



Supplementary Materials for Interim Financial Results for the Fiscal Year Ending March 2026 (50th Business Year)

November 14, 2025
Focus Systems Corporation
(Securities Code: 4662)

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Continued to promote human capital investment and business strategies while keeping sales and all profit categories on a growth trajectory

(Unit: Million yen)

| | FY2025 | | | | FY2026 | | Year-on-year change | |
|------------------|------------|------------|------------|-------------------------------|------------|------------|---------------------|--------|
| | Q1 Results | Q2 Results | Q3 Results | Entire financial year Results | Q1 Results | Q2 Results | Amount | Ratio |
| Net sales | 7,998 | 15,962 | 24,251 | 32,555 | 8,507 | 17,299 | 1,336 | 8.4% |
| Operating income | 323 | 818 | 1,562 | 2,171 | 864 | 1,721 | 903 | 110.4% |
| Ordinary income | 335 | 834 | 1,579 | 2,164 | 877 | 1,735 | 900 | 107.9% |
| Net income | 229 | 569 | 1,075 | 1,566 | 659 | 1,243 | 673 | 118.4% |

Acceleration in sales growth alongside continued significant increases in all profit categories

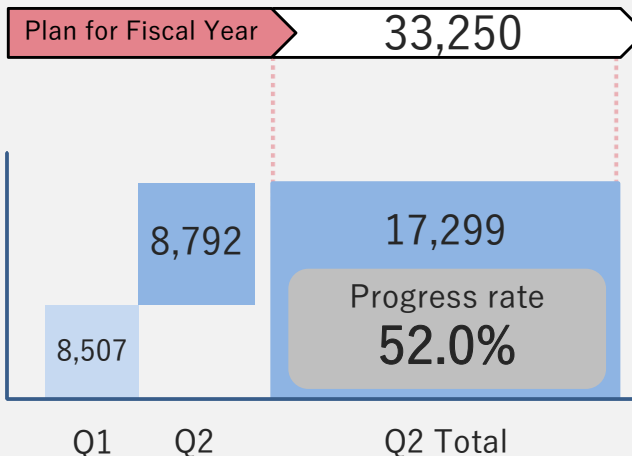
- Steady growth exceeding plans in all business segments
 - Primarily increases in high-profit projects, rigorous project management, price negotiations, etc.

(Unit: Million yen)

