

Asgent, Inc.

Summary of Non-Consolidated Financial Results Financial Highlights (For the 9Months Ended December 31, 2012)

Listed Company Name: Asgent, Inc.

Listing Exchange: JASDAQ

Security Code No:4288

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

Representative: Takahiro Sugimoto
President & CEO

Enquiries: Takenori Katsuragi

Managing Director & CFO

TEL: +81-3-6853-7401

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 9Months Ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Dec. 31, 2012	2,532 \triangle 6.5%	180 6.6%	184 6.0%	107 10.6%
Dec. 31, 2011	2,707 \triangle 5.8%	169 \triangle 34.3%	174 \triangle 31.9%	96 \triangle 51.8%

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

	Basic EPS	Diluted EPS
For the 9Months Ended	Yen	Yen
Dec. 31, 2012	2,724.95	—
Dec. 31, 2011	2,444.16	—

(2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Dec. 31, 2012	2,519	1,974	78.2%
Mar. 31, 2012	2,847	1,902	66.8%

(3) Forecast for the Financial Results (For the year ending March 31, 2013)

	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
Mar. 31, 2013	4,050 1.0%	220 3.5%	220 0.6%	130 16.2%	3,283.24

2. Financial statements

(For the 9Months Ended December 31, 2012)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2012	Dec. 31, 2012
	Amount	Amount
Assets		
Current assets		
Cash and deposits	1,038,661	1,121,084
Accounts receivable-trade	1,263,173	733,771
Short-term investment securities	100,000	100,000
Merchandise and finished goods	36,874	57,155
Work in process	178	7,165
Raw materials and supplies	—	6
Advance payments-trade	212	76,426
Prepaid expenses	9,437	16,720
Deferred tax assets	49,387	22,895
Other	10,758	17,975
Allowance for doubtful accounts	(101)	(58)
Total current assets	2,508,583	2,153,143
Noncurrent assets		
Property, plant and equipment		
Buildings, net	37,845	50,509
Tools, furniture and fixtures, net	163,274	166,484
Land	819	1,314
Construction in progress	1,095	1,095
Total property, plant and equipment	203,035	219,403
Intangible assets	14,355	12,224
Investments and other assets	121,700	134,745
Total noncurrent assets	339,091	366,373
Total assets	2,847,674	2,519,517
Liabilities		
Current liabilities		
Accounts payable-trade	368,934	206,405
Short-term loans payable	100,000	125,000
Current portion of long-term loans payable	15,000	—
Accounts payable-other	158,668	51,011
Accrued expenses	45,711	40,128
Income taxes payable	88,466	4,541
Accrued consumption taxes	27,909	—
Deposits received	18,133	13,652
Unearned revenue	4,077	3,573
Provision for bonuses	47,240	20,541
Other	598	958
Total current liabilities	874,740	465,813

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2012	Dec. 31, 2012
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	70,374	79,203
Total noncurrent liabilities	70,374	79,203
Total liabilities	945,115	545,016
Net assets		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	705,200	705,200
Retained earnings	429,107	516,321
Treasury stock	—	(17,971)
Total shareholders' equity	1,905,417	1,974,660
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(3,368)	(3,330)
Total valuation and translation adjustments	(3,368)	(3,330)
Subscription rights to shares	510	3,170
Total net assets	1,902,559	1,974,500
Total liabilities and net assets	2,847,674	2,519,517

(2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Dec. 31, 2011	Dec. 31, 2012
	Amount	Amount
I Net Sales	2,707,661	2,532,206
II Cost of Sales	1,719,097	1,560,397
Gross Profit	988,563	971,808
III Selling, General and Administrative Expenses	819,350	791,346
Operating Income	169,213	180,462
IV Non-operating Income	6,802	5,314
V Non-operating Expenses	1,730	1,013
Ordinary Income	174,285	184,764
VI Extraordinary Losses	5,404	373
Income Before Taxes	168,880	184,390
Tax Expenses	72,103	77,378
Income After Taxes	96,776	107,011