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December 8, 2025

## Summary of Consolidated Financial Results for the Nine Months Ended October 31, 2025 (Under Japanese GAAP)

Company name:	Artner Co., Ltd.
Listing:	Tokyo Stock Exchange
Securities code:	2163
URL:	<a href="https://www.artner.co.jp/en/">https://www.artner.co.jp/en/</a>
Representative:	SEKIGUCHI Sozo, President and CEO
Inquiries:	HARIGAE Tomonori, Managing Director
Telephone:	+81-6-6445-7551
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 third quarter of the fiscal year ending January 31, 2026 (from February 1, 2025 to October 31, 2025)

#### (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	%
Nine Months ended								
October 31, 2025	8,900	—	1,479	—	1,483	—	1,022	—
October 31, 2024	—	—	—	—	—	—	—	—

(Note) Comprehensive income: Third quarter of the fiscal year ending January 31, 2026 994 million yen (—%)  
Third quarter of the fiscal year ended January 31, 2025 — million yen (—%)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Nine Months ended		
October 31, 2025	96.27	—
October 31, 2024	—	—

(Note) As quarterly consolidated financial statements have been prepared since the third quarter of the fiscal year ending January 31, 2026, figures for the third quarter of the fiscal year ended January 31, 2025 and year-on-year changes (%) have been omitted.

#### (2) Consolidated financial status

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of			
October 31, 2025	7,196	4,937	68.6
January 31, 2025	—	—	—

Reference: Equity As of October 31, 2025: ¥ 4,937 million  
As of January 31, 2025: — million

(Note) As quarterly consolidated financial statements have been prepared since the third quarter of the fiscal year ending January 31, 2026, figures for the fiscal year ended January 31, 2025 have been omitted.

#### 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended January 31, 2025	— Yen	40.00 Yen	— Yen	42.00 Yen	82.00 Yen
Fiscal year ending January 31, 2026	— —	42.00 —	— —		
Fiscal year ending January 31, 2026 (Forecast)				42.00	84.00

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

**3. Forecast of consolidated financial results for the year ending January 31, 2026 (from February 1, 2025 to January 31, 2026)**  
 (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	11,584	—	1,855	—	1,854	—	1,286	—	121.06

Note: Revisions to the forecast of non-consolidated financial results most recently announced: Yes

- Artner has made the transition to consolidated settlements of accounts as of the third quarter of the fiscal year ending January 31, 2026. For details, please refer to the "Notice Concerning Disclosure of Forecast of Consolidated Financial Results Accompanying Transition to Consolidated Settlements of Accounts" disclosed today.
- As quarterly consolidated financial statements have been prepared since the third quarter of the fiscal year ending January 31, 2026, year-on-year changes (%) have been omitted.

**\* Notes**

- Significant changes in scope of consolidation in current quarterly consolidated cumulative period: Yes  
 New: 1 company (Company name) CLIP SOFT Corporation Excluded: — companies (Company name)

- Application of special accounting treatment to preparation of quarterly consolidated financial statements: No

- Changes in accounting policies, changes in accounting estimates, and restatement

- Changes in accounting policies due to revisions to accounting standards and other regulations: None
- Changes in accounting policies due to other reasons: None
- Changes in accounting estimates: None
- Restatement: None

- Number of issued shares (common shares)

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

As of October 31, 2025	10,627,920 shares
As of January 31, 2025	10,627,920 shares

- Number of treasury shares at the end of the period

As of October 31, 2025	2,557 shares
As of January 31, 2025	2,514 shares

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

Nine months ended October 31, 2025	10,625,383 shares
Nine months ended October 31, 2024	10,625,443 shares

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

\* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

\* 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 Artner has been preparing quarterly consolidated financial statements since the current consolidated third quarter, comparative analyses with the same consolidated cumulative quarter of the previous fiscal year and with the end of the previous consolidated fiscal year have been omitted.

