

Summary of Business Results for the Fiscal Year Ended September 2022 [Japan GAAP] (Consolidated)

November 11, 2022

Company Capital Asset Planning, Inc. Listed on the TSE
 Stock Code 3965 URL: <https://www2.cap-net.co.jp/index.html>
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 Expected date of filing of quarterly report: December 23, 2022 Expected starting date of dividend payment: December 26, 2022
 Expected date of filing of annual securities report: December 23, 2022
 Quarterly results briefing: Yes (for analysts and institutional investors)
 Results briefing: Yes (for analysts)

(Rounded down to million yen)

1. Consolidated business results for the fiscal year ended September 2022

(October 1, 2021 through September 30, 2022)

(1) Consolidated results of operations (% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Year ended Sep. 2022	6,747	1.7	-260	-	-245	-	-248	-
Year ended Sep. 2021	6,631	-3.6	120	-28.8	117	-30.9	69	-22.1

(Note) Comprehensive income

Year ended September 2022: -274 million yen (-%)

Year ended September 2021: 121 million yen (29.3%)

	Net income per share	Diluted net income per share	Return on equity	Ratio of ordinary income to total assets	Ratio of operating income to net sales
	Yen	Yen	%	%	%
Year ended Sep. 2022	-43.45	-	-8.2	-4.5	-3.9
Year ended Sep. 2021	12.19	-	2.2	2.0	1.8

(Reference) Investment earnings/loss on equity-method:

Year ended September 2022: - million yen

Year ended September 2021: - million yen

(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 2021, as there were no dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Sep. 2022	5,095	2,938	56.2	500.34
As of Sep. 2021	5,866	3,237	53.9	553.91

(Reference) Shareholders' equity:

As of September 2022: 2,862 million yen

As of September 2021: 3,161 million yen

(3) Consolidated results of cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
	Million yen	Million yen	Million yen	Million yen
Year ended Sep. 2022	-182	-164	-334	1,187
Year ended Sep. 2021	996	-525	4	1,869

2. Dividends

	Annual dividend					Total dividend (Total)	Dividend payout ratio (Consolidated)	Rate of total dividend to net assets (Consolidated)
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Year ended Sep. 2021	-	6.00	-	5.00	11.00	62	90.2	2.0
Year ended Sep. 2022	-	5.50	-	5.50	11.00	62	-	2.1
Year ending Sep. 2023 (forecast)	-	5.50	-	5.50	11.00		52.4	

(Note) The dividend amount for the second quarter of the fiscal year ended September 2021 includes a commemorative dividend of 1 yen for the market transfer to the First Section of the Tokyo Stock Exchange.

3. Forecast of consolidated business results for the fiscal year ending September 2023

(October 1, 2022 through September 30, 2023)

(% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent		Net income per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
For the six months ending Mar. 2023	4,000	24.9	70	-	80	-	45	-	7.87
Year ending Sept. 2023	7,800	15.6	200	-	200	-	120	-	20.98

*Notes

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

(2) Changes in accounting policies, accounting estimates and restatement

- ① Changes in accounting policies associated with revision of accounting standards: : Yes
- ② Changes in accounting policies other than ① : None
- ③ Changes in accounting estimates : Yes
- ④ Restatement : None

(3) Shares outstanding (common stock)

① Number of shares outstanding at the end of period (treasury stock included)

As of September 2022	5,721,742 shares
As of September 2021	5,708,496 shares

② Treasury stock at the end of period:

As of September 2022	1,550 shares
As of September 2021	1,550 shares

③ Average number of stock during period (cumulative period)

Year ended September 2022	5,716,116 shares
Year ended September 2021	5,706,946 shares

***Quarterly financial summary is not subject to the quarterly review procedures by certified public accountants or auditing firms.**

*Explanation regarding appropriate use of business forecasts and other special instructions

Forecasts 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. The company does not make promises about the achievements. Actual results may differ significantly from the forecasts due to various factors.