

## Asgent, Inc.

### Summary of Non-Consolidated Financial Results Financial Highlights (For the 9Months Ended Dec 31, 2024)

Listed Company Name: Asgent, Inc.

Listing Exchange: Standard

Security Code No:4288

URL: <https://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 Loss		Ordinary Loss		Net Loss	
For the Year Ended	Millions of yen		Millions of yen		Millions of yen		Millions of yen	
Dec. 31, 2024	2,120	20.1%	△182	—	△207	—	△207	—
Dec. 31, 2023	1,765	△20.0%	△246	—	△246	—	△255	—

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, 2024	△54.42	—
Dec. 31, 2023	△66.85	—

(2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Dec. 31, 2024	1,505	570	37.8%
Mar. 31, 2024	1,659	777	46.8%

(3) Forecast for the Financial Results ( For the year ending March 31, 2025 )

	Net sales		Operating income		Ordinary income		Net income		EPS
For period ending	Millions of yen		Millions of yen		Millions of yen		Millions of yen		Yen
Mar. 31, 2025	3,000	26.6%	50	—	50	—	50	—	13.10

## 2. Financial statements

(For the 9Months Ended Dec 31, 2024)

### (1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2024	Dec. 31, 2024
	Amount	Amount
<b>Assets</b>		
Current assets		
Cash and deposits	777,688	555,691
Accounts receivable-trade	335,976	393,947
Merchandise and finished goods	150,945	162,344
Work in process	680	2,845
Supplies	545	736
Prepaid expenses	75,583	90,933
Consumption taxes receivable	15,659	—
Other	343	11,814
Allowance for doubtful accounts	(5)	(4)
Total current assets	1,357,419	1,218,307
Noncurrent assets		
Property, plant and equipment		
Buildings, net	29,947	28,139
Tools, furniture and fixtures, net	130,432	129,229
Vehicles, net	—	11,497
Land	1,854	1,854
Total property, plant and equipment	162,234	170,720
Intangible assets	23,481	315
Investments and other assets	116,489	116,454
Total noncurrent assets	302,205	287,489
Total assets	1,659,625	1,505,797
<b>Liabilities</b>		
Current liabilities		
Accounts payable-trade	130,705	143,875
Short-term loans payable	200,000	200,000
Accounts payable-other	87,046	73,113
Accrued expenses	43,042	54,405
Income taxes payable	6,477	1,937
Consumption tax payable	—	47,733
Advances received	215,308	223,197
Deposits received	12,777	23,188
Provision for bonuses	56,283	30,419
Total current liabilities	751,641	797,871

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2024	Dec. 31, 2024
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	128,118	134,386
Deferred tax liabilities	2,509	2,937
Total noncurrent liabilities	130,627	137,324
Total liabilities	882,268	935,195
<b>Net assets</b>		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	705,200	930
Retained earnings	(704,269)	(207,653)
Treasury stock	(369)	(441)
Total shareholders' equity	771,671	563,946
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	5,685	6,655
Total valuation and translation adjustments	5,685	6,655
Total net assets	777,356	570,601
Total liabilities and net assets	1,659,625	1,505,797

## (2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Dec. 31, 2023	Dec. 31, 2024
	Amount	Amount
I Net Sales	1,765,286	2,120,886
II Cost of Sales	1,070,078	1,334,714
Gross Profit	695,207	786,172
III Selling, General and Administrative Expenses	941,658	969,109
Operating Loss	(246,450)	(182,937)
IV Non-operating Income	5,842	1,498
V Non-operating Expenses	5,798	25,752
Ordinary Loss	(246,406)	(207,191)
VI Extraordinary Income	—	—
VII Extraordinary Losses	—	33
Loss Before Income Tax	(246,406)	(207,224)
Tax Expenses	8,667	428
Net Loss	(255,074)	(207,653)