



Supplementary Materials for the First Quarter of the Fiscal Year Ending March 2026 (50th Business Year)

August 8, 2025
Focus Systems Corporation
(Securities Code: 4662)

- 1 Summarized Results for the Three Months Ended June 30, 2025 P. 3～
- 2 Segment Overview P. 5～
- 3 Financial status, etc. P. 9～
- 4 Earnings and Dividend forecast P. 11
Fiscal Year Ending March 2026 (50th Business Year)

Achieved record-highs for both sales and all profit levels.

Under a Medium-Term Management Plan that aims to improve profitability, promoted human capital investment and steadily generated profits through increasing the number of high-profit projects, price pass-through, and streamlining

(Unit: Million yen)

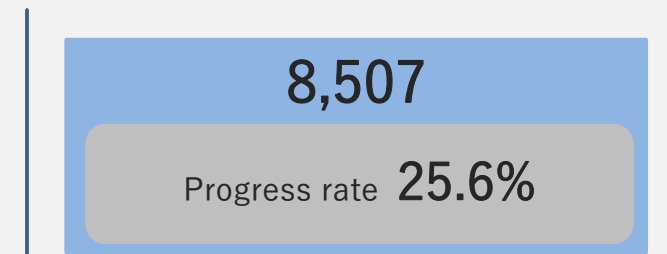
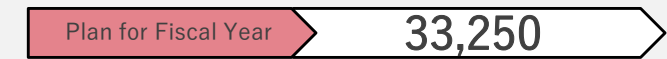
	Q 1 Results			
	FY2025	FY2026	Amount Change	Year-on-year change
Net sales	7,998	8,507	508	6.4%
Operating income	323	864	540	167.0%
Ordinary income	335	877	541	161.4%
Net income	229	659	430	187.7%

Strong start to the year with sales up approx. 25% and profits up 32-35% YoY.

- Results driven by our strategic focus on profitability and successful price negotiations.
- The near-term demand environment is robust, supported by solid risk management.
- We will intensify our focus on sowing the seeds for future growth, aiming to achieve new record-highs in sales and profit.

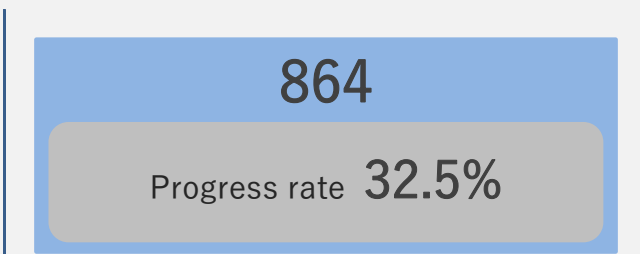
(Unit: Million yen)