Net sales

Mid-term Management Plan 2024-2026

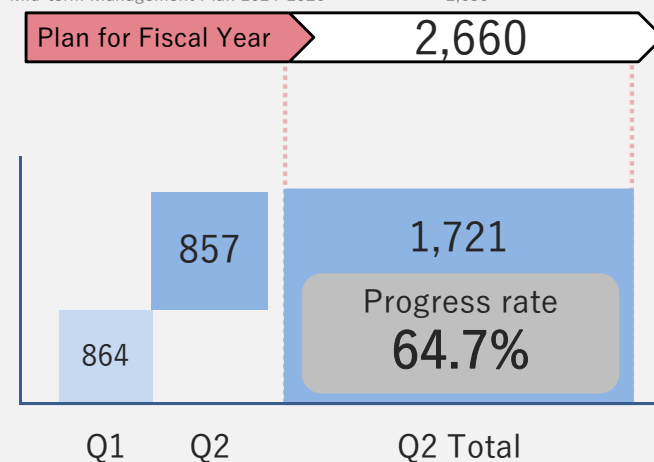
33,000



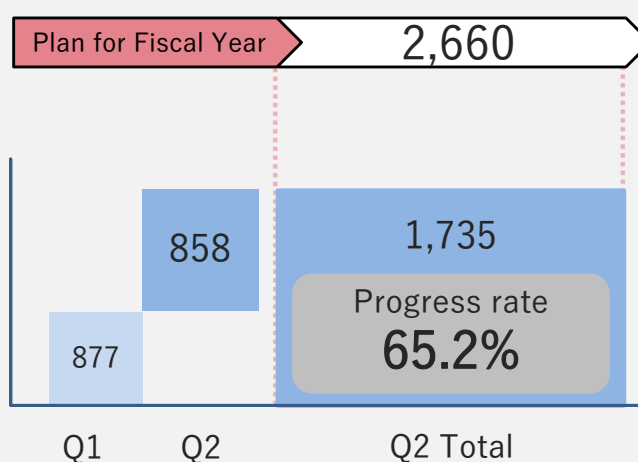
Operating income

Mid-term Management Plan 2024-2026

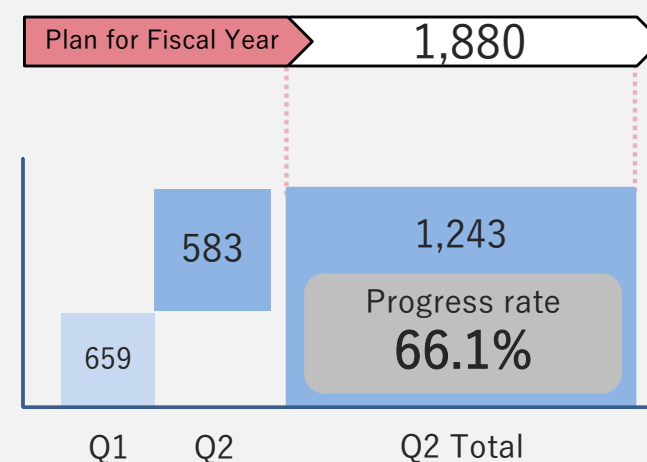
2,650



Ordinary income



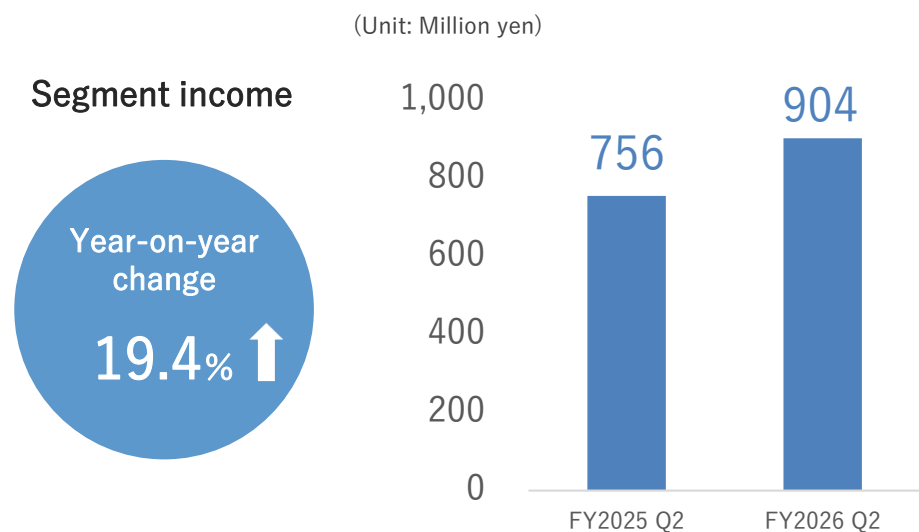
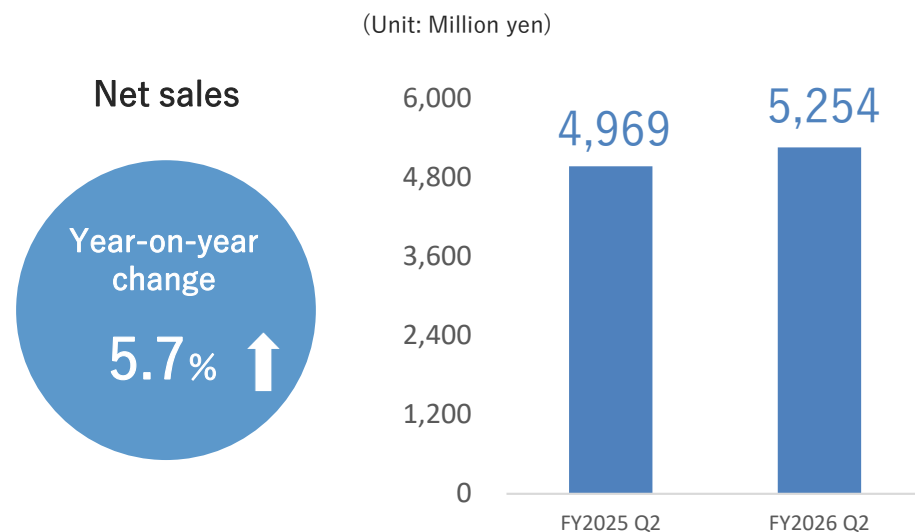
Net income



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

Revenue and profits increased due to steady improvements in profitability through segment-wide project management and other measures

