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Summary of Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Under Japanese GAAP)

October 15, 2026

Company name:	TRANSACTION CO., Ltd.
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	7818
URL:	https://www.trans-action.co.jp
Representative:	Satoshi Ishikawa, Chairman and Representative Director
Contact:	Yoshinari Kitayama, Director
TEL:	+81 3 6861 5577
Scheduled date for ordinary general meeting of shareholders:	November 27, 2026
Scheduled date for dividend payment:	November 6, 2026
Scheduled date for submission of securities report:	November 26, 2026
Supplementary materials for financial summaries:	Yes
Financial results briefing:	Yes

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (from September 01, 2025 to August 31, 2026)

(1) Consolidated operating results

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Fiscal year ended August 31, 2026	31,518	14.8	6,399	12.1	6,590	9.6	4,529	11.1
August 31, 2025	27,453	9.6	5,706	9.0	6,011	6.9	4,078	8.4

(Note) Comprehensive income Fiscal year ended August 2026 4,712 million yen (14.2 %) Fiscal year ended August 2025 4,126 million yen (20.3 %)

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary income to total assets ratio	Net sales Operating profit margin
	Yen	Yen	%	%	%
Fiscal year ended August 31, 2026	80.04	-	21.2	25.3	20.3
August 31, 2025	70.87	-	21.6	26.1	20.8

(Reference) Investment profit (loss) on equity method Fiscal year ended August 2026 - million yen Fiscal year ended August 2025 - million yen

(Note) As of September 1, 2025, the Company conducted a stock split at a ratio of 2 common shares for every 1 common share. Accordingly, Basic earnings per share is calculated assuming that the stock split had been conducted at the beginning of the previous consolidated fiscal year.

(2) Consolidated financial positions

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of August 31, 2026	28,366	23,053	81.3	406.29
August 31, 2025	23,798	19,663	82.6	348.16

(Reference) Owner's equity Fiscal year ended August 2026 23,053 million yen Fiscal year ended August 2025 19,663 million yen

(Note) On September 1, 2025, the Company conducted a stock split at a ratio of two shares of common stock for every one share of common stock. Accordingly, Net assets per share is calculated on the assumption that the stock split had been conducted at the beginning of the previous consolidated fiscal year.

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and equivalents, end of period
Fiscal year ended August 31, 2026	Million yen 3,429	Million yen (1,151)	Million yen (1,842)	Million yen 7,092
August 31, 2025	4,247	(547)	(2,946)	6,611

2. Cash dividends

	Annual dividends per share					Total dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	End of the first quarter	End of the second quarter	End of the third quarter	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Fiscal year ended August 31, 2025	-	0.00	-	57.00	57.00	1,609	40.2	8.6
Fiscal year ended August 31, 2026	-	0.00	-	32.50	32.50	1,844	40.6	8.6
Fiscal year ending August 31, 2027 (Forecast)	-	0.00	-	35.00	35.00		40.1	

(Note)1. Whether there has been a revision to the most recently announced dividend forecast : No

2. The Company conducted a stock split at a ratio of 2 common shares for every 1 common share effective September 1, 2025.

For the fiscal year ending August 2025, the actual dividend amount before the stock split is stated. For the fiscal year ending August 2026 and the fiscal year ending August 2027 (Forecast), the figures after the stock split are stated.

3. Consolidated Earnings Forecasts for the Fiscal Year Ending August 31, 2027 (from September 01, 2026 to August 31, 2027)

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Six months ending February 28, 2027	17,963	21.0	3,289	3.9	3,396	4.5	2,285	7.9	40.28
Fiscal year ending August 31, 2027	37,000	17.4	7,170	12.0	7,385	12.1	4,950	9.3	87.25

※ Notes

(1) Significant changes in the scope of consolidation during the period : Yes

Newly included 2Company (Thousand Inc. and one other company)

Excluded None

(2) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard : None

(ii) Changes in accounting policies other than (i) : None

(iii) Changes in accounting estimates : None

(iv) Retrospective restatement : None

(3) Number of shares issued (common stock)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of August 31, 2026	57,550,800 shares
As of August 31, 2025	57,550,800 shares

(ii) Number of treasury shares at the end of the period

As of August 31, 2026	807,712 shares
As of August 31, 2025	1,072,112 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended August 31, 2026	56,592,305 shares
Fiscal year ended August 31, 2025	57,550,468 shares

(Note) As of September 1, 2025, the Company conducted a stock split at a ratio of two ordinary shares for each ordinary share.

