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August 9, 2023

## Consolidated Financial Results for the Nine Months Ended June 30, 2023 (Under Japanese GAAP)

Company name: Capital Asset Planning, Inc.  
 Listing: Tokyo Stock Exchange  
 Securities code: 3965  
 URL: <https://www2.cap-net.co.jp/index.html>  
 Representative: Masaichi Kitayama, President and Representative Director  
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 Scheduled date to file quarterly securities report: August 10, 2023  
 Scheduled date to commence dividend payments: -  
 Preparation of supplementary material on quarterly financial results: Yes  
 Holding of quarterly financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the nine months ended June 30, 2023 (from October 1, 2022 to June 30, 2023)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended								
June 30, 2023	5,908	23.4	194	-	199	-	122	-
June 30, 2022	4,786	-1.7	-363	-	-350	-	-251	-

Note: Comprehensive income For the nine months ended June 30, 2023: ¥144 million [-%]  
 For the nine months ended June 30, 2022: ¥-256 million [-%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2023	21.40	-
June 30, 2022	-43.92	-

Note: Diluted earnings per share are not shown for the nine months ended June 30, 2023, as there were no dilutive potential shares, and for the nine months ended June 30, 2022, as the Company posted a net loss per share although there were dilutive potential shares.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2023	5,491	3,024	53.7
September 30, 2022	5,095	2,938	56.2

Reference: Equity  
 As of June 30, 2023: ¥2,946 million  
 As of September 30, 2022: ¥2,862 million

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2022	-	5.50	-	5.50	11.00
Fiscal year ending September 30, 2023	-	5.50	-		
Fiscal year ending September 30, 2023 (Forecast)				5.50	11.00

Note: Revisions to the forecast of cash dividends most recently announced: None

## 3. Forecast of consolidated financial results for the year ending September 30, 2023 (from October 1, 2022 to September 30, 2023)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	7,800	15.6	200	-	200	-	120	-	20.98

Note: Revisions to the forecast of cash dividends most recently announced: None

**\* Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None
- 2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
  - (ii) Changes in accounting policies due to other reasons: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatement: None

(4) Number of issued shares (common shares)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2023	5,727,007 shares
As of September 30, 2022	5,721,742 shares

- (ii) Number of treasury shares at the end of the period

As of June 30, 2023	1,550 shares
As of September 30, 2022	1,550 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended June 30, 2023	5,723,351 shares
Nine months ended June 30, 2022	5,714,894 shares

\* Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

**\* Proper use of earnings forecasts, and other special matters**

The forward-looking statements regarding future performance in this material are based on information currently available to the Company and certain assumptions that the Company deems to be reasonable at the time this report was prepared. Therefore, the Company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.