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## Non-consolidated Financial Results for the Three Months Ended June 30, 2025 (Under Japanese GAAP)



August 8, 2025

Company name: Focus Systems Corporation  
 Listing: Tokyo Stock Exchange  
 Securities code: 4662  
 URL: <https://en.focus-s.com>  
 Representative: Mori Keiichi, Representative Director and President  
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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, 2025 (from April 1, 2025 to June 30, 2025)

#### (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, 2025	8,507	6.4	864	167.0	877	161.4	659	187.7
June 30, 2024	7,998	9.4	323	36.7	335	54.3	229	54.3

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Three months ended June 30, 2025	43.63	-
June 30, 2024	15.17	-

#### (2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	%
As of June 30, 2025	21,923	14,263	65.1
March 31, 2025	20,893	14,047	67.2

Reference: Equity

As of June 30, 2025: ¥14,263 million  
 As of March 31, 2025: ¥14,047 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, 2025	-	6.00	-	36.00	42.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		12.00	-	42.00	54.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

### 3. Non-consolidated financial results forecast for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(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	33,250	2.1	2,660	22.5	2,660	22.9	1,880	20.0	124.30

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, 2025	16,292,942 shares
As of March 31, 2025	16,292,942 shares

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

As of June 30, 2025	1,174,462 shares
As of March 31, 2025	1,174,462 shares

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

Three months ended June 30, 2025	15,118,480 shares
Three months ended June 30, 2024	15,107,280 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  
Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	6,508,050	8,378,379
Electronically recorded monetary claims - operating	73,976	79,290
Accounts receivable - trade, and contract assets	6,709,725	5,624,755
Merchandise and finished goods	86,188	51,197
Work in process	1,261	19,130
Other	205,751	316,970
Allowance for doubtful accounts	(99)	-
Total current assets	13,584,854	14,469,724
Non-current assets		
Property, plant and equipment		
Buildings and structures	1,448,969	1,444,510
Accumulated depreciation	(1,059,916)	(1,067,290)
Buildings and structures, net	389,052	377,219
Land	3,002,419	3,002,419
Other	631,679	583,864
Accumulated depreciation	(517,779)	(470,651)
Other, net	113,900	113,212
Total property, plant and equipment	3,505,371	3,492,851
Intangible assets		
Software	42,840	34,917
Other	5,503	4,550
Total intangible assets	48,343	39,467
Investments and other assets		
Investment securities	2,883,564	3,022,582
Long-term loans receivable	87,000	87,000
Other	870,901	899,313
Allowance for doubtful accounts	(87,000)	(87,000)
Total investments and other assets	3,754,465	3,921,895
Total non-current assets	7,308,180	7,454,215
Total assets	20,893,035	21,923,939

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,838,810	1,743,419
Short-term borrowings	486,000	875,000
Current portion of bonds payable	40,000	40,000
Current portion of long-term borrowings	786,720	706,704
Income taxes payable	340,583	347,590
Contract liabilities	377,214	324,712
Provision for bonuses	625,200	1,200,639
Provision for bonuses for directors (and other officers)	30,000	7,500
Other	1,382,397	1,588,586
Total current liabilities	5,906,926	6,834,151
Non-current liabilities		
Long-term borrowings	553,351	396,613
Deferred tax liabilities	287,623	331,767
Long-term accounts payable - other	97,750	97,750
Total non-current liabilities	938,724	826,130
Total liabilities	6,845,651	7,660,282
<b>Net assets</b>		
Shareholders' equity		
Share capital	2,905,422	2,905,422
Capital surplus	2,188,641	2,188,641
Retained earnings	7,996,215	8,111,515
Treasury shares	(339,254)	(339,254)
Total shareholders' equity	12,751,024	12,866,324
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	1,296,359	1,397,333
Total valuation and translation adjustments	1,296,359	1,397,333
Total net assets	14,047,384	14,263,657
Total liabilities and net assets	20,893,035	21,923,939

Quarterly Non-consolidated Statement of Income  
For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	7,998,705	8,507,230
Cost of sales	7,099,283	7,082,857
Gross profit	899,421	1,424,373
Selling, general and administrative expenses	575,721	560,184
Operating profit	323,700	864,189
Non-operating income		
Interest and dividend income	11,334	12,428
Rental income from buildings	4,721	3,431
Other	1,787	5,483
Total non-operating income	17,842	21,343
Non-operating expenses		
Interest expenses	3,636	4,790
Depreciation of assets for rent	1,549	739
Other	871	2,923
Total non-operating expenses	6,056	8,453
Ordinary profit	335,487	877,078
Extraordinary income		
Gain on sale of investment securities	-	93,900
Total extraordinary income	-	93,900
Profit before income taxes	335,487	970,978
Income taxes	106,250	311,413
Profit	229,237	659,564