Document and entity information

	Aug 2014
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2014-10-10
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
Representative	
Title	代表取締役社長
Name	石川　諭
Inquiries	
Title	専務取締役
Name	中塚　尭爾
Tel	03-6861-5577
Other	
Date of general shareholders' meeting (as planned)	2014-11-27
Dividend payable date (as planned)	2014-11-13
Annual securities report filing date (as planned)	2014-11-27
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）

Business Results-Operating results

(in millions of yens)

	Aug 2014	Aug 2013
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		

Net sales		
Net sales	10,119	9,445
% change	7.1	2.9
Operating income		
Operating income	650	591
% change	9.8	3.1
Ordinary income		
Ordinary income	630	725
% change	-13.0	19.8
Net income		
Net income	388	439
% change	-11.6	36.4
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	407	496
Change in comprehensive income	-17.9	48.2
Other consolidated operating results		
Net income per share (Yen)	60.55	69.34
Diluted net income per share (Yen)	59.98	68.08
Net income to shareholders' equity ratio (%)	14.2	18.5
Ordinary income to total assets ratio (%)	12.4	15.8
Operating income to net sales ratio (%)	6.4	6.3
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	

Business Results-Financial positions

(in millions of yens)

	Aug 2014	Aug 2013
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	5,263	4,923
Net assets	2,857	2,599
Capital adequacy ratio (%)	54.3	52.8
Net assets per share (Yen)	451.64	407.34
Note to consolidated financial positions		
Owner's equity	2,857	2,599
Note to financial positions	-	

Business Results-Cash flows

(in millions of yens)

	Aug 2014	Aug 2013
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	177	370
Cash flows from investing activities	-74	57
Cash flows from financing activities	-65	-85
Cash and equivalents, end of period	1,321	1,276
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Aug 2014
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Aug 2015	Aug 2014	Aug 2013
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		13.00	10.00
Forecast	15.00		
Upper	-		
Lower	-		
Annual			
Result		13.00	10.00
Forecast	15.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		83	63
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		21.5	14.4
Forecast	19.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.0	2.7
Note to dividends			
Note to dividends			
Annual	（注）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		

Forecasts

(in millions of yens)

	Aug 2015	Feb 2015
Forecasts		
Forecasts		
Title for forecasts	3. 平成27年 8月期の 連結業績予想（平成26 年 9月 1日～平成27 年 8月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	

Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	10,914	5,150
Upper	-	-
Lower	-	-
% change		
Forecast	7.9	2.3
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	781	291
Upper	-	-
Lower	-	-
% change		
Forecast	20.2	1.8
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	775	288
Upper	-	-
Lower	-	-
% change		
Forecast	22.9	4.9
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	493	185
Upper	-	-
Lower	-	-
% change		
Forecast	27.2	17.5
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	78.05	29.25
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 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-Changes in accounting policies and accounting estimates retrospective restatement

	Aug 2014
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（会計方針の変更）」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	Aug 2014	Aug 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)	6,436,400	6,382,000
Number of treasury stock at the end of fiscal year	109,856	556
Average number of shares	6,409,232	6,334,152
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 2014	Aug 2013
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	682	628
% change	8.6	-10.9
Operating income		
Operating income	137	83
% change	64.5	-51.6
Ordinary income		
Ordinary income	140	191
% change	-26.6	-18.5
Net income		
Net income	120	136
% change	-11.7	-27.7
Other non-consolidated operating results		
Net income per share (Yen)	18.79	21.53
Diluted net income per share (Yen)	18.61	21.14
Note to non-consolidated operating results		
Note to operating results	-	