Accordingly, the number of issued shares (ordinary shares) is stated assuming that the stock split had been conducted at the beginning of the previous consolidated fiscal year.

(Reference) Overview of Non-consolidated Financial Results

Non-consolidated financial results for the fiscal year ending August 2026 (September 1, 2025~August 31, 2026)**(1) Non-consolidated operating results**

(Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Net income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Fiscal year ended August 31, 2026	2,986	(54.0)	2,160	(62.5)	2,383	(60.7)	2,364	(60.6)
August 31, 2025	6,491	154.7	5,755	209.4	6,059	165.8	6,000	182.2
	Basic earnings per share		Diluted earnings per share					
	Yen		Yen					
Fiscal year ended August 31, 2026	41.78		-					
August 31, 2025	104.26		-					

(Note) The Company conducted a stock split at a ratio of 2 common shares for each 1 common share effective September 1, 2025.

Accordingly, Basic earnings per share is calculated assuming that the stock split had been conducted at the beginning of the previous fiscal year.

(2) Non-consolidated financial positions

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of August 31, 2026	11,280	10,597	93.9	186.76
August 31, 2025	10,282	9,531	92.7	168.77

(Reference) Owner's equity Fiscal year ended August 2026 10,597 million yen Fiscal year ended August 2025 9,531 million yen

(Note) The Company conducted a stock split of its ordinary shares at a ratio of 2 ordinary shares for each ordinary share as of September 1, 2025. Accordingly, Net assets per share is calculated assuming that the stock split had been conducted at the beginning of the previous fiscal year.

* These financial results are not subject to an audit by a certified public accountant or audit corporation.

※ Explanation regarding the appropriate use of Forecasts, and other matters of note

1. The forward-looking statements, including forecasts of business performance, contained in this material are based on information currently available to the Company and certain assumptions that the Company considers reasonable, and actual business performance, etc. may differ significantly due to various factors.
2. The Company plans to hold an online financial results briefing for institutional investors and securities analysts on October 23, 2026. The financial results presentation materials to be used on that day are scheduled to be posted on the Company's website on the day of the event.
3. Supplementary materials for the financial results are disclosed on TDnet on the same day and are also posted on the Company's website.

Consolidated Financial Statements

Consolidated Balance Sheets

(Unit: Thousands of yen)

	Previous consolidated fiscal year (August 31, 2025)	Current consolidated fiscal year (August 31, 2026)
Assets		
Current assets		
Cash and deposits	6,558,981	6,852,399
Notes and accounts receivable - trade, and contract assets	3,333,702	4,048,643
Securities	52,032	507,455
Finished goods	5,079,853	6,436,941
Supplies	61,073	51,606
Accounts receivable	51,527	59,710
Other	594,861	1,142,637
Allowance for doubtful accounts	(117)	(39)
Total current assets	15,731,915	19,099,355
Non-current assets		
Property, plant and equipment		
Buildings and structures	1,248,323	1,270,927
Accumulated depreciation	(282,083)	(354,821)
Buildings and structures, net	966,239	916,106
Machinery, equipment and vehicles	493,604	502,941
Accumulated depreciation	(227,078)	(260,754)
Machinery, equipment and vehicles, net	266,525	242,186
Land	452,259	452,259
Other	444,422	518,301
Accumulated depreciation	(361,601)	(435,197)
Other (net)	82,821	83,104
Total property, plant and equipment, net	1,767,846	1,693,656
Intangible assets		
Goodwill	-	711,806
Other	221,350	401,463
Total intangible assets	221,350	1,113,270
Investments and other assets		
Investment securities	4,652,600	4,612,740
Investments in capital	-	100,030
Deferred tax assets	302,419	385,215
Leasehold and guarantee deposits	401,764	423,156
Other	720,274	938,631
Total investments and other assets	6,077,059	6,459,773
Total non-current assets	8,066,255	9,266,700
Total assets	23,798,171	28,366,055

