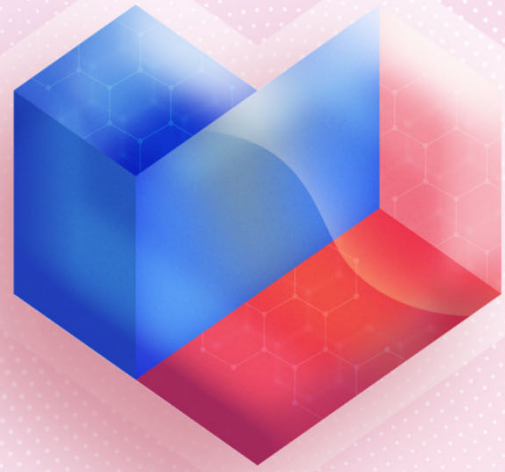
Supplementary Materials for Interim Financial Results of the Fiscal Year Ending March 2027 (51st Business Year)



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

© Focus Systems Corporation

Contents

01 Interim Financial Results Summary P. 3

02 Segment Overview P. 5

03 Financial Position P. 8

04 Earnings and Dividend Forecast P.11
Fiscal Year Ending March 2027 (51st Business Year)

© Focus Systems Corporation

Interim Financial Results Summary① Year-on-year Change

Revenue and profits increased as overall business performance remained steady, despite the non-recurrence of high-margin projects in the previous period and continued cost increases on a large-scale project.

(Unit:million yen)

	FY2026				FY2027		Year-on-year Change	
	Q1 Results	Interim Results	Q3 Results	Full-year Results	Q1 Results	Interim Results	Amount	Ratio
Net sales	8,507	17,299	26,418	35,698	9,300	18,777	1,478	8.5%
Operating profit	864	1,721	2,447	3,036	826	1,836	114	6.7%
Ordinary profit	877	1,735	2,455	3,068	847	1,866	131	7.6%
Profit	659	1,243	1,733	2,333	570	1,259	15	1.3%

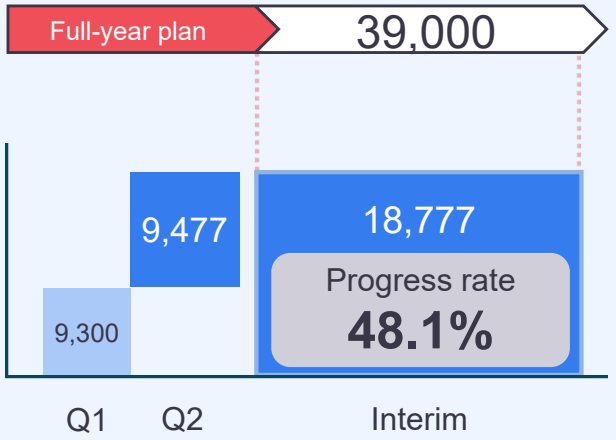
© Focus Systems Corporation

Interim Financial Results Summary② Progress Against Full-year Plan

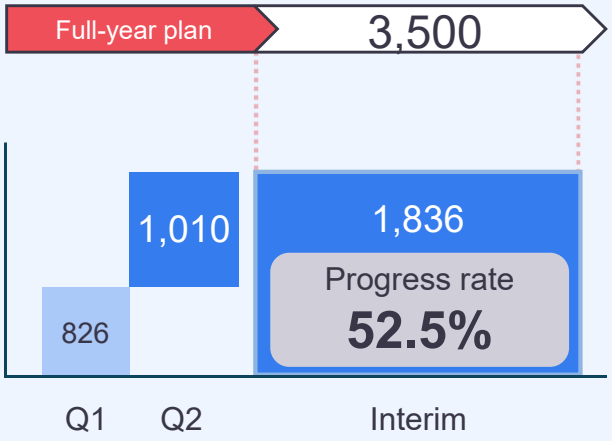
- Net sales and profits showed improvement, with progress in line with the full-year plan.
  - ・Overall business performance remained steady.
  - ・The impact of delays in certain large-scale projects is gradually easing.

