

Asgent, Inc.

**Summary of Non-Consolidated Financial Results
Financial Highlights
(For the 3Months Ended June 30, 2011)**

Listed Company Name: Asgent, Inc.

Listing Exchange: JASDAQ

Security Code No:4288

[URL: http://www.asgent.co.jp/](http://www.asgent.co.jp/)

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President & CEO

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Managing Director

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1. Business Results

(1) Operating Results

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

	Net sales	Operating Income	Ordinary income	Net income
For the 3Months Ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Jun. 30, 2011	996 \triangle 11.3%	85 \triangle 45.1%	89 \triangle 42.6%	58 \triangle 59.4%
Jun. 30, 2010	1,123 33.8%	156 74.8%	155 73.5%	144 26.8%

Note: the% value represents the changes from the same quarter of the previous year

	Basic EPS	Diluted EPS
For the 3Months Ended	Yen	Yen
Jun. 30, 2011	1,484.71	-
Jun. 30, 2010	3,653.46	-

(2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Jun. 30, 2011	2,452	1,851	75.4%
Mar. 31, 2011	2,546	1,813	71.2%

(3) Forecast for the Financial Results (For the year ending March 31, 2012)

	Net sales	Operatind income	Ordinary income	Net income	EPS
For period ending	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Sep. 30, 2011	2,200 3.4%	25 \triangle 89.3%	25 \triangle 89.2%	15 \triangle 92%	378.84
Mar. 31, 2012	4,500 12.1%	100 \triangle 74.8%	100 \triangle 74.7%	60 \triangle 77.4%	1,515.34

2. Financial statements

(For the 3Months Ended June 30, 2011)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2011	Jun. 30, 2011
	Amount	Amount
Assets		
Current assets		
Cash and deposits	1,133,115	1,213,446
Accounts receivable-trade	854,039	687,679
Merchandise and finished goods	79,781	108,531
Work in process	—	1,456
Raw materials and supplies	227	178
Advance payments-trade	84,157	72,596
Prepaid expenses	20,865	19,217
Deferred tax assets	40,172	31,593
Income taxes receivable	39	—
Other	5,041	4,003
Allowance for doubtful accounts	(68)	(55)
Total current assets	2,217,372	2,138,647
Noncurrent assets		
Property, plant and equipment		
Buildings, net	14,118	13,770
Tools, furniture and fixtures, net	146,563	137,002
Land	819	819
Total property, plant and equipment	161,502	151,593
Intangible assets	25,165	22,262
Investments and other assets	142,546	140,471
Total noncurrent assets	329,214	314,327
Total assets	2,546,586	2,452,975

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2011	Jun. 30, 2011
	Amount	Amount
Liabilities		
Current liabilities		
Accounts payable-trade	319,317	161,788
Short-term loans payable	100,000	100,000
Current portion of bonds	34,000	34,000
Current portion of long-term loans payable	34,000	32,000
Accounts payable-other	52,641	92,484
Accrued expenses	31,756	35,536
Income taxes payable	15,260	22,920
Accrued consumption taxes	15,124	—
Advances received	189	233
Deposits received	4,907	5,781
Unearned revenue	4,892	6,254
Provision for bonuses	45,740	23,458
Other	413	26,439
Total current liabilities	658,243	540,897
Noncurrent liabilities		
Long-term loans payable	15,000	—
Provision for retirement benefits	59,504	60,926
Total noncurrent liabilities	74,504	60,926
Total liabilities	732,748	601,823
Net assets		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	705,200	705,200
Retained earnings	337,018	376,008
Total shareholders' equity	1,813,328	1,852,318
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	—	(1,675)
Total valuation and translation adjustments	—	(1,675)
Subscription rights to shares	510	510
Total net assets	1,813,838	1,851,152
Total liabilities and net assets	2,546,586	2,452,975

(2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Jun. 30, 2010	Jun. 30, 2011
	Amount	Amount
I Net Sales	1,123,231	996,701
II Cost of Sales	652,521	632,487
Gross Profit	470,709	364,213
III Selling, General and Administrative Expenses	314,388	278,432
Operating Income	156,321	85,781
IV Non-operating Income	764	4,311
V Non-operating Expenses	1,351	690
Ordinary Income	155,734	89,402
VI Extraordinary Income	24	—
VII Extraordinary Losses	8	966
Income Before Taxes	155,750	88,436
Tax Expenses	11,091	29,648
Income After Taxes	144,658	58,787