Document and entity information

	Aug 2014	May 2014
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信〔日本基準〕(連結)
Filing date		2014-07-10
Company name		TRANSACTION CO., Ltd.
Stock exchange listings		
Tokyo		true
Tokyo 1st section		-
Tokyo 2nd section		true
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo 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	2014-08-31	
Quarterly period		3
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		
Quarterly statement filing date (as planned)		2014-07-14
Supplemental material of quarterly results		-
Way of getting		-
Convening briefing of quarterly results		-
Target for briefing of quarterly results		-
Note to fraction processing method		（百万円未満切捨て）

Business Results-Quarterly operating results

(in millions of yens)

	May 2014	May 2013
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		

Net sales	7,695	7,095
% change	8.4	2.9
Operating income		
Operating income	550	501
% change	9.9	22.5
Ordinary income		
Ordinary income	535	638
% change	-16.2	57.8
Net income		
Net income	332	385
% change	-13.9	72.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	341	465
Change in comprehensive income	-26.6	96.0
Other consolidated operating results		
Net income per share (Yen)	51.93	61.06
Diluted net income per share (Yen)	51.38	59.94
Note to consolidated operating results		
Note to operating results	-	

Business Results-Quarterly financial positions

(in millions of yens)

	May 2014	Aug 2013
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	5,250	4,923
Net assets	2,887	2,599
Capital adequacy ratio (%)	55.0	52.8
Note to consolidated financial positions		
Owner's equity	2,887	2,599
Note to financial positions	-	

Business Results-Note to quarterly business results

	May 2014
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 2014	May 2014	Aug 2013
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	-		-
Year end			
Result			10.00
Forecast	13.00		
Upper	-		
Lower	-		
Annual			

Result		10.00
Forecast	13.00	
Upper	-	
Lower	-	
Note to dividends		
Note to dividends		
Annual		（注）1．直近に公表されている配当予想からの修正の有無 ： 無 2．平成26年８月期期末配当金の内訳 普通配当 11円00銭 上場市場変更記念配当 2円00銭

Quarterly Forecasts

(in millions of yens)

	Aug 2014
Quarterly forecasts	
Quarterly forecasts	
Title for 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 forecasts	-
Main table of consolidated forecasts	
Net sales	
Net sales	
Forecast	10,145
Upper	-
Lower	-
% change	
Forecast	7.4
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	705
Upper	-
Lower	-
% change	
Forecast	19.1
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	696
Upper	-
Lower	-
% change	
Forecast	-3.9
Upper	-
Lower	-
Net income	
Net income	
Forecast	430
Upper	-
Lower	-
% change	
Forecast	-2.0
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	67.12
Upper	-

Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

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

	May 2014
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	-
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	-

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

	May 2014
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

	May 2014
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

	May 2014	Aug 2013	May 2013
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)	6,435,600	6,382,000	
Number of treasury stock at the end of fiscal year	556	556	
Average number of shares	6,400,931		6,321,570
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.