Make Value

Engineer Support Company

Q2 FY2027 Financial Summary
Supplementary Explanation Material

September 10, 2026

—Create the Future—

ARTNER

JPX PRIME

Artner Co., Ltd. https://www.artner.co.jp/en/

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(Consolidated) Summary of Financial Results for Q2 FY2027

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Market Environment

- While the situation in the Middle East and the global economy continue to be uncertain, the Japanese 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

- The number of operative personnel increased.
  - ・The number of engineers increased largely as a result of growth in the number of career hires in line with targeted cost allocation. The utilization rate remained high.
- The unit price of engineers continued to increase from the previous fiscal year.
  - ・Trend of wage increases, shortage of engineers.
  - ・Engineers were strategically placed in growth fields and high value-added fields.

Contracting Business

- Net sales increased.
  - ・The number of engineers assigned to contracted projects increased.

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 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

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

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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.

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

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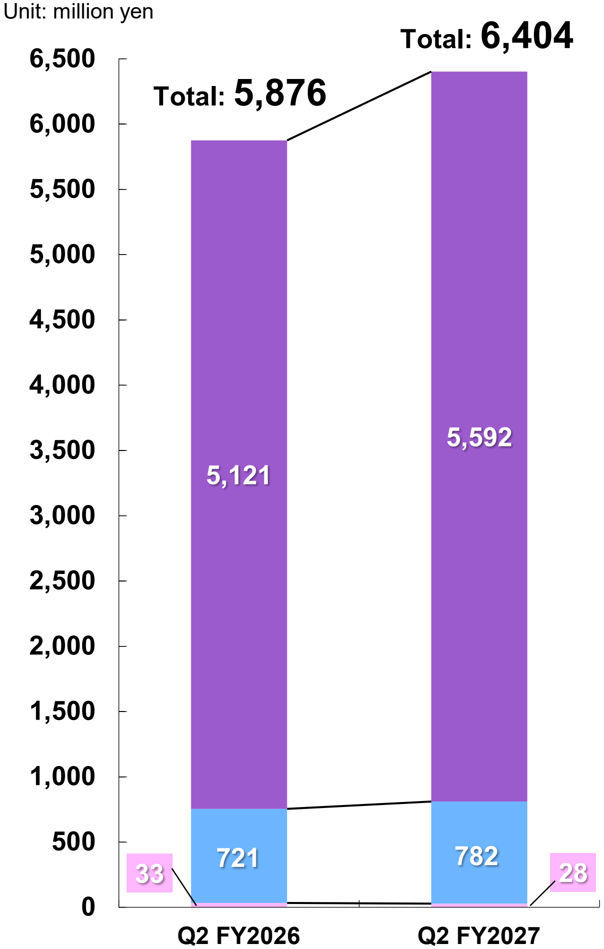
Engineer dispatching up 9.2% Contracting up 8.5%



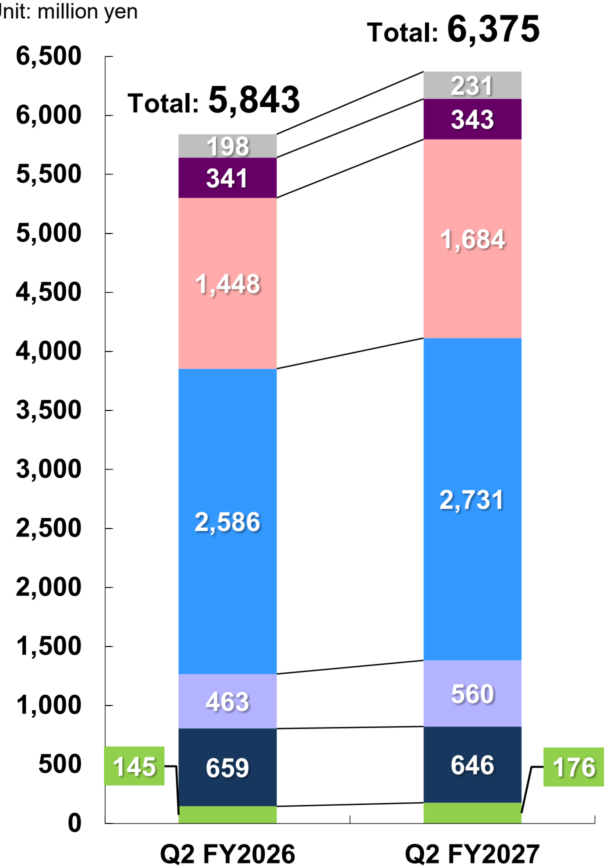
	Q2 FY2026		Q2 FY2027		Change from the previous year	Percent-age variance
	Result (million yen)	Ratio (%)	Result (million yen)	Ratio (%)	(%)	(pt)
Engineer dispatching	5,121	87.2	5,592	87.3	9.2	0.2
Contracting	721	12.3	782	12.2	8.5	(0.1)
Subtotal	5,843	99.4	6,375	99.6	9.1	0.1
Other	33	0.6	28	0.4	(13.9)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

