

## Multi-Stakeholder Policy

We are committed to appropriate collaboration with multi-stakeholders, based on the understanding that it is important in corporate management to co-create value with a diverse range of stakeholders, including shareholders, employees, business partners, customers, creditors, and local communities. We will promote the following initiatives from the perspective that the appropriate distribution, to multi-stakeholders, of revenue and results generated through the co-creation of value and the improvement of productivity will lead to our management philosophy of "Focus Systems shall contribute to creating a better environment for the future through development and growth of the Company with all employees working together in accord as a joint force," and from the perspective that it is important to provide returns to employees and have consideration for business partners.

### 1. Return to employees

We will strive to enhance corporate value by working toward sustainable growth and productivity improvement, and by focusing on maximizing added value through focused investment in growth areas of our management resources, the capability development and skill upgrading of employees, and other initiatives. Based on the profits and results generated, we will improve our overall compensation, including wage increases, in an appropriate manner in light of our business and financial conditions. At the same time, by making proactive investments in education and training and other initiatives that lead to higher employee engagement and further productivity improvement, we aim to achieve sustainable returns to employees.

(Individual Items)

Specifically, with regard to wage increases, we will make annual decisions on appropriate salary increases and bonus allocations based on our evaluation system, while also regularly reviewing base salary increases.

In addition, with respect to education and training, we will continue to promote initiatives aimed at creating a company where employees can "work with a sense of assurance and satisfaction" by enhancing training programs and other personnel systems.

### 2. Consideration for Business Partners

We will continuously make efforts to comply with the Partnership Building Declaration.

In the event that the publication of our Partnership Building Declaration on the portal site is discontinued, we will voluntarily withdraw the disclosure of our multi-stakeholder policy.

- URL of Partnership Building Declaration

【 <https://www.biz-partnership.jp/declaration/127523-07-00-tokyo.pdf> 】

In addition, with respect to business relationships with businesses exempt from consumption tax, we will work to establish appropriate relationships by referring to the government's publicly announced policy regarding tax-exempt businesses and their business partners' compliance with the invoice system.

We will continue to make steady efforts to address these items while checking the status of initiatives.

February 27, 2025

(Updated on February 19, 2026 due to changes in content)

Focus Systems Corporation

Corporate name

Mori Keiichi, President and Representative Director

Title and name

(Person authorized to represent the Company)