TRANSACTION

April 14, 2025

News Release

Company name: TRANSACTION Co., Ltd.
Listing: Tokyo Stock Exchange Prime Market
Securities code: 7818
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Notice Concerning Revisions to the Dividend Policy and the Year-End Dividend Forecast (Dividend Increase)

In accordance with our dividend policy, we, TRANSACTION CO., LTD. (the "Company"), have increased dividends for 13 consecutive fiscal years since our listing. In order to further strengthen the return of profits to shareholders in the future, we hereby announce that, at the Board of Directors meeting held on April 14, 2025, the following revisions to the dividend policy and revisions to the year-end dividend forecast per share for the fiscal year ending August 31, 2025, which was announced on October 15, 2024, were resolved.

Details

1. Revision to Dividend Policy

(1) Details of revision

(Before revision)

The Company's basic policy is to continue providing returns to shareholders commensurate with constant performance improvement and continuous profit distribution in accordance with earnings.

With this policy in mind, we set a policy to strengthen the business infrastructure and improve the dividend payout ratio, taking into consideration capital requirements and financial soundness to pursue business expansion and profit improvement in the future.

(After revision)

The Company's basic policy is to pursue management that is conscious of the cost of capital and stock price, recognizing that providing returns to shareholders is one of its most important management issues, and to continuously implement appropriate profit distribution in line with sustainable performance and corporate value improvement as well as our financial position.

With this policy in mind, we set a policy to strengthen the business infrastructure and improve the dividend payout ratio, taking into consideration capital requirements and financial soundness, including risk management, to pursue business expansion and profit improvement in the future. With regard to dividends per share, we will implement dividends with a target **dividend payout ratio of 40%** after appropriately judging the balance between investment in growth and profit distribution.

(2) Reason for revision

We have increased dividends for 13 consecutive fiscal years since our listing in order to return profits to our shareholders. The Company recognizes that providing returns to shareholders is one of its most important management issues, and has decided to raise the level of its dividend payout ratio in order to further strengthen the return of profits to shareholders in the future.

2. Revision of Dividend Forecast for the Fiscal Year Ending August 31, 2025

For the fiscal year ending August 31, 2025, we had planned to pay a year-end dividend of 41 yen per share based on our policy of determining dividends based on a dividend payout ratio of 30%. However, due to the above change in dividend policy, we have decided to revise our year-end dividend forecast to 55 yen per share, up 14 yen from the previously forecast dividend of 41 yen per share.

	Annual dividends		
	Second quarter-end	Fiscal-year end	Total
Previous forecast (Announced on October 15, 2024)	yen	yen 41.00	yen 41.00
Revised forecasts		55.00	55.00
Actual results for the current fiscal year	0.00		
Actual results for the previous fiscal year (Fiscal year ended August 31, 2024)	0.00	39.00	39.00

Note: We plan to return profits to shareholders by increasing dividends for the 14th consecutive fiscal year since our listing.

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