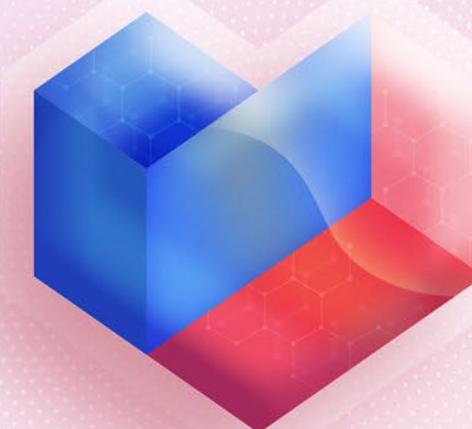


# Supplementary Materials for the Third Quarter of the Fiscal Year Ending March 2026 (50th Business Year)



February 13, 2026  
Focus Systems Corporation  
(Securities Code : 4662)

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## Summarized Results ① Year-on-year change

Advancing business portfolio with a focus on profitability while actively driving investment in human capital.

Achieved record-high returns to employees, shareholders, and other stakeholders, along with a significant increase in profit, in accordance with the Mid-term Management Plan.

(Unit: Million yen)

	Q3 Results		Year-on-year change	
	FY2025	FY2026	Amount	Ratio
Net sales	24,251	26,418	2,167	8.9%
Operating income	1,562	2,447	884	56.6%
Ordinary income	1,579	2,455	876	55.5%
Net income	1,075	1,733	657	61.1%

# Summarized Results ② Compared with the plan

Revenue is growing, with all profit metrics trending significantly higher.

- Driven by key strategies, our overall business is performing ahead of plan.
  - ① Increase in high-margin projects
  - ② Rigorous project management
  - ③ Strategic price negotiations and cost pass-throughs

(Unit: Million yen)

## Net sales



## Operating income



## Ordinary income



## Net income

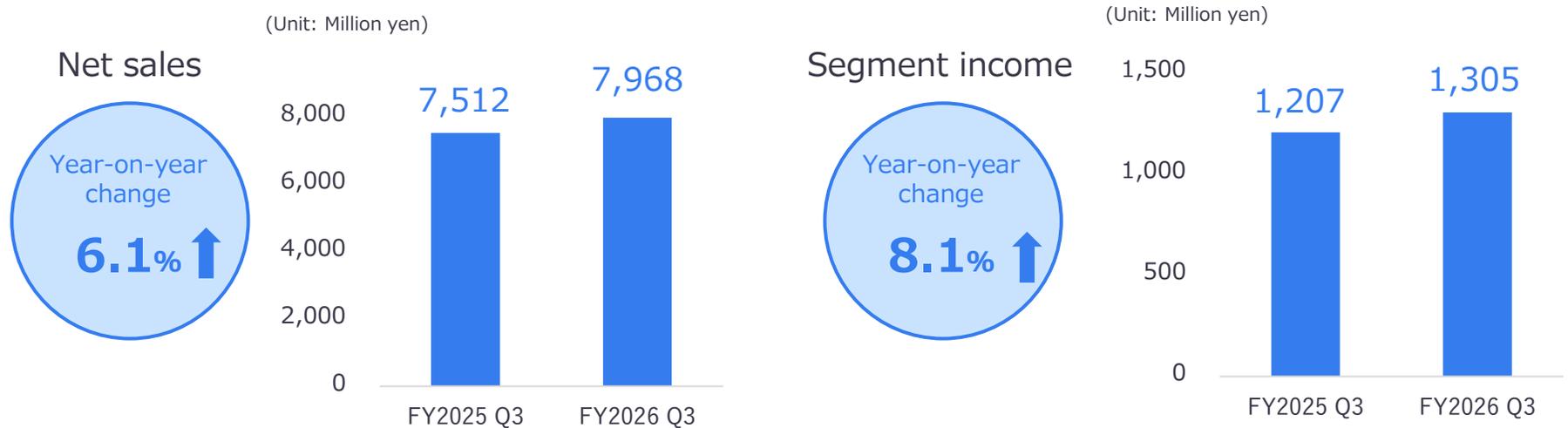


# Segment Overview ①

## 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

**Growth in both revenue and profit, driven by improved margins through stable projects operations and successful unit price negotiations.**



