2026 (average)	Q1 FY2027 (average)	Change from the previous year (yen)	Change from the previous year (%)
	4,626	4,808	182	3.9

\*Figures for dispatched engineers \*Per person

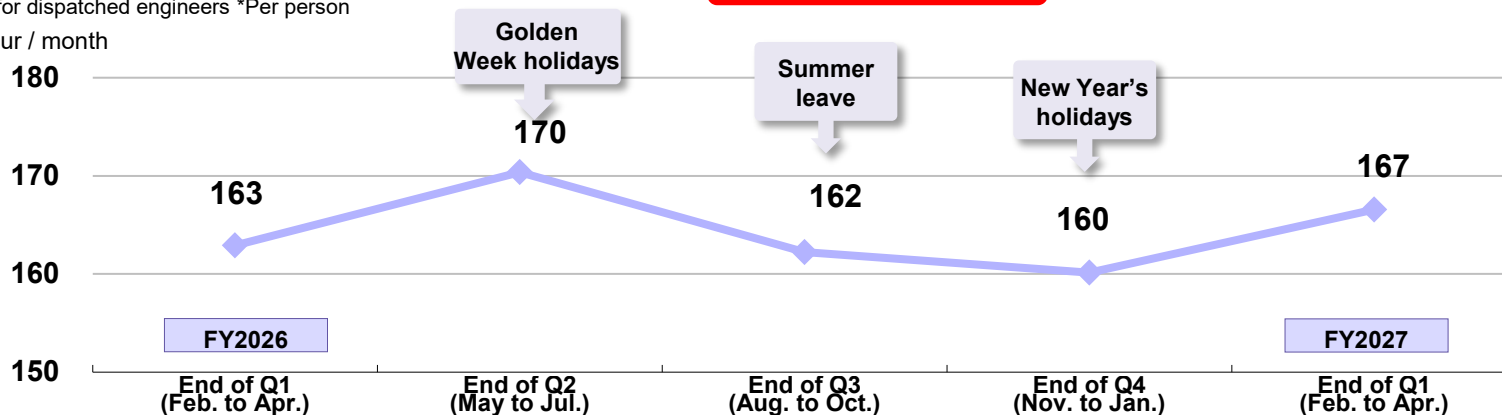
Unit: yen / hour



Total Work Person-Hours	Q1 FY2026 (average)	Q1 FY2027 (average)	Change from the previous year (h)	Change from the previous year (%)
	163	167	4	2.2

\*Figures for dispatched engineers \*Per person

Unit: hour / month



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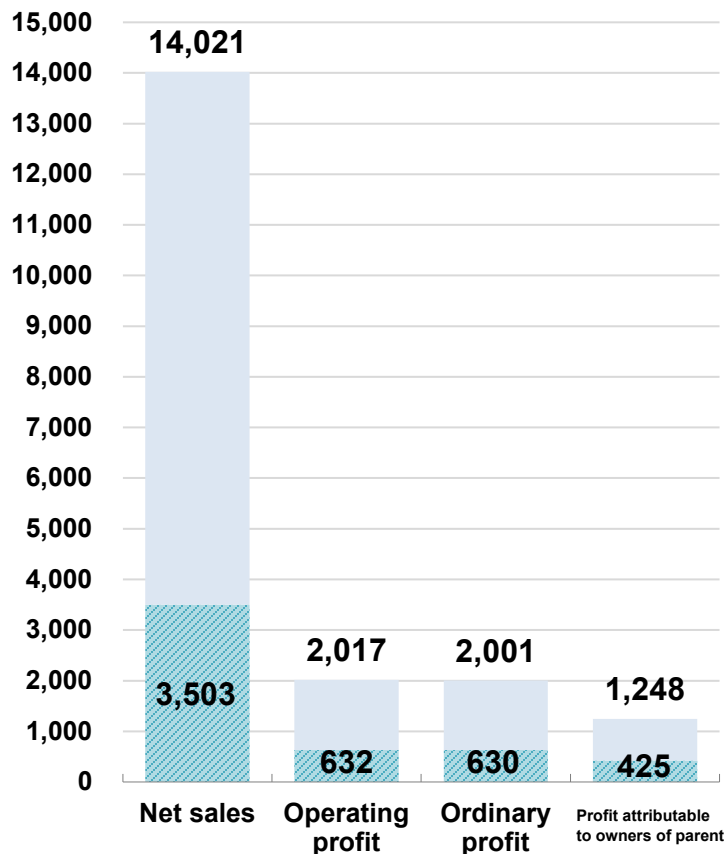
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# (Consolidated) Progress of the Forecast of Financial Results for Q1 FY2027

