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February 12, 2026

**Consolidated Financial Results
for the Three Months Ended December 31, 2025
(Under Japanese GAAP)**

Company name:	Capital Asset Planning, Inc.
Listing:	Tokyo Stock Exchange
Securities code:	3965
URL:	https://www.cap-net.co.jp
Representative:	Masaichi Kitayama, President and Representative Director
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Scheduled date to commence dividend payments:	-
Preparation of supplementary material on financial results:	Yes
Holding of 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, 2025 (from October 1, 2025 to December 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended December 31, 2025	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
December 31, 2025	2,510	21.8	180	-	174	-	115	-
December 31, 2024	2,060	5.9	14	33.1	9	31.8	2	-

Note: Comprehensive income For the three months ended December 31, 2025: ¥-14 million [-%]
For the three months ended December 31, 2024: ¥148 million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended December 31, 2025	Yen 20.11	Yen 20.11
December 31, 2024	0.37	-

Note: Diluted earnings per share for the three months ended December 31, 2024 have not been presented, as there were no potential shares with dilutive effect.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of December 31, 2025	Millions of yen 6,315	Millions of yen 3,861	% 57.9
September 30, 2025	6,630	3,930	56.1

Reference: Equity
As of December 31, 2025: ¥3,654 million
As of September 30, 2025: ¥3,718 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Fiscal year ended September 30, 2025	Yen -	Yen 8.50	Yen -	Yen 9.50	Yen 18.00
Fiscal year ending September 30, 2026	-				
Fiscal year ending September 30, 2026 (Forecast)		9.50	-	9.50	19.00

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

3. Forecast of consolidated financial results for the year ending September 30, 2026 (from October 1, 2025 to September 30, 2026)

(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
Six months	5,200	10.1	350	-8.8	350	-10.1	230	-13.9	40.05
Full year	10,300	6.3	630	18.7	630	17.7	410	2.0	71.39

Note: Revisions to the forecast of financial results most recently announced: None

* **Notes**

(1) Significant changes in the scope of consolidation during the period: 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, 2025	5,747,616 shares
As of September 30, 2025	5,747,616 shares
- (ii) Number of treasury shares at the end of the period

As of December 31, 2025	1,550 shares
As of September 30, 2025	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, 2025	5,746,066 shares
Three months ended December 31, 2024	5,734,387 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* 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.