

Asgent, Inc.

Summary of Non-Consolidated Financial Results Financial Highlights (For the 3Months Ended June 30, 2015)

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, 2015	737	16.6%	△132	—	△132	—	△138	—
Jun. 30, 2014	632	△20.2%	△84	—	△82	—	△53	—

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, 2015	△36.32	—
Jun. 30, 2014	△13.77	—

(2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Jun. 30, 2015	2,084	1,576	75.5%
Mar. 31, 2015	2,378	1,734	72.8%

(3) Forecast for the Financial Results (For the year ending March 31, 2016)

	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, 2015	1,360	6.4%	△180	—	△180	—	△180	—	△47.17
Mar. 31, 2016	3,300	11.6%	△140	—	△140	—	△140	—	△36.69

2. Financial statements

(For the 3Months Ended June 30, 2015)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2015	Jun. 30, 2015
	Amount	Amount
Assets		
Current assets		
Cash and deposits	959,711	1,012,095
Accounts receivable-trade	895,441	522,019
Merchandise and finished goods	28,539	17,824
Supplies	177	125
Work in process	196	1,860
Advance payments-trade	7,926	474
Prepaid expenses	45,486	52,186
Deferred tax assets	18,373	12,729
Other	13,945	14,996
Allowance for doubtful accounts	(26)	(15)
Total current assets	1,969,770	1,634,296
Noncurrent assets		
Property, plant and equipment		
Buildings, net	49,472	49,270
Tools, furniture and fixtures, net	156,825	167,152
Land	1,854	1,854
Total property, plant and equipment	208,152	218,277
Intangible assets	101,954	104,641
Investments and other assets	98,445	126,921
Total noncurrent assets	408,552	449,841
Total assets	2,378,323	2,084,137
Liabilities		
Current liabilities		
Accounts payable-trade	196,444	115,621
Short-term loans payable	100,000	100,000
Accounts payable-other	90,226	104,423
Accrued expenses	30,081	36,993
Income taxes payable	4,537	1,728
Advances received	10,774	1,425
Deposits received	5,261	9,500
Unearned revenue	2,705	17,598
Provision for bonuses	43,161	24,226
Other	69,844	8,545
Total current liabilities	553,037	420,062

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2015	Jun. 30, 2015
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	91,249	87,980
Total noncurrent liabilities	91,249	87,980
Total liabilities	644,286	508,042
Net assets		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	705,200	705,200
Retained earnings	320,720	163,037
Treasury stock	(65,577)	(65,577)
Total shareholders' equity	1,731,452	1,573,769
Subscription rights to shares	2,584	2,324
Total net assets	1,734,037	1,576,094
Total liabilities and net assets	2,378,323	2,084,137

(2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Jun. 30, 2014	Jun. 30, 2015
	Amount	Amount
I Net Sales	632,382	737,095
II Cost of Sales	410,626	526,083
Gross Profit	221,756	211,011
III Selling, General and Administrative Expenses	306,449	343,454
Operating Income	(84,692)	(132,442)
IV Non-operating Income	2,262	168
V Non-operating Expenses	277	322
Ordinary Income	(82,707)	(132,597)
VI Extraordinary Income	—	259
Income Before Taxes	(82,707)	(132,337)
Tax Expenses	(29,611)	6,266
Income After Taxes	(53,095)	(138,604)