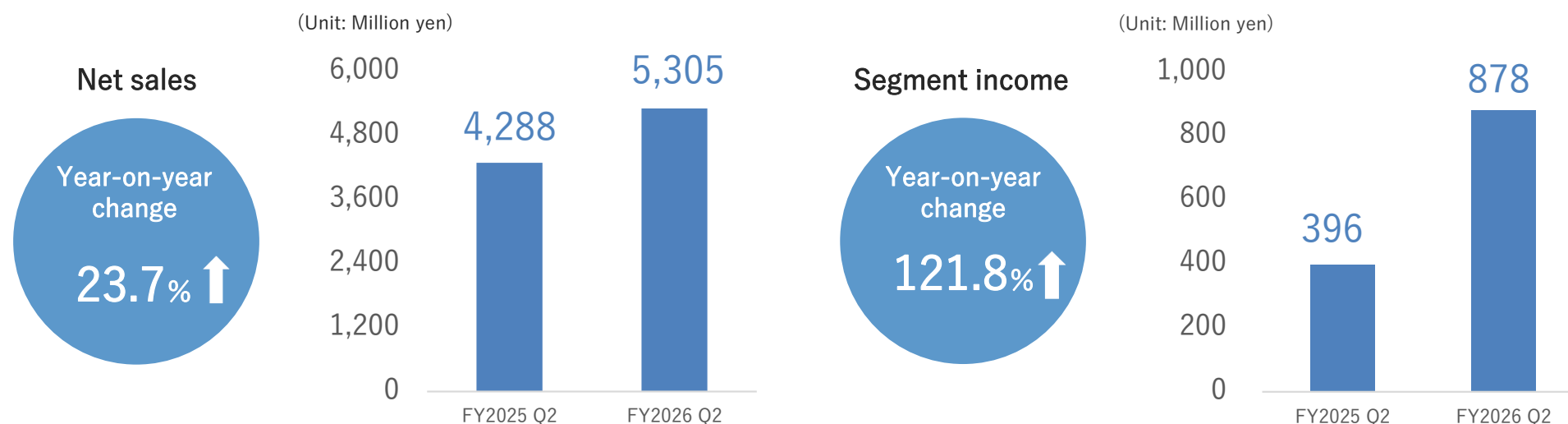


- The medical claims sector, social security sector, and automotive sector, among others, are driving growth.
- An increase in the number of projects related to the individual number (My Number), particularly in the service sector, have contributed to profits.

Enterprise business

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

Revenue and profits increased due to a reactionary rise in the number of low-profit projects as well as the effects of cross-selling and upselling



- The number of development projects increased. These include advanced SFA^{*1} and BI^{*2} projects, in addition to SI^{*3} projects for flagship products (intra-mart, Biz f).
- Strong performance for new orders in the infrastructure field helped to bolster results.

*1:SFA... Sales Force Automation: A general term for systems designed to support and streamline sales activities.

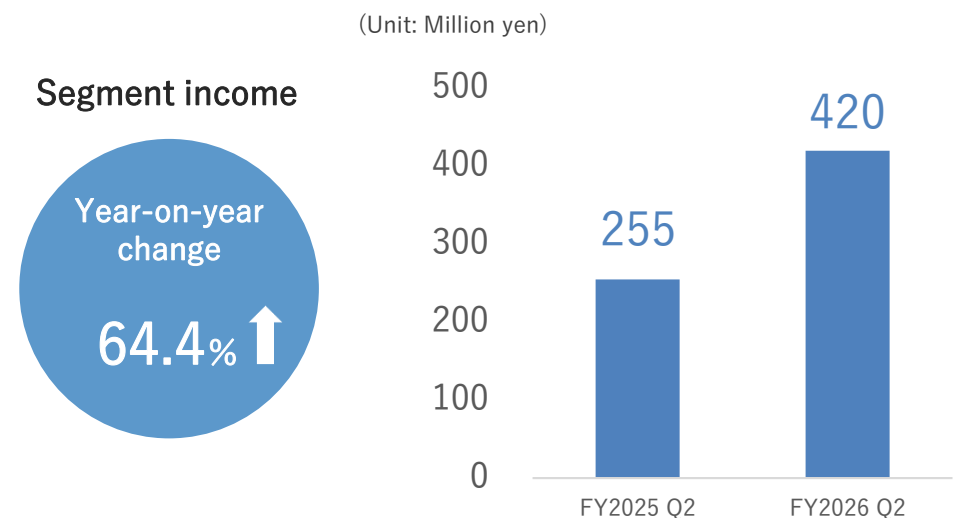
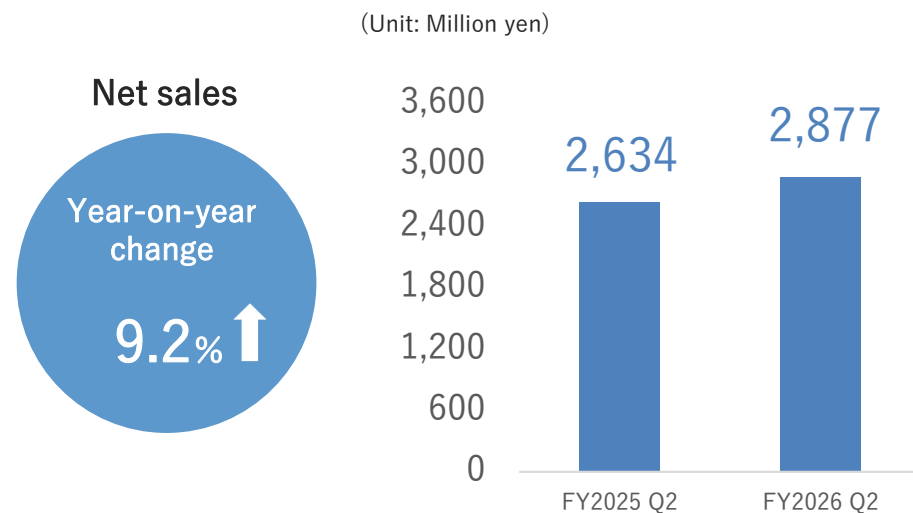
*2:BI... Business Intelligence: A general term for systems that enable quick and accurate decision-making through the collection and visualization of corporate data.

