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TRANSACTION

October 8, 2025

FOR IMMEDIATE RELEASE

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

TRANSACTION CO., LTD. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on October 8, 2025, to revise its full-year financial results forecast for the fiscal year ended August 31, 2025, which was released on October 15, 2024, and its dividend forecast per share for the same fiscal year announced in the "Notice Concerning Revisions to the Dividend Policy and the Year-End Dividend Forecast (Dividend Increase)" dated April 14, 2025, in light of its most recent performance, as described below.

Details

1. Revision to Financial Results Forecast

(1) Revision to financial results forecast for the fiscal year ended August 31, 2025
(September 1, 2024, through August 31, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share*
Previous forecast (A)	Millions of yen 27,900	Millions of yen 5,850	Millions of yen 5,959	Millions of yen 3,915	Yen 67.88
Revised forecast (B)	27,453	5,706	6,011	4,078	70.87
Change (B-A)	(446)	(143)	52	163	
Change (%)	(1.6%)	(2.5%)	0.9%	4.2%	
(Reference) Actual results for the previous fiscal year (Fiscal year ended August 31, 2024)	25,047	5,233	5,625	3,763	64.70

*The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. Earnings per share for the fiscal year ended August 31, 2025, is based on the average number of shares during the period, adjusted for the stock split.

(2) Reason for revision

The fiscal year ended August 31, 2025, marks the final year of the fourth medium-term management plan. To achieve our numerical targets, we focused on five key strategies in response to changes in the social environment and consumer trends. We emphasized hybrid sales activities that combine e-commerce with face-to-face interactions, along with new product development. In particular, we responded to demand for various high-quality products in the areas of entertainment and "Oshikatsu" (various activities to support favorite idols, actors, anime characters, etc.). For this reason, earnings were in line with our forecast for the nine months ended May 31, 2025. However, in the fourth quarter, delays in the development and launch of new products led to a reduction in product inventory, resulting in opportunity losses in certain areas. Consequently, net sales and operating profit are expected to fall short of the previously announced forecast. Meanwhile, each profit line starting from ordinary profit reflects interest earned on US dollar-denominated bonds held as a financial measure to reduce the impact of exchange rate fluctuations, foreign exchange gains from the partial redemption of those bonds, and other income, which together total 294 million yen. In addition, since we have been continuously working to improve employee compensation, we expect our tax liability to be reduced by 42 million yen for the fiscal year ended August 31, 2025, due to the application of the wage-increase tax system. As a result, we expect profit attributable to owners of parent for the fiscal year ended August 31, 2025, to exceed our forecast released on October 15, 2024.

(Note) The above forecast is based on information available as of the date of this document. Actual performance and other outcomes may differ from projected figures due to various factors that could arise in the future.

2. Revision to Dividend Forecast

(1) Revision to dividend forecast for the fiscal year ended August 31, 2025

	Annual dividends		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on April 14, 2025)	yen	yen 55.00	yen 55.00
Revised forecasts		57.00	57.00
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

*The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. The year-end dividend for the fiscal year ended August 31, 2025, with a record date of August 31, 2025, will be based on shares held prior to the stock split.

(2) Reason for dividend forecast revision

For the year-end dividend for the fiscal year ended August 31, 2025, we have decided to revise our forecast from 55 yen per share to 57 yen per share, an increase of 2 yen per share, based on the revised earnings forecast.

This represents an increase of 18 yen from the fiscal year ended August 31, 2024, and marks the 14th consecutive dividend increase since our listing.