Net sales



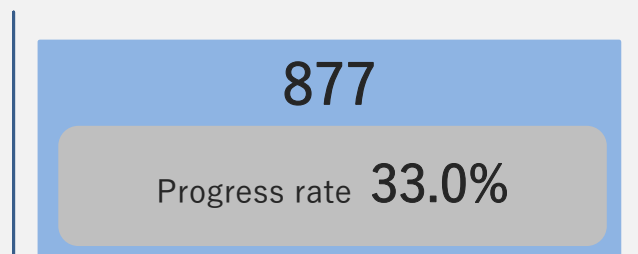
Q1

Operating income



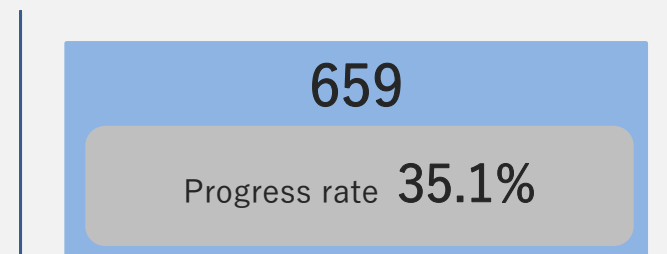
Q1

Ordinary income



Q1

Current net income

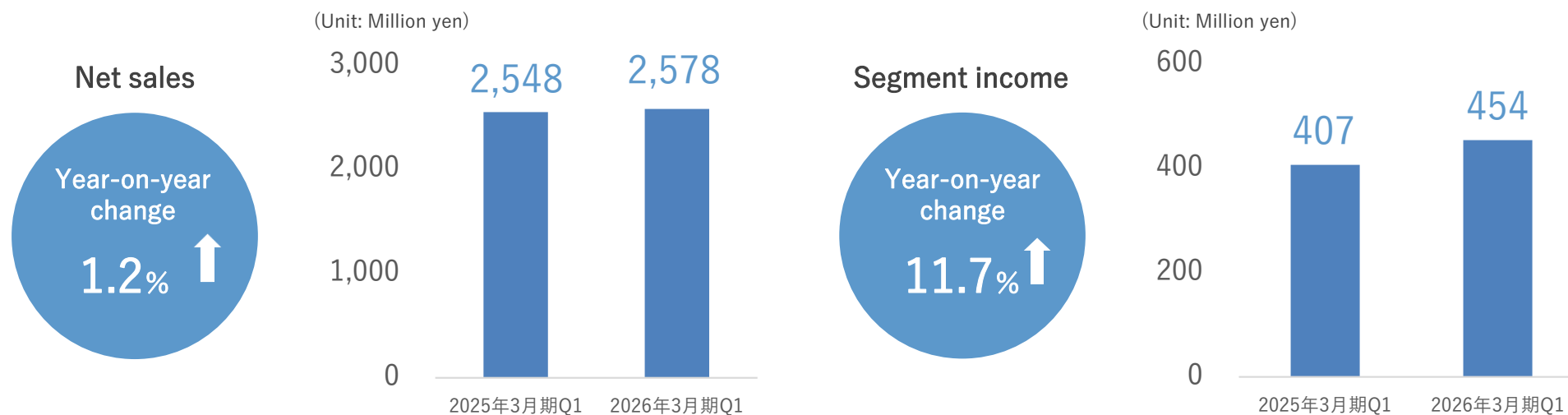


Q1

Public sector

From the design and manufacture of social infrastructure-related systems, whose end users are mainly government offices and local governments, through to post-system operation management and maintenance

Both sales and profits increased due to smooth project progress across all business segments and price pass-through



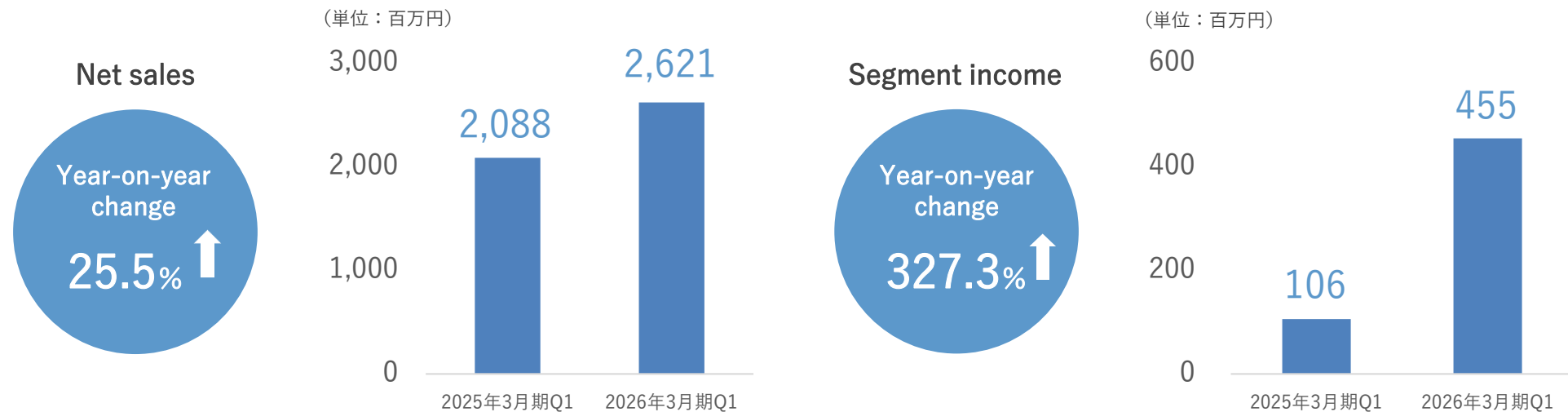
- The social security sector, as well as fields related to automotive and medical care, are driving growth.
- As expected, eLTAX-related projects peaked temporarily in line with life cycle progression. Projects related to the individual number (My Number) are progressing steadily.