*3:SI... Abbreviation for System Integration. Comprehensive IT services including system development and operation.

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.

Revenue and profits increased on the back of success in the continued shift to high-profit projects and price pass-through

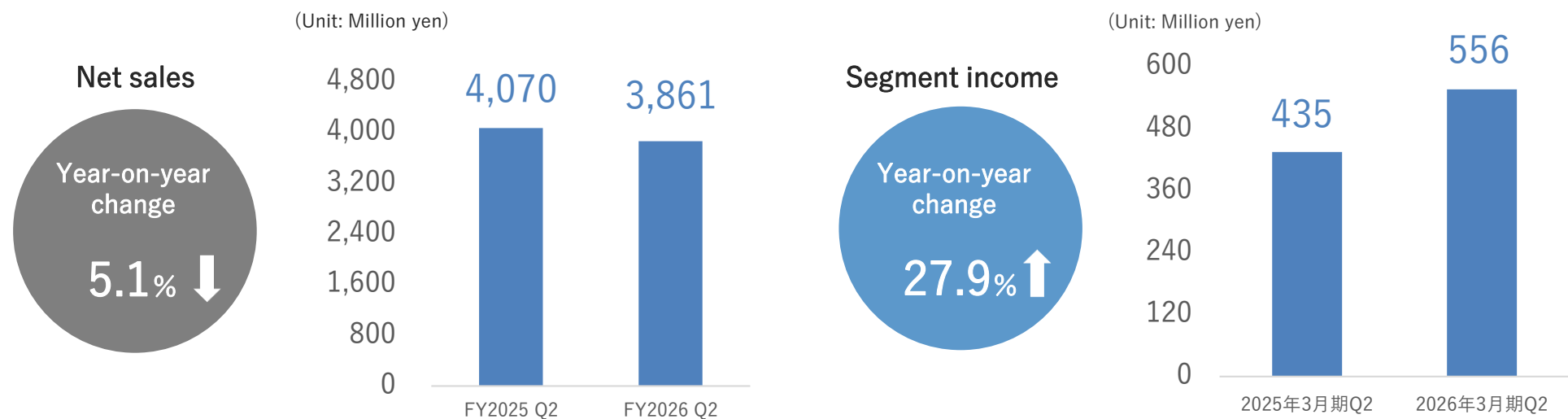


- With existing projects driving improvements in profit margin, we also made progress in winning new development projects as a prime contractor.
- Stable orders in communications and other fields underpinned growth.

Innovation

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

Despite a decrease in sales due to a focus on profitability, profits increased driven by development projects as a prime contractor



- The infrastructure field maintained its solid performance, supporting profits.
- While sales remained flat for in-house products (security, IoT), we moved forward on functional enhancements and sales channel development.

*4: IoT... Abbreviation for "Internet of Things." It is a system where various everyday "things" (objects) exchange information with each other via the internet (etc.), thereby expanding their various functions. Security measures are also important.

(Unit: Million yen)

| | Previous Fiscal Year | Current interim financial period |
|---|----------------------|----------------------------------|
| Assets | | |
| Current assets | 13,584 | 14,920 |
| Non-current assets | 7,308 | 9,130 |
| Property, plant, and equipment | 3,505 | 3,530 |
| Intangible assets | 48 | 35 |
| Investments and other assets | 3,754 | 5,564 |
| Total assets | 20,893 | 24,050 |
| Liabilities | | |
| Current liabilities | 5,906 | 6,471 |
| Non-current liabilities | 938 | 1,589 |
| Total liabilities | 6,845 | 8,060 |
| Net assets | | |
| Shareholders' equity | 12,751 | 13,464 |
| Capital | 2,905 | 2,905 |
| Capital surplus | 2,188 | 2,199 |
| Retained earnings | 7,996 | 8,695 |
| Treasury shares | △339 | △336 |
| Valuation difference on available-for-sale securities | 1,296 | 2,526 |
| Total net assets | 14,047 | 15,990 |
| Total liabilities and net assets | 20,893 | 24,050 |

Increase of 3,157 million yen compared to the end of the previous fiscal year.

