Entity information

	Aug 2013
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2013-10-11
Company name	TRANSACTION CO., Ltd.
Stock exchange listings	
Tokyo	true
Tokyo 1st section	-
Tokyo 2nd section	-
Tokyo Mothers	-
Tokyo JASDAQ	true
Tokyo Others	-
Osaka	-
Osaka 1st section	-
Osaka 2nd section	-
Osaka JASDAQ	-
Osaka Others	-
Nagoya	-
Nagoya 1st section	-
Nagoya 2nd section	-
Nagoya Centrex	-
Nagoya Others	-
Sapporo	-
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	-
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Green Sheet	-
Japan Securities Dealers Association	-
Securities code	78180
URL	http://www.trans-action.co.jp
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2013-08-31
Representative	
Title	代表取締役社長
Name	石川　諭
Inquiries	
Title	専務取締役
Name	中塚　莞爾
Tel	03-6861-5577
Other	
Date of general shareholders' meeting (as planned)	2013-11-28
Dividend payable date (as planned)	2013-11-14
Annual securities report filing date (as planned)	2013-11-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	（証券アナリスト・機関投資家向け）
Note to fraction processing method	（百万円未満切捨て）

Consolidated information

(in millions of yens)

	Aug 2014	Feb 2014	Aug 2013	Aug 2012
Consolidated information				
Consolidated financial results				
Consolidated operating results				
Consolidated income statements information				
Net sales				
Net sales			9,445	9,183
% change in net sales			2.9	10
Operating income				
Operating income			591	573
% change in operating income			3.1	14.2
Ordinary income				
Ordinary income			725	605
% change in ordinary income			19.8	30.4
Net income				
Net income			439	321
% change in net income			36.4	6.8
Note to consolidated income statements information				
Comprehensive income				
Comprehensive income			496	335
Change in comprehensive income			48.2	21.2
Other consolidated operating results				
Net income per share (Yen)			69.34	51.32
Diluted net income per share (Yen)			68.08	50.20
Net income to shareholders' equity ratio (%)			18.5	16.1
Ordinary income to total assets ratio (%)			15.8	15.1
Operating income to net sales ratio (%)			6.3	6.2
Note to consolidated operating results				
Investment profit (loss) on equity method			-	-
Note to consolidated operating results			（注）当社は、平成25年5月1日付けで普通株式1株につき普通株式2株の割合で株式分割を行っております。これに伴い、前連結会計年度の期首に当該株式分割が行われたと仮定して、1株当たり当期純利益及び潜在株式調整後1株当たり当期純利益を算定しております。	
Consolidated financial positions				
Total assets			4,923	4,270
Net assets			2,599	2,144
Capital adequacy ratio (%)			52.8	50.2
Net assets per share (Yen)			407.34	340.39
Note to consolidated financial positions				
Owner's equity			2,599	2,144
Note to consolidated financial positions			（注）当社は、平成25年5月1日付けで普通株式1株につき普通株式2株の割合で株式分割を行っております。	
Consolidated cash flows				
Cash flows from operating activities			370	267
Cash flows from investing activities			57	-105
Cash flows from financing activities			-85	273
Cash and equivalents, end of period			1,276	905
Note to consolidated cash flows				
Note to consolidated cash flows			-	
Note to consolidated financial results				
Note to consolidated financial results			-	
Dividends				

Dividend per share (Yen)						
First quarter						
Result					-	-
Forecast	-					
Forecast (upper)	-					
Forecast (lower)	-					
Second quarter						
Result					0.00	0.00
Forecast		0.00				
Forecast (upper)	-					
Forecast (lower)	-					
Third quarter						
Result					-	-
Forecast	-					
Forecast (upper)	-					
Forecast (lower)	-					
Fiscal year end						
Result					10.00	18.00
Forecast		11.00				
Forecast (upper)	-					
Forecast (lower)	-					
Total						
Result					10.00	18.00
Forecast		11.00				
Forecast (upper)	-					
Forecast (lower)	-					
Total dividend paid						
Total dividend paid					63	56
Payout ratio (consolidated) (%)						
Payout ratio (%)					14.4	17.5
Payout ratio (%)		16.3				
Ratio of total amount of dividends to net assets (consolidated) (%)						
Ratio of total amount of dividends to net assets (%)					2.7	2.8
Note to dividends						
Note to dividends				（注）当社は、平成25年5月1日付けで普通株式1株につき普通株式2株の割合で株式分割を行っております。平成24年8月期については 当該株式分割前の実際の配当金の額を記載しております。		
Consolidated forecasts						
Title for consolidated forecasts	3. 平成26年 8月期の連結業績予想（平成25年 9月 1日～平成26年 8月31日）					
Preamble to consolidated forecasts						
Preamble to consolidated forecasts	-					
Main table of consolidated forecasts						
Net sales						
Forecast		10,145		4,760		
Forecast (upper)	-		-			
Forecast (lower)	-		-			
% change (forecast)		7.4		7.5		
% change (forecast-upper)	-		-			
% change (forecast-lower)	-		-			
Operating income						
Forecast		705		252		
Forecast (upper)	-		-			
Forecast (lower)	-		-			
% change (forecast)		19.1		-9.5		
% change (forecast-upper)	-		-			
% change (forecast-lower)	-		-			
Ordinary income						

