SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(Amendment No. 3)*

Perpetuals.com Ltd

(Name of Issuer)

American Depositary Shares, each representing 5 Ordinary Shares, no par value per share

(Title of Class of Securities)

(CUSIP Number)

09/30/2026

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- ☐ Rule 13d-1(b)
- ☑ Rule 13d-1(c)
- ☐ Rule 13d-1(d)

SCHEDULE 13G

CUSIP No.

1	Names of Reporting Persons Strategic EP, LLC
2	Check the appropriate box if a member of a Group (see instructions) ☑ (a) ☐ (b)
3	Sec Use Only
4	Citizenship or Place of Organization DELAWARE

Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 0.00
	6	Shared Voting Power 4,077,515.00
	7	Sole Dispositive Power 0.00
	8	Shared Dispositive Power 4,077,515.00
9		Aggregate Amount Beneficially Owned by Each Reporting Person 4,077,515.00
10		Check box if the aggregate amount in row (9) excludes certain shares (See Instructions) ☐
11		Percent of class represented by amount in row (9) 9.9 %
12		Type of Reporting Person (See Instructions) OO

Comment for Type of Reporting Person: As more fully described in Item 4 of this Amendment No. 3 to Statement on Schedule 13G (this "Amendment No. 3"), such percentage is based on 40,570,692 ordinary shares, no par value per share, of the issuer ("Ordinary Shares") outstanding as of September 18, 2026, as reported in the issuer's Annual Report on Form 20-F/A for the fiscal year ended April 30, 2026, filed with the U.S. Securities and Exchange Commission (the "SEC") on September 18, 2026 (the "Form 20-F/A"). The amounts listed in rows 6, 8 and 9 represent Ordinary Shares, which are represented by American Depositary Shares of the issuer ("ADSs") and such amounts and the percentage in row 11 are based on 766,440 ADSs directly held by the reporting person, representing 3,832,200 Ordinary Shares, and 49,063 ADSs, representing 245,315 Ordinary Shares, issuable upon exercise of pre-funded ADS purchase warrants directly held by the reporting person to purchase up to 80,020 ADSs, representing 400,100 Ordinary Shares ("Pre-Funded Warrants"), which exercise is subject to a 9.99% beneficial ownership limitation provision (a "Blocker"). Each ADS represents five Ordinary Shares.

SCHEDULE 13G

CUSIP No.

1		Names of Reporting Persons Alexander Chase Deitch
2		Check the appropriate box if a member of a Group (see instructions) ☑ (a) ☐ (b)
3		Sec Use Only
4		Citizenship or Place of Organization UNITED STATES
Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 0.00
	6	Shared Voting Power 4,077,515.00
	7	Sole Dispositive Power 0.00

	Shared Dispositive Power	
8		
	4,077,515.00	
	Aggregate Amount Beneficially Owned by Each Reporting Person	
9		
	4,077,515.00	
	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions)	
10		
	☐	
	Percent of class represented by amount in row (9)	
11		
	9.9 %	
	Type of Reporting Person (See Instructions)	
12		
	HC, IN	

Comment for Type of Reporting Person: As more fully described in Item 4 of this Amendment No. 3, such percentage is based on 40,570,692 Ordinary Shares outstanding as of September 18, 2026, as reported in the Form 20-F/A. The amounts listed in rows 6, 8 and 9 represent Ordinary Shares, which are represented by ADSs and such amounts and the percentage in row 11 are based on 766,440 ADSs indirectly held by the reporting person, representing 3,832,200 Ordinary Shares, and 49,063 ADSs, representing 245,315 Ordinary Shares, issuable upon exercise of Pre-Funded Warrants indirectly held by the reporting person to purchase up to 80,020 ADSs, representing 400,100 Ordinary Shares, which exercise is subject to a Blocker. Each ADS represents five Ordinary Shares.