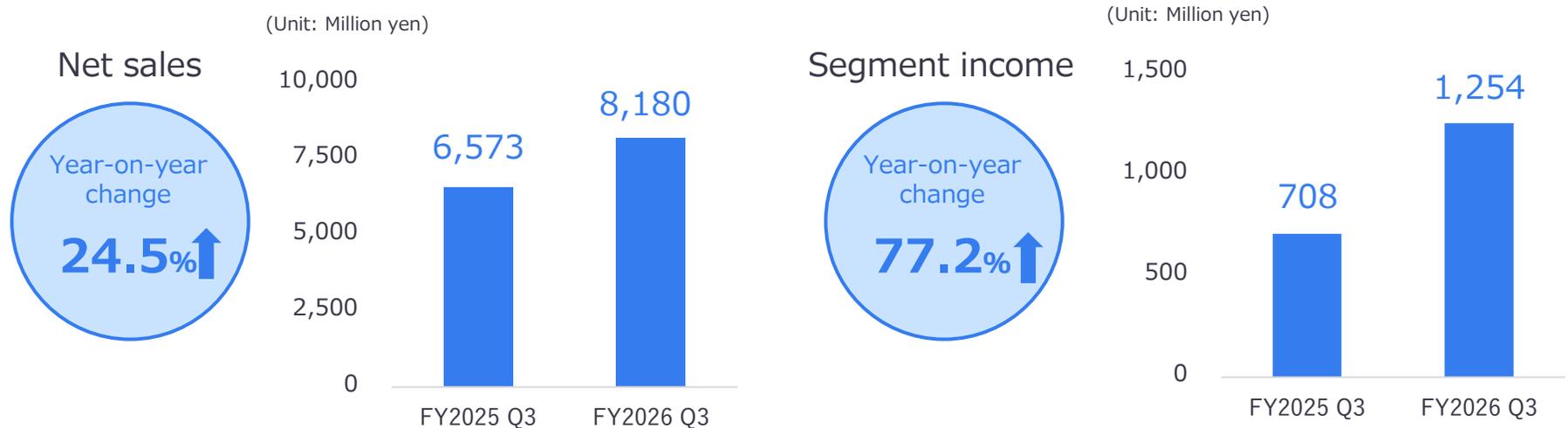
- Large-scale projects in sectors such as social security, healthcare, and automotive are progressing in line with initial plans.
- Service-oriented development for My Number-related systems is making a steady contribution to profit.

## Segment Overview ②

### Enterprise business

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

**Solid performance in the ERP business and success of one-stop solutions and strategic targeting resulted in growth in both revenue and profit.**



- Significant profit growth was driven by core products (intra-mart and Biz*f*) and development projects for SFA<sup>\*1</sup> and BI<sup>\*2</sup>.
- Steady growth in infrastructure and other services bolstered overall performance.

