Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 8, 2025

# Consolidated Financial Results for the Nine Months Ended June 30, 2025 (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
Inquiries: Koichi Aoki, Director, Head of Corporate Administration Dept.
Telephone: +81-6-4796-5666

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, 2025 (from October 1, 2024 to June 30, 2025)

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

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|
| Nine months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| June 30, 2025 | 7,055 | 18.1 | 311 | 36.1 | 312 | 35.1 | 207 | 105.9 |
| June 30, 2024 | 5,976 | 1.2 | 229 | 18.0 | 231 | 15.9 | 100 | -17.6 |

Note: Comprehensive income
For the nine months ended June 30, 2025: ¥323 million [41.5%]
For the nine months ended June 30, 2024: ¥228 million [58.1%]

| | Basic earnings per share | Diluted earnings per share |
|---|---|---|
| Nine months ended | Yen | Yen |
| June 30, 2025 | 36.22 | - |
| June 30, 2024 | 17.62 | 17.62 |

Note: Figures for diluted earnings per share are not presented, as there were no dilutive shares for the nine months ended June 30, 2025.

### (2) Consolidated financial position

| | Total assets | Net assets | Equity-to-asset ratio |
|---|---|---|---|
| As of | Millions of yen | Millions of yen | % |
| June 30, 2025 | 6,193 | 3,527 | 55.8 |
| September 30, 2024 | 5,660 | 3,296 | 56.9 |

Reference: Equity
As of June 30, 2025: ¥3,459 million
As of September 30, 2024: ¥3,218 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, 2024 | - | 8.50 | - | 7.50 | 16.00 |
| Fiscal year ending September 30, 2025 | - | 8.50 | - | | |
| Fiscal year ending September 30, 2025 (Forecast) | | | | 8.50 | 17.00 |

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

## 3. Forecast of consolidated financial results for the year ending September 30, 2025 (from October 1, 2024 to September 30, 2025)

(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 | 8,780 | 7.4 | 450 | 51.3 | 440 | 42.4 | 285 | 81.8 | 49.72 |

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: 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, 2025 | 5,747,616 shares |
| As of September 30, 2024 | 5,735,937 shares |

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

| | |
|---|---|
| As of June 30, 2025 | 1,550 shares |
| As of September 30, 2024 | 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, 2025 | 5,741,394 shares |
| Nine months ended June 30, 2024 | 5,730,815 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.