(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.

Unit: million yen



	Q2 FY2026		Q2 FY2027		Change from the previous year	Percent-age 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.

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

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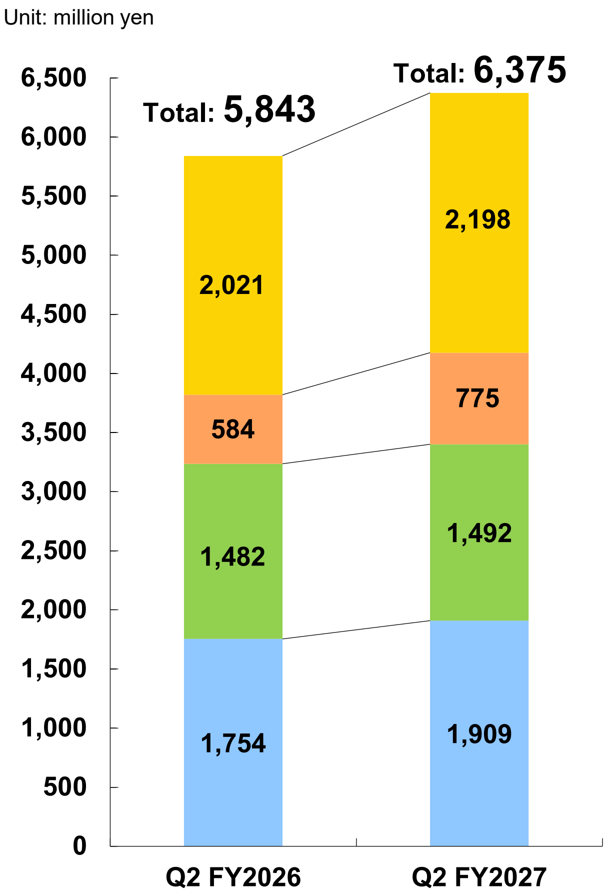
Embedded / Model-Based up 8.8% IT Solution up 32.6%
Electronics up 0.7% Machinery up 8.8%



	Q2 FY2026		Q2 FY2027		Change from the previous year	Percent-age 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.

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

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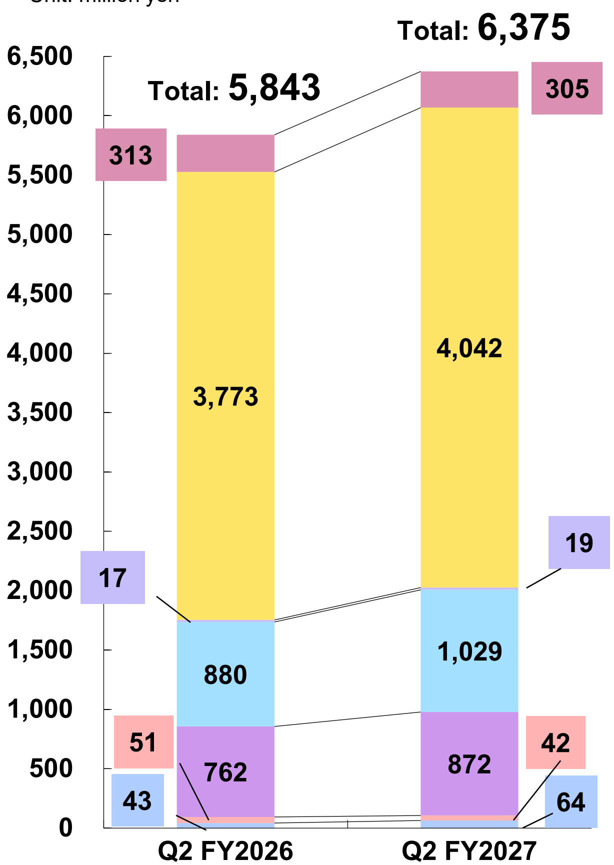
Kanto up 7.1% Tokai up 16.8% Kinki up 14.5%

