

Asgent, Inc.

Summary of Consolidated Financial Results Financial Highlights (For the 9 months ended December 31, 2007)

Listed Company Name: Asgent, Inc.

Listing Exchange: JASDAQ

Security Code No:4288

URL: <http://www.asgent.co.jp/>

Representative: Takahiro Sugimoto

President & CEO

Enquiries: Shinji Suzuki

Managing Director & CFO

TEL: +81-3-5643-2581

1. Consolidated Business Results

(1) Consolidated Operating Results

Note: Figures less than one million yen omitted, except for EPS and BPS

	Net sales	Operating income	Ordinary income	Net income
For the 9 months ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Dec. 31, 2007	2,514 +5.8%	8 -%	13 -%	25 -%
Dec. 31, 2006	2,376 -1.6%	(76) -%	(78) -%	(65) -%
For the year ended				
Mar. 31, 2007	3,390 +2.8%	(156) -%	(187) -%	(420) -%

Note: the ratio represents the changes from the same period of the previous year

	Basic EPS	Diluted EPS
For the 9 months ended	Yen	Yen
Dec. 31, 2007	654.12	650.17
Dec. 31, 2006	(1,673.35)	-
For the year ended		
Mar. 31, 2007	(10,672.54)	-

(2) Consolidated Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio	BPS
As of	Millions of yen	Millions of yen		Yen
Dec. 31, 2007	2,149	987	+45.9 %	25,006.88
Dec. 31, 2006	2,381	1,314	+55.2 %	33,353.75
Mar. 31, 2007	2,318	958	+41.3 %	24,271.95

2. Forecast for the Consolidated Financial Results (For the year Ending March 31st, 2008)

	Net sales	Operating income	Ordinary income	Net income	Basic EPS
For the year ending	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Mar. 31, 2008	3,510 +3.5%	50 -%	40 -%	30 -%	759.78

Note: the ratio represents the changes from the same period of the previous year

3. Consolidated financial statements
(for the 9 months ended December 31, 2007)

(1) Consolidated Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Dec. 31, 2006		Dec. 31, 2007		Change	Mar. 31, 2007	
	Amount	Ratio	Amount	Ratio	Amount	Amount	Ratio
Assets							
Current Assets							
1.Cash and Deposits	232,242		372,307		140,064	530,019	
2.Account Receivable-trade	809,187		690,207		(118,979)	912,645	
3.Marketable Securities	100,000		199,884		99,884	-	
4.Inventories	371,340		99,783		(271,557)	325,528	
5.Deferred Tax	87,371		45,701		(41,669)	41,020	
6.Corporate Tax Receivable	87		79		(7)	1,038	
7.Others	39,329		46,314		6,984	39,034	
Allowance for Bad Debt	(1,159)		(1,208)		(49)	(1,139)	
Total Current Assets	1,638,399	68.8	1,453,070	67.6	(185,329)	1,848,146	79.7
Fixed Assets							
Tangible Fixed Assets							
1. Building	22,103		21,533		(570)	21,726	
2.Tools, Furniture and Fixtures	41,548		216,534		174,986	38,596	
3.Land	819		819		-	819	
Sub-total	64,471	2.7	238,887	11.1	174,416	61,143	2.7
Intangible Fixed Assets							
1.Software	143,927		140,387		(3,539)	117,371	
2.Others	54,057		55,999		1,942	47,992	
Sub-total	197,984	8.3	196,387	9.1	(1,597)	165,364	7.1
Investment and Other Assets							
1.Investment Securities	255,770		195,474		(60,295)	181,153	
2.Deposits	57,392		57,988		596	57,459	
3.Deferred Tax	160,925		-		(160,925)	-	
4.Others	6,276		3,779		(2,496)	5,405	
Sub-total	480,363	20.2	257,242	12.0	(223,121)	244,018	10.5
Total Fixed Assets	742,819	31.2	692,517	32.2	(50,302)	470,526	20.3
Deferred Assets	-	-	3,917	0.2	3,917		
Total Assets	2,381,219	100.0	2,149,504	100.0	(231,714)	2,318,672	100.0

