

Summary of Business Results for the First Quarter Ended December 31, 2022 [Japan GAAP] (Consolidated)

February 13, 2023

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: February 14, 2023 Expected starting date of dividend payment: -
 Preparation of quarterly supplementary financial document: None
 Quarterly results briefing: None

(Rounded down to million yen)

1. Consolidated business results for the three months ended December 2022

(October 1, 2022 through December 31, 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	%
Three months ended Dec. 2022	1,641	14.8	-103	-	-106	-	-70	-
Three months ended Dec. 2021	1,429	22.8	-182	-	-180	-	-126	-

(Note) Comprehensive income

Three months ended Dec. 2022: -29 million yen (-%)

Three months ended Dec. 2021: 9 million yen (-%)

	Net income per share		Diluted net income per share	
	Yen	Yen	Yen	Yen
Three months ended Dec. 2022	-12.34	-	-	-
Three months ended Dec. 2021	-22.18	-	-	-

(Note) Diluted net income per share is not presented, as the Company recorded a net loss per share, although there were dilutive shares.

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
As of Dec. 2022	5,248	2,877	53.4
As of Sep. 2022	5,095	2,938	56.2

(Reference) Shareholders' equity

As of December 2022: 2,800 million yen

As of September 2022: 2,862 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Sep. 2022	-	5.50	-	5.50	11.00
Year ending Sep. 2023	-	-	-	-	-
Year ending Sep. 2023 (forecast)	-	5.50	-	5.50	11.00

(Note) Revisions to dividend forecast for the current quarter: None

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
Six month ending Mar. 2023	4,000	24.9	70	-	80	-	45	-	7.87
Year ending Sep. 2023	7,800	15.6	200	-	200	-	120	-	20.98

(Note) Revisions to business forecast for the current quarter: None

***Notes**

(1) Application of accounting procedures specific to preparation of the quarterly financial statements: None

(2) Application of accounting procedures specific to preparation of the consolidated quarterly financial statements:
None

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

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|--|--------|
| 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 | : None |
| ④ Restatement | : None |

(4) Shares outstanding (common stock)

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

As of December 2022 5,721,742 shares

As of September 2022 5,721,742 shares

② Treasury stock at the end of period

As of December 2022 1,550 shares

As of September 2022 1,550 shares

③ Average number of stock during period (quarterly cumulative period)

Three months ended December 2022 5,721,742 shares

Three months ended December 2021 5,706,946 shares

***Quarterly financial summary is not subject to quarterly auditing 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.