### (1) Overview of operating results for the current quarter

Regarding the Japanese economy during the current consolidated cumulative third quarter, while the effects of US trade policy were visible, particularly in the automotive industry, 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)

The number of operative personnel increased due to an increase in the number of engineers as well as a sustained high utilization rate amid rising demand for engineers and the accelerated assignment of newly graduated engineers who joined us in 2025 to their work ahead of the initial schedule. Moreover, the trend of wage increases by companies and engineer shortages pushed up the unit price for newly graduated engineers at their first assignments. The strategic rotation of current engineers between clients to improve their work level also led to a rise in the unit price of engineers.

#### (Contracting business)

Aggressive sales activities have led to an increasing number of engineers assigned to contracted projects. Furthermore, by shifting from engineer dispatching to contracting projects in response to client needs, the contracting business's net sales ratio increased to 12.5 %.

In terms of profits, while there were expenses related to recruitment investment and IT/DX 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 consolidated cumulative third quarter, net sales came to JPY 8,900,548 thousand, operating profit to JPY 1,479,919 thousand, ordinary profit to JPY 1,483,920 thousand, and profit attributable to owners of parent to JPY 1,022,926 thousand. Operating margin was 16.6 %.

### (2) Overview of financial position for the current quarter

#### (Assets)

Total assets at the end of the current consolidated third quarter came to JPY 7,196,138 thousand. This mainly breaks down into cash and deposits of JPY 4,263,034 thousand and accounts receivable - trade of JPY 1,775,810 thousand.

#### (Liabilities)

Total liabilities at the end of the current consolidated third quarter came to JPY 2,258,340 thousand. This mainly breaks down into provision for bonuses of JPY 588,025 thousand and liabilities related to retirement benefits of JPY 564,670 thousand.

#### (Net assets)

Total net assets at the end of the current consolidated third quarter came to JPY 4,937,797 thousand. This mainly breaks down into capital of JPY 238,284 thousand and retained earnings of JPY 4,432,123 thousand.

### (3) Explanation of forecasts of consolidated financial results and other forward-looking statements

For information on forecasts of consolidated financial results, please refer to the "Notice Concerning Disclosure of Forecast of Consolidated Financial Results Accompanying Transition to Consolidated Settlements of Accounts" disclosed today.

## 2. Quarterly Consolidated Financial Statements and Main Notes

### (1) Quarterly consolidated balance sheet

(Thousands of yen)

	Current consolidated third quarter As of October 31, 2025
<b>Assets</b>	
<b>Current assets</b>	
Cash and deposits	4,263,034
Accounts receivable - trade	1,775,810
Work in process	12,035
Raw materials and supplies	3,742
Other	89,725
Allowance for doubtful accounts	(10,585)
<b>Total current assets</b>	<b>6,133,762</b>
<b>Non-current assets</b>	
Property, plant and equipment	84,198
Intangible assets	
Goodwill	329,515
Other	85,302
<b>Total intangible assets</b>	<b>414,817</b>
Investments and other assets	
Deferred tax assets	443,833
Leasehold and guarantee deposits	108,976
Other	10,548
<b>Total investments and other assets</b>	<b>563,358</b>
<b>Total non-current assets</b>	<b>1,062,375</b>
<b>Total assets</b>	<b>7,196,138</b>
<b>Liabilities</b>	
<b>Current liabilities</b>	
Short-term borrowings	8,658
Income taxes payable	303,442
Provision for bonuses	588,025
Other	685,785
<b>Total current liabilities</b>	<b>1,585,910</b>
<b>Non-current liabilities</b>	
Long-term borrowings	30,010
Provision for retirement benefits for directors (and other officers)	77,750
Retirement benefit liability	564,670
<b>Total non-current liabilities</b>	<b>672,430</b>
<b>Total liabilities</b>	<b>2,258,340</b>
<b>Net assets</b>	
<b>Shareholders' equity</b>	
Share capital	238,284
Capital surplus	168,323
Retained earnings	4,432,123
Treasury shares	(1,048)
<b>Total shareholders' equity</b>	<b>4,837,682</b>
<b>Accumulated other comprehensive income</b>	
Valuation difference on available-for-sale securities	690
Remeasurements of defined benefit plans	99,424
<b>Total accumulated other comprehensive income</b>	<b>100,115</b>
<b>Total net assets</b>	<b>4,937,797</b>
<b>Total liabilities and net assets</b>	<b>7,196,138</b>