Net sales

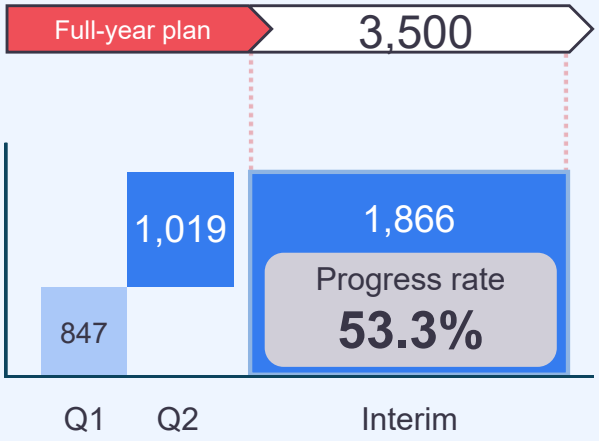
(Unit:million yen)



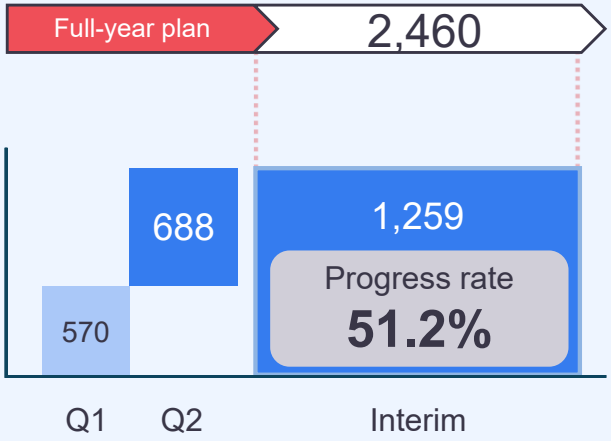
Operating profit



Ordinary profit



Profit



© Focus Systems Corporation

Segment Overview①

Public sector

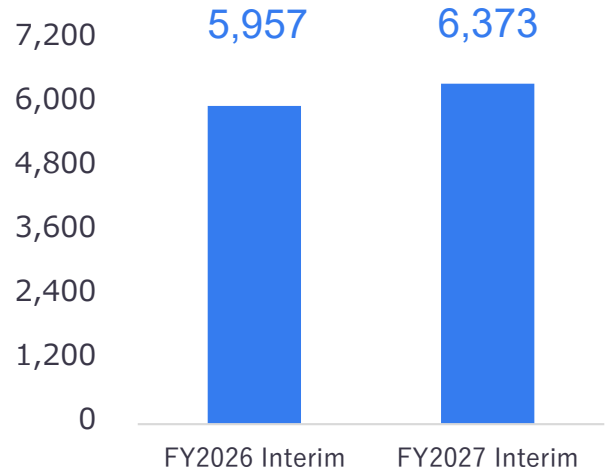
From the design and development of social infrastructure and communication control systems, primarily for government agencies and local governments, to system operation and maintenance after implementation.

Revenue and profits increased due to higher unit prices and stable project operations.

Net sales

Year-on-year change **7.0%** ↑

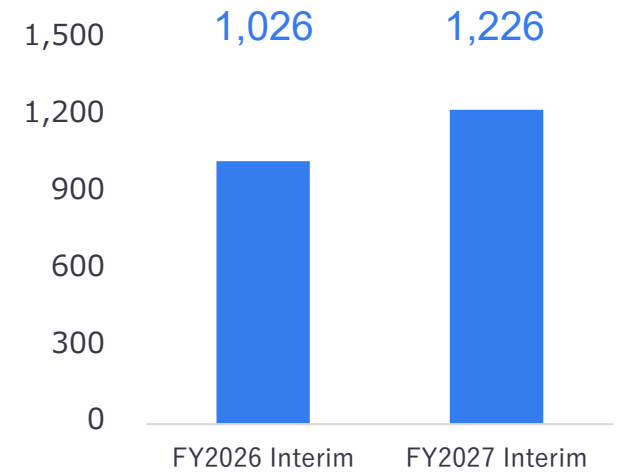
(Unit:million yen)



Segment income

Year-on-year change **19.5%** ↑

(Unit:million yen)



- Several development projects, including automotive-related projects, drove performance.
- My Number-related projects progressed steadily, particularly in the service sector.

※Beginning with the first quarter, comparisons and analyses for the current interim period are based on the revised segment classifications.

