August 10, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: AlphaPurchase Corporation
Listing: Tokyo Stock Exchange
Securities code: 7115
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Scheduled date to file semi-annual securities report: August 10, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for individual investors)

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

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	30,852	7.8	757	5.5	764	6.9	514	1.7
June 30, 2025	28,631	6.9	717	27.4	714	30.3	506	27.6

Note: Comprehensive income For the six months ended June 30, 2026: ¥514 million [1.7%]
For the six months ended June 30, 2025: ¥506 million [27.6%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	52.49	51.27
June 30, 2025	52.22	50.23

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	17,426	6,926	39.7
December 31, 2025	19,854	6,742	34.0

Reference: Equity
As of June 30, 2026: ¥6,926 million
As of December 31, 2025: ¥6,742 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 December 31, 2025	-	0.00	-	35.00	35.00
Fiscal year ending December 31, 2026	-	0.00			
Fiscal year ending December 31, 2026 (Forecast)			-	37.00	37.00

Note: Revisions to the forecast of cash dividends most recently announced: None
Breakdown of fiscal year-end dividends for the fiscal year ending December 31, 2025
Ordinary dividends: 32.00yen; 25th anniversary commemorative dividends: 5.00yen

* Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of semi-annual 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, 2026	9,911,500 shares
As of December 31, 2025	9,854,500 shares

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

As of June 30, 2026	84,712 shares
As of December 31, 2025	87,512 shares

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

Six months ended June 30, 2026	9,809,825 shares
Six months ended June 30, 2025	9,699,301 shares

The company has introduced a Board Benefit Trust (BBT). The number of treasury stock outstanding at end of period includes the Company's shares (84,600 shares as of June 30, 2026, 87,400 shares as of December 31, 2025) held by the trust account. The shares in the Company held by the trust account are included in the treasury stock to be excluded from the calculation of the average number of shares outstanding during period (86,364 shares for the six months ended June 30, 2026, 12,039 shares for the six months ended June 30, 2025)

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

The forward-looking statements in this report, such as forecast, are based on information currently available and certain assumptions that the Company believes to be reasonable and should not be construed as a guarantee that the Company will achieve these projections. Actual results may differ from the aforementioned forecasts depending on various factors.

Semi-annual Consolidated Financial Statements

(1) Semi-annual Consolidated Balance Sheets

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,367,177	3,967,510
Accounts receivable - trade	10,158,203	8,761,547
Contract assets	215,016	284,178
Electronically recorded monetary claims	339,185	-
Merchandise	740,431	1,195,215
Work in process	2,699	-
Supplies	778	744
Costs on construction contracts in progress	60,812	114,099
Other	261,446	206,310
Allowance for doubtful accounts	(1,000)	(845)
Total current assets	17,144,750	14,528,761
Non-current assets		
Property, plant and equipment		
Buildings and structures	85,815	147,173
Accumulated depreciation	(57,486)	(61,711)
Buildings and structures, net	28,328	85,462
Tools, furniture and fixtures	274,331	314,647
Accumulated depreciation	(244,613)	(251,964)
Tools, furniture and fixtures, net	29,718	62,683
Construction in progress	-	2,466
Total property, plant and equipment	58,046	150,611
Intangible assets		
Software	1,736,753	2,022,377
Software in progress	610,529	476,056
Total intangible assets	2,347,283	2,498,434
Investments and other assets		
Shares of subsidiaries and associates	0	-
Guarantee deposits	149,265	135,182
Deferred tax assets	154,548	113,844
Other	468	-
Allowance for doubtful accounts	(36)	-
Total investments and other assets	304,246	249,027
Total non-current assets	2,709,576	2,898,073
Total assets	19,854,327	17,426,834

(Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	12,065,555	9,571,202
Current portion of long-term borrowings	3,372	-
Accounts payable - other	300,181	301,550
Income taxes payable	323,477	231,136
Accrued consumption taxes	44,177	65,374
Contract liabilities	30,315	45,662
Provision for bonuses	184,256	98,314
Other	88,213	60,657
Total current liabilities	13,039,550	10,373,898
Non-current liabilities		
Asset retirement obligations	27,614	59,722
Provision for share awards for directors (and other officers)	43,181	65,062
Other	1,206	2,122
Total non-current liabilities	72,001	126,906
Total liabilities	13,111,552	10,500,805
Net assets		
Shareholders' equity		
Share capital	644,176	657,051
Capital surplus	846,898	859,773
Retained earnings	5,477,551	5,627,827
Treasury shares	(225,851)	(218,622)
Total shareholders' equity	6,742,775	6,926,029
Total net assets	6,742,775	6,926,029
Total liabilities and net assets	19,854,327	17,426,834

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

(Semi-annual Consolidated Statements of Income)

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Net sales	28,631,818	30,852,138
Cost of sales	25,576,053	27,647,978
Gross profit	3,055,765	3,204,160
Selling, general and administrative expenses	2,338,116	2,447,092
Operating profit	717,649	757,068
Non-operating income		
Interest income	2,021	6,723
Foreign exchange gains	-	67
Other	1,170	1,251
Total non-operating income	3,192	8,042
Non-operating expenses		
Interest expenses	22	0
Foreign exchange losses	3,869	-
Loss on retirement of non-current assets	1,581	-
Other	417	651
Total non-operating expenses	5,891	652
Ordinary profit	714,950	764,458
Profit before income taxes	714,950	764,458
Income taxes - current	187,115	208,865
Income taxes - deferred	21,330	40,704
Total income taxes	208,445	249,569
Profit	506,505	514,888
Profit attributable to owners of parent	506,505	514,888

(Semi-annual Consolidated Statements of Comprehensive Income)