Main reason for increase:

- Increase in investment securities 1,787million yen
- Increase in cash and deposits 1,570million yen
- Increase in prepaid expenses included in "other" under current liabilities 120million yen

Main reasons for decrease:

- Decrease in accounts receivable and contract assets 314million yen

Increase of 1,214 million yen compared to the end of the previous fiscal year.

Main reason for increase:

- Increase in deferred tax liabilities 563million yen
- Increase in provision for bonuses 364million yen
- Increase in income taxes payable, etc. 318million yen
- Increase in short-term borrowings 204million yen
- Increase in long-term borrowings 86million yen

Main reasons for decrease:

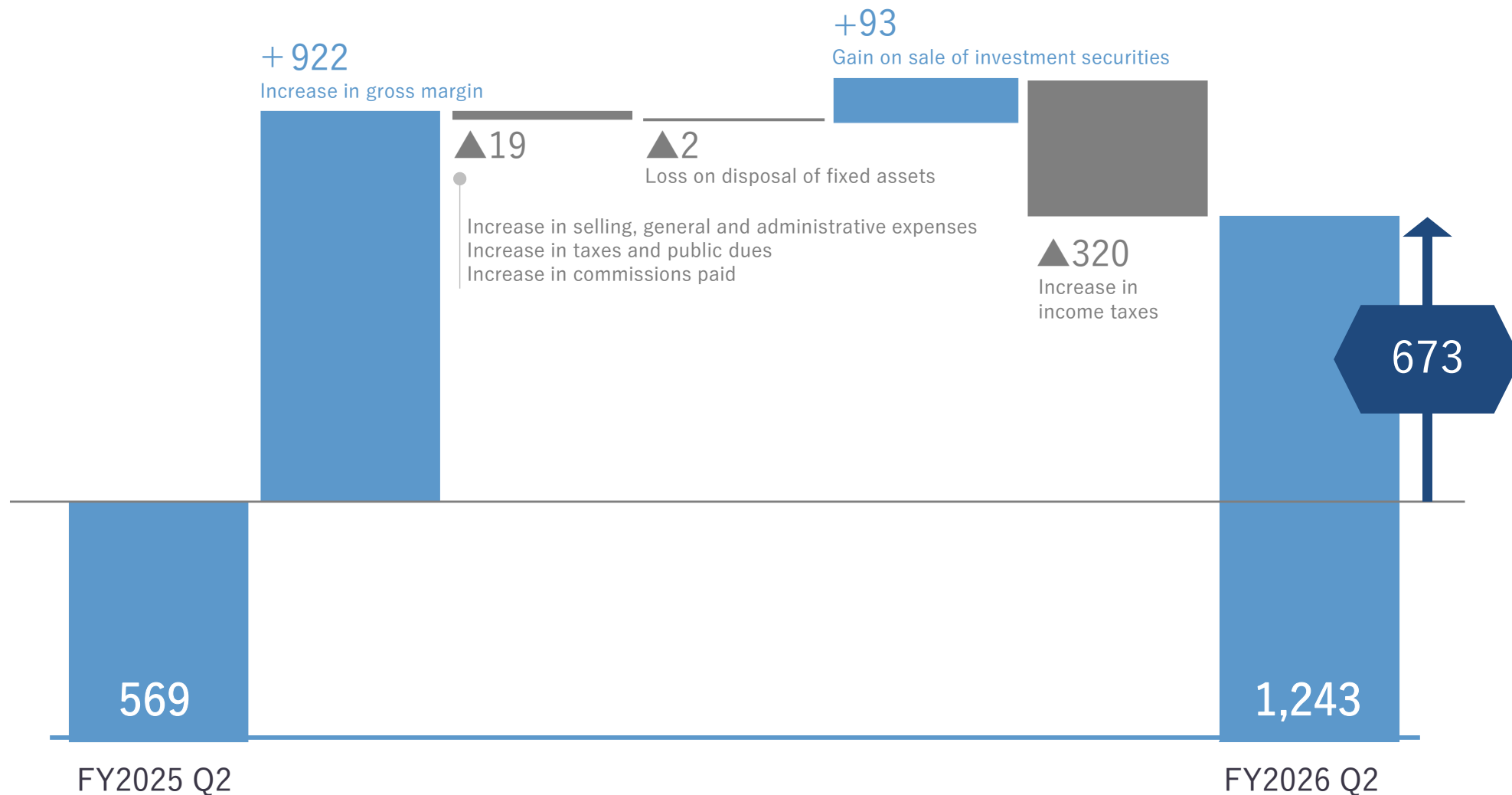
- Decrease in accounts payable included in "other" under current liabilities 189million yen
- Decrease in accrued consumption taxes 137million yen

Increase of 1,943 million yen compared to the end of the previous fiscal year.

