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September 10, 2026

Consolidated Financial Results for the Six Months Ended July 31, 2026 (Under Japanese GAAP)

Company name: Artner Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 2163
URL: https://www.artner.co.jp/en/
Representative: SEKIGUCHI Sozo, President and CEO
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Scheduled date to file Semiannual Securities Report: September 11, 2026
Scheduled date to commence dividend payments: October 7, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for analysts and institutional investors; for individual investors)

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

1. Consolidated financial results for the six months ended July 31, 2026 (from February 1, 2026 to July 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
July 31, 2026	7,075	—	1,217	—	1,222	—	815	—
July 31, 2025	—	—	—	—	—	—	—	—

(Note) Comprehensive income: Six months ended July 31, 2026: ¥ 792 million (—%)
Six months ended July 31, 2025: ¥ — million (—%)

	Earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
July 31, 2026	38.43	—
July 31, 2025	—	—

(Note) As the Company has been preparing quarterly consolidated financial statements since the third quarter of the fiscal year ended January 31, 2026, it has omitted figures for the six months ended July 31, 2025 and year-on-year changes (%).

On August 1, 2026, the Company carried out a 2-for-1 stock split of its common shares. Earnings per share for the first six months of the current fiscal year have been calculated on the assumption that this stock split was carried out at the beginning of the previous fiscal year.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
As of	Millions of yen	Millions of yen	%
July 31, 2026	8,762	5,519	63.0
January 31, 2026	9,058	5,223	57.7

Reference: Equity As of July 31, 2026: ¥ 5,519 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	—	43.00			
Fiscal year ending January 31, 2027 (Forecast)			—	21.50	—

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

On August 1, 2026, the Company carried out a 2-for-1 stock split of its common shares. It has stated the year-end dividend for FY2027 (forecast) 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.

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)	58.85

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

On August 1, 2026, the Company carried out a 2-for-1 stock split of its common shares. It has taken the impact of the stock split into consideration with regard to earnings per share for the forecast of consolidated financial results for FY2027.

*** Notes**

(1) Significant changes in scope of consolidation in the first six months of the current fiscal year : No

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

(2) Application of special accounting treatment to preparation of semi-annual 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 July 31, 2026	21,255,840 shares
As of January 31, 2026	21,255,840 shares

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

As of July 31, 2026	56,514 shares
As of January 31, 2026	5,114 shares

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

Six months ended July 31, 2026	21,213,304 shares
Six months ended July 31, 2025	21,250,784 shares

(Note) On August 1, 2026, the Company carried out a 2-for-1 stock split of its common shares. It has calculated the year-end number of shares issued, year-end number of treasury shares, and average number of shares outstanding during the period on the assumption that this stock split was carried out at the beginning of the previous fiscal year.

* Review of the attached semi-annual 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.

○Contents of the Attached Document

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 six-month period of the previous fiscal year has been omitted.

(1) Overview of business performance during the six months ended July 31, 2026

Regarding the Japanese economy during the first six months of the current fiscal year, while the situation in the Middle East and the global economy continue to be uncertain, the economy has been recovering moderately, with R&D efforts of client companies trending steadily. As a large proportion of its engineers are assigned to R&D as well as design and development fields, the Group 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 largely as a result of growth in the number of career hires in line with targeted cost allocation, 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, as did net sales.

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 first six months of the current fiscal year, net sales came to JPY 7,075,025 thousand, operating profit to JPY 1,217,085 thousand, ordinary profit to JPY 1,222,269 thousand, and profit attributable to owners of parent to JPY 815,269 thousand. Operating margin was 17.2%.

(2) Overview of financial position during the six months ended July 31, 2026

(i) Assets, liabilities, and net assets

Total assets at the end of the first six months of the current fiscal year decreased by JPY 295,225 thousand compared to the end of the previous fiscal year to JPY 8,762,837 thousand. This is mostly because the Group recorded a decrease of JPY 402,380 thousand in cash and deposits, whereas it also recorded an increase of JPY 274,447 thousand in accounts receivable - trade.

Total liabilities at the end of the first six months of the current fiscal year decreased by JPY 591,370 thousand compared to the end of the previous fiscal year to JPY 3,243,660 thousand. This is mostly because the Group recorded a decrease of JPY 360,900 thousand in provision for retirement benefits for directors (and other officers) and a decrease of JPY 272,297 thousand in accounts payable - other.