Unit: million yen



	Q2 FY2026		Q2 FY2027		Change from the previous year	Percent-age 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	—

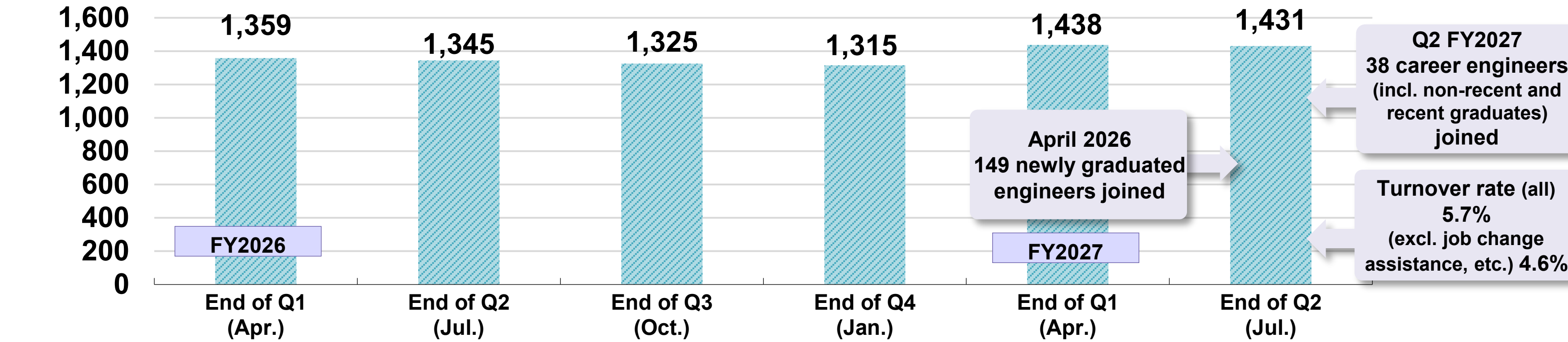
*Excludes sales from "Other" businesses.

(Non-consolidated) Term-end Engineer Count / Utilization Rate for Q2 FY2027

Term-end Engineer Count

Unit: people

Q2 FY2026 (average)	Q2 FY2027 (average)	Change from the previous year (people)	Change from the previous year (%)
1,312	1,392	80	6.1