Forecast	696	248		
Forecast (upper)	-	-		
Forecast (lower)	-	-		
% change (forecast)	-3.9	-28.8		
% change (forecast-upper)	-	-		
% change (forecast-lower)	-	-		
Net income				
Forecast	430	152		
Forecast (upper)	-	-		
Forecast (lower)	-	-		
% change (forecast)	-2	-26.9		
% change (forecast-upper)	-	-		
% change (forecast-lower)	-	-		
Net income per share (Yen)				
Forecast	67.42	23.91		
Forecast (upper)	-	-		
Forecast (lower)	-	-		
Note to consolidated forecasts				
Note to consolidated forecasts	-			
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			-	
Name of subsidiaries newly consolidated			-	
Number of subsidiaries excluded from consolidation			-	
Name of subsidiaries excluded from consolidation			-	
Note to material changes in subsidiaries during this period				
Note to material changes in subsidiaries during this period			-	
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			true	
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)「連結財務諸表の用語、様式及び作成方法に関する規則」第14条の7（会計方針の変更を会計上の見積りの変更と区別することが困難な場合）に該当するものであります。詳細は、添付資料22ページ「4.連結財務諸表 (5)連結財務諸表に関する注記事項（会計上の見積りの変更と区別することが困難な会計方針の変更）」をご覧ください。	
Number of issued and outstanding shares (common stock)				
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)			6,382,000	6,300,400
Number of treasury stock at the end of fiscal year			556	410
Average number of shares			6,334,152	6,272,411
Note to number of issued and outstanding shares (common stock)				
			(注) 当社は、平成25年5月1日付けで普通	

Note to number of issued and outstanding shares (common stock)	株式1株につき普通株式2株の割合で株式分割を行っております。これに伴い、前連結会計年度の期首に当該株式分割が行われたと仮定して、発行済株式数（普通株式）を記載しております。1株当たり指標の算定の基礎となる株式数については、添付資料27ページ「1株当たり情報」をご覧ください。

Non consolidated information

(in millions of yens)

	Aug 2013	Aug 2012
Non-consolidated information		
Summary of non-consolidated financial results		
Non-consolidated financial results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	628	705
% change in net sales	-10.9	23.6
Operating income		
Operating income	83	173
% change in operating income	-51.6	232.4
Ordinary income		
Ordinary income	191	234
% change in ordinary income	-18.5	308.9
Net income		
Net income	136	188
% change in net income	-27.7	141.8
Other non-consolidated operating results		
Net income per share (Yen)	21.53	30.10
Diluted net income per share (Yen)	21.14	29.43
Note to non-consolidated operating results		
Note to non-consolidated operating results	（注）当社は、平成25年５月１日付けで普通株式１株につき普通株式２株の割合で株式分割を行っております。これに伴い、前事業年度の期首に当該株式分割が行われたと仮定して、１株当たり当期純利益及び潜在株式調整後１株当たり当期純利益を算定しております。	
Non-consolidated financial positions		
Total assets	2,733	2,776
Net assets	1,775	1,680
Capital adequacy ratio (%)	65	60.5
Net assets per share (Yen)	278.24	266.77
Note to non-consolidated financial positions		
Owner's equity	1,775	1,680
Note to non-consolidated financial positions	（注）当社は、平成25年５月１日付けで普通株式１株につき普通株式２株の割合で株式分割を行っております。	
Note to non-consolidated financial results		
Note to non-consolidated financial results	-	

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