© Focus Systems Corporation

Segment Overview②

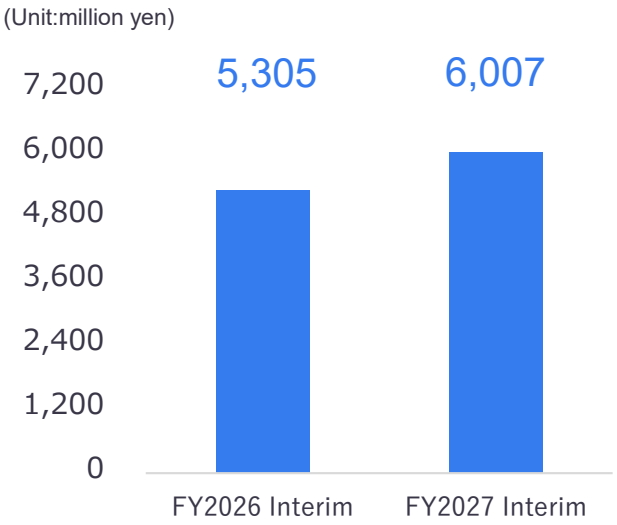
Enterprise business

Development of core business systems and web systems for corporate clients, design and construction of network infrastructure, provision of RPA solutions, related operation and maintenance services, and ICT consulting.

Although profits showed signs of improvement, revenue increased but profit decreased year on year due to the non-recurrence of high-margin projects in the previous period and ongoing cost increases on certain projects.

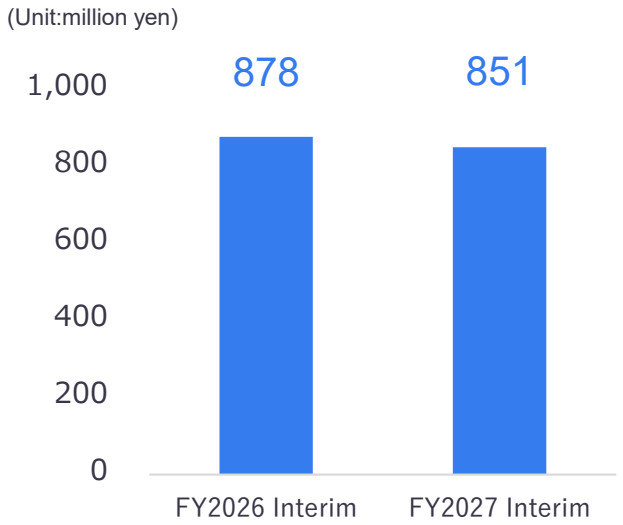
Net sales

Year-on-year change 13.2% ↑



Segment income

Year-on-year change 3.1% ↓



- The infrastructure-related business performed steadily.
- Ongoing large-scale development projects in the intra-mart-related business drove performance.

※Beginning with the first quarter, comparisons and analyses for the current interim period are based on the revised segment classifications.

© Focus Systems Corporation

Segment Overview③

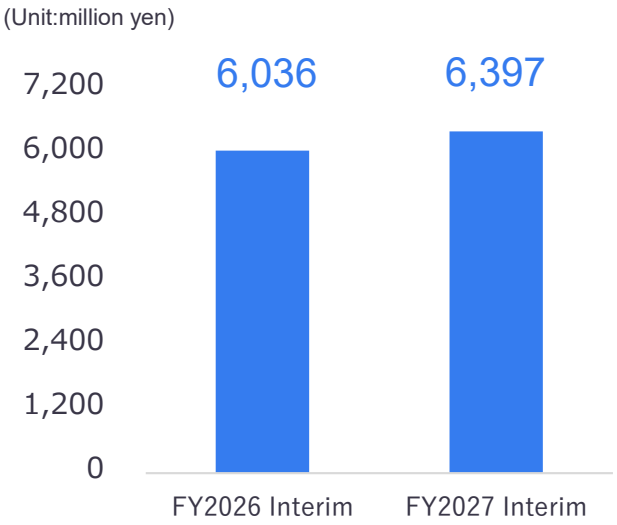
Innovation

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

Revenue and profits increased, supported by stable infrastructure operations and contributions from development projects.