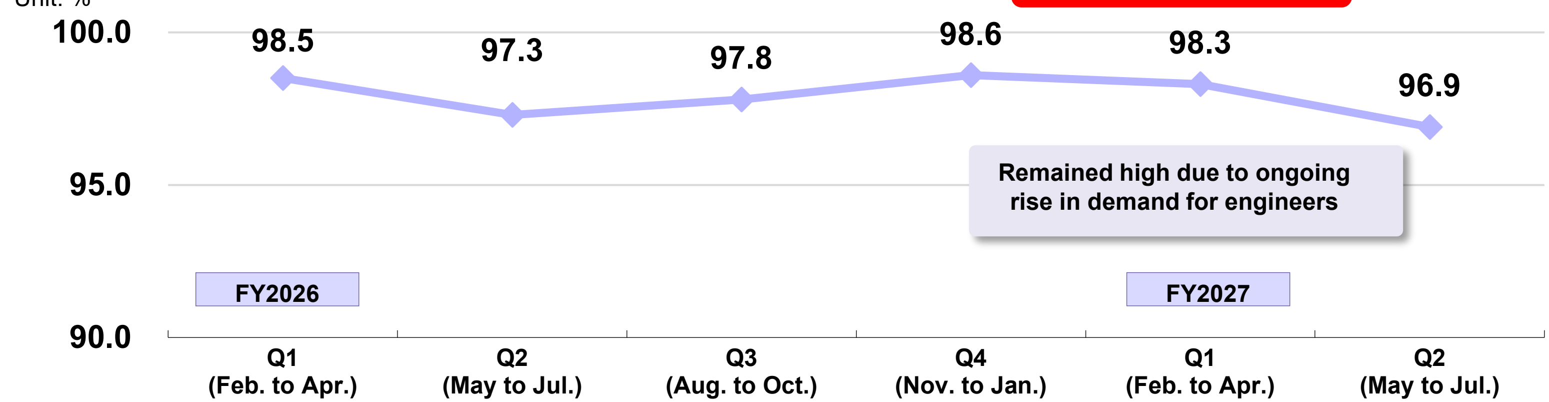


Utilization Rate

*Based on the number of dispatched engineers

Unit: %

Q2 FY2026 (average)	Q2 FY2027 (average)	Change from the previous year (pt)
97.9	97.6	(0.3)



*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.

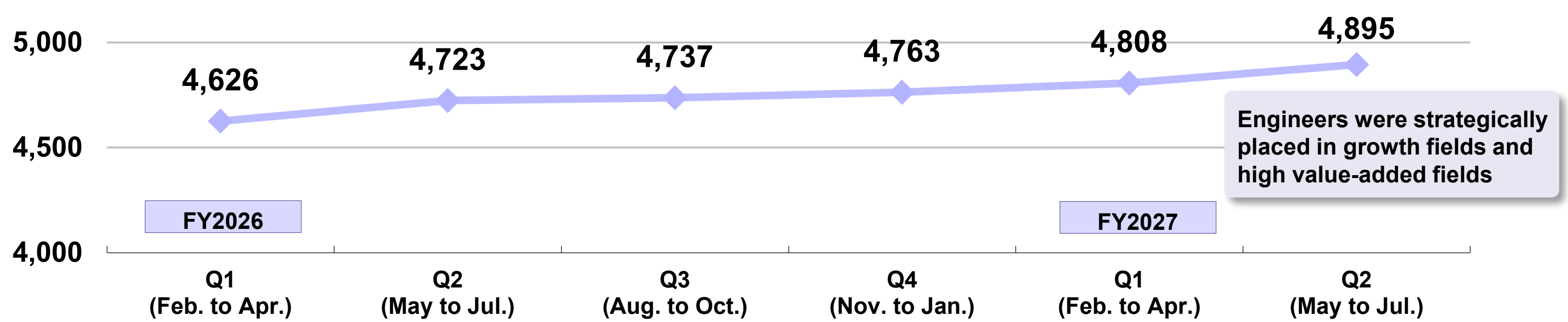
(Non-consolidated) Unit Price of Engineers / Total Work Person-hours for Q2 FY2027

Unit Price of Engineers

*Figures for dispatched engineers *Per person

Q2 FY2026 (average)	Q2 FY2027 (average)	Change from the previous year (yen)	Change from the previous year (%)
4,676	4,852	176	3.8