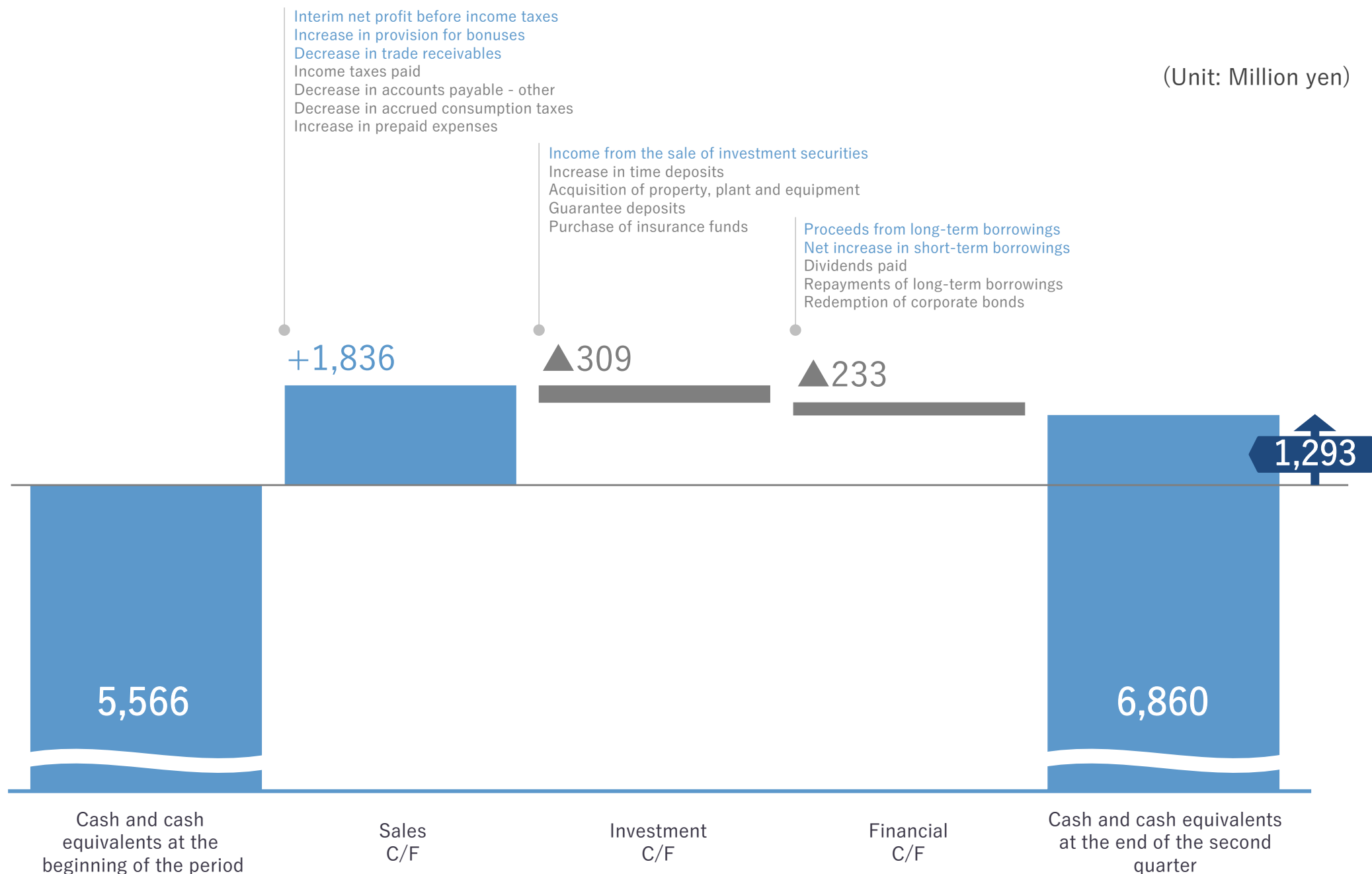
Main reason for increase:

- Increase in valuation difference on available-for-sale securities 1,230million yen
- Increase in retained earnings 699million yen

(Unit: Million yen)



(Unit: Million yen)



Projecting record-high revenue and profit. The interim dividend will be paid as planned.