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

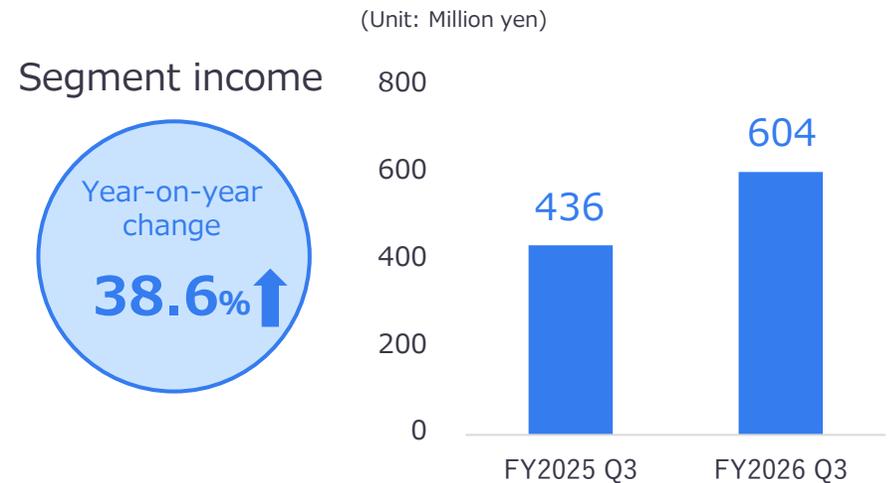
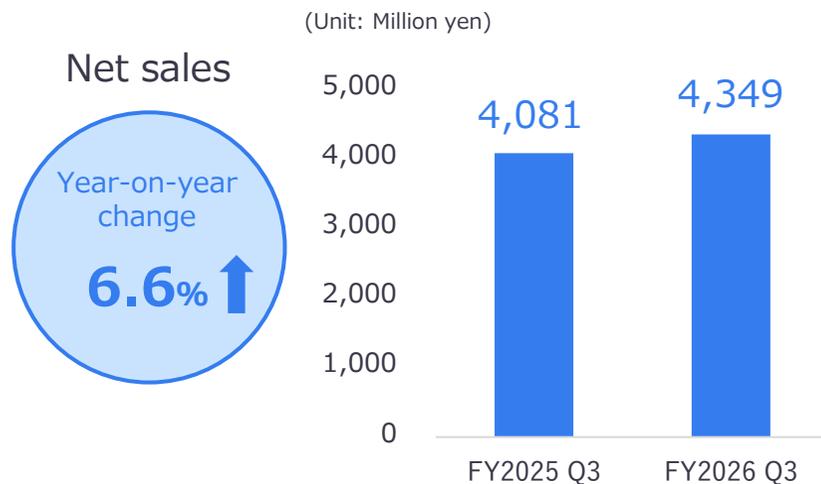
\*2:BI... Business Intelligence: A general term for systems that enable quick and accurate decision-making through the collection and visualization of corporate data.

## Segment Overview ③

### 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.

**Achieved growth in both revenue and profit by shifting the portfolio toward high-margin projects and implementing strategic price pass-throughs.**



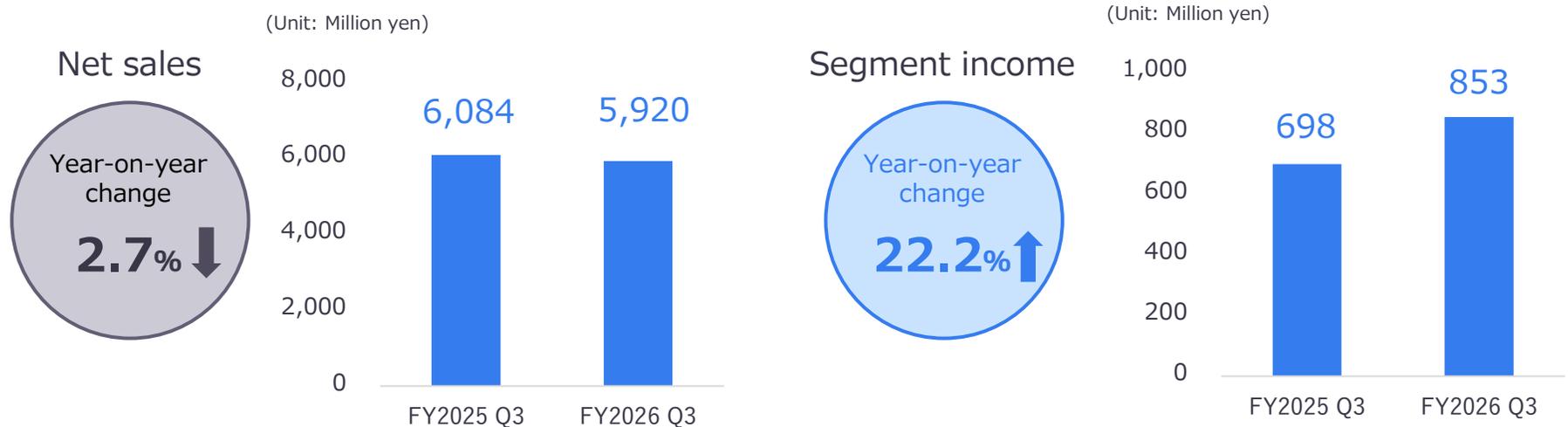
- Success in bidding and other efforts increased the ratio of prime contracting for new projects, enhancing our project control and profitability.
- Sustained steady growth in profit by securing additional projects from existing clients and existing projects.

