March 13, 2026

To Our Stakeholders:

Company name: Artner Co., Ltd.
Representative: SEKIGUCHI Sozo, President and CEO
(Securities code: 2163; Prime Market of the Tokyo Stock Exchange)
Inquiries: HARIGAE Tomonori, Managing Director
(TEL. 06-6445-7551)

Notice Concerning Determination of Matters Relating to Purchase of Treasury Shares (Purchase of treasury shares based on provisions of Articles of Incorporation pursuant to Article 165, paragraph (2) of the Companies Act)

The Company hereby announces that it has resolved, at the meeting of its Board of Directors held on March 13, 2026, matters relating to the purchase of treasury shares pursuant to Article 156 of the Companies Act as applied by substitution pursuant to Article 165, paragraph (3) of such Act. The details are described below.

1. Reason for purchasing treasury shares

The Company will purchase treasury shares in order to facilitate the enhancement of shareholder returns and the improvement of capital efficiency as well as to execute flexible capital policies that contribute to the enhancement of enterprise value over the medium to long term.

Note that the treasury shares purchased will be reviewed as part of future capital policies, including their utilization in stock-based compensation for board members and employees.

2. Description of matters relating to purchase

(1)	Type of shares to be purchased	Common shares
(2)	Total number of shares that may be purchased	30,000 shares (upper limit) (Ratio to the total number of issued shares (excluding treasury shares): 0.28%)
(3)	Total purchase value of shares	50,000,000 yen (upper limit)
(4)	Purchase period	March 16, 2026 to April 30, 2026
(5)	Purchase method	Market purchase on the Tokyo Stock Exchange

(Reference) Holding status of treasury shares as of January 31, 2026

Total number of issued shares (excluding treasury shares): 10,625,363 shares

Number of treasury shares: 2,557 shares