

# **Asgent, Inc.**

## **Summary of Non-Consolidated Financial Results Financial Highlights (For the 9 Months Ended December 31, 2025)**

Listed Company Name: Asgent, Inc.

Listing Exchange: Standard

Security Code No:4288

URL: <https://www.asgent.co.jp/>

Representative: Takahiro Sugimoto  
President & CEO

Enquiries: Takahiko Akiyama

Corporate Planning Department Manager

TEL: +81-3-6853-7401

## 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 9 Months Ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Dec. 31, 2025	2,698 27.2%	168 —	162 —	151 —
Dec. 31, 2024	2,120 20.1%	△182 —	△207 —	△207 —

Note: the% value represents the changes from the same quarter of the previous year

	Basic EPS	Diluted EPS
For the 9 Months Ended	Yen	Yen
Dec. 31, 2025	39.66	—
Dec. 31, 2024	△54.42	—

### (2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Dec. 31, 2025	1,684	488	29.0%
Mar. 31, 2025	1,570	336	21.4%

### (3) Forecast for the Financial Results (For the year ending March 31, 2026)

	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, 2026	3,300 11.0%	168 —	162 —	151 —	39.66

2. Financial statements

(For the 9 Months Ended Dec. 31, 2025)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2025	Dec. 31, 2025
	Amount	Amount
<b>Assets</b>		
Current assets		
Cash and deposits	663,993	608,753
Accounts receivable-trade	463,103	503,110
Merchandise and finished goods	224,271	248,519
Work in process	891	4,005
Supplies	582	455
Prepaid expenses	80,159	102,692
Other	7,911	8,751
Allowance for doubtful accounts	(6)	(6)
Total current assets	1,440,907	1,476,282
Noncurrent assets		
Property, plant and equipment		
Buildings, net	—	5,226
Tools, furniture and fixtures, net	—	67,026
Vehicles, net	3,500	2,450
Land	—	12,499
Total property, plant and equipment	3,500	87,202
Intangible assets	—	9,561
Investments and other assets	126,202	111,053
Total noncurrent assets	129,702	207,817
Total assets	1,570,610	1,684,099
<b>Liabilities</b>		
Current liabilities		
Accounts payable-trade	230,148	99,375
Short-term loans payable	400,000	360,000
Accounts payable-other	91,053	88,446
Accrued expenses	36,651	53,831
Income taxes payable	5,371	17,006
Consumption tax payable	44,081	56,936
Advances received	224,989	322,956
Deposits received	6,310	22,136
Provision for bonuses	57,453	29,764
Total current liabilities	1,096,059	1,050,455

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2025	Dec. 31, 2025
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	135,615	142,036
Deferred tax liabilities	2,459	2,877
Total noncurrent liabilities	138,074	144,913
Total liabilities	1,234,134	1,195,368
<b>Net assets</b>		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	930	930
Retained earnings	(440,466)	(289,119)
Treasury stock	(441)	(441)
Total shareholders' equity	331,132	482,479
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	5,343	6,250
Total valuation and translation adjustments	5,343	6,250
Total net assets	336,476	488,730
<b>Total liabilities and net assets</b>	<b>1,570,610</b>	<b>1,684,099</b>

(2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Dec. 31, 2024	Dec. 31, 2025
	Amount	Amount
I Net Sales	2,120,886	2,698,742
II Cost of Sales	1,334,714	1,589,442
Gross Profit	786,172	1,109,299
III Selling, General and Administrative Expenses	969,109	940,384
Operating Income (Loss)	(182,937)	168,914
IV Non-operating Income	1,498	6,200
V Non-operating Expenses	25,752	12,318
Ordinary Income (Loss)	(207,191)	162,796
VI Extraordinary Income	—	—
VII Extraordinary Losses	33	—
Income (Loss) Before Income Taxes	(207,224)	162,796
Total Income Taxes	428	11,449
Net Income (Loss)	(207,653)	151,346