## Segment Overview ④

### Innovation

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

**Achieved higher profit despite lower revenue by focusing on margins, narrowing the decline in sales, and expanding our prime contracting business.**



- Steady performance in the infrastructure segment, along with development of geographic information systems (GIS<sup>\*3</sup>), generated profits.
- While performance of proprietary products (Security and IoT<sup>\*4</sup>) remained flat, we made progress in expanding our product lineup and sales channels.

\*3:GIS... A Geographic Information System is a technology that comprehensively manages and processes data containing location-related information (spatial data) based on geographic location, visually displays it, and enables advanced analysis and rapid decision-making.

\*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.

# Financial Position ① Balance Sheets (B/S)

(Unit: Million yen)

	Previous Fiscal Year	Third Quarter of the Current Fiscal Year
<b>Assets</b>		
Current assets	13,584	14,318
Non-current assets	7,308	8,505
Property, plant, and equipment	3,505	3,518
Intangible assets	48	46
Investments and other assets	3,754	4,941
<b>Total assets</b>	<b>20,893</b>	<b>22,824</b>
<b>Liabilities</b>		
Current liabilities	5,906	6,325
Non-current liabilities	938	1,259
<b>Total liabilities</b>	<b>6,845</b>	<b>7,585</b>
<b>Net assets</b>		
Shareholders' equity	12,751	13,165
Capital	2,905	2,905
Capital surplus	2,188	2,199
Retained earnings	7,996	9,003
Treasury shares	△339	△943
Valuation difference on available-for-sale securities	1,296	2,073
<b>Total net assets</b>	<b>14,047</b>	<b>15,239</b>
<b>Total liabilities and net assets</b>	<b>20,893</b>	<b>22,824</b>

Increase of 1,931million yen compared to the end of the previous fiscal year.

Main reason for increase:

- Increase in investment securities 1,126million yen
- Increase in cash and deposits 761million yen
- Increase in prepaid expenses included in "other" under current assets 42million yen
- Increase in insurance funds included in "other" of "investments and other assets" under Non- current assets 37million yen

Main reasons for decrease:

- Decrease in Electronically recorded monetary claims – operating 38million yen

Increase of 739million yen compared to the end of the previous fiscal year.

Main reason for increase:

- Increase in deferred tax liabilities 355million yen
- Decrease in accounts payable included in "other" under current liabilities 255million yen
- Increase in income taxes payable, etc. 207million yen

Main reasons for decrease:

- Decrease in provision for bonuses 96million yen

Increase of 1,191million yen compared to the end of the previous fiscal year.

Main reason for increase:

- Increase in retained earnings 1,007million yen
- Increase in valuation difference on available-for-sale securities 777million yen

Main reasons for decrease:

- Decrease due to purchase of treasury shares 604million yen

## Financial Position ② Net Income Increase/Decrease Analysis



# Earnings and Dividend forecast

- Fiscal Year Ending March 2026 -  
(50th Business Year)

Projecting record-high revenue and profit, and the fifth consecutive year of dividend increases.

Announcing the second dividend hike of the current fiscal year, the annual dividend per share is forecasted at 62.00 yen (compared to the initial plan of 50.00 yen)\*<sup>5</sup>.

		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	62.00
		(Breakdown) Interim dividend 6.00	(Breakdown) Interim dividend 12.00
		Year-end dividend 36.00	Year-end dividend 50.00

\*5: In the "Notice of Revision to Dividend Forecast (Dividend Increase)" published on February 13, 2026, the dividend forecast announced on August 8, 2025, has been revised from 54 yen (12 yen interim + 42 yen year-end) to 62 yen (12 yen interim + 50 yen year-end).

