

6-K 1 ea0298038-6k_perpetuals.htm REPORT OF FOREIGN PRIVATE ISSUER

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of July 2026

Commission File Number: 001-41752

Perpetuals.com Ltd

**5-7-11, Ueno, Taito-ku
Tokyo, Japan 110-0005
(Address of principal executive office)**

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:

Form 20-F ☒ Form 40-F ☐

Explanatory Note

Perpetuals.com Ltd (the “Company”) issued a press release on July 14, 2026, announcing the Company has terminated its non-binding letter of intent on the potential acquisition of AI Financial Corporation’s subsidiary, Alt5 Sigma Canada, Inc. A copy of this press release is attached hereto as Exhibit 99.1, and is incorporated by reference herein.

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press release — Statement on terminating the letter of intent with AI Financial Corporation

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Perpetuals.com Ltd

Date: July 14, 2026

By: /s/ Patrick Gruhn

Name: Patrick Gruhn

Title: Co-Chief Executive Officer and
Representative Director
(Principal Executive Officer)