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November 10, 2023

## Consolidated Financial Results for the Fiscal Year Ended September 30, 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>  
 Representative: Masaichi Kitayama, President and Representative Director  
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 Telephone: +81-6-4796-5666  
 Scheduled date of annual general meeting of shareholders: December 22, 2023  
 Scheduled date to commence dividend payments: December 25, 2023  
 Scheduled date to file annual securities report: December 22, 2023  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (for analysts)

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

### 1. Consolidated financial results for the fiscal year ended September 30, 2023 (from October 1, 2022 to September 30, 2023)

#### (1) Consolidated operating results

(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	%
Fiscal year ended September 30, 2023	8,046	19.3	324	-	331	-	221	-
September 30, 2022	6,747	1.7	-260	-	-245	-	-248	-

Note: Comprehensive income For the fiscal year ended September 30, 2023: ¥269 million [- %]  
 For the fiscal year ended September 30, 2022: ¥-274 million [- %]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
September 30, 2023	38.71	-	7.5	6.2	4.0
September 30, 2022	-43.45	-	-8.2	-4.5	-3.9

Reference: Share of profit (loss) of entities accounted for using equity method

For the fiscal year ended September 30, 2023: -

For the fiscal year ended September 30, 2022: -

Note: Diluted net income per share is not presented for the fiscal year ended September 2022, as the Company recorded a net loss per share, although there were dilutive shares. It is also not presented for the fiscal year ended September 2023, as there were no dilutive shares.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2023	5,545	3,149	55.4	536.42
September 30, 2022	5,095	2,938	56.2	500.34

Reference: Equity

As of September 30, 2023: ¥3,071 million

As of September 30, 2022: ¥2,862 million

### (3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
September 30, 2023	1,216	-433	-104	1,866
September 30, 2022	-182	-164	-334	1,187

### 2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
Fiscal year ended September 30, 2022	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
	-	5.50	-	5.50	11.00	62	-	2.1
Fiscal year ended September 30, 2023	-	5.50	-	7.50	13.00	74	33.6	2.5
Fiscal year ending September 30, 2024 (Forecast)	-	7.50	-	7.50	15.00		37.3	

### 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		Earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six 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

**\* Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None

(2) 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

(3) Number of issued shares (common shares)

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

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

(iii) Average number of shares outstanding during the period

Fiscal year ended September 30, 2023	5,723,837 shares
Fiscal year ended September 30, 2022	5,716,116 shares

\* Financial results reports are exempt from audit 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.