Note: Figures less than one thousand yen omitted

Account Title	Dec. 31, 2006		Dec. 31, 2007		Change	Mar 31, 2007	
	Amount	Ratio	Amount	Ratio	Amount	Amount	Ratio
Liabilities							
Current Liabilities							
1.Accounts payable-trade	296,082		193,620		(102,462)	471,416	
2.Short-term Loan Payble	70,000		547,500		477,500	115,000	
3.Current Portion of Bond	-		60,000		60,000	500,000	
4. Accounts Payble	56,934		48,965		(7,969)	108,451	
5.Accrued Corporate Taxes	3,819		5,485		1,666	5,036	
6.Reserve for bonus	23,859		23,669		(190)	45,245	
7. Others	81,707		101,080		19,372	78,238	
Total Current Liabilities	532,404	22.4	980,321	45.6	447,917	1,323,388	57.1
Fixed Liabilities							
1.Bond	500,000		140,000		(360,000)	-	
2.Reserve for retirement allowance	33,843		41,786		7,943	36,905	
Total Fixed Liabilities	533,843	22.4	181,786	8.5	(352,056)	36,905	1.6
Total Liabilities	1,066,247	44.8	1,162,108	54.1	95,860	1,360,294	58.7
Net Assets							
Stockholders' equity							
1.Capital stock	768,800	32.3	769,500	35.8	700	769,500	33.2
2.Capital surplus	704,960	29.6	705,200	32.8	240	705,200	30.4
3.Earned surplus	(181,017)	(7.6)	(510,057)	(23.7)	(329,039)	(535,884)	23.1
Total Stockholders' equity	1,292,742	54.3	964,642	44.9	(328,099)	938,815	40.5
Appraisal / Conversion Differences							
1. Appraisal Differences on Investment Securities	-	-	-	-	-	(8,492)	0.4
2. Exchange Conversion Adjustment Account	22,229	0.9	22,753	1.0	524	28,055	1.2
Total Appraisal Conversion Differences	22,229	0.9	22,753	1.0	524	19,562	0.8
Total Net Assets	1,314,971	55.2	987,396	45.9	(327,575)	958,377	41.3
Total Liabilities and Net Assets	2,381,219	100.0	2,149,504	100.0	(231,714)	2,318,672	100.0

(2) Consolidated Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	9 months ended Dec.31, 2006		9 months ended Dec. 31, 2007		Change Amount	Year ended Mar. 31, 2007	
	Amount	Ratio	Amount	Ratio		Amount	Ratio
Net Sales	2,376,118	100.0	2,514,432	100.0	138,313	3,390,648	100.0
Cost of Sales	1,636,721	68.9	1,691,398	67.3	54,677	2,361,726	69.7
Gross Profit	739,397	31.1	823,033	32.7	83,636	1,028,921	30.3
Selling, General and Administrative expense	816,350	34.4	814,345	32.4	(2,004)	1,185,242	34.9
Operation Profit(Loss)	(76,952)	(3.3)	8,688	0.3	85,640	(156,320)	(4.6)
Non-operating Profit	20,919	0.9	16,433	0.7	(4,486)	33,441	1.0
Non-operating Expense	22,395	0.9	11,886	0.5	(10,509)	64,276	1.9
Ordinary Income (Loss)	(78,428)	(3.3)	13,235	0.5	91,663	(187,156)	(5.5)
Extraordinary Loss	10,100	0.4	915	0.0	(9,185)	42,171	1.3
Profit(Loss) Before Taxes	(88,529)	(3.7)	12,319	0.5	100,849	(229,327)	(6.8)
Tax Expenses	(22,557)	(0.9)	(13,508)	(0.5)	9,049	191,512	5.6
Profit(Loss) After Taxes	(65,972)	(2.8)	25,827	1.0	91,799	(420,839)	(12.4)