

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.

May 12, 2023

Consolidated Financial Results for the Six Months Ended March 31, 2023 (Under Japanese GAAP)

Company name: Capital Asset Planning, Inc.
 Listing: Tokyo Stock Exchange
 Securities code: 3965
 URL: <https://www2.cap-net.co.jp/index.html>
 Representative: Masaichi Kitayama, President and Representative Director
 Inquiries: Koichi Aoki, Director, Manager, Finance and Accounting Dept.
 Telephone: +81-6-4796-5666
 Scheduled date to file quarterly securities report: May 15, 2023
 Scheduled date to commence dividend payments: June 6, 2023
 Preparation of supplementary material on quarterly financial results: Yes
 Holding of quarterly financial results briefing: Yes (for analysts)

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

1. Consolidated financial results for the six months ended March 31, 2023 (from October 1, 2022 to March 31, 2023)

(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	%
Six months ended								
March 31, 2023	3,970	23.9	179	-	188	-	120	-
March 31, 2022	3,203	-6.3	-179	-	-165	-	-119	-

Note: Comprehensive income For the six months ended March 31, 2023: ¥156 million [-%]
 For the six months ended March 31, 2022: ¥-61 million [-%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
March 31, 2023	21.04	-
March 31, 2022	-20.93	-

Note: Diluted earnings per share is not shown for the six months ended March 31, 2023, as there were no dilutive potential shares, and for the six months ended March 31, 2022, as the Company posted a net loss per share although there were dilutive potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
March 31, 2023	5,442	3,067	54.9
September 30, 2022	5,095	2,938	56.2

Reference: Equity
 As of March 31, 2023: ¥2,989 million
 As of September 30, 2022: ¥2,862 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, 2022	-	5.50	-	5.50	11.00
Fiscal year ending September 30, 2023	-	5.50			
Fiscal year ending September 30, 2023 (Forecast)			-	5.50	11.00

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

3. Forecast of consolidated financial results for the year ending September 30, 2023 (from October 1, 2022 to September 30, 2023)

(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
Full year	7,800	15.6	200	-	200	-	120	-	20.98

Note: Revision to the financial results forecast announced most recently: None

*** Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): 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 March 31, 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 March 31, 2023	1,550 shares
As of September 30, 2022	1,550 shares

- (iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended March 31, 2023	5,722,448 shares
Six months ended March 31, 2022	5,712,623 shares

* Quarterly financial results reports are exempt from quarterly review 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.