

February 13, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: AlphaPolis Co.,Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 9467
 URL: <https://www.alphapolis.co.jp/company/>
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 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. Consolidated financial results for the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(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	%
Nine months ended								
December 31, 2025	12,289	-	2,748	-	2,783	-	1,672	-
December 31, 2024	-	-	-	-	-	-	-	-

Note: Comprehensive income For the nine months ended December 31, 2025: ¥1,672 million [-%]
 For the nine months ended December 31, 2024: ¥- million [-%]

	Basic earnings per share		Diluted earnings per share	
	Yen		Yen	
Nine months ended				
December 31, 2025	57.56	-	-	-
December 31, 2024	-	-	-	-

Note: 1. Quarterly net income per share after adjusted for potential shares is not shown because there are no potential shares.

2. Since consolidated financial statements are prepared from the period between the fiscal year ending March 31, 2026, the figures for the fiscal year ending March 31, 2025 and the percentage change from the previous fiscal year are not shown.

(2) Consolidated financial position

	Total assets		Net assets		Equity-to-asset ratio	
	Millions of yen		Millions of yen		%	
As of						
December 31, 2025	19,264	-	14,974	-	77.7	-
March 31, 2025	-	-	-	-	-	-

Reference: Equity
 As of December 31, 2025: ¥14,974 million
 As of March 31, 2025: ¥- million

Note: Since the consolidated financial statements were prepared from the period between the fiscal year ending March 31, 2026, the figures for the fiscal year ending March 31, 2025 are not included.

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	-	0.00	-		
Fiscal year ending March 31, 2026 (Forecast)				24.00	24.00

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

3. Forecast of 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 attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2026	17,100	-	3,720	-	3,760	-	2,330	-	80.18

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

2. Since consolidated financial statements are prepared from the period of the fiscal year ending March 31, 2026, the percentage change from the previous fiscal year is not shown.

* Notes

- (1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (WHITE FOX Inc.)
- (2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes
- (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: Yes
 - (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 December 31, 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 December 31, 2025	1,026 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)

Nine months ended December 31, 2025	29,061,202 shares
Nine months ended December 31, 2024	29,061,378 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 average number of shares during the period is calculated.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* 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 Consolidated Earnings Forecasts."

(Method of accessing supplementary material on financial results)

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

Quarterly consolidated balance sheet

(Thousands of yen)

As of December 31, 2025

Assets	
Current assets	
Cash and deposits	11,143,905
Accounts receivable - trade	4,107,182
Finished goods	417,762
Work in process	838,946
Other	148,754
Total current assets	16,656,550
Non-current assets	
Property, plant and equipment	391,245
Intangible assets	
Goodwill	1,233,440
Other	55,936
Total intangible assets	1,289,376
Investments and other assets	927,027
Total non-current assets	2,607,649
Total assets	19,264,200
Liabilities	
Current liabilities	
Accounts payable - trade	51,880
Current portion of long-term borrowings	26,652
Accounts payable - other	1,465,416
Income taxes payable	502,434
Provision for bonuses	40,129
Provision for post incentive payments	25,440
Refund liability	469,341
Other	1,555,498
Total current liabilities	4,136,794
Non-current liabilities	
Long-term borrowings	93,531
Deferred tax liabilities	41,114
Other	18,470
Total non-current liabilities	153,116
Total liabilities	4,289,911
Net assets	
Shareholders' equity	
Share capital	863,824
Capital surplus	853,824
Retained earnings	13,257,526
Treasury shares	(886)
Total shareholders' equity	14,974,289
Total net assets	14,974,289
Total liabilities and net assets	19,264,200

Quarterly consolidated statement of income

(Thousands of yen)

	Nine months ended December 31, 2025
Net sales	12,289,987
Cost of sales	2,804,704
Gross profit	9,485,283
Selling, general and administrative expenses	6,736,447
Operating profit	2,748,836
Non-operating income	
Interest income	9,383
Virtual credits breakage income	6,961
Foreign exchange gains	16,715
Other	2,724
Total non-operating income	35,785
Non-operating expenses	
Interest expenses	755
Other	529
Total non-operating expenses	1,284
Ordinary profit	2,783,337
Profit before income taxes	2,783,337
Income taxes	1,110,541
Profit	1,672,795
Profit attributable to non-controlling interests	-
Profit attributable to owners of parent	1,672,795

Quarterly consolidated statement of comprehensive income

(Thousands of yen)

	Nine months ended December 31, 2025
Profit	1,672,795
Comprehensive income	1,672,795
Comprehensive income attributable to	
Comprehensive income attributable to owners of parent	1,672,795
Comprehensive income attributable to non-controlling interests	-