*eLTAX (Japan's local tax portal system)

Enterprise business

Mainly corporate company core business systems/online system development, network/infrastructure design/construction, RPA solutions, related operation/maintenance, and ICT consulting

Sales and profits increased due to a reactionary rise in the number of low-profit projects that occurred in the same quarter of the previous year, as well as the effects of upselling

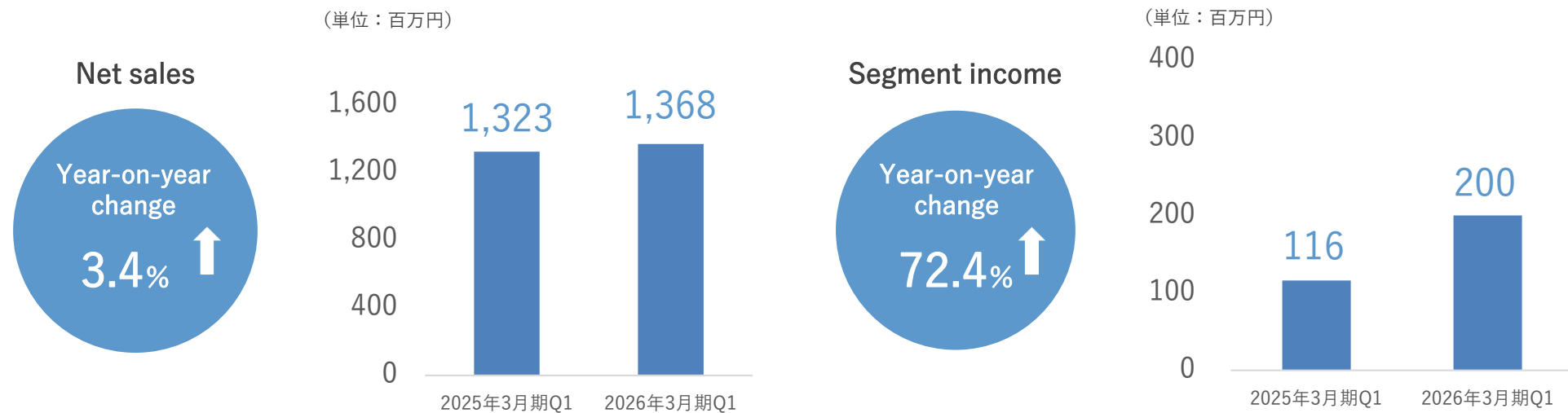


- SI projects for flagship products (intra-mart, Bizf) contributed to continued improvements in profit margin.
- Although there was varying project performance in the infrastructure field, new orders from existing customers contributed to profits, resulting in strong overall performance.

Wide-ranging solutions

Communication control system development, embedded system development, system development for private companies and government agencies, AI solutions, related operation / maintenance, and ICT consulting, mainly in the Tokyo, Nagoya, and Osaka areas.

The shift to high-profit projects and price pass-through of cost increases were successful, leading to increases in sales and profits