## Others① Management Conscious of Cost of Capital and Stock Price : Policies

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**

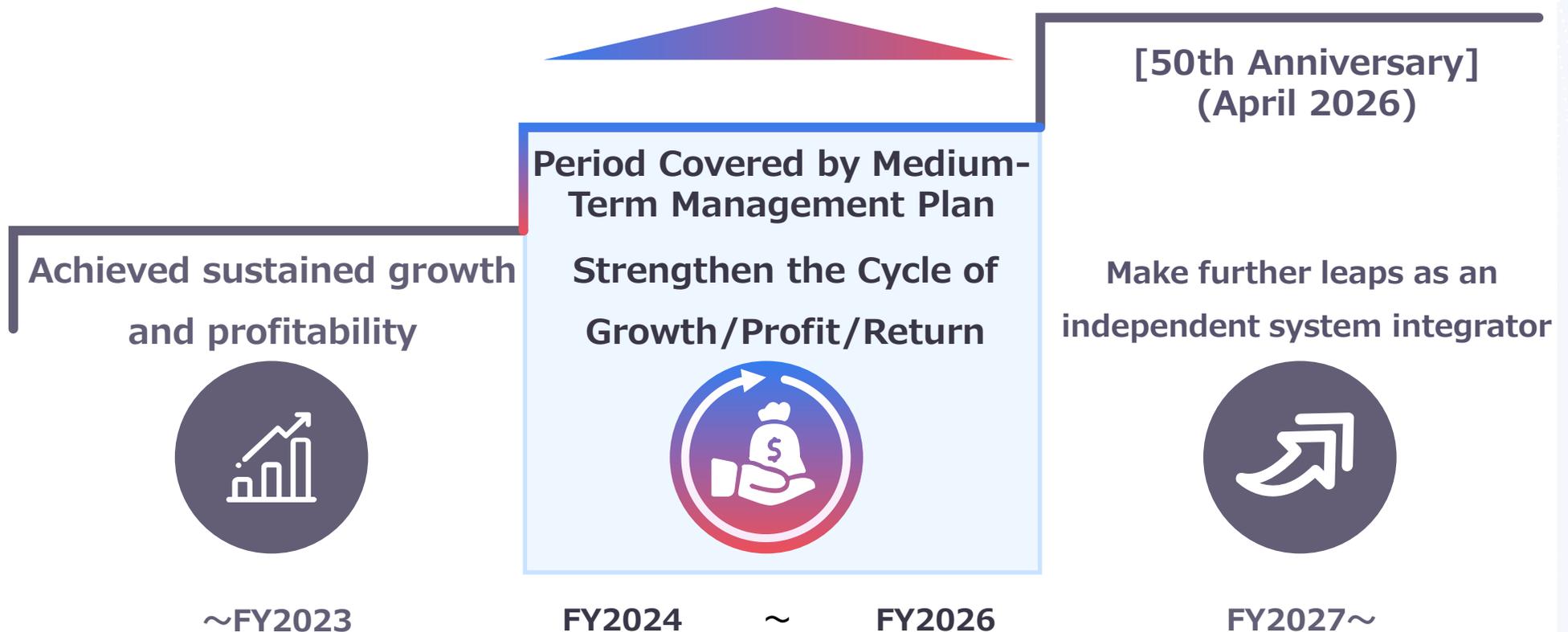
**Enhance awareness**

## Others① Management Conscious of Cost of Capital and Stock Price : Key Initiatives



## Others② Context of Medium-Term Management Plan

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



## Others② Progress of Medium-Term Management Plan

The Medium-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)
<b>Net sales</b>	¥31.5 billion	¥32.5 billion	¥33.0 billion or more	¥33.2 billion
<b>Profit targets</b>				
<b>Operating income</b>	¥1.97 billion	¥2.17 billion	¥2.65 billion or more	¥2.66 billion
 <b>Operating margin</b>	6.3%	6.7%	8.0% or more	8.0% or more
<b>ROE</b>	10.7%	11.4%	12.0% or more	12.0% or more
<b>Shareholder return targets</b>				
<b>Dividend per share</b>	¥38.0	¥42.0	Maintain stable dividends (April 2024 to March 2026)	¥62.0
 <b>Dividend payout ratio</b>	40.8%	40.2%	35-40%	40.0% or more

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

FY refers to a fiscal year ending in March of that year.

(Example) FY2024: the fiscal year commencing April 1, 2023 and ending on March 31, 2024  
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 February 13, 2026, 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. This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

