

Document and entity information

| | Aug 2023 | Feb 2023 |
|--|------------|------------------------------------|
| Company information | | |
| Company information | | |
| FASF member mark | | true |
| Document name | | 第2四半期決算短信 〔日本基準〕(連 結) |
| Filing date | | 2023-04-12 |
| Company name | | TRANSACTION CO.,Ltd. |
| Securities code | | 7818 |
| URL | | https://www.trans- action.co.jp |
| Representative | | |
| Title | | 代表取締役会長 |
| Name | | 石川 諭 |
| Inquiries | | |
| Title | | 取締役 |
| Name | | 北山 善也 |
| Tel | | 03-6861-5577 |
| Other | | |
| Quarterly statement filing date (as planned) | | 2023-04-14 |
| Supplemental material of quarterly results | | true |
| Way of getting | | - |
| Convening briefing of quarterly results | | true |
| Target for briefing of quarterly results | | (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 | | |
| 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 | 2023-08-31 | |
| Quarterly period | | 2 |

Business Results-Quarterly operating results

(in millions of yens)

| | Feb 2023 | Feb 2022 |
|--|----------|----------|
| Quarterly operating results | | |
| Quarterly operating results | | |
| Consolidated operating results | | |
| Consolidated income statements information | | |
| Net sales | | |
| Net sales | 11,278 | 8,969 |
| % change | 25.7 | -0.4 |
| Operating profit | | |
| Operating profit | 2,322 | 1,613 |
| % change | 43.9 | 0.1 |
| Ordinary profit | | |
| Ordinary profit | 2,357 | 1,623 |
| % change | 45.2 | -0.8 |
| Profit attributable to owners of parent | | |
| Profit attributable to owners of parent | 1,559 | 1,072 |
| % change | 45.4 | -12.9 |
| Note to consolidated income statements information | | |
| Comprehensive income | | |
| Comprehensive income | 1,377 | 1,144 |
| Change in comprehensive income | 20.3 | -9.7 |
| Other consolidated operating results | | |
| Basic earnings per share (Yen) | 53.56 | 36.85 |
| Diluted earnings per share (Yen) | - | - |
| Note to consolidated operating results | | |
| Note to operating results | - | |

Business Results-Quarterly financial positions

(in millions of yens)

| | Feb 2023 | Aug 2022 |
|--|----------|----------|
| Quarterly financial positions | | |
| Quarterly financial positions | | |
| Consolidated financial positions | | |
| Total assets | 17,873 | 16,650 |
| Net assets | 14,064 | 13,354 |
| Capital adequacy ratio (%) | 78.7 | 80.2 |
| Note to consolidated financial positions | | |
| Owner's equity | 14,064 | 13,354 |
| Note to financial positions | - | |

Business Results-Note to quarterly business results

| | Feb 2023 |
|--|----------|
| Quarterly note to business results | |
| Quarterly note to business results | |
| Note to consolidated financial results | |
| Note to consolidated financial results | - |

Quarterly Dividends

(in millions of yens)

| | Aug 2023 | Feb 2023 | Aug 2022 |
|---------------------|----------|----------|----------|
| Quarterly dividends | | | |
| Quarterly dividends | | | |

| | | |
|--|-------|-------|
| Dividends | | |
| Dividend per share (Yen) | | |
| Dividend per share (Yen) | | |
| First quarter | | |
| Result | - | - |
| Second quarter | | |
| Result | 0.00 | 0.00 |
| Third quarter | | |
| Result | - | - |
| Forecast | - | - |
| Upper | - | - |
| Lower | - | - |
| Year end | | |
| Result | - | 25.00 |
| Forecast | 29.00 | - |
| Upper | - | - |
| Lower | - | - |
| Annual | | |
| Result | - | 25.00 |
| Forecast | 29.00 | - |
| Upper | - | - |
| Lower | - | - |
| Correction of dividend forecast from the most recent dividend forecast | | |
| Correction of dividend forecast from the most recent dividend forecast | | |
| Annual | true | - |
| Note to dividends | | |
| Note to dividends | | |

配当予想の修正については、本日（2023年4月12日）公表いたしました「通期業績予想の修正及び配当予想の修正（増配）に関するお知らせ」をご覧ください。

Annual

Quarterly Forecasts

(in millions of yens)

Aug 2023

| | | |
|--------------------------------------|---|--|
| Quarterly forecasts | | |
| Quarterly 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 | - | 21,780 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | - | 19.2 |
| Upper | - | - |
| Lower | - | - |
| Operating profit | | |
| Operating profit | | |
| Forecast | - | 4,154 |
| Upper | - | - |
| Lower | - | - |
| % change | | |
| Forecast | - | 28.5 |

| | |
|--|---|
| Upper | - |
| Lower | - |
| Ordinary profit | |
| Ordinary profit | |
| Forecast | 4,198 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 27.1 |
| Upper | - |
| Lower | - |
| Profit attributable to owners of parent | |
| Profit attributable to owners of parent | |
| Forecast | 2,777 |
| Upper | - |
| Lower | - |
| % change | |
| Forecast | 26.5 |
| Upper | - |
| Lower | - |
| Basic earnings per share (Yen) | |
| Basic earnings per share (Yen) | |
| Forecast | 95.39 |
| Upper | - |
| Lower | - |
| Correction of financial forecast from the most recent financial forecast | |
| Correction of financial forecast from the most recent financial forecast | |
| Forecast | true |
| Note to consolidated forecasts | |
| Note to forecasts | 連結業績予想の修正については、本日（2023年4月12日）公表いたしました「通期業績予想の修正及び配当予想の修正（増配）に関するお知らせ」をご覧ください。 |

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

Feb 2023

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|--|---|
| 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, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

Feb 2023

| | |
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| Applying of specific accounting of the consolidated quarterly financial statements | |
| Applying of specific accounting of the consolidated quarterly financial statements | |

| | |
|--|---|
| Others | |
| Applying of specific accounting of the consolidated quarterly financial statements | |
| Applying of specific accounting of the consolidated quarterly financial statements | - |
| Note to applying of specific accounting of the consolidated quarterly financial statements | |
| Note to applying of specific accounting of the consolidated quarterly financial statements | - |

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

| | Feb 2023 |
|--|----------|
| Changes in accounting policies, accounting estimates and retrospective restatement | |
| Changes in accounting policies, accounting estimates and retrospective restatement | |
| Others | |
| Changes in accounting policies, accounting estimates and retrospective restatement | |
| Changes in accounting policies based on revisions of accounting standard | - |
| 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, accounting estimates and retrospective restatement | |
| Note to changes in accounting policies, accounting estimates and retrospective restatement | - |

Notes, Quarterly-Number of issued and outstanding shares common stock

| | Feb 2023 | Aug 2022 | Feb 2022 |
|--|------------|------------|------------|
| 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 | 246,865 | 270,865 | |
| Average number of shares | 29,112,888 | | 29,104,535 |
| Note to number of issued and outstanding shares (common stock) | | | |
| Note to number of issued and outstanding shares (common stock) | - | | |

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