Unit: yen / hour

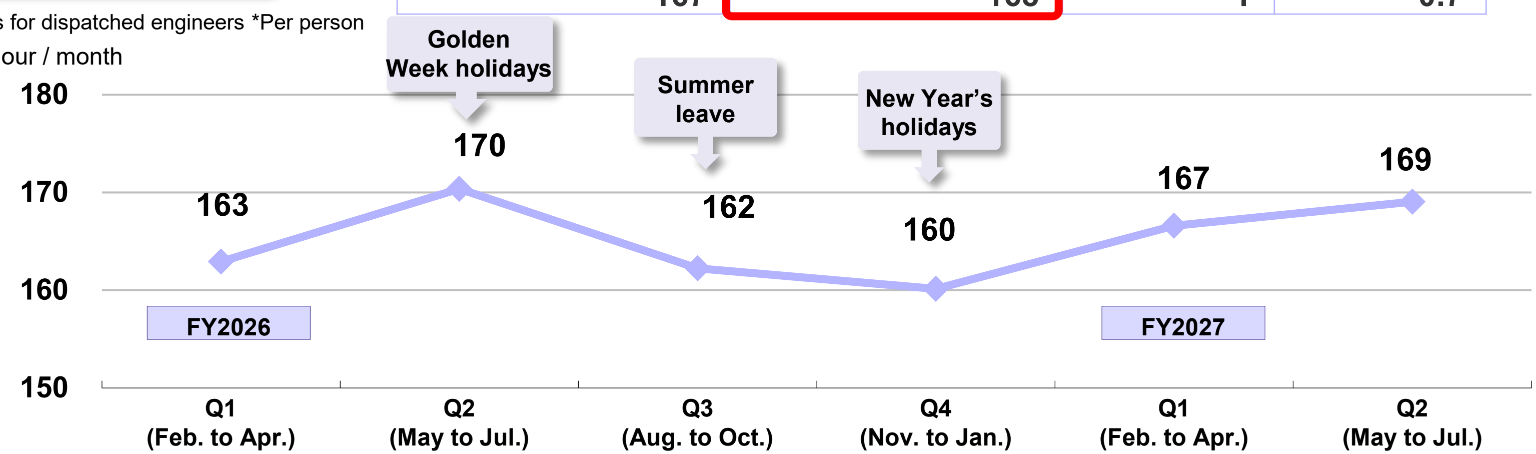


Total Work Person-hours

Q2 FY2026 (average)	Q2 FY2027 (average)	Change from the previous year (h)	Change from the previous year (%)
167	168	1	0.7

*Figures for dispatched engineers *Per person

Unit: hour / month



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

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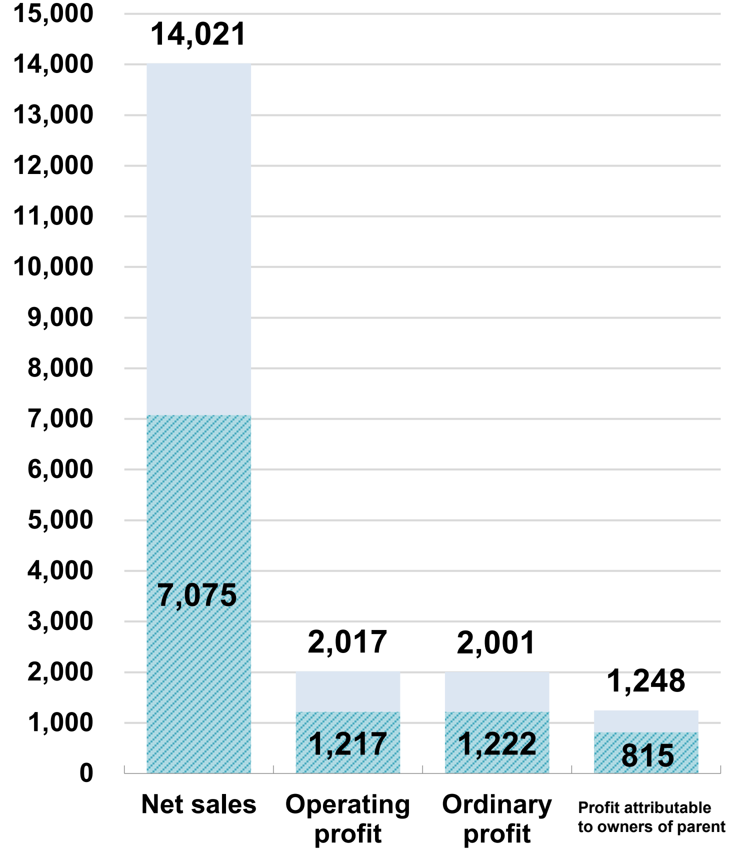
(Consolidated) Progress in this Q2 against the full financial year forecast is: Net sales 50.5%, Operating profit 60.3%, Ordinary profit 61.1%, Profit attributable to owners of parent 65.3%