(2) Quarterly consolidated profit and loss statement and quarterly consolidated statement of comprehensive income  
 (Quarterly consolidated profit and loss statement)  
 (Consolidated cumulative third quarter)

	(Thousands of yen)
	Current consolidated cumulative third quarter
	Nine months ended October 31, 2025
Net sales	8,900,548
Cost of sales	5,463,353
Gross profit	3,437,195
Selling, general and administrative expenses	1,957,275
Operating profit	1,479,919
Non-operating income	
Interest income	167
Dividend income	55
Dividend income of insurance	1,805
Gain on forfeiture of unclaimed dividends	1,702
Other	1,236
Total non-operating income	4,967
Non-operating expenses	
Cancellation penalty	966
Total non-operating expenses	966
Ordinary profit	1,483,920
Extraordinary income	
Gain on sale of investment securities	371
Total extraordinary income	371
Extraordinary losses	
Loss on retirement of non-current assets	1,197
Total extraordinary losses	1,197
Profit before income taxes	1,483,094
Income taxes - current	579,422
Income taxes - deferred	(119,254)
Total income taxes	460,168
Profit	1,022,926
Profit attributable to owners of parent	1,022,926

(Quarterly consolidated statement of comprehensive income)

(Consolidated cumulative third quarter)

(Thousands of yen)

	Current consolidated cumulative third quarter	
	Nine months ended October 31, 2025	
Profit		1,022,926
Other comprehensive income		
Valuation difference on available-for-sale securities		(751)
Remeasurements of defined benefit plans, net of tax		(28,256)
Total other comprehensive income		(28,331)
Comprehensive income		994,594
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent		994,594

### (3) Notes on the quarterly consolidated financial statements

(Changes in scope of consolidation or scope of equity method application)

In the current consolidated third quarter, as Artner acquired all of the shares of CLIP SOFT Corporation, we are including said company in the scope of consolidation.

(Notes on 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.

(Notes on the quarterly consolidated cash flow statement)

A quarterly cash flow statement for the current consolidated cumulative third quarter has not been prepared. Note that depreciation for the current consolidated cumulative third quarter (including amortization expenses related to intangible assets) is as follows.

Current consolidated cumulative third quarter (from February 1, 2025 to October 31, 2025)	
Depreciation	JPY 22,128 thousand

(Material post-balance sheet events)

(Acquisition of subsidiary through share acquisition)

The Company hereby announces that it has resolved, at the meeting of its Board of Directors held on December 8, 2025, to acquire shares of JOUHOU GIKEN, Ltd. and make it a subsidiary of the Company. The details are described below.

i. Reason for acquisition of shares

In our Medium-Term Business Plan released on March 14, 2025, we are promoting our business activities to achieve our evolution into a comprehensive technical service company through M&As and alliances, while exploring new business and revenue opportunities as one of our Basic Measures.

JOUHOU GIKEN, Ltd. is a company that was established predominantly by engineers who had originally worked at an aircraft component manufacturer. The company has produced a large number of capable engineers who are active on the frontlines of cutting-edge technological development in the automotive, aerospace, and other industries. In making JOUHOU GIKEN, Ltd. our subsidiary, we will endeavor to expand the Artner Group's services in the automotive and aerospace industries as we strive to further improve our enterprise value.

ii. Name, business, and scale of the acquiree

(1) Name JOUHOU GIKEN, Ltd.

(2) Location 1-4-8 Mobara, Utsunomiya City, Tochigi Prefecture

(3) Job title and name of representative ONO Mitsuo, Representative Director

(4) Description of business Transportation equipment design and research and development support business

(5) Amount of share capital 10,000,000 yen

iii. Schedule of share acquisition

December 26, 2025 (scheduled)

iv. Number of shares to be acquired and shareholding before and after acquisition

(1) Number of shares held before acquisition 0 shares (Ratio of voting rights held : 0.0%)

(2) Number of shares to be acquired 200 shares

(3) Acquisition costs Artner intends to acquire shares at the price calculated based on valuations by independent third parties.

(4) Number of shares held after acquisition 200 shares (Ratio of voting rights held : 100.0%)

v. Financing method for payment

Own funds and borrowings