SCHEDULE 13G

Item 1.		
	Name of issuer:	
(a)		
	Perpetuals.com Ltd	
	Address of issuer's principal executive offices:	
(b)		
	5-7-11, Ueno, Taito-ku, Tokyo, Japan 110-0005	
Item 2.		
	Name of person filing:	
(a)	(i) Strategic EP, LLC, a Delaware limited liability company ("Strategic"); and (ii) Alexander Chase Deitch ("Mr. Deitch"). The foregoing persons are hereinafter collectively referred to as the "Reporting Persons". Any disclosures herein with respect to persons other than the Reporting Persons are made on information and belief after making inquiry to the appropriate party. The Reporting Persons have entered into a Joint Filing Agreement, a copy of which is filed as Exhibit 1 to the Statement on Schedule 13G filed by the Reporting Persons with the SEC on October 20, 2025, pursuant to which such Reporting Persons have agreed to file all amendments to the Schedule 13G, including Amendment No. 1 to the Schedule 13G, filed by the Reporting Persons with the SEC on May 14, 2026 ("Amendment No. 1"), Amendment No. 2 to the Schedule 13G, filed by the Reporting Persons with the SEC on August 14, 2026 ("Amendment No. 2" and, together with Amendment No. 1, the "Amendments"), and this Amendment No. 3, jointly in accordance with the provisions of Rule 13d-1(k) of the Act. The filing of this Amendment No. 3 should not be construed in and of itself as an admission by any Reporting Person as to beneficial ownership of the Ordinary Shares reported herein.	
	Address or principal business office or, if none, residence:	
(b)	The principal business address of each of the Reporting Persons is 1050 Crowne Pointe Parkway, Suite 500, Atlanta, GA 30338.	
	Citizenship:	
(c)	Strategic is a limited liability company organized under the laws of the State of Delaware. Mr. Deitch is a citizen of the United States.	
	Title of class of securities:	
(d)	American Depositary Shares, each representing 5 Ordinary Shares, no par value per share	
	CUSIP No.:	
(e)		

Item 3. If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

(a) ☐ Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);

(b) ☐ Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);

(c) ☐ Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);

(d) ☐ Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);

(e) ☐ An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);

(f) ☐ An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);

(g) ☐ A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);

(h) ☐ A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);

(i) ☐ A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);

(j) ☐ A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J). If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J),
please specify the type of institution:

(k) ☐ Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K).

Item 4. Ownership

(a) Amount beneficially owned:

This Amendment No. 3 amends and supplements the Schedule 13G and the Amendments. The purpose of this Amendment No. 3 is to update the beneficial ownership information on the cover pages and in item 4 in the Schedule 13G and the Amendments. The information required by this item with respect to each Reporting Person is set forth in Rows 5 through 9 and 11 of the cover pages to this Amendment No. 3 and is incorporated herein by reference for each such Reporting Person. The share amounts and ownership percentages reported are based on 40,570,692 Ordinary Shares outstanding as of September 18, 2026, as reported in the Form 20-F/A. Strategic holds (i) 766,440 ADSs, representing 3,832,200 Ordinary Shares, and (ii) Pre-Funded Warrants to purchase up to 80,020 ADSs, representing 400,100 Ordinary Shares, the exercise of which is subject to a Blocker. Strategic may exercise the Pre-Funded Warrants for up to an aggregate of 49,063 ADSs, representing 245,315 Ordinary Shares, as a result of the triggering of the Blocker in the Pre-Funded Warrants, which prohibits Strategic from exercising the Pre-Funded Warrants for Ordinary Shares if, as a result of such exercise, the holder thereof, together with its affiliates and any persons acting as a group together with such holder or any of such affiliates, would beneficially own more than 9.99% of the total number of Ordinary Shares then issued and outstanding immediately after giving effect to any such exercise. Consequently, Strategic is the beneficial owner of 4,077,515 Ordinary Shares (the "Shares"). Strategic has the power to dispose of and the power to vote the Shares beneficially owned by it, which power may be exercised by its manager, Mr. Deitch. Mr. Deitch does not directly own the Shares. By reason of the provisions of Rule 13d-3 of the Act, Mr. Deitch may be deemed to beneficially own the Shares which are beneficially owned by Strategic.

(b) Percent of class:

(A) Strategic: 9.99 % (B) Mr. Deitch: 9.99 % %

(c) Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote:

(A) Strategic: 0.00 (B) Mr. Deitch: 0.00

(ii) Shared power to vote or to direct the vote:

(A) Strategic: 4,077,515.00 (B) Mr. Deitch: 4,077,515.00

(iii) Sole power to dispose or to direct the disposition of:

(A) Strategic: 0.00 (B) Mr. Deitch: 0.00

(iv) Shared power to dispose or to direct the disposition of:

(A) Strategic: 4,077,515.00 (B) Mr. Deitch: 4,077,515.00

Item 5. Ownership of 5 Percent or Less of a Class.

Item 6. Ownership of more than 5 Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

If a group has filed this schedule pursuant to §240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to §240.13d-1(c) or §240.13d-1(d), attach an exhibit stating the identity of each member of the group.

See Exhibit 1 filed with the Schedule 13G.

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certifications:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under § 240.14a-11.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Strategic EP, LLC

Signature: /s/ Alexander Chase Deitch
Name/Title: Alexander Chase Deitch, Manager
Date: 11/13/2026

Alexander Chase Deitch

Signature: /s/ Alexander Chase Deitch
Name/Title: Alexander Chase Deitch
Date: 11/13/2026

Comments accompanying signature: LIST OF EXHIBITS Exhibit No. 1 - Joint Filing Agreement, dated October 20, 2025 (incorporated by reference to Exhibit 1 to the Schedule 13G filed by the Reporting Persons with the SEC on October 20, 2025)