

August 14, 2025

Non-consolidated Financial Results for the Three Months Ended June 30, 2025 (Under Japanese GAAP)

Company name: AlphaPolis Co.,Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 9467
 URL: <https://www.alphapolis.co.jp/company/>
 Representative: Yusuke Kajimoto, Representative Director and President
 Inquiries: Akimichi Okubo, Director and General Manager, Administration Division
 Telephone: +81-3-6277-0123
 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

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

1. Non-consolidated financial results for the three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

(1) Non-consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	3,582	16.5	764	7.2	767	7.3	475	7.3
June 30, 2024	3,076	27.0	713	36.2	715	36.1	443	36.1

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	16.37	-
June 30, 2024	15.26	-

Note: 1. The Company has conducted a stock split at the ratio of 3 shares to 1 common stock as of January 1, 2025. Assuming that the stock split occurred at the beginning of the previous fiscal year, the quarterly net income per share is calculated.

2. Quarterly net income per share adjusted for potential shares is not shown because there are no potential shares.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2025	16,271	13,777	84.7
March 31, 2025	16,891	13,708	81.2

Reference: Equity

As of June 30, 2025: ¥13,777 million

As of March 31, 2025: ¥13,708 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 March 31, 2025	-	0.00	-	14.00	14.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00		24.00	24.00

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

3. Forecast of non-consolidated financial results for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	16,000	17.5	3,700	14.8	3,710	14.6	2,300	13.9	79.14

Note: Revisions to the earnings forecasts most recently announced: None

* **Notes**

- (1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: Yes
- (2) 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

(3) 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	29,062,200 shares
As of March 31, 2025	29,062,200 shares

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

As of June 30, 2025	996 shares
As of March 31, 2025	957 shares

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

Three months ended June 30, 2025	29,061,204 shares
Three months ended June 30, 2024	29,061,390 shares

Note: On January 1, 2025, the Company conducted a share split at a ratio of 3 shares per share of common shares. Assuming that the stock split occurred at the beginning of the previous fiscal year, the number of shares outstanding at the end of the period, the number of treasury shares at the end of the period, and the average number of shares during the period are calculated.

* Review of the Japanese-language originals of the attached quarterly non-consolidated financial statements by certified public accountants or an audit firm: nothing

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. However, the Company makes no guarantee that these forecasts will be achieved. Actual financial results, etc. may differ substantially due to various factors. For the conditions on which earnings forecasts are predicated and precautions for using earnings forecasts, please refer to "1. Summary of Operating Results, etc. (3) Explanation of Forward-Looking Information such as Earnings Forecasts."

(Method of accessing supplementary material on financial results)

Supplementary financial results materials are disclosed on TDnet on the same day.

Quarterly balance sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	11,567,271	11,280,782
Accounts receivable - trade	3,770,141	3,436,755
Finished goods	362,171	347,342
Work in process	292,940	335,015
Other	60,575	78,324
Total current assets	16,053,100	15,478,219
Non-current assets		
Property, plant and equipment	65,387	63,486
Intangible assets	11,728	9,364
Investments and other assets	761,579	720,080
Total non-current assets	838,695	792,931
Total assets	16,891,795	16,271,151
Liabilities		
Current liabilities		
Accounts payable - trade	60,588	60,678
Current portion of long-term borrowings	26,652	26,652
Accounts payable - other	1,058,011	996,490
Income taxes payable	867,104	308,465
Provision for bonuses	104,763	38,241
Provision for post incentive payments	21,966	23,334
Refund liability	515,567	473,796
Other	479,836	524,621
Total current liabilities	3,134,489	2,452,282
Non-current liabilities		
Long-term borrowings	43,639	36,976
Other	5,214	4,753
Total non-current liabilities	48,853	41,729
Total liabilities	3,183,343	2,494,011
Net assets		
Shareholders' equity		
Share capital	863,824	863,824
Capital surplus	853,824	853,824
Retained earnings	11,991,588	12,060,330
Treasury shares	(785)	(839)
Total shareholders' equity	13,708,452	13,777,139
Total net assets	13,708,452	13,777,139
Total liabilities and net assets	16,891,795	16,271,151

Quarterly statement of income

(Thousands of yen)

	Three months ended June 30, 2024	Three months ended June 30, 2025
Net sales	3,076,099	3,582,317
Cost of sales	778,049	905,145
Gross profit	2,298,050	2,677,171
Selling, general and administrative expenses	1,584,368	1,912,451
Operating profit	713,681	764,720
Non-operating income		
Interest income	10	138
Virtual credits breakage income	1,574	2,304
Other	0	98
Total non-operating income	1,585	2,540
Non-operating expenses		
Interest expenses	77	142
Other	-	24
Total non-operating expenses	77	166
Ordinary profit	715,189	767,095
Profit before income taxes	715,189	767,095
Income taxes	271,771	291,496
Profit	443,417	475,598