

# Asgent, Inc.

## For the 9Months Ended Financial Highlights (For the 9Months Ended December 31, 2015)

Listed Company Name: Asgent, Inc.

Listing Exchange: JASDAQ

Security Code No:4288

URL: <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, 2015	2,158	4.8%	△274	—	△273	—	△284	—
Dec. 31, 2014	2,060	△15.1%	△180	—	△175	—	△115	—

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, 2015	△74.55	—
Dec. 31, 2014	△30.03	—

### (2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Dec. 31, 2015	2,051	1,430	69.6%
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
Mar. 31, 2016	3,300 11.6%	△140 —	△140 —	△140 —	△36.69

2. Financial statements

(For the 9Months Ended December 31, 2015)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2015	Dec. 31, 2015
	Amount	Amount
<b>Assets</b>		
Current assets		
Cash and deposits	959,711	785,969
Accounts receivable-trade	895,441	704,976
Merchandise and finished goods	28,539	33,684
Supplies	177	125
Work in process	196	15,981
Advance payments-trade	7,926	3,330
Prepaid expenses	45,486	53,748
Deferred tax assets	18,373	9,487
Other	13,945	19,921
Allowance for doubtful accounts	(26)	(21)
<b>Total current assets</b>	<b>1,969,770</b>	<b>1,627,203</b>
Noncurrent assets		
Property, plant and equipment		
Buildings, net	49,472	46,520
Tools, furniture and fixtures, net	156,825	154,532
Land	1,854	1,854
<b>Total property, plant and equipment</b>	<b>208,152</b>	<b>202,906</b>
Intangible assets	101,954	94,966
Investments and other assets	98,445	126,757
<b>Total noncurrent assets</b>	<b>408,552</b>	<b>424,631</b>
<b>Total assets</b>	<b>2,378,323</b>	<b>2,051,834</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable-trade	196,444	261,851
Short-term loans payable	100,000	100,000
Accounts payable-other	90,226	51,341
Accrued expenses	30,081	43,128
Income taxes payable	4,537	6,103
Advances received	10,774	3,796
Deposits received	5,261	16,310
Unearned revenue	2,705	18,251
Provision for bonuses	43,161	24,481
Other	69,844	9,170
<b>Total current liabilities</b>	<b>553,037</b>	<b>534,436</b>

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2015	Dec. 31, 2015
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	91,249	87,019
Total noncurrent liabilities	91,249	87,019
Total liabilities	644,286	621,456
<b>Net assets</b>		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	705,200	705,200
Retained earnings	320,720	17,165
Treasury stock	(65,577)	(65,577)
Total shareholders' equity	1,731,452	1,427,898
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	—	155
Total valuation and translation adjustments	—	155
Subscription rights to shares	2,584	2,324
Total net assets	1,734,037	1,430,378
Total liabilities and net assets	2,378,323	2,051,834

## (2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Dec. 31, 2014	Dec. 31, 2015
	Amount	Amount
I Net Sales	2,060,189	2,158,547
II Cost of Sales	1,312,538	1,446,346
Gross Profit	747,650	712,200
III Selling, General and Administrative Expenses	928,325	987,018
Operating Income	(180,674)	(274,817)
IV Non-operating Income	6,064	1,907
V Non-operating Expenses	1,045	587
Ordinary Income	(175,655)	(273,497)
VI Extraordinary Income	—	259
VII Extraordinary Losses	231	—
Income Before Taxes	(175,886)	(273,238)
Tax Expenses	(60,603)	11,237
Income After Taxes	(115,283)	(284,475)