

Document and entity information

Aug 2024

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2024-10-15
Company name	TRANSACTION CO.,Ltd.
Securities code	7818
URL	https://www.transaction.co.jp
Representative	
Title	代表取締役会長
Name	石川 諭
Inquiries	
Title	取締役
Name	北山 善也
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Other	
Date of general shareholders' meeting (as planned)	2024-11-28
Dividend payable date (as planned)	2024-11-07
Annual securities report filing date (as planned)	2024-11-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(機関投資家・証券アナリスト向け)
Note to fraction processing method	(百万円未満切捨て)
Stock exchange listings	
Tokyo	
Tokyo Prime	true
Tokyo Standard	-
Tokyo Growth	-
Tokyo PRO Market	-
Tokyo Others	-
Nagoya	
Nagoya Premire	-
Nagoya Main	-
Nagoya Next	-
Nagoya Others	-
Sapporo	
Sapporo	-
Sapporo Ambitious	-
Sapporo Others	-
Fukuoka	
Fukuoka	-
Fukuoka Q-Board	-
Fukuoka Others	-
Phoenix	
Japan Securities Dealers Association	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2024-08-31

Business Results-Operating results

(in millions of yens)

	Aug 2024	Aug 2023
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	25,047	22,958
% change	9.1	25.6
Operating profit		
Operating profit	5,233	4,658
% change	12.3	44.1
Ordinary profit		
Ordinary profit	5,625	4,786
% change	17.5	44.9
Profit attributable to owners of parent		
Profit attributable to owners of parent	3,763	3,305
% change	13.9	50.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	3,431	3,579
Change in comprehensive income	-4.1	33.7
Other consolidated operating results		
Basic earnings per share (Yen)	129.40	113.50
Diluted earnings per share (Yen)	-	-
Rate of return on equity (%)	21.9	22.3
Ordinary profit to total assets ratio (%)	26.2	25.7
Operating profit to net sales ratio (%)	20.9	20.3
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Aug 2024	Aug 2023
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	22,320	20,599
Net assets	18,148	16,236
Capital adequacy ratio (%)	81.3	78.8
Net assets per share (Yen)	629.30	557.41
Note to consolidated financial positions		
Owner's equity	18,148	16,236
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Aug 2024	Aug 2023
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	3,022	3,767
Cash flows from investing activities	-1,715	-1,481
Cash flows from financing activities	-1,516	-555
Cash and equivalents, end of period	5,846	6,060
Note to consolidated cash flows		
Note to cash flows	-	-

Business Results-Note to business results

Aug 2024

Note to business results	
Note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Dividends

(in millions of yens)

	Aug 2025	Aug 2024	Aug 2023
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		39.00	35.00
Forecast	41.00		
Upper	-		
Lower	-		
Annual			
Result		39.00	35.00
Forecast	41.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		1,124	1,019
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		30.1	30.8
Forecast	30.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		6.6	6.9
Note to dividends			
Note to dividends			
Annual			

(注)直近に公表されている配当予想からの修正の有無：無

Forecasts

(in millions of yens)

	Aug 2025	Feb 2025
Forecasts		
Forecasts		
Title for forecasts	3 . 2025年8月期の 連結業績予想（2024 年9月1日～2025年 8月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	27,900	13,845
Upper	-	-
Lower	-	-
% change		
Forecast	11.4	8.5
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	5,850	2,915
Upper	-	-
Lower	-	-
% change		
Forecast	11.8	8.5
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	5,959	2,969
Upper	-	-
Lower	-	-
% change		
Forecast	5.9	3.9
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	3,915	1,944
Upper	-	-
Lower	-	-
% change		
Forecast	4.0	2.7
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	135.75	67.43
Upper	-	-
Lower	-	-
Note to consolidated forecasts		
Note to forecasts	-	

Notes-Significant changes in the scope of consolidation during the period

(in millions of yens)

Aug 2024

Significant changes in the scope of consolidation during the period

Significant changes in the scope of consolidation during the period	
Others	
Significant changes in the scope of consolidation during the period	
Significant changes in the scope of consolidation during the period	-
Number of subsidiaries newly consolidated	-
Number of subsidiaries excluded from consolidation	-
Note to significant changes in the scope of consolidation during the period	
Note to significant changes in the scope of consolidation during the period	-

Notes-Changes in accounting policies and accounting estimates retrospective restatement

	Aug 2024
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	-
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	-

Notes-Number of issued and outstanding shares common stock

	Aug 2024	Aug 2023
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)	29,375,400	29,375,400
Number of treasury stock at the end of fiscal year	536,056	246,865
Average number of shares	29,085,441	29,120,776
Note to number of issued and outstanding shares (common stock)		
Note to number of issued and outstanding shares (common stock)	-	

Business Results-Overview of nonconsolidated operating results

(in millions of yens)

	Aug 2024	Aug 2023
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		
Net sales		
Net sales	2,549	1,427
% change	78.5	8.5
Operating profit		
Operating profit	1,860	782
% change	137.7	5.9
Ordinary profit		
Ordinary profit	2,279	936

% change	143.5	6.5
Profit		
Profit	2,125	964
% change	120.4	18.0
Other non-consolidated operating results		
Basic earnings per share (Yen)	73.09	33.12
Diluted earnings per share (Yen)	-	-
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Aug 2024	Aug 2023
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	8,231	7,088
Net assets	6,120	5,681
Capital adequacy ratio (%)	74.3	80.2
Net assets per share (Yen)	212.21	195.05
Note to non-consolidated financial positions		
Owner's equity	6,120	5,681
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Aug 2024
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to non-consolidated financial results	
Note to financial results	-

Overview of nonconsolidated Forecasts

(in millions of yens)

	Aug 2025
Non-consolidated forecasts	
Non-consolidated forecasts	
Preamble to non-consolidated forecasts	
Preamble to forecasts	-
Note to non-consolidated forecasts	
Note to forecasts	-

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