

Document and entity information

Aug 2023

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2023-10-12
Company name	TRANSACTION CO.,Ltd.
Securities code	7818
URL	https://www.transaction.co.jp
Representative	
Title	代表取締役会長
Name	石川 諭
Inquiries	
Title	取締役
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Other	
Date of general shareholders' meeting (as planned)	2023-11-29
Dividend payable date (as planned)	2023-11-08
Annual securities report filing date (as planned)	2023-11-29
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	2023-08-31

Business Results-Operating results

(in millions of yens)

	Aug 2023	Aug 2022
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	22,958	18,273
% change	25.6	6.6
Operating profit		
Operating profit	4,658	3,231
% change	44.1	14.6
Ordinary profit		
Ordinary profit	4,786	3,304
% change	44.9	14.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	3,305	2,195
% change	50.6	6.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	3,579	2,677
Change in comprehensive income	33.7	25.2
Other consolidated operating results		
Basic earnings per share (Yen)	113.50	75.43
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	22.3	17.8
Ordinary profit to total assets ratio (%)	25.7	21.3
Operating profit to net sales ratio (%)	20.3	17.7
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Aug 2023	Aug 2022
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	20,599	16,650
Net assets	16,236	13,354
Capital adequacy ratio (%)	78.8	80.2
Net assets per share (Yen)	557.41	458.84
Note to consolidated financial positions		
Owner's equity	16,236	13,354
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Aug 2023	Aug 2022
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	3,767	239
Cash flows from investing activities	-1,481	-213
Cash flows from financing activities	-555	-819
Cash and equivalents, end of period	6,060	4,351

Business Results-Note to business results

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Note to business results

Note to business results

Note to consolidated financial results

Note to consolidated financial results

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Dividends

(in millions of yens)

	Aug 2024	Aug 2023	Aug 2022
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		35.00	25.00
Forecast	37.00		
Upper	-		
Lower	-		
Annual			
Result		35.00	25.00
Forecast	37.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		1,019	727
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		30.8	33.1
Forecast	30.8		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		6.9	5.9
Note to dividends			
Note to dividends			

Forecasts

(in millions of yens)

	Aug 2024	Feb 2024
Forecasts		
Forecasts		
Title for forecasts	3. 2024年8月期の連結業績予想(2023年9月1日~2024年8月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	25,160	12,278
Upper	-	-
Lower	-	-
% change		
Forecast	9.6	8.9
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	5,220	2,577
Upper	-	-
Lower	-	-
% change		
Forecast	12.1	11.0
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	5,329	2,634
Upper	-	-
Lower	-	-
% change		
Forecast	11.3	11.7
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	3,501	1,732
Upper	-	-
Lower	-	-
% change		
Forecast	5.9	11.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	120.20	59.48
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

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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-Changes in accounting policies and accounting estimates retrospective restatement

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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	-
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	-

Notes-Number of issued and outstanding shares common stock

	Aug 2023	Aug 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	29,120,776	29,104,535
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 2023	Aug 2022
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	1,427	1,315
% change	8.5	-6.7
Operating profit		

Operating profit	782	739
% change	5.9	-11.5
Ordinary profit		
Ordinary profit	936	878
% change	6.5	3.5
Profit		
Profit	964	817
% change	18.0	-4.1
Other non-consolidated operating results		
Basic earnings per share (Yen)	33.12	28.10
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 2023	Aug 2022
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	7,088	5,910
Net assets	5,681	5,053
Capital adequacy ratio (%)	80.2	85.5
Net assets per share (Yen)	195.05	173.63
Note to non-consolidated financial positions		
Owner's equity	5,681	5,053
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Aug 2023
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 2024
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.