Total net assets at the end of the first six months of the current fiscal year increased by JPY 296,144 thousand compared to the end of the previous fiscal year to JPY 5,519,176 thousand. This is mostly because the Group recorded an increase of JPY 369,004 thousand in retained earnings.

(ii) Cash flows

Cash and cash equivalents (hereinafter referred to as "cash") at the end of the first six months of the current fiscal year decreased JPY 402,380 thousand compared to the end of the previous fiscal year to JPY 4,322,905 thousand.

Cash flows for the first six months of the current fiscal year and factors therein are as stated below.

(Net cash provided by (used in) operating activities)

The cash gained as a result of operating activities totaled JPY 148,819 thousand. This is mostly because the Group recorded JPY 1,209,927 thousand in profit before income taxes, whereas it also recorded a decrease of JPY 360,900 thousand in provision for retirement benefits for directors (and other officers), JPY 292,967 thousand in income taxes paid, and an increase of JPY 274,447 thousand in trade receivables.

(Net cash provided by (used in) investing activities)

The cash used as a result of investing activities totaled JPY 2,556 thousand. This is mostly because the Group recorded JPY 46,398 thousand in purchase of intangible assets, whereas it also recorded JPY 47,893 thousand in proceeds from sale of investment securities.

(Net cash provided by (used in) financing activities)

The cash used as a result of financing activities totaled JPY 548,643 thousand. This is mostly because the Group recorded JPY 444,215 thousand in dividends paid.

(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. Semi-annual Consolidated Financial Statements and Main Notes

(1) Semi-annual consolidated balance sheet

(Thousands of yen)

	As of January 31, 2026	As of July 31, 2026
Assets		
Current assets		
Cash and deposits	4,728,888	4,326,507
Accounts receivable - trade	1,789,787	2,064,234
Work in process	7,775	15,482
Raw materials and supplies	6,105	5,226
Other	131,735	114,162
Allowance for doubtful accounts	(9,687)	(11,387)
Total current assets	6,654,604	6,514,225
Non-current assets		
Property, plant and equipment	93,832	101,825
Intangible assets		
Goodwill	1,519,366	1,442,986
Other	123,313	122,292
Total intangible assets	1,642,680	1,565,279
Investments and other assets		
Deferred tax assets	473,152	458,276
Leasehold and guarantee deposits	111,541	111,525
Other	82,250	11,704
Total investments and other assets	666,945	581,506
Total non-current assets	2,403,458	2,248,611
Total assets	9,058,062	8,762,837
Liabilities		
Current liabilities		
Current portion of long-term borrowings	108,742	108,742
Income taxes payable	316,162	395,124
Provision for bonuses	269,433	285,448
Other	1,179,251	879,564
Total current liabilities	1,873,590	1,668,879
Non-current liabilities		
Long-term borrowings	928,028	874,040
Provision for retirement benefits for directors (and other officers)	545,600	184,700
Retirement benefit liability	487,812	516,041
Total non-current liabilities	1,961,440	1,574,781
Total liabilities	3,835,030	3,243,660
Net assets		
Shareholders’ equity		
Share capital	238,284	238,284
Capital surplus	168,323	168,323
Retained earnings	4,667,939	5,036,943
Treasury shares	(1,048)	(51,488)
Total shareholders’ equity	5,073,498	5,392,062
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	745	660
Remeasurements of defined benefit plans	148,787	126,452
Total accumulated other comprehensive income	149,533	127,113
Total net assets	5,223,031	5,519,176
Total liabilities and net assets	9,058,062	8,762,837

(2) Semi-annual consolidated profit and loss statement and semi-annual consolidated statement of comprehensive income

(Semi-annual consolidated profit and loss statement)

(Thousands of yen)

	Six months ended July 31, 2026
Net sales	7,075,025
Cost of sales	4,261,099
Gross profit	2,813,926
Selling, general and administrative expenses	1,596,841
Operating profit	1,217,085
Non-operating income	
Interest income	278
Dividend income	1,100
Gain on forfeiture of unclaimed dividends	3,591
Surrender value of insurance policies	11,796
Other	1,045
Total non-operating income	17,812
Non-operating expenses	
Interest expenses	12,565
Other	62
Total non-operating expenses	12,627
Ordinary profit	1,222,269
Extraordinary losses	
Loss on sale of investment securities	12,342
Total extraordinary losses	12,342
Profit before income taxes	1,209,927
Income taxes - current	369,486
Income taxes - deferred	25,171
Total income taxes	394,657
Profit	815,269
Profit attributable to owners of parent	815,269

