Document and entity information

	Aug 2016	May 2016
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		2016-07-06
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	2016-08-31	
Quarterly period		3
Representative		
Title		代表取締役社長
Name		石川　諭
Inquiries		
Title		取締役
Name		北山　善也
Tel		03-6861-5577
Other		
Quarterly statement filing date (as planned)		2016-07-14
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 2016	May 2015
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		

Net sales		
Net sales	9,001	7,747
% change	16.2	0.7
Operating income		
Operating income	803	504
% change	59.3	-8.5
Ordinary income		
Ordinary income	800	497
% change	60.8	-7.0
Profit attributable to owners of parent		
Profit attributable to owners of parent	534	308
% change	73.3	-7.2
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	488	379
Change in comprehensive income	28.7	11.1
Other consolidated operating results		
Basic earnings per share (Yen)	42.28	24.55
Diluted earnings per share (Yen)	42.27	24.46
Note to consolidated operating results		
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株当たり四半期純利益及び潜在株式調整後1株当たり四半期純利益を算定しております。	

Business Results-Quarterly financial positions

(in millions of yens)

	May 2016	Aug 2015
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	5,797	5,293
Net assets	3,374	2,984
Capital adequacy ratio (%)	58.2	56.4
Note to consolidated financial positions		
Owner's equity	3,374	2,984
Note to financial positions	-	

Business Results-Note to quarterly business results

	May 2016
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 2016	May 2016	Aug 2015
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		9.00
Forecast	12.00	
Upper	-	
Lower	-	
Annual		
Result		9.00
Forecast	12.00	
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	

Quarterly Forecasts

(in millions of yens)

	Aug 2016
Quarterly forecasts	
Quarterly 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	11,400
Upper	-
Lower	-
% change	
Forecast	11.2
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	850
Upper	-
Lower	-
% change	
Forecast	58.7
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	843
Upper	-
Lower	-
% change	
Forecast	60.3
Upper	-
Lower	-
Profit attributable to owners of parent	
Profit attributable to owners of parent	

Forecast	571
Upper	-
Lower	-
% change	
Forecast	152.2
Upper	-
Lower	-
Basic earnings per share (Yen)	
Basic earnings per share (Yen)	
Forecast	45.18
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 2016
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 2016
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 2016
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	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, accounting estimates and retrospective restatement		
Note to changes in accounting policies, accounting estimates and retrospective restatement		（注）詳細は、添付資料4ページ「2. サマリー情報（注記事項）に関する事項 (3)会計方針の変更・会計上の見積りの変更・修正再表示」をご覧ください。

Notes, Quarterly-Number of issued and outstanding shares common stock

	May 2016	Aug 2015	May 2015
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)	12,964,000	12,961,600	
Number of treasury stock at the end of fiscal year	297,690	339,190	
Average number of shares	12,644,700		12,570,432
Note to number of issued and outstanding shares (common stock)			
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。		

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