

Document and entity information

Aug 2019

Company information	
Company information	
FASF member mark	true
Document name	決算短信〔日本基準〕(連結)
Filing date	2019-10-10
Company name	TRANSACTION CO.,Ltd.
Securities code	78180
URL	https://www.transaction.co.jp
Representative	
Title	代表取締役社長
Name	石川 諭
Inquiries	
Title	取締役
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Other	
Date of general shareholders' meeting (as planned)	2019-11-28
Dividend payable date (as planned)	2019-11-11
Annual securities report filing date (as planned)	2019-11-28
Supplemental material of annual results	true
Way of getting	-
Convening briefing of annual results	true
Target audience	(機関投資家・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 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	-
Business category	
General Business	true
Specific Business	-
Fiscal Year End	2019-08-31

Business Results-Operating results

(in millions of yens)

	Aug 2019	Aug 2018
Operating results		
Operating results		
Consolidated operating results		
Consolidated income statements information		
Net sales		
Net sales	16,451	15,442
% change	6.5	14.5
Operating profit		
Operating profit	2,046	1,700
% change	20.4	18.1
Ordinary profit		
Ordinary profit	2,072	1,711
% change	21.1	22.1
Profit attributable to owners of parent		
Profit attributable to owners of parent	1,287	1,125
% change	14.4	20.6
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	1,230	1,168
Change in comprehensive income	5.3	16.6
Other consolidated operating results		
Basic earnings per share (Yen)	44.99	39.52
Diluted earnings per share (Yen)	44.83	39.14
Rate of return on equity (%)	15.9	15.6
Ordinary profit to total assets ratio (%)	19.0	17.4
Operating profit to net sales ratio (%)	12.4	11.0
Note to consolidated operating results		
Investment profit (loss) on equity method	-	-
Note to operating results	-	-

Business Results-Financial positions

(in millions of yens)

	Aug 2019	Aug 2018
Financial positions		
Financial positions		
Consolidated financial positions		
Total assets	11,425	10,406
Net assets	8,462	7,681
Capital adequacy ratio (%)	74.1	73.8
Net assets per share (Yen)	294.46	268.15
Note to consolidated financial positions		
Owner's equity	8,462	7,680
Note to financial positions	-	-

Business Results-Cash flows

(in millions of yens)

	Aug 2019	Aug 2018
Cash flows		
Cash flows		
Consolidated cash flows		
Cash flows from operating activities	1,034	1,065
Cash flows from investing activities	-1,072	-1,233
Cash flows from financing activities	-442	-213
Cash and equivalents, end of period	2,775	3,272
Note to consolidated cash flows		
Note to cash flows	-	-

Business Results-Note to business results

Aug 2019

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

Dividends

(in millions of yens)

	Aug 2020	Aug 2019	Aug 2018
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		16.00	13.00
Forecast	17.00		
Upper	-		
Lower	-		
Annual			
Result		16.00	13.00
Forecast	17.00		
Upper	-		
Lower	-		
Total dividend paid			
Total dividend paid			
Annual			
Result		466	378
Payout ratio (consolidated)			
Payout ratio (%)			
Annual			
Result		35.6	32.9
Forecast	32.2		
Ratio of total amount of dividends to net assets (consolidated)			
Ratio of total amount of dividends to net assets (%)			
Annual			
Result		5.7	5.1
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 2020	Feb 2020
Forecasts		
Forecasts		
Title for forecasts	3 . 2020年8月期の 連結業績予想（2019 年9月1日～2020年 8月31日）	
Preamble to consolidated forecasts		
Preamble to forecasts	-	
Main table of consolidated forecasts		
Net sales		
Net sales		
Forecast	17,602	8,771
Upper	-	-
Lower	-	-
% change		
Forecast	7.0	7.7
Upper	-	-
Lower	-	-
Operating profit		
Operating profit		
Forecast	2,271	1,080
Upper	-	-
Lower	-	-
% change		
Forecast	11.0	3.6
Upper	-	-
Lower	-	-
Ordinary profit		
Ordinary profit		
Forecast	2,283	1,087
Upper	-	-
Lower	-	-
% change		
Forecast	10.1	3.0
Upper	-	-
Lower	-	-
Profit attributable to owners of parent		
Profit attributable to owners of parent		
Forecast	1,518	724
Upper	-	-
Lower	-	-
% change		
Forecast	17.9	2.1
Upper	-	-
Lower	-	-
Basic earnings per share (Yen)		
Basic earnings per share (Yen)		
Forecast	52.83	25.22
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

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	-
Number 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 2019
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	true
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21ページ「4.連結財務諸表及び主な注記(5)連結財務諸表に関する注記事項(会計上の見積りの変更)」をご覧ください。

Notes-Number of issued and outstanding shares common stock

	Aug 2019	Aug 2018
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	29,140,200
Number of treasury stock at the end of fiscal year	635,140	496,112
Average number of shares	28,611,831	28,479,004
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 2019	Aug 2018
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated operating results		
Non-consolidated income statements information		

Net sales		
Net sales	810	924
% change	-12.3	14.1
Operating profit		
Operating profit	190	296
% change	-35.9	29.6
Ordinary profit		
Ordinary profit	220	310
% change	-29.0	43.7
Profit		
Profit	181	292
% change	-38.1	41.9
Other non-consolidated operating results		
Basic earnings per share (Yen)	6.33	10.28
Diluted earnings per share (Yen)	6.31	10.18
Note to non-consolidated operating results		
Note to operating results	-	

Business Results-Overview of nonconsolidated financial positions

(in millions of yens)

	Aug 2019	Aug 2018
Non-consolidated financial positions		
Non-consolidated financial positions		
Non-consolidated financial positions		
Total assets	5,025	5,300
Net assets	4,172	4,458
Capital adequacy ratio (%)	83.0	84.1
Net assets per share (Yen)	145.18	155.63
Note to non-consolidated financial positions		
Owner's equity	4,172	4,457
Note to financial positions	-	

Business Results-Note to overview of nonconsolidated business results

	Aug 2019
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 2020
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.