(Unit: Thousands of yen)

	Previous consolidated fiscal year (August 31, 2025)	Current consolidated fiscal year (August 31, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	1,111,409	2,042,037
Current portion of long-term borrowings	262,106	290,772
Income taxes payable	1,092,858	1,177,506
Provision for bonuses	227,488	219,393
Provision for shareholder benefit program	8,311	10,642
Other	773,228	707,184
Total current liabilities	3,475,403	4,447,537
Non-current liabilities		
Long-term borrowings	172,500	351,481
Retirement benefit liability	353,694	320,399
Asset retirement obligations	45,765	45,900
Deferred tax liabilities	87,452	126,825
Other	-	20,000
Total non-current liabilities	659,413	864,606
Total liabilities	4,134,816	5,312,144
Net assets		
Shareholders' equity		
Share capital	93,222	93,222
Capital surplus	2,148,628	2,175,172
Retained earnings	17,842,687	20,762,903
Treasury shares	(1,033,497)	(772,451)
Total shareholders' equity	19,051,041	22,258,846
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	396,041	419,741
Deferred gains or losses on hedges	62,539	131,133
Foreign currency translation adjustment	146,255	199,640
Remeasurements of defined benefit plans	7,477	44,548
Total accumulated other comprehensive income	612,314	795,064
Total net assets	19,663,355	23,053,911
Total liabilities and net assets	23,798,171	28,366,055

Consolidated Statements of Income
(Consolidated Statement of income)

(Unit: Thousands of yen)

	Previous consolidated fiscal year (From September 1, 2024 Through August 31, 2025)	Current consolidated fiscal year (From September 1, 2025 Through August 31, 2026)
Net sales	27,453,452	31,518,841
Cost of sales	16,660,804	19,249,171
Gross profit	10,792,648	12,269,670
Selling, general and administrative expenses	5,086,265	5,870,378
Operating profit	5,706,383	6,399,291
Non-operating income		
Interest income	9,476	13,914
Interest on securities	196,268	217,851
Subsidy income	-	373
Foreign exchange gains	98,114	-
Other	4,890	5,386
Total non-operating income	308,750	237,525
Non-operating expenses		
Interest expenses	2,296	5,425
Foreign exchange losses	-	25,105
Commission for purchase of treasury shares	831	-
Loss on investments in silent partnerships	-	8,035
Other	170	8,143
Total non-operating expenses	3,298	46,710
Ordinary profit	6,011,835	6,590,106
Extraordinary income		
Gain on sale of non-current assets	-	91
Insurance claim income	-	38,683
Gain on receipt of donated non-current assets	26,997	-
Gain on sale of investment securities	72,276	90,931
Others	-	17,353
Total extraordinary income	99,273	147,058
Extraordinary losses		
Loss on retirement of non-current assets	710	3,274
Loss on abandonment of inventories	-	30,509
Other	-	20,686
Total extraordinary losses	710	54,470
Income before income taxes Net income	6,110,398	6,682,695
Income taxes - current	2,009,540	2,175,200
Income taxes - deferred	22,455	(22,363)
Total income taxes	2,031,995	2,152,836
Net income	4,078,402	4,529,858
Profit attributable to owners of parent	4,078,402	4,529,858

Consolidated Statement of Comprehensive Income

(Unit: Thousands of yen)

