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Non-consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)



August 7, 2026

Company name: Focus Systems Corporation
 Listing: Tokyo Stock Exchange
 Securities code: 4662
 URL: <https://en.focus-s.com>
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Non-consolidated financial results for the three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Three months ended June 30, 2026	9,300	9.3	826	(4.4)	847	(3.4)	570	(13.5)
June 30, 2025	8,507	6.4	864	167.0	877	161.4	659	187.7

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2026	38.95	-
June 30, 2025	43.63	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	22,773	14,698	64.5
March 31, 2026	23,821	15,382	64.6

Reference: Equity

As of June 30, 2026: ¥14,698 million
 As of March 31, 2026: ¥15,382 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	12.00	-	52.00	64.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		16.00	-	52.00	68.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Non-consolidated financial results forecast for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	39,000	9.2	3,500	15.3	3,500	14.1	2,460	5.4	167.82

Note: Revisions to the financial result forecast most recently announced: None

* Notes

- (1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes
- (2) Changes in accounting policies, changes in accounting estimates, and restatement
 - (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 - (ii) Changes in accounting policies due to other reasons: None
 - (iii) Changes in accounting estimates: None
 - (iv) Restatement: None
- (3) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	16,292,942 shares
As of March 31, 2026	16,292,942 shares

- (ii) Number of treasury shares at the end of the period

As of June 30, 2026	1,644,462 shares
As of March 31, 2026	1,644,462 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Three months ended June 30, 2026	14,648,480 shares
Three months ended June 30, 2025	15,118,480 shares

*Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: Yes (voluntary)

* Proper use of earnings forecasts, and other special matters

(Notes on forward-looking statements, etc.)

Forward-looking statements in this document, including the forecasts of financial results, etc., are based on the information currently available to the Company and certain assumptions deemed to be reasonable. Actual performance and other results may differ materially from these forecasts due to various factors.

Quarterly Non-consolidated Financial Statements and Primary Notes
Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	6,935,659	6,573,399
Electronically recorded monetary claims - operating	55,525	53,968
Accounts receivable - trade, and contract assets	7,465,768	7,397,835
Merchandise and finished goods	199,708	82,918
Work in process	-	17,425
Other	374,734	505,821
Allowance for doubtful accounts	(14,080)	(14,080)
Total current assets	15,017,318	14,617,287
Non-current assets		
Property, plant and equipment		
Buildings and structures	1,460,057	1,514,478
Accumulated depreciation	(1,089,170)	(1,100,164)
Buildings and structures, net	370,886	414,314
Land	3,002,419	3,002,419
Other	613,893	644,008
Accumulated depreciation	(472,218)	(468,263)
Other, net	141,675	175,745
Total property, plant and equipment	3,514,980	3,592,478
Intangible assets		
Software	38,134	33,843
Other	2,962	2,962
Total intangible assets	41,097	36,805
Investments and other assets		
Investment securities	4,215,159	3,495,439
Long-term loans receivable	87,000	87,000
Long-term time deposits	100,000	100,000
Other	933,249	931,461
Allowance for doubtful accounts	(87,000)	(87,000)
Total investments and other assets	5,248,408	4,526,901
Total non-current assets	8,804,486	8,156,185
Total assets	23,821,804	22,773,472

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	2,147,645	1,841,867
Short-term borrowings	986,000	1,133,340
Current portion of long-term borrowings	653,449	546,718
Income taxes payable	711,181	319,150
Contract liabilities	317,069	405,613
Provision for bonuses	790,714	1,338,596
Provision for bonuses for directors (and other officers)	40,000	11,066
Other	1,834,532	1,846,764
Total current liabilities	7,480,591	7,443,116
Non-current liabilities		
Long-term borrowings	399,888	299,874
Deferred tax liabilities	461,494	234,638
Long-term accounts payable - other	97,750	97,750
Total non-current liabilities	959,132	632,262
Total liabilities	8,439,724	8,075,379
Net assets		
Shareholders' equity		
Share capital	2,905,422	2,905,422
Capital surplus	2,199,701	2,199,701
Retained earnings	9,603,595	9,412,472
Treasury shares	(1,225,791)	(1,225,791)
Total shareholders' equity	13,482,927	13,291,804
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	1,899,152	1,406,288
Total valuation and translation adjustments	1,899,152	1,406,288
Total net assets	15,382,079	14,698,092
Total liabilities and net assets	23,821,804	22,773,472

Quarterly Non-consolidated Statement of Income
For the Three-Month Period

(Thousands of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	8,507,230	9,300,070
Cost of sales	7,082,857	7,804,265
Gross profit	1,424,373	1,495,804
Selling, general and administrative expenses	560,184	669,501
Operating profit	864,189	826,302
Non-operating income		
Interest and dividend income	12,428	25,200
Rental income from buildings	3,431	3,795
Other	5,483	2,607
Total non-operating income	21,343	31,603
Non-operating expenses		
Interest expenses	4,790	6,603
Depreciation of assets for rent	739	994
Other	2,923	3,173
Total non-operating expenses	8,453	10,771
Ordinary profit	877,078	847,134
Extraordinary income		
Gain on sale of investment securities	93,900	-
Gain on sale of golf club membership	-	613
Total extraordinary income	93,900	613
Profit before income taxes	970,978	847,747
Income taxes	311,413	277,150
Profit	659,564	570,597