

# Non-Consolidated Financial Results for the Nine Months Ended December 31, 2023 [Japanese GAAP]



February 9, 2024

Company name: Focus Systems Corporation  
 Listing: Tokyo Stock Exchange  
 Securities code: 4662  
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 Scheduled date to file quarterly securities report: February 13, 2024  
 Scheduled date to commence dividend payments: -  
 Preparation of supplementary material on quarterly financial results: None  
 Holding of quarterly financial results briefing: None

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

## 1. Non-Consolidated Financial Results for the Nine Months Ended December 31, 2023 (April 1, 2023 to December 31, 2023)

(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	%
Nine months ended December 31, 2023	23,026	7.5	1,220	(23.0)	1,212	(26.7)	824	(26.8)
December 31, 2022	21,415	11.2	1,585	15.9	1,654	25.1	1,126	26.6

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2023	54.57	-
December 31, 2022	74.67	-

## (2) Non-Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of December 31, 2023	19,595	12,692	64.8
As of March 31, 2023	20,417	12,814	62.8

(Reference) Equity: As of December 31, 2023: ¥12,692 million

As of March 31, 2023: ¥12,814 million

## 2. Cash Dividends

	Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2023	-	5.00	-	30.00	35.00
Fiscal year ending March 31, 2024	-	6.00	-		
Fiscal year ending March 31, 2024 (Forecast)				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, 2024 (April 1, 2023 to March 31, 2024)

(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
	30,100	3.4	2,000	5.5	2,020	5.7	1,450	4.3	96.01

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

#### \* Notes:

- (1) Adoption of accounting treatment specific to the preparation of quarterly 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 December 31, 2023: 16,292,942 shares
    - As of March 31, 2023: 16,292,942 shares
  - 2) Total number of treasury shares at the end of the period:
    - As of December 31, 2023: 1,185,662 shares
    - As of March 31, 2023: 1,199,462 shares
  - 3) Average number of shares during the period (cumulative):
    - Nine months ended December 31, 2023: 15,100,380 shares
    - Nine months ended December 31, 2022: 15,085,980 shares

\* These quarterly financial results are outside the scope of quarterly review conducted by a certified public accountant or an audit corporation.

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

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.