Document and entity information

	Aug 2015
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2015-10-09
Company name	TRANSACTION CO., Ltd.
Stock exchange listings	
Tokyo	true
Tokyo 1st section	true
Tokyo 2nd section	-
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	2015-08-31
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)	2015-11-27
Dividend payable date (as planned)	2015-11-13
Annual securities report filing date (as planned)	2015-11-27
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 2015	Aug 2014
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		

Net sales		
Net sales	10,252	10,119
% change	1.3	7.1
Operating income		
Operating income	535	650
% change	-17.6	9.8
Ordinary income		
Ordinary income	526	630
% change	-16.6	-13.0
Net income		
Net income	226	388
% change	-41.6	-11.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	241	407
Change in comprehensive income	-40.8	-17.9
Other consolidated operating results		
Net income per share (Yen)	18.01	30.27
Diluted net income per share (Yen)	17.96	29.99
Net income to shareholders' equity ratio (%)	7.8	14.2
Ordinary income to total assets ratio (%)	10.0	12.4
Operating income to net sales ratio (%)	5.2	6.4
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	（注）当社は、平成27年8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。	

Business Results-Financial positions

(in millions of yens)

	Aug 2015	Aug 2014
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	5,293	5,263
Net assets	2,984	2,857
Capital adequacy ratio (%)	56.4	54.3
Net assets per share (Yen)	236.45	225.82
Note to consolidated financial positions		
Owner's equity	2,984	2,857
Note to financial positions	（注）当社は、平成27年8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株当たり純資産を算定しております。	

Business Results-Cash flows

(in millions of yens)

	Aug 2015	Aug 2014
Cash flows		
Cash flows		
Consolidated cash flows		

Cash flows from operating activities	86	177
Cash flows from investing activities	-203	-74
Cash flows from financing activities	-35	-65
Cash and equivalents, end of period	1,198	1,321
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Aug 2015
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Aug 2016	Aug 2015	Aug 2014
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		9.00	13.00
Forecast	9.00		
Upper	-		
Lower	-		
Annual			
Result		9.00	13.00
Forecast	9.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		116	83
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		50.0	21.5
Forecast	28.4		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		3.9	3.0
Note to dividends			
Note to dividends			

（注）1．平成26年8月

Annual	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　2. 平成27年8月期期末配当金の内訳 普通配当7円50銭 東証一部指定記念配当1円50銭 当社は、平成27年8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26年8月期の期末配当金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。

Forecasts

(in millions of yens)

	Aug 2016	Feb 2016
Forecasts		
Forecasts		
Title for forecasts	3. 平成28年 8月期の連結業績予想（平成27年 9月 1日～平成28年 8月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	10,801	5,306
Upper	-	-
Lower	-	-
% change		
Forecast	5.4	1.6
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	606	319
Upper	-	-
Lower	-	-
% change		
Forecast	13.2	3.4
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	600	315
Upper	-	-
Lower	-	-
% change		
Forecast	14.1	5.5
Upper	-	-
Lower	-	-
Net income		
Net income		
Forecast	400	208
Upper	-	-
Lower	-	-
% change		
Forecast	76.9	13.0
Upper	-	-
Lower	-	-
Net income per share (Yen)		
Net income per share (Yen)		
Forecast	31.74	16.52

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 2015
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 2015
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	true
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「5．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 2015	Aug 2014
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)	12,961,600	12,872,800
Number of treasury stock at the end of fiscal year	339,190	219,712
Average number of shares	12,579,598	12,818,464
Note to number of issued and outstanding shares (common stock)		
	（注）当社は、平成27年8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、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　ページ「1株当たり情報」をご覧ください。

（注）当社は、平成年8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。

（注）当社は、平成年8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株当たり純資産

を算定しております。