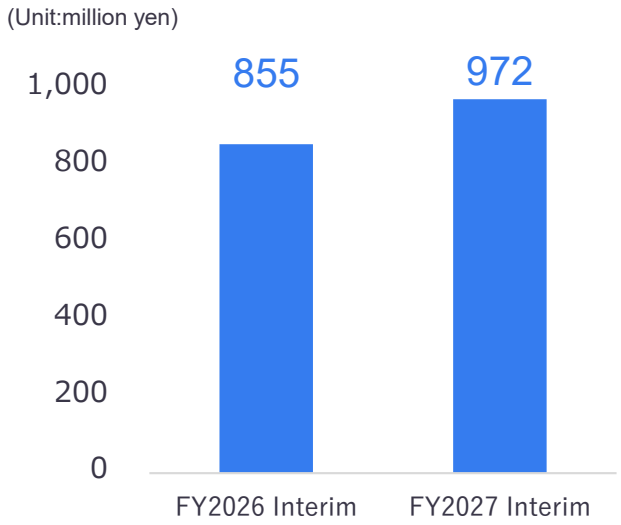
Net sales

Year-on-year change 6.0% ↑



Segment income

Year-on-year change 13.6% ↑



- The infrastructure-related business performed steadily, driven mainly by ongoing projects for major customers.
- Development projects in the financial sector and several prime-contract development projects contributed to performance.

※Beginning with the first quarter, comparisons and analyses for the current interim period are based on the revised segment classifications.

© Focus Systems Corporation

Financial Position① Balance Sheet (B/S)

(Unit:million yen)

	Previous Fiscal Year	Current Interim Financial Period
Assets		
Current assets	15,017	15,258
Non-current assets	8,804	8,526
Property, plant and equipment	3,514	3,605
Total intangible assets	41	33
Total investments and other assets	5,248	4,887
Total assets	23,821	23,785
Liabilities		
Current liabilities	7,480	6,850
Non-current liabilities	959	1,117
Total liabilities	8,439	7,967
Net assets		
Shareholders' equity	13,482	14,009
Share capital	2,905	2,905
Capital surplus	2,199	2,216
Retained earnings	9,603	10,101
Treasury shares	△1,225	△1,213
Valuation and translation adjustments	1,899	1,807
Total net assets	15,382	15,817
Total liabilities and net assets	23,821	23,785

Total assets decreased by 36 million yen compared to the end of the previous fiscal year.

Main reasons for increase

- Increase in accounts receivable-trade and contract assets 802 million yen
- Increase in work in process 118 million yen
- Increase in prepaid expenses 67 million yen

Main reasons for decrease

- Decrease in cash and deposits 602 million yen
- Decrease in insurance funds 274 million yen
- Decrease in investment securities 168 million yen

Total liabilities decreased by 472 million yen compared to the end of the previous fiscal year.

Main reasons for increase

- Increase in provision for bonuses 301 million yen
- Increase in long-term borrowings 200 million yen
- Increase in contract liabilities 113 million yen

Main reasons for decrease

- Decrease in accounts payable-other 621 million yen
- Decrease in accounts payable-trade 239 million yen
- Decrease in consumption taxes payable, etc. 123 million yen
- Decrease in short-term borrowings 52 million yen
- Decrease in deferred tax liabilities 41 million yen

Total net assets increased by 435 million yen compared to the end of the previous fiscal year.