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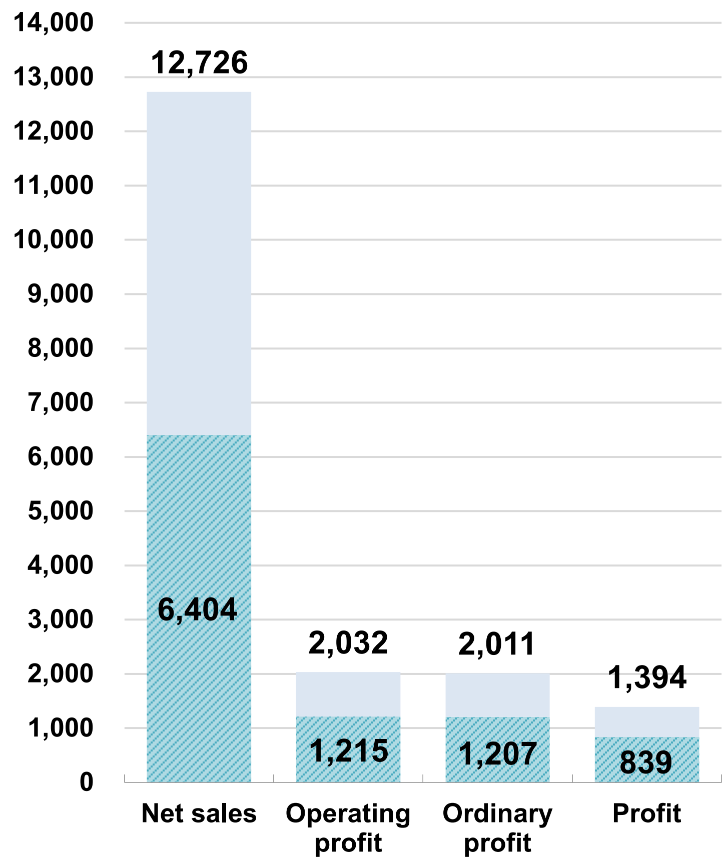
(Non-consolidated) Progress of the Forecast of Financial Results for Q2 FY2027