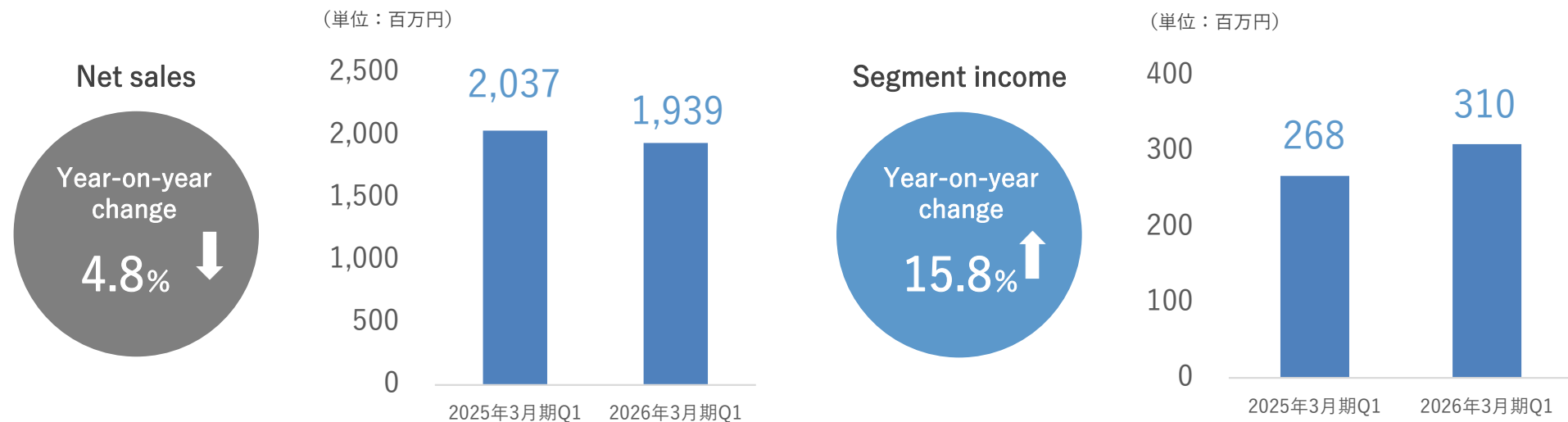


- While we worked to acquire projects as a prime contractor, existing projects contributed significantly to improvements in profit margin in the first quarter of the fiscal year.
- Performance in fields related to embedded systems and communications remained flat.

Innovation

Mainly infrastructure design/construction, mainframe construction, system development, related operation/maintenance, in-house product manufacturing, provision of IoT solutions

Sales fell but profits increased as development projects as a prime contractor contributed to profits amid steady performance by infrastructure projects



- Although sales declined due to business expansion focused on improving profitability, profit margin improved due to an increase in development projects as a prime contractor.
- The in-house product-related field saw a slight year-on-year increase amid development and quality improvements. Inquiries are on the rise.

(Unit: Million yen)

	Previous Fiscal Year	First Quarter of the Current Fiscal Year
Assets		
Current assets	13,584	14,469
Non-current assets	7,308	7,454
Property, plant, and equipment	3,505	3,492
Intangible assets	48	39
Investments and other assets	3,754	3,921
Total assets	20,893	21,923
Liabilities		
Current liabilities	5,906	6,834
Non-current liabilities	938	826
Total liabilities	6,845	7,660
Net assets		
Shareholders' equity	12,751	12,866
Capital	2,905	2,905
Capital surplus	2,188	2,188
Retained earnings	7,996	8,111
Treasury shares	△339	△339
Valuation difference on available-for-sale securities	1,296	1,397
Total net assets	14,047	14,263
Total liabilities and net assets	20,893	21,923

Increase of 1,030 million yen year-on-year

Main reason for increase:

- Increase in cash and deposits 1,870 million yen
- Increase in investment securities 139 million yen
- Increase in prepaid expenses 108 million yen
- Increase in work-in-progress 17 million yen

Main reason for decrease:

- Decrease in accounts receivable and contract assets 1,084 million yen

Increase of 814 million yen year-on-year

Main reason for increase:

- Increase in provision for bonuses 575 million yen
- Increase in dividends payable 501 million yen
- Increase in short-term borrowings 389 million yen

Main reason for decrease:

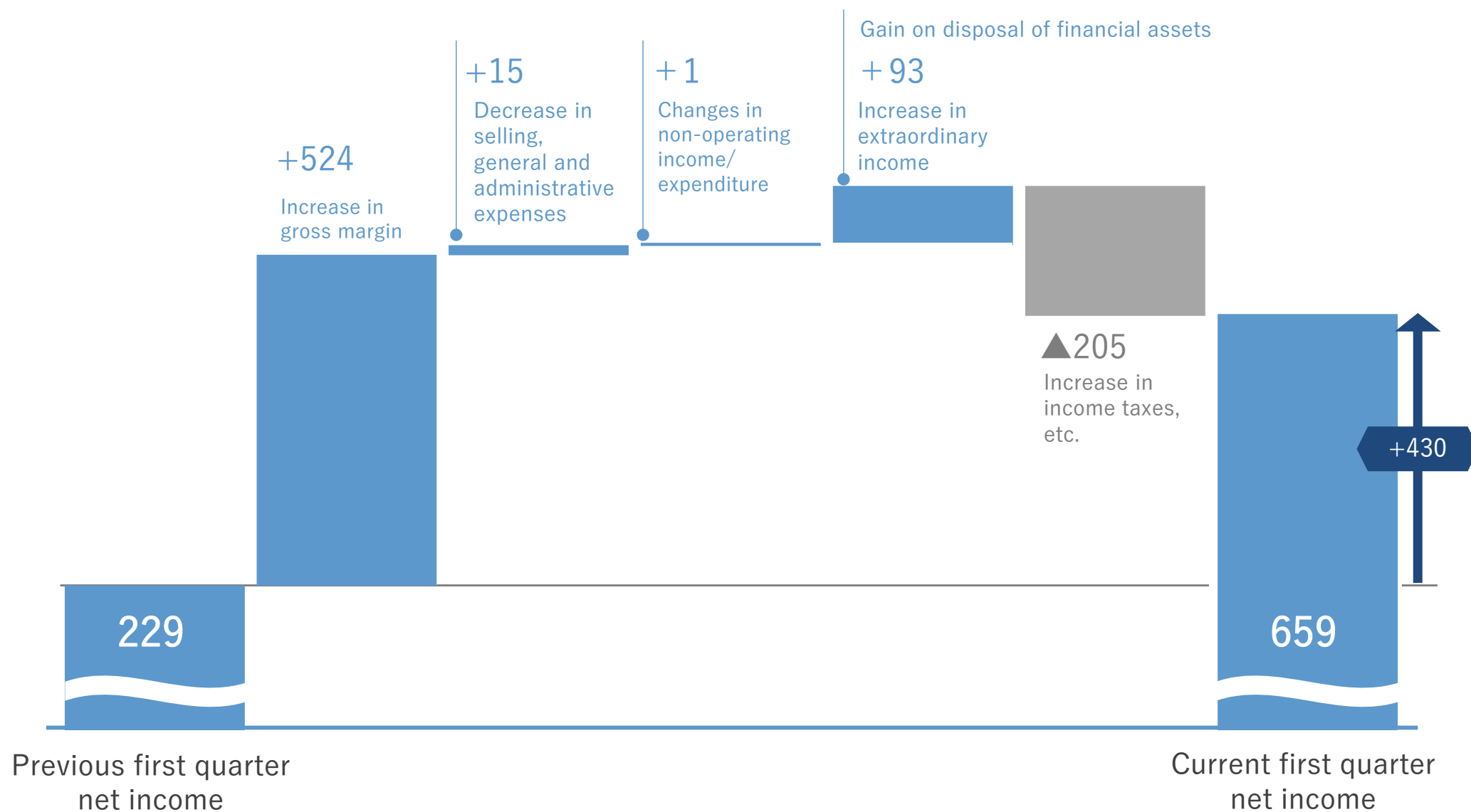
- Decrease in accrued consumption taxes 207 million yen
- Decrease in accounts payable – other 195 million yen
- Decrease in long-term borrowings 156 million yen
- Decrease in accounts payable 95 million yen

Increase of 216 million yen year-on-year

Main reason for increase:

- Increase in retained earnings brought forward 115 million yen
- Increase in valuation difference on available-for-sale securities 100 million yen

(Unit: Million yen)



Plan to achieve record-high sales and profits

Annual dividend per share is expected to increase by 4.00 yen from the previous forecast to 54.00 yen (interim dividend 12.00 yen + year-end dividend 42.00 yen)

	FY2025 results	FY2026 projections	Year-on-year change
Net sales (million yen)	32,555	33,250	2.1%
Operating income (million yen)	2,171	2,660	22.5%
Ordinary income (million yen)	2,164	2,660	22.9%
Net income (million yen)	1,566	1,880	20.0%
	FY2025 results	FY2026 projections	
Net income per share (yen)	103.67	124.30	
Dividend per share (yen)	<div>42.00</div> <div>(Breakdown) Interim dividend 6.00 Year-end dividend 36.00</div>	<div>54.00</div> <div>(Breakdown) Interim dividend 12.00 Year-end dividend 42.00</div>	
Dividend payout ratio (%)	40.2	43.4	

Focus Systems sincerely requests the continued guidance and support of all stakeholders.



テクノロジーに、ハートを込めて。

In this presentation, numbers are rounded down to the nearest whole number, and percentage figures rounded up or down to two decimal places.

This document was prepared based on information available as of August 8, 2025, and assumptions yet to occur as of the same date. Consequently, actual financial results may materially differ from projections due to various factors. Focus Systems Corporation does not guarantee the certainty of the contents of this presentation.