Document and entity information

	Aug 2016
Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕（連結）
Filing date	2016-10-07
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
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	
Date of general shareholders' meeting (as planned)	2016-11-29
Dividend payable date (as planned)	2016-11-14
Annual securities report filing date (as planned)	2016-11-29
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 2016	Aug 2015
Operating results		
Operating results		

Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	11,941	10,252
% change	16.5	1.3
Operating income		
Operating income	1,045	535
% change	95.2	-17.6
Ordinary income		
Ordinary income	1,030	526
% change	95.8	-16.6
Profit attributable to owners of parent		
Profit attributable to owners of parent	699	226
% change	208.6	-41.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	607	241
Change in comprehensive income	151.8	-40.8
Other consolidated operating results		
Basic earnings per share (Yen)	55.26	18.01
Diluted earnings per share (Yen)	55.25	17.96
Rate of return on equity (%)	21.6	7.8
Ordinary income to total assets ratio (%)	18.3	10.0
Operating income to net sales ratio (%)	8.8	5.2
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 2016	Aug 2015
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	5,974	5,293
Net assets	3,498	2,984
Capital adequacy ratio (%)	58.5	56.4
Net assets per share (Yen)	275.93	236.45
Note to consolidated financial positions		
Owner's equity	3,497	2,984
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 2016	Aug 2015
Cash flows		
Cash flows		
Consolidated cash flows		

Cash flows from operating activities	804	86
Cash flows from investing activities	-179	-203
Cash flows from financing activities	-380	-35
Cash and equivalents, end of period	1,413	1,198
Note to consolidated cash flows		
Note to cash flows	-	

Business Results-Note to business results

	Aug 2016
Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Aug 2017	Aug 2016	Aug 2015
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		14.00	9.00
Forecast	16.00		
Upper	-		
Lower	-		
Annual			
Result		14.00	9.00
Forecast	16.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		181	116
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		25.3	50.0
Forecast	26.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		5.5	3.9
Note to dividends			
Note to dividends			

Annual	(注)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

Forecasts

(in millions of yens)

	Aug 2017	Feb 2017
Forecasts		
Forecasts		
Title for forecasts	3. 平成29年 8月期の連結業績予想(平成28年 9月 1日～平成29年 8月31日)	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	12,820	6,120
Upper	-	-
Lower	-	-
% change		
Forecast	7.4	7.8
Upper	-	-
Lower	-	-
Operating income		
Operating income		
Forecast	1,184	507
Upper	-	-
Lower	-	-
% change		
Forecast	13.3	7.7
Upper	-	-
Lower	-	-
Ordinary income		
Ordinary income		
Forecast	1,180	505
Upper	-	-
Lower	-	-
% change		
Forecast	14.6	7.2
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	774	331
Upper	-	-
Lower	-	-
% change		
Forecast	10.8	4.0
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	61.11	26.16
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 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-Changes in accounting policies and accounting estimates retrospective restatement

	Aug 2016
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23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 2016	Aug 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)	12,966,400	12,961,600
Number of treasury stock at the end of fiscal year	289,734	339,190
Average number of shares	12,650,906	12,579,598
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。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31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。