	Previous consolidated fiscal year (From September 1, 2024 Through August 31, 2025)	Current consolidated fiscal year (From September 1, 2025 Through August 31, 2026)
Net income	4,078,402	4,529,858
Other comprehensive income		
Valuation difference on available-for-sale securities	22,959	23,699
Deferred gains or losses on hedges	89,176	68,594
Foreign currency translation adjustment	(39,064)	53,384
Remeasurements of defined benefit plans, net of tax	(25,156)	37,071
Total other comprehensive income	47,914	182,750
Comprehensive income	4,126,317	4,712,609
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	4,126,317	4,712,609
Comprehensive income attributable to non-controlling interests	-	-

Consolidated Statement of cash flows

(Unit: Thousands of yen)

	Previous consolidated fiscal year (From September 1, 2024. to August 31, 2025)	Current consolidated fiscal year (From September 1, 2025 Through August 31, 2026)
Cash flows from operating activities		
Income before income taxes Net income	6,110,398	6,682,695
Depreciation	237,895	273,574
Amortization of goodwill	-	12,064
Increase (decrease) in allowance for doubtful accounts	0	(77)
Increase (decrease) in provision for bonuses	17,536	(15,223)
Increase (decrease) in liabilities for retirement benefits	11,028	3,776
Increase (decrease) in provision for shareholder benefit program	1,360	2,331
Foreign exchange loss	(105,451)	-
Interest income and dividends income	(208,145)	(234,326)
Interest expenses	2,296	5,425
Loss (gain) on sale of investment securities	(72,276)	(90,931)
Insurance claim income	-	(38,683)
Loss (gain) on sale and retirement of non-current assets	710	3,182
Loss (gain) on investments in silent partnerships	-	8,035
Loss on abandonment of inventories	-	30,509
Gain on receipt of donated non-current assets	(26,997)	-
Decrease (increase) in accounts receivable - trade, and contract assets	(202,851)	(394,872)
(Increase) decrease in inventories	(64,870)	(1,033,973)
Increase (decrease) in trade payables	154,699	548,060
Decrease (increase) in advance payments to suppliers	19,713	(321,465)
Other	190,292	(56,766)
Subtotal	6,065,338	5,383,336
Interest and dividends received	133,176	133,103
Interest paid	(2,318)	(5,239)
Income taxes refund	143	9,909
Income taxes paid	(1,948,922)	(2,091,844)
Cash flows from operating activities	4,247,416	3,429,266
Cash flows from investing activities		
Purchase of property and equipment	(235,569)	(110,179)
Purchase of intangible assets	(66,631)	(231,907)
Purchase of investment securities	(354,158)	(134,853)
Proceeds from sales and redemption of investment securities	180,470	100,181
Proceeds from sales of property, plant and equipment, and intangible assets	-	91
Payments of leasehold and guarantee deposits	(24,086)	-
Proceeds from refund of leasehold and guarantee deposits	1,754	353
Payment for acquisition of subsidiaries resulting in change in scope of consolidation	-	(626,439)
Purchase of insurance funds	(48,999)	(48,999)
Other	-	(100,000)
Cash flows from investing activities	(547,219)	(1,151,752)

(Unit: Thousands of yen)

	Previous consolidated fiscal year (From September 1, 2024 to August 31, 2025)	Current consolidated fiscal year (From September 1, 2025 through August 31, 2026)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	200,000
Repayment of long-term borrowings	(333,532)	(383,930)
Acquisition of treasury shares	(1,487,631)	-
Cash dividends paid	(1,124,955)	(1,608,516)
Net increase (decrease) in short-term borrowings	-	(50,000)
Cash flows from financing activities	(2,946,118)	(1,842,446)
Effect of exchange rate change on cash and cash equivalents	10,155	46,218
Increase (decrease) in cash and cash equivalents	764,233	481,286
Cash and cash equivalents at the beginning of the period	5,846,780	6,611,013
Cash and cash equivalents at end of the period	6,611,013	7,092,300