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August 9, 2024

## Consolidated Financial Results for the Nine Months Ended June 30, 2024 (Under Japanese GAAP)

Company name: Capital Asset Planning, Inc.  
 Listing: Tokyo Stock Exchange  
 Securities code: 3965  
 URL: <http://www.cap-net.co.jp/index.html>  
 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 nine months ended June 30, 2024 (from October 1, 2023 to June 30, 2024)

#### (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, 2024	5,976	1.2	229	18.0	231	15.9	100	-17.6
June 30, 2023	5,908	23.4	194	-	199	-	122	-

Note: Comprehensive income For the nine months ended June 30, 2024: ¥228 million [58.1%]  
 For the nine months ended June 30, 2023: ¥144 million [-%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2024	17.62	17.62
June 30, 2023	21.40	-

Note: Figures for diluted earnings per share for nine months ended June 30, 2023 are not presented since there were no dilutive shares.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2024	5,936	3,291	54.1
September 30, 2023	5,545	3,149	55.4

Reference: Equity  
 As of June 30, 2024: ¥3,214 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	-	8.50	-		
Fiscal year ending September 30, 2024 (Forecast)				7.50	16.00

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
Full year	8,200	1.9	235	-27.6	240	-27.5	110	-50.4	19.19

Note: Revisions to the forecast of financial results most recently announced: Yes

\* **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 June 30, 2024	5,735,937 shares
As of September 30, 2023	5,727,007 shares

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

As of June 30, 2024	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)

Nine months ended June 30, 2024	5,730,815 shares
Nine months ended June 30, 2023	5,723,351 shares

- \* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes (voluntary)

- \* 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.