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Profit	506,505	514,888
Comprehensive income	506,505	514,888
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	506,505	514,888

(3) Semi-annual Consolidated Statements of Cash Flows

(Thousands of yen)

	Six months ended June 30, 2025	Six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	714,950	764,458
Depreciation	351,878	347,580
Increase (decrease) in allowance for doubtful accounts	(123)	(191)
Increase (decrease) in provision for bonuses	(60,497)	(85,941)
Increase (decrease) in provision for share awards for directors (and other officers)	14,393	21,881
Interest and dividend income	(2,021)	(6,723)
Interest expenses	22	0
Foreign exchange losses (gains)	6,265	(1,880)
Loss on retirement of non-current assets	1,581	-
Decrease (increase) in trade receivables	763,101	1,666,715
Decrease (increase) in inventories	(182,641)	(505,337)
Increase (decrease) in trade payables	(2,521,609)	(2,494,353)
Increase (decrease) in accounts payable - other	5,295	(5,386)
Increase (decrease) in accrued consumption taxes	(38,794)	21,196
Other, net	77,319	75,340
Subtotal	(870,878)	(202,641)
Interest and dividends received	2,021	5,859
Interest paid	(27)	(1)
Income taxes paid	(204,440)	(324,862)
Income taxes refund	388	369
Net cash provided by (used in) operating activities	(1,072,935)	(521,275)
Cash flows from investing activities		
Purchase of property, plant and equipment	(7,136)	(72,217)
Purchase of intangible assets	(444,828)	(480,894)
Payments of guarantee deposits	(298)	(256)
Proceeds from refund of guarantee deposits	8,392	14,338
Other, net	(3,450)	(32)
Net cash provided by (used in) investing activities	(447,320)	(539,061)
Cash flows from financing activities		
Repayments of long-term borrowings	(11,662)	(3,372)
Proceeds from issuance of shares	38,569	25,749
Purchase of treasury shares	(225,706)	-
Payments of dividends	(261,640)	(364,845)
Net cash provided by (used in) financing activities	(460,440)	(342,468)
Effect of exchange rate change on cash and cash equivalents	(6,265)	1,880
Net increase (decrease) in cash and cash equivalents	(1,986,962)	(1,400,924)
Cash and cash equivalents at beginning of period	5,759,082	5,360,227
Cash and cash equivalents at end of period	3,772,120	3,959,302

(4) Note to Quarterly Consolidated Financial Statements

(Notes to Going Concern Assumption)

Not applicable

(Notes to Significant Changes in the amount of Shareholder’s Equity)

Not applicable

(Additional information)

(Changes in Presentation Method)

In the past, certain expenses incurred by subsidiaries in the FM Business was recorded as selling, general and administrative expenses. However, from the beginning of the current consolidated fiscal year, such expenses have been included in cost of sales.

This change was implemented in order to enable more precise cost management through a review of expense classification and to more appropriately reflect the actual conditions of the business.

As a result, in the consolidated statements of income for the first half of the previous consolidated fiscal year, an amount of ¥10,102 thousand that was recorded as selling, general and administrative expenses was reclassified to cost of sales. Consequently, cost of sales increased by the same amount, while gross profit and selling, general and administrative expenses decreased by the same amount. There was no impact on operating profit.

(Segment Information)

Information regarding Net Sales and Profit or Loss by the reportable Segments, and disaggregation of revenue from contracts with customers

I. For six months ended June 30, 2025 (From January 1, 2025 to June 30, 2025)

(Thousands of yen)

	Reportable Segment			Other (Note)	Total	Adjustments	Posted amount to the Semi-annual consolidated statements of income
	MRO Business	FM Business	Total				
Net Sales							
Goods or services transferred at a point in time	22,611,159	4,878,779	27,489,938	6,017	27,495,955	-	27,495,955
Goods or services transferred over time	165,141	968,870	1,134,012	1,851	1,135,863	-	1,135,863
Revenue from contracts with customers	22,776,301	5,847,649	28,623,950	7,868	28,631,818	-	28,631,818
Sales to external customers	22,776,301	5,847,649	28,623,950	7,868	28,631,818	-	28,631,818
Intersegment sales and transfer	-	-	-	129,494	129,494	(129,494)	-
Total	22,776,301	5,847,649	28,623,950	137,363	28,761,313	(129,494)	28,631,818
Segment profit (loss)	574,924	110,350	685,274	32,375	717,649	-	717,649

(Notes)

The “Other” category is a business segment not included in the reported segments and includes software-related businesses.

II. For six months ended June 30, 2026 (From January 1, 2026 to June 30, 2026)

(Thousands of yen)

	Reportable Segment			Other (Note)	Total	Adjustments	Posted amount to the Semi-annual consolidated statements of income
	MRO Business	FM Business	Total				
Net Sales							
Goods or services transferred at a point in time	23,491,185	5,784,217	29,275,403	-	29,275,403	-	29,275,403
Goods or services transferred over time	167,966	1,401,569	1,569,535	7,200	1,576,735	-	1,576,735
Revenue from contracts with customers	23,659,151	7,185,787	30,844,938	7,200	30,852,138	-	30,852,138
Sales to external customers	23,659,151	7,185,787	30,844,938	7,200	30,852,138	-	30,852,138
Intersegment sales and transfer	-	-	-	129,110	129,110	(129,110)	-
Total	23,659,151	7,185,787	30,844,938	136,310	30,981,249	(129,110)	30,852,138
Segment profit (loss)	626,547	95,524	722,071	34,996	757,068	-	757,068

(Notes)

The “Other” category is a business segment not included in the reported segments and includes software-related businesses.