

Asgent, Inc.

Summary of Non-Consolidated Financial Results Financial Highlights (For the 3Months Ended June 30, 2013)

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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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, 2013	792 \triangle 4.9%	5 \triangle 86.6%	8 \triangle 80.9%	2 \triangle 92.4%
Jun. 30, 2012	833 \triangle 16.3%	43 \triangle 49.1%	44 \triangle 49.9%	33 \triangle 43.0%

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, 2013	65.28	—
Jun. 30, 2012	848.51	—

(2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Jun. 30, 2013	2,467	1,979	80.1%
Mar. 31, 2013	2,653	1,996	75.1%

(3) Forecast for the Financial Results (For the year ending March 31, 2014)

	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, 2014	3,540 0.1%	30 \triangle 86.8%	30 \triangle 87.2%	18 \triangle 86.6%	461.30

2. Financial statements

(For the 3Months Ended June 30, 2013)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2013	Jun. 30, 2013
	Amount	Amount
Assets		
Current assets		
Cash and deposits	1,107,845	1,210,363
Accounts receivable-trade	991,077	671,945
Merchandise and finished goods	86,523	83,641
Work in process	7,601	6,448
Supplies	6	14
Advance payments-trade	34,394	90,913
Prepaid expenses	17,582	21,112
Deferred tax assets	24,600	21,276
Other	22,990	4,309
Allowance for doubtful accounts	(79)	(20)
Total current assets	2,292,541	2,110,003
Noncurrent assets		
Property, plant and equipment		
Buildings, net	50,965	49,312
Tools, furniture and fixtures, net	162,252	163,929
Land	1,314	1,314
Construction in progress	1,095	1,095
Total property, plant and equipment	215,627	215,650
Intangible assets	10,511	9,240
Investments and other assets	134,375	133,076
Total noncurrent assets	360,514	357,968
Total assets	2,653,055	2,467,971
Liabilities		
Current liabilities		
Accounts payable-trade	232,966	116,907
Short-term loans payable	125,000	100,000
Accounts payable-other	102,154	102,654
Accrued expenses	34,869	36,794
Income taxes payable	24,715	1,923
Advances received	273	653
Deposits received	9,004	11,891
Unearned revenue	4,143	5,116
Provision for bonuses	40,648	19,606
Other	887	14,107
Total current liabilities	574,662	409,655

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2013	Jun. 30, 2013
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	81,805	79,085
Total noncurrent liabilities	81,805	79,085
Total liabilities	656,468	488,740
Net assets		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	705,200	705,200
Retained earnings	543,992	527,030
Treasury stock	(22,890)	(22,890)
Total shareholders' equity	1,997,412	1,980,449
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(3,656)	(3,634)
Total valuation and translation adjustments	(3,656)	(3,634)
Subscription rights to shares	2,830	2,415
Total net assets	1,996,586	1,979,230
Total liabilities and net assets	2,653,055	2,467,971

(2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Jun. 30, 2012	Jun. 30, 2013
	Amount	Amount
I Net Sales	833,923	792,928
II Cost of Sales	529,217	520,272
Gross Profit	304,706	272,655
III Selling, General and Administrative Expenses	261,010	266,805
Operating Income	43,695	5,849
IV Non-operating Income	1,515	2,938
V Non-operating Expenses	456	226
Ordinary Income	44,753	8,561
VI Extraordinary Income	—	415
VII Extraordinary Losses	—	1,044
Income Before Taxes	44,753	7,931
Tax Expenses	11,246	5,384
Income After Taxes	33,506	2,547