■ (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

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.)**

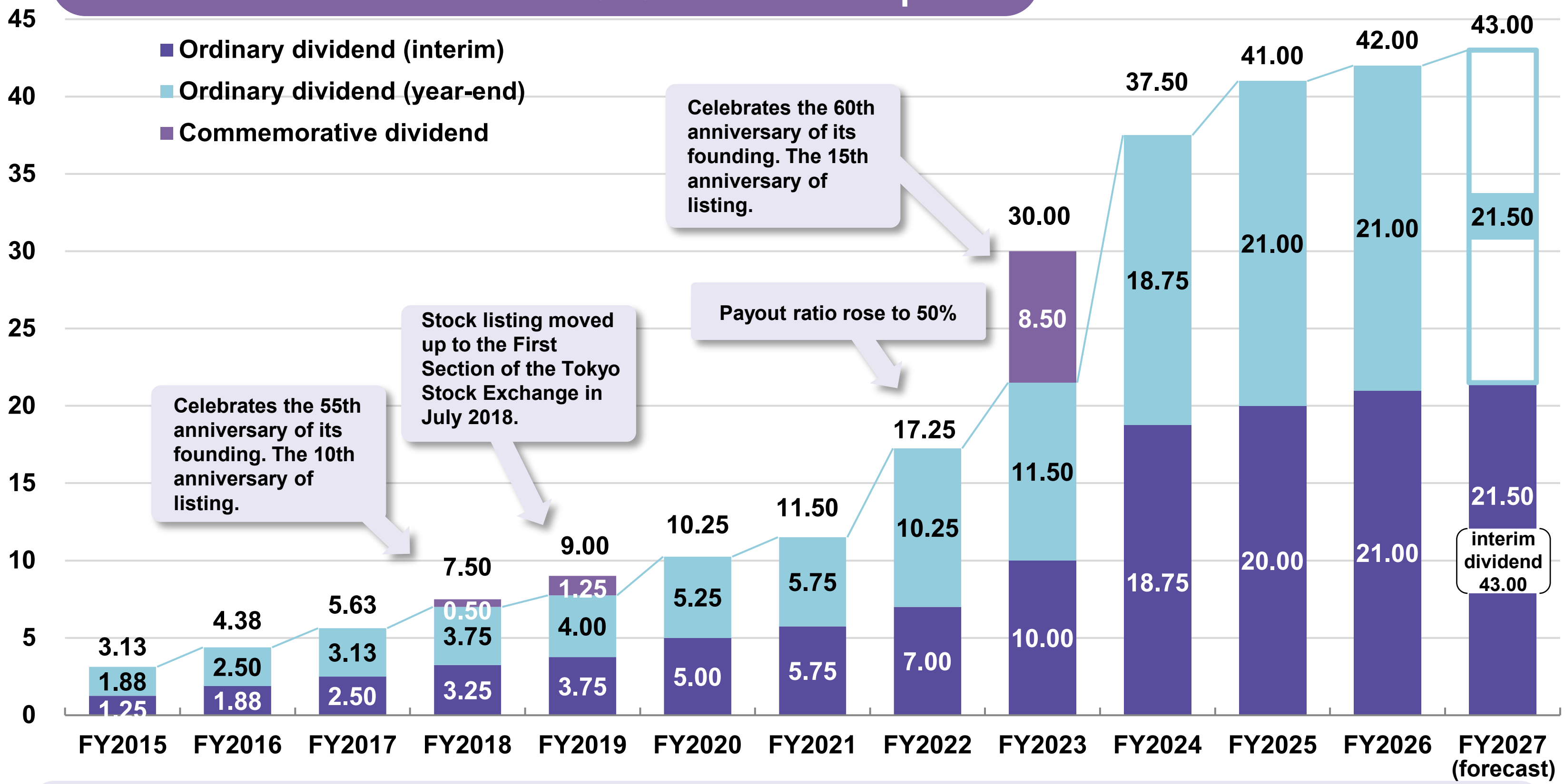
	Annual dividends per share (yen)			Dividend yield (%)	Payout ratio (%)	Dividend on equity ratio (DOE) (%)
	Second quarter-end	Fiscal year-end	Total			
FY2026	42.00	42.00	84.00	4.06	70.9	17.1
FY2027 (forecast) (pre-stock-split equivalent)	43.00	21.50 (43.00)	— (86.00)	4.52	73.1	