The annual dividend per share is forecasted at 54.00 yen (Interim: 12.00 yen + Year-end: 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) | 42.00 | 54.00 | |
| | | (Breakdown) Interim dividend 6.00 | (Breakdown) Interim dividend 12.00 | |
| | | Year-end dividend 36.00 | Year-end dividend 42.00 | |
| Dividend payout ratio | (%) | 40.2 | 43.4 | |

*In the "Notice of Revision to Dividend Forecast (Dividend Increase)" published on August 8, 2025, we announced that the dividend forecast has been revised from 50 yen (10 yen interim dividend + 40 yen year-end dividend) to 54 yen (12 yen interim dividend + 42 yen year-end dividend).

Pursue an optimal capital structure aligned with our growth stage and risk tolerance to strike the right balance among growth investments, financial stability, and shareholder returns.

By clearly linking our shareholder return policy to investment outcomes, we aim to elevate market expectations for growth and reinforce investor confidence in the capital markets.

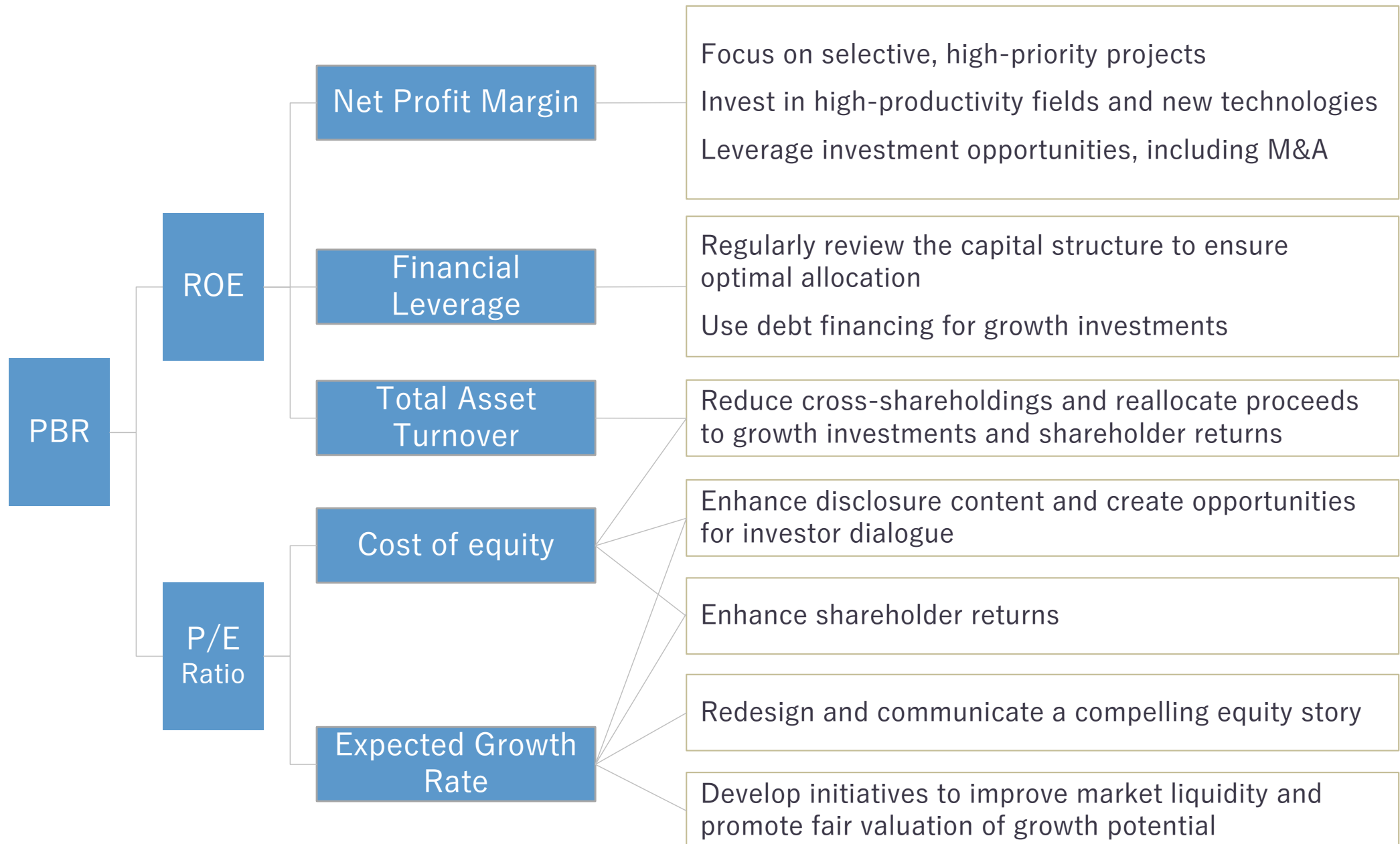
Priority Areas



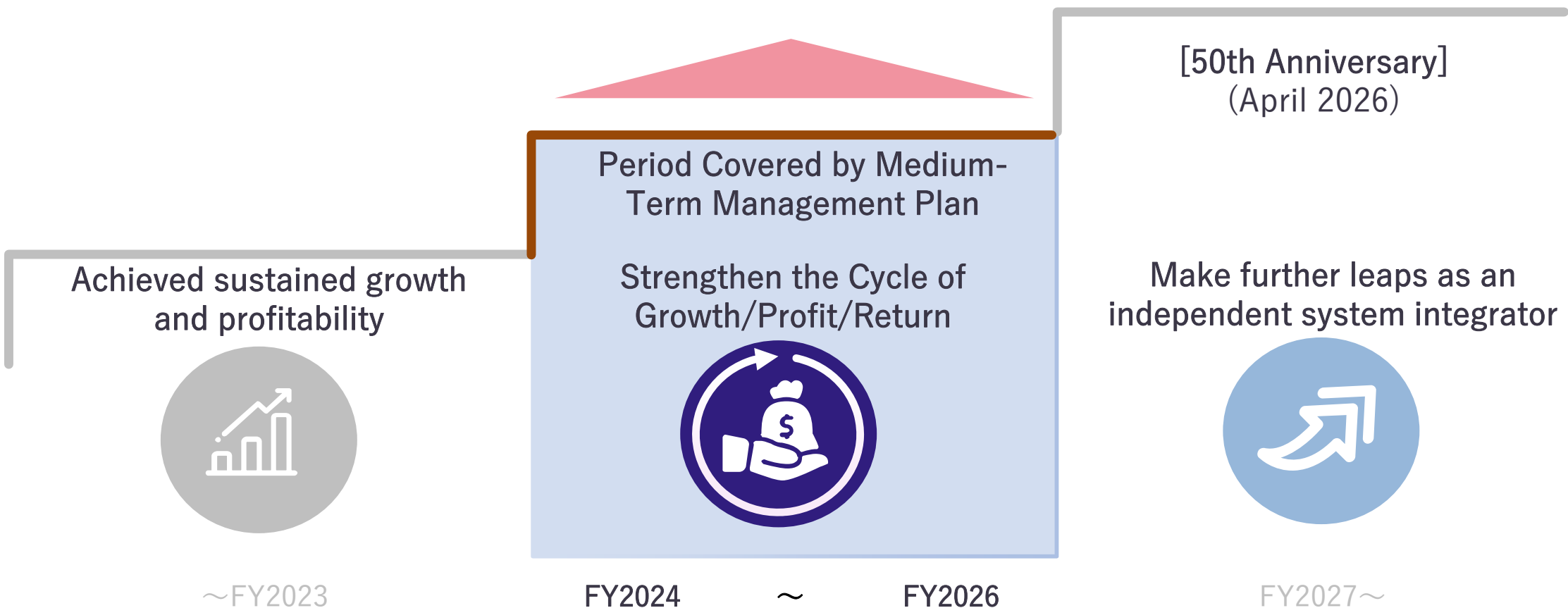
Improve ROE
continuously

Reduce information
asymmetry through
strategic IR



Enhance awareness



Eyeing the next stage, realize "Growth Investment," "Profitability Improvement," and "Enhanced Returns to Employees, Shareholders, etc."



The Midium-Term Management Plan is progressing steadily.