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

Unit: million yen



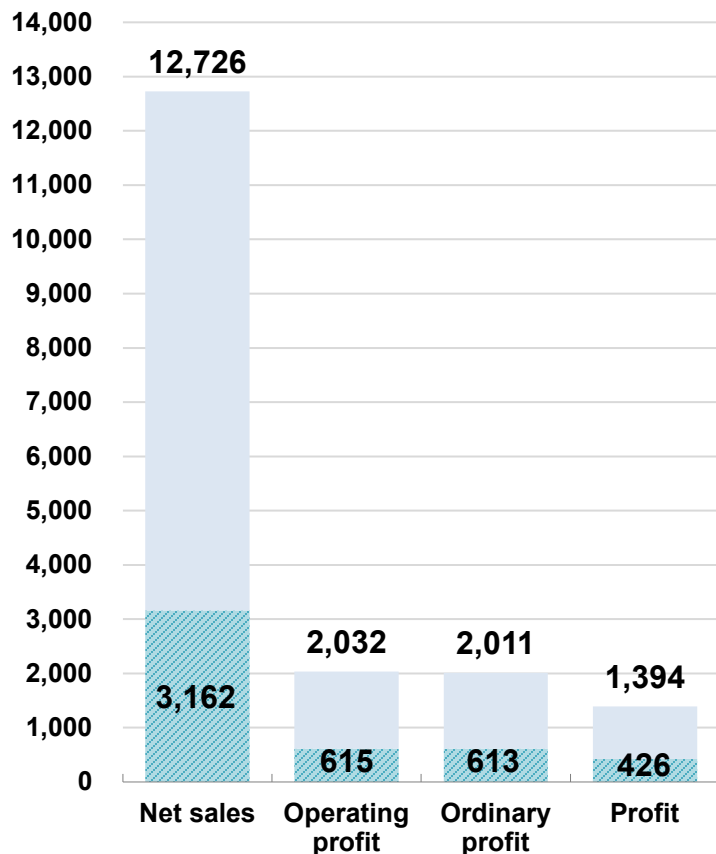
	(Consolidated) Q1 FY2027		
	Result (million yen)	Percentage (%)	Progress (%) of the Forecast of financial results for FY2027
Net sales	3,503	100.0	25.0
Operating profit	632	18.1	31.4
Ordinary profit	630	18.0	31.5
Profit attributable to owners of parent	425	12.1	34.1

	(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

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

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

Unit: million yen



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

	(Non-consolidated) 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

# Forecast of Dividends for FY2027

Payout Ratio

Based on **50%**

FY2027 (forecast) **73.2%**

- Expected annual dividend **86 yen** (interim **43 yen**, year-end **43 yen**).  
(**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			
FY2026	42.00	42.00	84.00	4.06	70.9	17.1
FY2027(forecast)	43.00	43.00	86.00	4.50	73.2	

