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April 14, 2025

## Summary of Consolidated Financial Results for the Six Months Ended February 28, 2025 (Under Japanese GAAP)

Company name: TRANSACTION CO., Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 7818  
 URL: <https://www.trans-action.co.jp/e.zy.hp.transer.com/>  
 Representative: Satoshi Ishikawa, Chairman and Representative Director  
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 Telephone: +81-3-6861-5577  
 Scheduled date to file semi-annual securities report: April 14, 2025  
 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (for analysts, institutional investors, and the press)

(Yen amounts are rounded down to millions, unless otherwise noted.)

### 1. Consolidated financial results for the six months ended February 28, 2025 (from September 1, 2024 to February 28, 2025)

#### (1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2025	13,509	5.9	2,724	1.4	2,918	2.1	1,966	3.9
February 29, 2024	12,759	13.1	2,687	15.7	2,857	21.2	1,892	21.4

Note: Comprehensive income For the six months ended February 28, 2025: ¥1,988million [3.2%]  
 For the six months ended February 29, 2024: ¥1,926 million [39.9%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
February 28, 2025	68.19	—
February 29, 2024	64.97	—

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
February 28, 2025	22,740	19,012	83.6
August 31, 2024	22,320	18,148	81.3

Reference: Equity  
 As of February 28, 2025: ¥19,012 million  
 As of August 31, 2024: ¥18,148 million

## 2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended August 31, 2024	—	0.00	—	39.00	39.00
Fiscal year ending August 31, 2025	—	0.00			
Fiscal year ending August 31, 2025 (Forecast)			—	55.00	55.00

Note: Revisions to the forecasts of cash dividends most recently announced: Yes  
Please refer to the “Notice Concerning Change in Dividend Policy and Revision of Year-End Dividend Forecast (Dividend Increase)” released today (April 14, 2025) for the revision of the dividend forecast.

## 3. Consolidated earnings forecasts for the fiscal year ending August 31, 2025 (from September 1, 2024 to August 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending August 31, 2025	27,900	11.4	5,850	11.8	5,959	5.9	3,915	4.0	135.75

Note: Revisions to the consolidated earnings forecasts most recently announced: None

**\* Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Application of special accounting treatments for the preparation of semi-annual consolidated financial statements: None
- (3) Changes in accounting policies, changes in accounting estimates, and restatement
  - (i) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes
  - (ii) Changes in accounting policies due to other reasons: None
  - (iii) Changes in accounting estimates: None
  - (iv) Restatement: None
- (4) Number of issued shares (common shares)

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

As of February 28, 2025	29,375,400 shares
As of August 31, 2024	29,375,400 shares

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

As of February 28, 2025	536,056 shares
As of August 31, 2024	536,056 shares

- (iii) Average number of shares outstanding during the period

Six months ended February 28, 2025	28,839,344 shares
Six months ended February 29, 2024	29,128,535 shares

\* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

**\* Other special matters**

1. The Company plans to hold an online financial results presentation for institutional investors and securities analysts on April 18, 2025. The financial results presentation materials to be used at the meeting will be posted on the Company's website on the day of the meeting.
2. Supplementary materials for financial results are disclosed on TDnet on the same day and posted on the Company's website.