Asgent, Inc.

Summary of Non-Consolidated Financial Results
Financial Highlights
(For the 6 Months Ended September 30, 2026)

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 6 Months Ended	Millions of yen		Millions of yen		Millions of yen		Millions of yen	
Sep. 30, 2026	1,747	-4.9%	△45	–	△36	–	△36	–
Sep. 30, 2025	1,839	19.6%	104	–	106	–	94	–

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

	Basic EPS	Diluted EPS
For the 6 Months Ended	Yen	Yen
Sep. 30, 2026	9.50	-
Sep. 30, 2025	24.77	-

(2) Financial Conditions

	Total Assets	Net Assets	Equity ratio
As of	Millions of yen	Millions of yen	%
Sep. 30, 2026	1,566	469	29.9%
Mar. 31, 2026	1,769	505	28.5%

(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 6 Months Ended Sep 30, 2026)

(1) Balance Sheets

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2026	**Sep. 30, 2026**
	Amount	Amount
Assets		
Current assets		
Cash and deposits	686,281	444,046
Accounts receivable-trade	473,747	568,403
Merchandise and finished goods	249,135	178,387
Work in process	2,327	1,106
Supplies	1,017	882
Prepaid expenses	77,631	83,263
Other	982	4,417
Allowance for doubtful accounts	(6)	(7)
Total current assets	1,491,117	1,280,500
Noncurrent assets		
Property, plant and equipment		
Buildings, net	5,097	4,862
Tools, furniture and fixtures, net	69,539	99,011
Vehicles, net	2,100	1,680
Land	12,499	12,499
Total property, plant and equipment	89,235	118,053
Intangible assets	38,277	26,102
Investments and other assets	150,546	141,953
Total noncurrent assets	278,060	286,110
Total assets	1,769,177	1,566,610
Liabilities		
Current liabilities		
Accounts payable-trade	178,169	85,578
Short-term loans payable	330,000	300,000
Accounts payable-other	85,122	53,230
Accrued expenses	37,035	40,598
Income taxes payable	20,005	6,031
Consumption tax payable	42,418	35,231
Advances received	359,409	354,403
Deposits received	5,906	7,685
Provision for bonuses	60,638	61,609
Total current liabilities	1,118,707	944,370

Note: Figures less than one thousand yen omitted

Account Title	Mar. 31, 2026	**Sep. 30, 2026**
	Amount	Amount
Noncurrent liabilities		
Provision for retirement benefits	144,611	152,972
Total noncurrent liabilities	144,611	152,972
Total liabilities	1,263,318	1,097,342
Net assets		
Shareholders' equity		
Capital stock	771,110	771,110
Capital surplus	930	930
Retained earnings	(272,434)	(308,704)
Treasury stock	(441)	(441)
Total shareholders' equity	499,164	462,894
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	6,694	6,373
Total valuation and translation adjustments	6,694	6,373
Total net assets	505,858	469,267
Total liabilities and net assets	1,769,177	1,566,610

(2) Statements of Income

Note: Figures less than one thousand yen omitted

Account Title	Sep. 30, 2025	**Sep. 30, 2026**
	Amount	**Amount**
Ⅰ Net Sales	1,839,469	1,747,687
Ⅱ Cost of Sales	1,107,411	1,155,681
Gross Profit	732,058	592,005
Ⅲ Selling, General and Administrative Expenses	628,056	637,112
Operating Income (Loss)	104,001	(45,107)
Ⅳ Non-operating Income	5,972	12,398
Ⅴ Non-operating Expenses	3,018	3,303
Ordinary Income (Loss)	106,955	(36,012)
Ⅵ Extraordinary Income	—	1,909
Income (Loss) Before Taxes	106,955	(34,102)
Total Income Taxes	12,443	2,167
Net Income (Loss)	94,511	(36,270)

(3) Statements of Cash Flows

Note: Figures less than one thousand yen omitted.

	6 Months Ended Sep 30, 2025 Amount	**6 Months Ended Sep 30, 2026** Amount
Ⅰ Cash Flow from Operating Activities		
Income (loss) before income taxes	106,955	(34,102)
Depreciation and amortization	5,983	33,847
Increase (decrease) in provision for bonuses	6,025	971
Increase (decrease) in provision for retirement benefits	7,245	8,361
Interest income	(589)	(967)
Interest expenses	2,581	2,679
Foreign exchange losses (gains)	(312)	131
Loss (gain) on investments in partnership	(4,759)	623
Decrease (increase) in notes and accounts receivable-trade	(40,309)	(94,655)
Decrease (increase) in inventories	(16,305)	72,104
Increase (decrease) in notes and accounts payable-trade	(35,169)	(92,591)
Increase (decrease) in advances received	97,177	(5,006)
Increase (decrease) in accrued consumption taxes	5,511	(7,187)
Increase (decrease) in accounts payable-other	(24,015)	(32,431)
Subtotal	126,369	(156,918)
Subsidies received	—	700
Interest and dividends income received	589	967
Interest expenses paid	(2,563)	(2,678)
Income taxes refund (paid)	(620)	(11,577)
Net cash provided by (used in) operating activities	123,774	(169,506)
Ⅱ Cash Flows from Investing Activities		
Purchase of property, plant and equipment	(59,283)	(42,976)
Purchase of intangible assets	(6,460)	(6,975)
Purchase of investment securities	(1,308)	(700)
Proceeds from distribution of investment in partnerships	7,091	—
Net cash provided by (used in) investing activities	(59,961)	(42,596)
Ⅲ Cash Flows from Financing Activities		
Net increase (decrease) in short-term loans payable	(10,000)	(30,000)
Net cash provided by (used in) financing activities	(10,000)	(30,000)
Ⅲ Effect of Exchange Rate on Cash and Cash Equivalents	312	(131)
Ⅳ Net Increase (Decrease) in Cash and Cash Equivalents	54,126	(242,234)
Ⅴ Cash and Cash Equivalents at the Beginning of the Fiscal Year	663,993	686,281
Ⅵ Cash and Cash Equivalents at the End of Period	718,119	444,046