

Non-Consolidated Financial Results for the Three Months Ended June 30, 2024 [Japanese GAAP]



August 9, 2024

Company name: Focus Systems Corporation
 Listing: Tokyo Stock Exchange
 Securities code: 4662
 URL: <https://www.focus-s.com>
 Representative: Keiichi Mori, President, Representative Director
 Inquiries: Makoto Goto, Executive Managing Director
 Telephone: +81-3-5421-7777
 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, 2024 (April 1, 2024 to June 30, 2024)

(1) Non-Consolidated Operating Results (cumulative) (Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit | |
|----------------------------------|-------------|-----|------------------|--------|-----------------|--------|-------------|--------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % |
| Three months ended June 30, 2024 | 7,998 | 9.4 | 323 | 36.7 | 335 | 54.3 | 229 | 54.3 |
| June 30, 2023 | 7,310 | 5.3 | 236 | (51.6) | 217 | (58.5) | 148 | (58.0) |

| | Basic earnings per share | Diluted earnings per share |
|--------------------|--------------------------|----------------------------|
| Three months ended | Yen | Yen |
| June 30, 2024 | 15.17 | - |
| June 30, 2023 | 9.84 | - |

(2) Non-Consolidated Financial Position

| | Total assets | Net assets | Equity ratio |
|----------------------|--------------|-------------|--------------|
| | Million yen | Million yen | % |
| As of June 30, 2024 | 20,651 | 13,018 | 63.0 |
| As of March 31, 2024 | 20,989 | 13,416 | 63.9 |

(Reference) Equity: As of June 30, 2024: ¥13,018 million
 As of March 31, 2024: ¥13,416 million

2. Cash Dividends

| | Annual dividends per share | | | | |
|--|----------------------------|-----------------|-----------------|----------|-------|
| | 1st quarter-end | 2nd quarter-end | 3rd quarter-end | Year-end | Total |
| Fiscal year ended March 31, 2024 | Yen | Yen | Yen | Yen | Yen |
| | - | 6.00 | - | 32.00 | 38.00 |
| Fiscal year ending March 31, 2025 | - | | | | |
| Fiscal year ending March 31, 2025 (Forecast) | | 6.00 | - | 32.00 | 38.00 |

(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, 2025 (April 1, 2024 to March 31, 2025)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit | | Basic earnings per share |
|-----------|-------------|-----|------------------|-----|-----------------|-----|-------------|-----|--------------------------|
| Full year | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Yen |
| | 32,500 | 3.1 | 2,100 | 6.4 | 2,100 | 6.5 | 1,430 | 1.7 | 94.66 |

(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 retrospective restatement
 1) Changes in accounting policies due to revisions to accounting standards and other regulations: None
 2) Changes in accounting policies other than 1) above: None
 3) Changes in accounting estimates: None
 4) Retrospective restatement: None

(3) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury stocks):

As of June 30, 2024: 16,292,942 shares

As of March 31, 2024: 16,292,942 shares

2) Total number of treasury shares at the end of the period:

As of June 30, 2024: 1,185,662 shares

As of March 31, 2024: 1,185,662 shares

3) Average number of shares during the period (cumulative):

Three months ended June 30, 2024: 15,107,280 shares

Three months ended June 30, 2023: 15,093,480 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)

* Explanation of the proper use of financial results forecast and other notes

(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.