(Semi-annual consolidated statement of comprehensive income)

(Thousands of yen)

	Six months ended July 31, 2026
Profit	815,269
Other comprehensive income	
Valuation difference on available-for-sale securities	(84)
Remeasurements of defined benefit plans, net of tax	(22,335)
Total other comprehensive income	(22,419)
Comprehensive income	792,850
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	792,850

(3) Semi-annual consolidated cash flow statement

(Thousands of yen)

	Six months ended July 31, 2026
Cash flows from operating activities	
Profit before income taxes	1,209,927
Depreciation	15,343
Amortization of goodwill	76,380
Increase (decrease) in allowance for doubtful accounts	1,700
Increase (decrease) in provision for bonuses	16,014
Increase (decrease) in provision for retirement benefits for directors (and other officers)	(360,900)
Increase (decrease) in retirement benefit liability	28,228
Interest and dividend income	(1,378)
Surrender value of insurance policies	(11,796)
Interest expenses	12,565
Loss (gain) on sale of investment securities	12,342
Decrease (increase) in accounts receivable - other	(7,022)
Decrease (increase) in trade receivables	(274,447)
Decrease (increase) in inventories	(6,827)
Increase (decrease) in accrued consumption taxes	7,406
Increase (decrease) in accounts payable - other	(219,980)
Other, net	(44,416)
Subtotal	453,138
Interest and dividends received	1,378
Interest paid	(12,730)
Income taxes paid	(292,967)
Net cash provided by (used in) operating activities	148,819
Cash flows from investing activities	
Purchase of property, plant and equipment	(16,067)
Purchase of intangible assets	(46,398)
Proceeds from cancellation of insurance funds	23,468
Payments of leasehold and guarantee deposits	(112)
Proceeds from refund of leasehold and guarantee deposits	128
Proceeds from sale of investment securities	47,893
Other, net	(11,468)
Net cash provided by (used in) investing activities	(2,556)
Cash flows from financing activities	
Repayments of long-term borrowings	(53,988)
Purchase of treasury shares	(50,439)
Dividends paid	(444,215)
Net cash provided by (used in) financing activities	(548,643)
Net increase (decrease) in cash and cash equivalents	(402,380)
Cash and cash equivalents at beginning of period	4,725,285
Cash and cash equivalents at end of period	4,322,905

(4) Notes on the semi-annual consolidated financial statements

(Notes on the Segment Data)

Since the Group has 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

(Material Post-Balance Sheet Events)

(Stock split and partial amendment to Articles of Incorporation accompanying stock split)

Pursuant to the resolution of its Board of Directors dated June 16, 2026, the Company split its stock and, in connection with the stock split, partially amended its Articles of Incorporation, effective August 1, 2026.

1. Stock split

(1) Purpose of the stock split

The purpose of the stock split is to lower the amount an investor pays per trading unit for the Company's shares so that the stock will have higher liquidity, thereby offering investors a better investment environment and expanding the Company's investor base.

(2) Summary of the stock split

(i) Method of the split

With July 31, 2026 as the record date, the Company carried out a 2-for-1 stock split of common shares owned by the shareholders who were included or recorded in the shareholder registry as of the end of that date.

(ii) Number of shares increased by the split

Total number of shares issued before the split	10,627,920 shares
Number of shares to be increased by this split	10,627,920 shares
Total number of shares issued after the split	21,255,840 shares
Total number of authorized shares after the split	72,000,000 shares

(iii) Schedule of the split

Date of public notice of the record date	July 17, 2026
Record date	July 31, 2026
Effective date	August 1, 2026

(iv) Impact on per-share information

The impact on per-share information has been included in summary information.

(v) Change in capital

There is no change in the Company's capital as a result of this stock split.

2. Partial amendment to the Articles of Incorporation

(i) Reason for the amendment to the Articles of Incorporation

With this stock split, as of August 1, 2026, the Company changed the total number of authorized shares specified in Article 5 of its Articles of Incorporation in accordance with Article 184, paragraph (2) of the Companies Act.

(ii) Details of the amendment

The details of the amendment are as follows.

(The amended part is underlined.)

Current Articles of Incorporation	After amendment
(Total number of authorized shares) Article 5 The total number of authorized shares of the Company shall be <u>36,000,000</u>.	(Total number of authorized shares) Article 5 The total number of authorized shares of the Company shall be <u>72,000,000</u>.

(iii) Schedule of the amendment to the Articles of Incorporation

Effective date August 1, 2026