Main reason for increase

- Increase in retained earnings 497 million yen

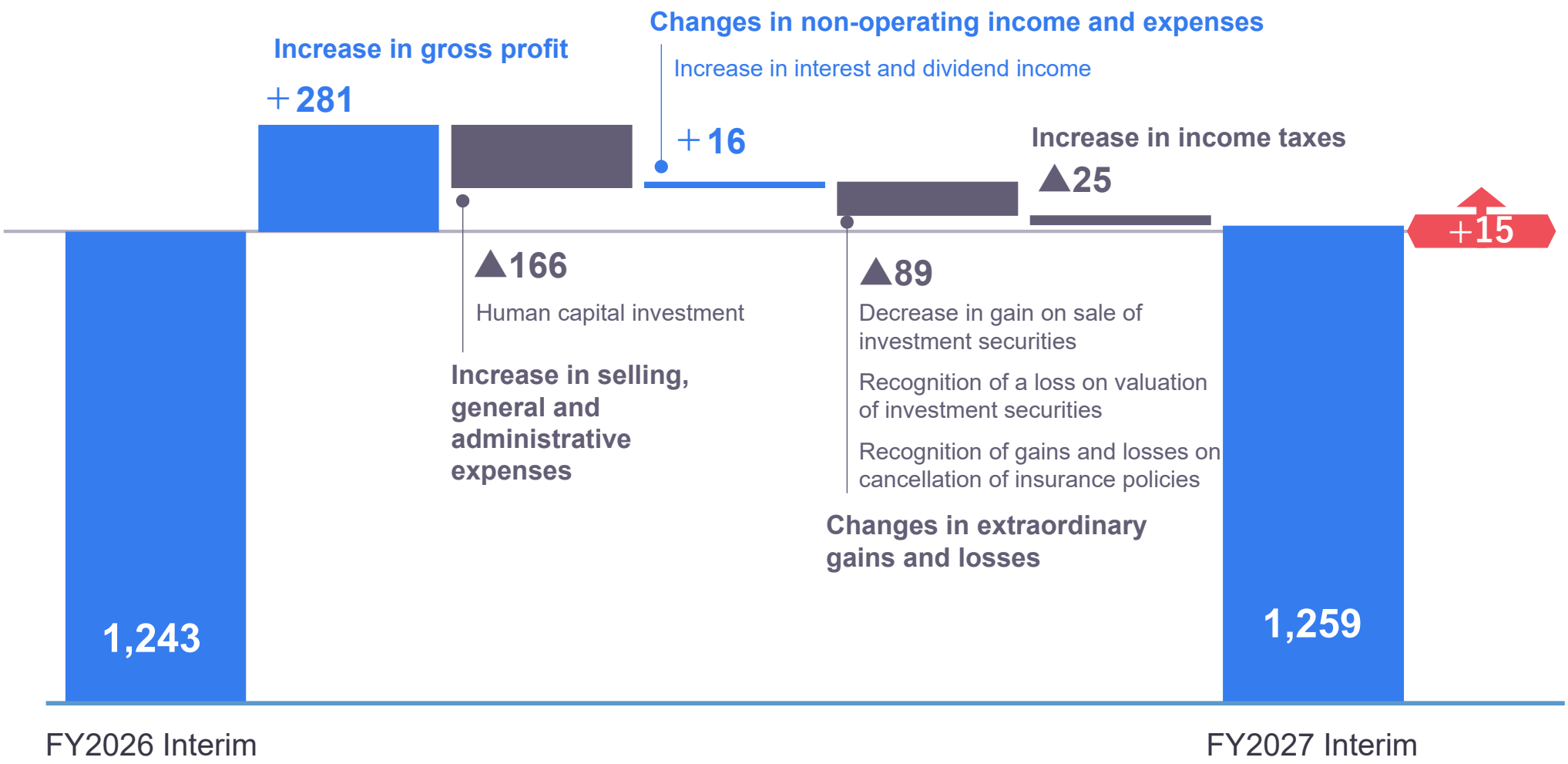
Main reason for decrease

- Decrease in valuation difference on available-for-sale securities 91 million yen