*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

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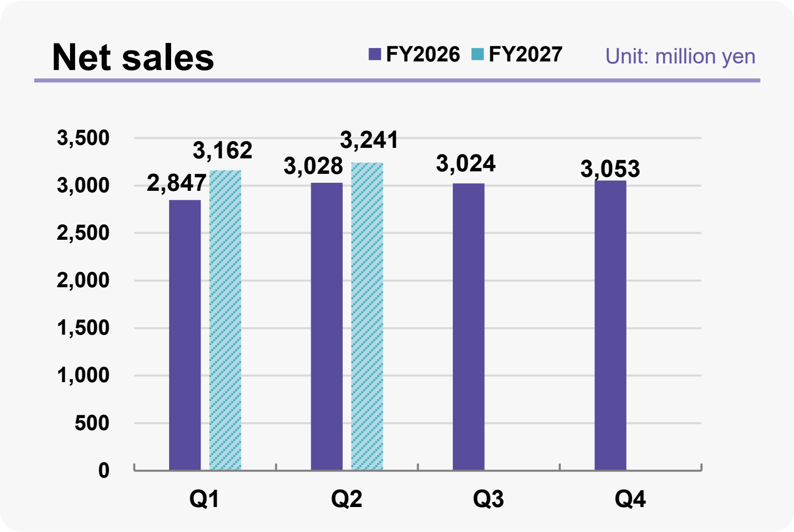
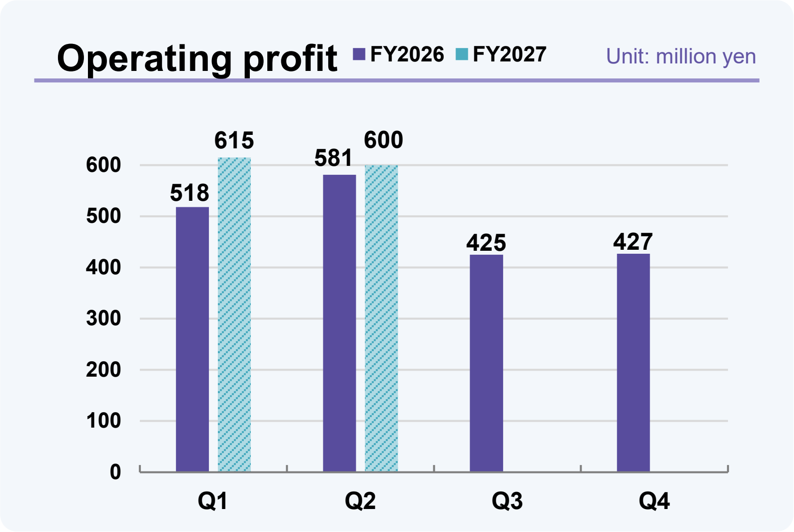
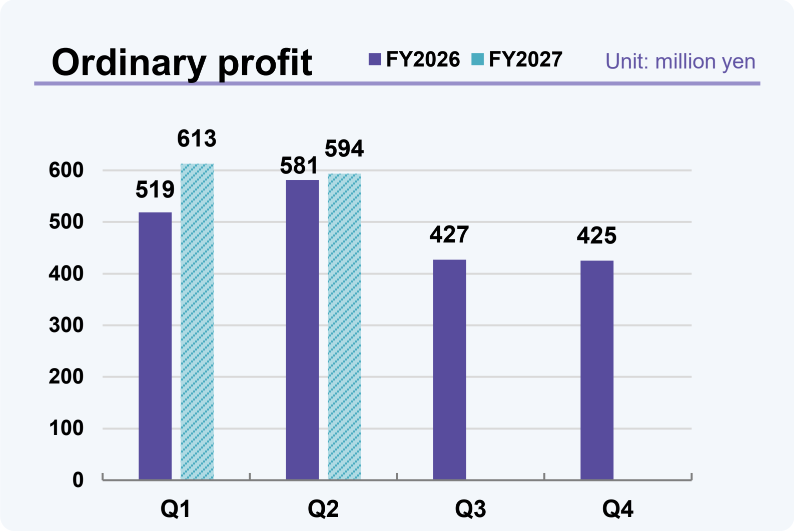
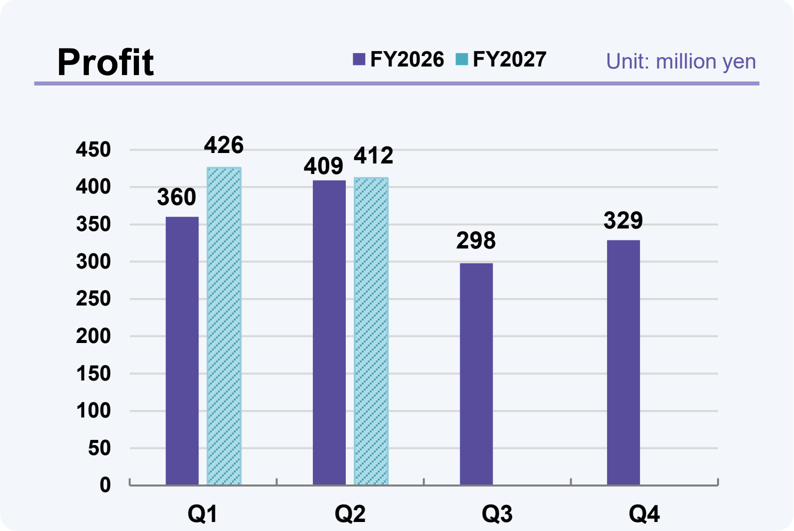
(Non-consolidated) Quarterly (accounting period) Financial Results









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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)

(Consolidated) Balance Sheet for Q2 FY2027

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	(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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