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

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

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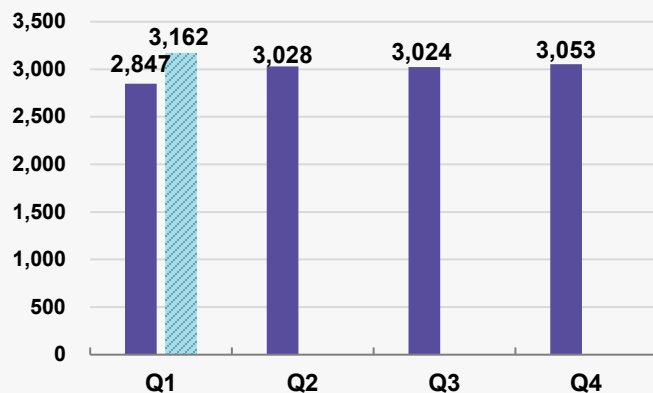
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# (Non-consolidated) Quarterly (accounting period) Financial Results

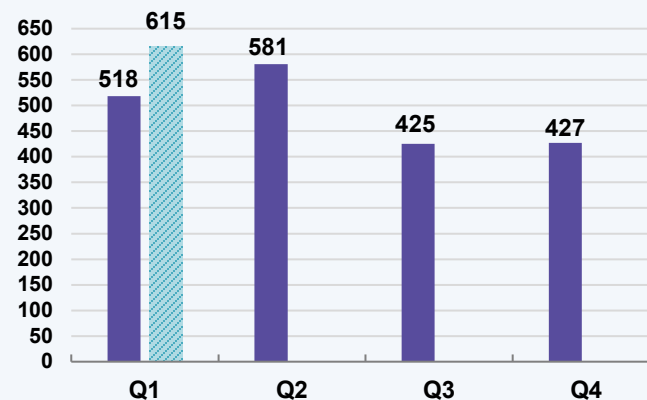
## Net sales

■ FY2026 ■ FY2027 Unit: million yen



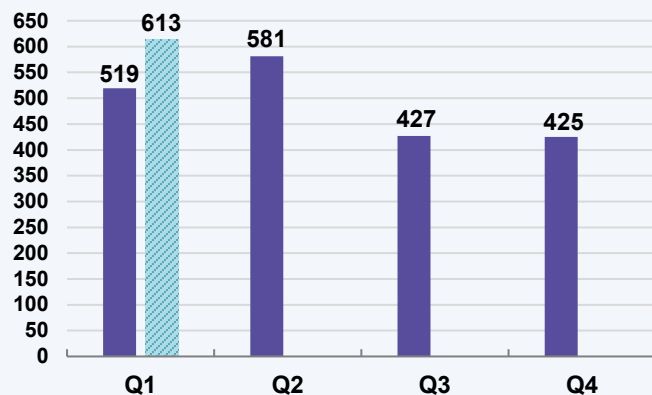
## Operating profit

■ FY2026 ■ FY2027 Unit: million yen



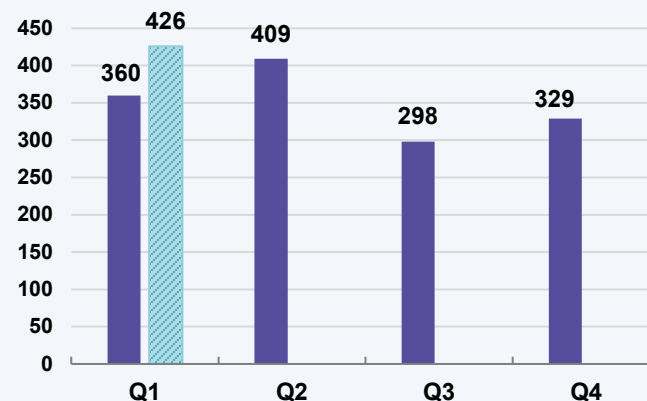
## Ordinary profit

■ FY2026 ■ FY2027 Unit: million yen



## Profit

■ FY2026 ■ FY2027 Unit: million yen



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

**FY2027**

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

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

**FY2026**

	Q1(Feb. to Apr.)				Q2(May to Jul. )				Q3(Aug. to Oct.)				Q4(Nov. to Jan.)				full-year		
	Result (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)

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

# (Consolidated) Balance Sheet for Q1 FY2027

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

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

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

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

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**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.**

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**Therefore, actual results may differ from the forward-looking statements in this document due to various factors, such as changes in the business environment.**

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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%.**