© Focus Systems Corporation

Financial Position② Analysis of Changes in Profit

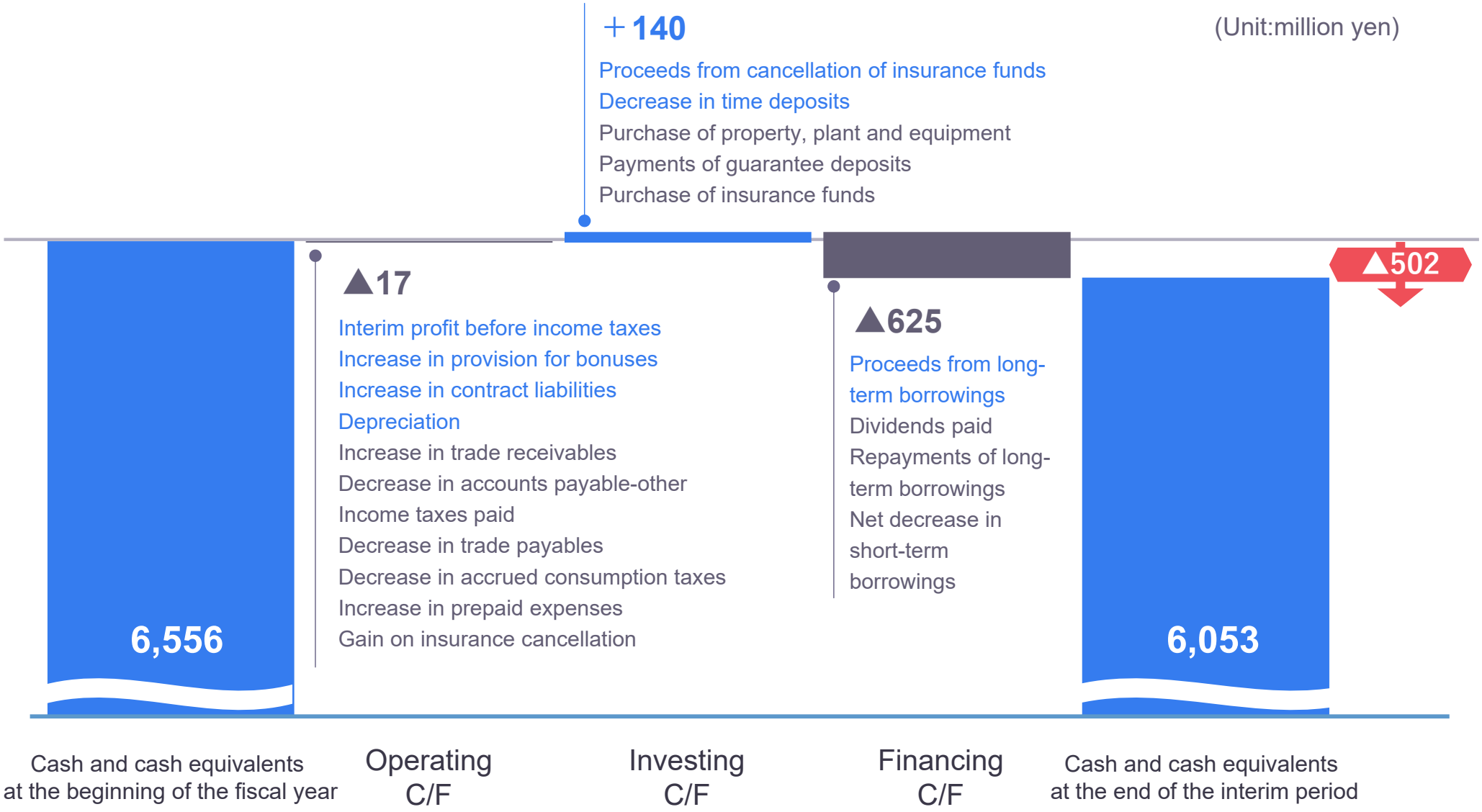
(Unit:million yen)



© Focus Systems Corporation

Financial Position③　Cash Flows (C/F)

(Unit:million yen)



© Focus Systems Corporation

Earnings and Dividend Forecast

Fiscal Year Ending March 2027(51st Business Year)

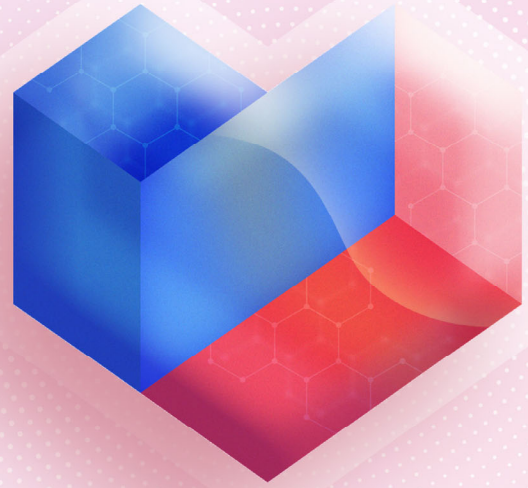
Net sales and profits are forecast to reach record highs.
Annual dividend per share of 68.00 yen
(interim dividend of 16.00 yen + year-end dividend of 52.00 yen).

	FY2026 Results	FY2027 Forecast	Year-on-year change
Net sales (million yen)	35,698	39,000	9.2%
Operating profit (million yen)	3,036	3,500	15.3%
Ordinary profit (million yen)	3,068	3,500	14.1%
Profit (million yen)	2,333	2,460	5.4%

	FY2026 Results	FY2027 Forecast
Basic earnings per share (yen)	155.63	167.82
Dividend per share (yen)	64.00 (Breakdown) Interim dividend 12.00 Year-end dividend 52.00	68.00 (Breakdown) Interim dividend 16.00 Year-end dividend 52.00
Dividend payout ratio (%)	41.1	40.5

© Focus Systems Corporation

We appreciate your continued guidance and support.



FY refers to a fiscal year ending in March of that year.
(Example) FY2027: the fiscal year commencing April 1, 2026 and ending on March 31, 2027
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 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. Accordingly, the Company does not guarantee that the forecasts will be realized. 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 Japanese original shall prevail.

© Focus Systems Corporation