

# Asgent, Inc.

## Summary of Non-Consolidated Financial Results Financial Highlights (For the Year Ended March 31, 2026)

Listed Company Name: Asgent, Inc.

Listing Exchange: Standard

Security Code No:4288

[URL: https://www.asgent.co.jp/](https://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 Year Ended	Millions of yen		Millions of yen		Millions of yen		Millions of yen	
Mar. 31, 2026	3,434	15.5%	146	–	135	–	168	–
Mar. 31, 2025	2,971	25.3%	△205	–	△218	–	△440	–

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

	Basic EPS	Diluted EPS
For the Year Ended	Yen	Yen
Mar. 31, 2026	44.03	-
Mar. 31, 2025	△115.44	-

### (2) Financial Conditions

	Total Assets	Shareholders' Equity	Shareholders' Equity ratio
As of	Millions of yen	Millions of yen	%
Mar. 31, 2026	1,769	505	28.5%
Mar. 31, 2025	1,570	336	21.4%

### (3) Forecast for the Financial Results ( For the year ending March 31, 2027)

	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, 2027	3,500	1.9%	50	△65.9%	50	63.1%	50	70.2%	13.10

2. Financial statements

(For the 12 months ended March 31, 2026)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2025	Mar. 31, 2026
	Amount	Amount
<b>Assets</b>		
Current assets		
Cash and deposits	663,993	686,281
Accounts receivable-trade	463,103	473,747
Merchandise and finished goods	224,271	249,135
Work in process	891	2,327
Supplies	582	1,017
Prepaid expenses	80,159	77,631
Other	7,911	982
Allowance for doubtful accounts	(6)	(6)
<b>Total current assets</b>	<b>1,440,907</b>	<b>1,491,117</b>
Noncurrent assets		
Property, plant and equipment		
Buildings, net	—	5,097
Tools, furniture and fixtures, net	—	69,539
Vehicles	3,500	2,100
Land	—	12,499
Construction in progress	15,235	—
<b>Total property, plant and equipment</b>	<b>18,735</b>	<b>89,235</b>
Intangible assets	—	38,277
Investments and other assets	110,966	150,546
<b>Total noncurrent assets</b>	<b>129,702</b>	<b>278,060</b>
<b>Total assets</b>	<b>1,570,610</b>	<b>1,769,177</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable-trade	230,148	178,169
Short-term loans payable	400,000	330,000
Accounts payable-other	91,053	85,122
Accrued expenses	36,651	37,035
Income taxes payable	5,371	20,005
Consumption tax payable	44,081	42,418
Advances received	224,989	359,409
Deposits received	6,310	5,906
Provision for bonuses	57,453	60,638
<b>Total current liabilities</b>	<b>1,096,059</b>	<b>1,118,707</b>

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2025	Mar. 31, 2026
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	135,615	144,611
Deferred tax liabilities	2,459	—
Total noncurrent liabilities	138,074	144,611
Total liabilities	1,234,134	1,263,318
<b>Net assets</b>		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	930	930
Retained earnings	(440,466)	(272,434)
Treasury stock	(441)	(441)
Total shareholders' equity	331,132	499,164
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	5,343	6,694
Total valuation and translation adjustments	5,343	6,694
Total net assets	336,476	505,858
Total liabilities and net assets	1,570,610	1,769,177

## (2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2025	Mar. 31, 2026
	Amount	Amount
I Net Sales	2,971,173	3,434,064
II Cost of Sales	1,884,785	2,019,751
Gross Profit	1,086,388	1,414,312
III Selling, General and Administrative Expenses	1,291,861	1,267,396
Operating Income	(205,473)	146,916
IV Non-operating Income	2,043	6,633
V Non-operating Expenses	14,888	18,018
Ordinary Income	(218,318)	135,531
VI Extraordinary Income	—	—
VII Extraordinary Losses	221,484	—
Income Before Taxes	(439,802)	135,531
Total Income Taxes	663	(32,500)
Income After Taxes	(440,466)	168,031

## (3) Statements of Cash Flows

Note: Figures less than one thousand yen omitted.

	The Year Ended March 31, 2025 Amount	The Year Ended March 31, 2026 Amount
<b>I Cash Flow from Operating Activities</b>		
Income before income taxes	(439,802)	135,531
Depreciation and amortization	106,275	27,466
Impairment losses	221,451	—
Increase (decrease) in allowance for doubtful accounts	1	0
Increase (decrease) in provision for bonuses	1,170	3,184
Increase (decrease) in provision for retirement benefits	7,496	8,995
Interest income	(872)	(1,270)
Interest expenses	2,427	5,265
Foreign exchange losses (gains)	52	(66)
Loss (gain) on investments in partnership	710	(3,915)
Loss on retirement of noncurrent assets	33	—
Decrease (increase) in notes and accounts receivable-trade	(127,127)	(10,644)
Decrease (increase) in inventories	(73,573)	(26,735)
Increase (decrease) in notes and accounts payable-trade	99,443	(51,978)
Increase (decrease) in advances received	9,680	134,420
Increase (decrease) in accrued consumption taxes	44,081	(1,662)
Decrease (increase) in consumption taxes refund receivable	15,659	—
Increase (decrease) in accounts payable-other	4,770	(1,634)
Other, net	(29,391)	14,771
Subtotal	(157,511)	231,729
Interest and dividends income received	872	1,270
Interest expenses paid	(2,706)	(5,296)
Income taxes paid	(2,423)	(724)
Net cash provided by (used in) operating activities	(161,769)	226,979
<b>II Cash Flows from Investing Activities</b>		
Purchase of property, plant and equipment	(101,187)	(92,994)
Purchase of intangible assets	(36,549)	(47,545)
Purchase of securities	—	(1,308)
Proceeds from distribution of investment in partnerships	699	7,091
Purchase of membership rights	(14,764)	—
Net cash provided by (used in) investing activities	(151,800)	(134,757)
<b>III Cash Flows from Financing Activities</b>		
Purchase of treasury shares	(71)	—
Net increase (decrease) in short-term loans payable	200,000	(70,000)
Net cash provided by (used in) financing activities	199,928	(70,000)
<b>III Effect of Exchange Rate on Cash and Cash Equivalents</b>	(52)	66
<b>IV Net Increase(Decrease) in Cash and Cash Equivalents</b>	(113,695)	22,288
<b>V Cash and Cash Equivalents at the Beginning of the Fiscal Year</b>	777,688	663,993
<b>VI Cash and Cash Equivalents at the End of Period</b>	663,993	686,281