

# Asgent, Inc.

## Summary of Non-Consolidated Financial Results Financial Highlights (For the 9Months Ended December 31, 2013)

Listed Company Name: Asgent, Inc.

Listing Exchange: JASDAQ

Security Code No:4288

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

Representative: Takahiro Sugimoto

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 9Months Ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Dec. 31, 2013	2,427 $\Delta$ 4.1%	12 $\Delta$ 93.1%	19 $\Delta$ 89.3%	0 $\Delta$ 99.7%
Dec. 31, 2012	2,532 $\Delta$ 6.5%	180 6.6%	184 6.0%	107 10.6%

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, 2013	9.47	—
Dec. 31, 2012	2,724.95	—

### (2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Dec. 31, 2013	2,483	1,980	79.7%
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 $\Delta$ 86.8%	30 $\Delta$ 87.2%	18 $\Delta$ 86.6%	461.30

2. Financial statements

(For the 9Months Ended December 31, 2013)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2013	Dec. 31, 2013
	Amount	Amount
<b>Assets</b>		
Current assets		
Cash and deposits	1,107,845	1,127,471
Accounts receivable-trade	991,077	836,259
Merchandise and finished goods	86,523	39,478
Work in process	7,601	5,820
Supplies	6	—
Advance payments-trade	34,394	41,546
Prepaid expenses	17,582	18,029
Deferred tax assets	24,600	14,506
Other	22,990	39,856
Allowance for doubtful accounts	(79)	(25)
<b>Total current assets</b>	<b>2,292,541</b>	<b>2,122,944</b>
Noncurrent assets		
Property, plant and equipment		
Buildings, net	50,965	50,654
Tools, furniture and fixtures, net	162,252	164,579
Land	1,314	1,854
Construction in progress	1,095	—
<b>Total property, plant and equipment</b>	<b>215,627</b>	<b>217,087</b>
Intangible assets	10,511	9,390
Investments and other assets	134,375	134,052
<b>Total noncurrent assets</b>	<b>360,514</b>	<b>360,531</b>
<b>Total assets</b>	<b>2,653,055</b>	<b>2,483,475</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable-trade	232,966	174,420
Short-term loans payable	125,000	100,000
Accounts payable-other	102,154	56,244
Accrued expenses	34,869	38,654
Income taxes payable	24,715	1,494
Advances received	273	113
Deposits received	9,004	16,781
Unearned revenue	4,143	3,681
Provision for bonuses	40,648	19,424
Other	887	8,926
<b>Total current liabilities</b>	<b>574,662</b>	<b>419,741</b>

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2013	Dec. 31, 2013
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	81,805	83,047
Total noncurrent liabilities	81,805	83,047
Total liabilities	656,468	502,788
<b>Net assets</b>		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	705,200	705,200
Retained earnings	543,992	524,852
Treasury stock	(22,890)	(22,890)
Total shareholders' equity	1,997,412	1,978,272
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	(3,656)	—
Total valuation and translation adjustments	(3,656)	—
Subscription rights to shares	2,830	2,415
Total net assets	1,996,586	1,980,687
Total liabilities and net assets	2,653,055	2,483,475

## (2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Dec. 31, 2012	Dec. 31, 2013
	Amount	Amount
I Net Sales	2,532,206	2,427,759
II Cost of Sales	1,560,397	1,563,805
Gross Profit	971,808	863,954
III Selling, General and Administrative Expenses	791,346	851,481
Operating Income	180,462	12,472
IV Non-operating Income	5,314	8,054
V Non-operating Expenses	1,013	705
Ordinary Income	184,764	19,822
VI Extraordinary Income	—	415
VII Extraordinary Losses	373	7,417
Income Before Taxes	184,390	12,820
Tax Expenses	77,378	12,450
Income After Taxes	107,011	369