

Document and entity information

Aug 2022

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2022-10-13
Company name	TRANSACTION CO.,Ltd.
Securities code	7818
URL	https://www.transaction.co.jp
Representative	
Title	代表取締役社長
Name	石川 諭
Inquiries	
Title	取締役
Name	北山 善也
Tel	03-6861-5577
Other	
Date of general shareholders' meeting (as planned)	2022-11-29
Dividend payable date (as planned)	2022-11-09
Annual securities report filing date (as planned)	2022-11-29
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(機関投資家・証券アナリスト向け)
Note to fraction processing method	(百万円未満切捨て)
Stock exchange listings	
Tokyo	true
Tokyo Prime	true
Tokyo Standard	-
Tokyo Growth	-
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	-
Tokyo PRO Market	-
Tokyo Others	-
Nagoya	-
Nagoya Premire	-
Nagoya Main	-
Nagoya Next	-
Nagoya Others	-
Sapporo	-
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	-
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Phoenix	-
Japan Securities Dealers Association	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2022-08-31

Business Results-Operating results

(in millions of yens)

	Aug 2022	Aug 2021
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	18,273	17,139
% change	6.6	-7.2
Operating profit		
Operating profit	3,231	2,820
% change	14.6	0.7
Ordinary profit		
Ordinary profit	3,304	2,876
% change	14.9	0.7
Profit attributable to owners of parent		
Profit attributable to owners of parent	2,195	2,059
% change	6.6	24.7
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	2,677	2,138
Change in comprehensive income	25.2	26.8
Other consolidated operating results		
Basic earnings per share (Yen)	75.43	70.71
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	17.8	19.5
Ordinary profit to total assets ratio (%)	21.3	20.8
Operating profit to net sales ratio (%)	17.7	16.5
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Aug 2022	Aug 2021
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	16,650	14,422
Net assets	13,354	11,325
Capital adequacy ratio (%)	80.2	78.5
Net assets per share (Yen)	458.84	389.11
Note to consolidated financial positions		
Owner's equity	13,354	11,325
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Aug 2022	Aug 2021
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	239	2,306
Cash flows from investing activities	-213	-465
Cash flows from financing activities	-819	-709
Cash and equivalents, end of period	4,351	5,083

Business Results-Note to business results

Aug 2022

Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

-

Dividends

(in millions of yens)

	Aug 2023	Aug 2022	Aug 2021
Dividends			
Dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Second quarter			
Result		0.00	0.00
Forecast	0.00		
Upper	-		
Lower	-		
Third quarter			
Result		-	-
Forecast	-		
Upper	-		
Lower	-		
Year end			
Result		25.00	22.00
Forecast	27.00		
Upper	-		
Lower	-		
Annual			
Result		25.00	22.00
Forecast	27.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		727	640
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		33.1	31.1
Forecast	33.1		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		5.9	6.1
Note to dividends			
Note to dividends			

Forecasts

(in millions of yens)

	Aug 2023	Feb 2023
Forecasts		
Forecasts		
Title for forecasts	3. 2023年8月期の連結業績予想(2022年9月1日~2023年8月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	20,600	10,098
Upper	-	-
Lower	-	-
% change		
Forecast	12.7	12.6
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	3,560	1,728
Upper	-	-
Lower	-	-
% change		
Forecast	10.2	7.1
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	3,577	1,736
Upper	-	-
Lower	-	-
% change		
Forecast	8.3	6.9
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	2,375	1,156
Upper	-	-
Lower	-	-
% change		
Forecast	8.2	7.8
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	81.60	39.72
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

Notes-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

Aug 2022

Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-
Number of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

Aug 2022

Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies and accounting estimates, retrospective restatement	
Others	
Changes in accounting policies and accounting estimates, retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
Changes in accounting policies other than ones based on revisions of accounting standard	-
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies and accounting estimates, retrospective restatement	

Note to changes in accounting policies and accounting estimates, retrospective restatement

(注)詳細は、添付資料23ページ「4.連結財務諸表及び主な注記(5)連結財務諸表に関する注記事項(会計方針の変更)」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	Aug 2022	Aug 2021
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares (common stock)		
Others		
Number of issued and outstanding shares (common stock)		
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	29,375,400	29,375,400
Number of treasury stock at the end of fiscal year	270,865	270,865
Average number of shares	29,104,535	29,132,828
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Aug 2022	Aug 2021
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		

Non-consolidated income statements information

Net sales		
Net sales	1,315	1,409
% change	-6.7	-13.9
Operating profit		
Operating profit	739	835
% change	-11.5	-6.1
Ordinary profit		
Ordinary profit	878	849
% change	3.5	-7.5
Profit		
Profit	817	852
% change	-4.1	36.4
Other non-consolidated operating results		
Basic earnings per share (Yen)	28.10	29.28
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	-

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Aug 2022	Aug 2021
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	5,910	5,666
Net assets	5,053	4,732
Capital adequacy ratio (%)	85.5	83.5
Net assets per share (Yen)	173.63	162.60
Note to non-consolidated financial positions		
Owner's equity	5,053	4,732
Note to financial positions	-	-

Business Results-Note to overview of nonconsolidated business results

	Aug 2022
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Aug 2023
Non-consolidated forecasts	
Non-consolidated forecasts	
Preamble to non-consolidated forecasts	
Preamble to forecasts	-
Note to non-consolidated forecasts	
Note to forecasts	-

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.