In line with the "Strengthen the Cycle of Growth/Profit/Return" policy,
we plan to significantly increase dividends to strengthen returns to shareholders.

| KPI | | FY2024 (Actual) | FY2025 (Actual) | FY2026 (Target) | FY2026 (Forecast) |
|---|-----------------------|--------------------|--------------------|---|----------------------|
| Profit targets  | Net sales | ¥31.5 billion | ¥32.5 billion | ¥33 billion or more | ¥33.25 billion |
| | Operating income | ¥1.97 billion | ¥2.17 billion | ¥2.65 billion or more | ¥2.66 billion |
| | Operating margin | 6.3% | 6.7% | 8.0% or more | 8.0% or more |
| | ROE | 10.7% | 11.4% | 12.0% or more | 12.0% or more |
| Shareholder return targets  | Dividend per share | ¥38.0 | ¥42.0 | Maintain stable dividends (April 2024 to March 2026) | ¥54.0 |
| | Dividend payout ratio | 40.8% | 40.2% | 35-40% | 43.4% |

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



TECH with HEART

In this document, values are rounded down to the nearest whole number and percentages are rounded to the first decimal place.

This document is based on information available as of November 14, 2025, and on assumptions as of the same date concerning uncertain factors affecting future financial results.

Actual financial results may materially differ from projections due to various factors in the future.

Consequently, Focus Systems Corporation does not guarantee any certainty.

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