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February 9, 2024

Consolidated Financial Results for the Three Months Ended December 31, 2023 (Under Japanese GAAP)

Company name: Capital Asset Planning, Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 3965
 URL: <https://www.cap-net.co.jp/index.html>
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 Scheduled date to file quarterly securities report: February 13, 2024
 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 three months ended December 31, 2023 (from October 1, 2023 to December 31, 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	%
Three months ended December 31, 2023	1,946	18.5	10	-	7	-	-0	-
December 31, 2022	1,641	14.8	-103	-	-106	-	-70	-

Note: Comprehensive income For the three months ended December 31, 2023: ¥-15 million [-%]
 For the three months ended December 31, 2022: ¥-29 million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
December 31, 2023	-0.05	-
December 31, 2022	-12.34	-

Note: Figures for diluted earnings per share are not presented since these are negative figures, although there are dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
December 31, 2023	5,250	3,090	57.4
September 30, 2023	5,545	3,149	55.4

Reference: Equity
 As of December 31, 2023: ¥3,012 million
 As of September 30, 2023: ¥3,071 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, 2023	-	5.50	-	7.50	13.00
Fiscal year ending September 30, 2024	-				
Fiscal year ending September 30, 2024 (Forecast)		7.50	-	7.50	15.00

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

3. Forecast of consolidated financial results for the year ending September 30, 2024 (from October 1, 2023 to September 30, 2024)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Three months	3,980	0.2	180	0.2	180	-4.5	120	-0.3	20.96
Full year	8,700	8.1	350	7.8	340	2.7	230	3.8	40.17

Note: Revisions to the forecast of financial results 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: None
 - (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 December 31, 2023	5,727,007 shares
As of September 30, 2023	5,727,007 shares

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

As of December 31, 2023	1,550 shares
As of September 30, 2023	1,550 shares

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

Three months ended December 31, 2023	5,725,457 shares
Three months ended December 31, 2022	5,720,192 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.