

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

July 14, 2025

## Summary of Consolidated Financial Results for the Nine Months Ended May 31, 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  
 Inquiries: Yoshinari Kitayama, Director  
 Telephone: +81-3-6861-5577  
 Scheduled date to commence dividend payments: —  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: None

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

### 1. Consolidated financial results for the nine months ended May 31, 2025 (from September 1, 2024 to May 31, 2025)

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

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2025	20,773	9.9	4,281	7.5	4,540	9.0	3,041	10.5
May 31, 2024	18,902	7.8	3,984	7.8	4,167	9.6	2,751	9.1

Note: Comprehensive income For the nine months ended May 31, 2025: ¥ 2,835million [ 1.7%]  
 For the nine months ended May 31, 2024: ¥2,788 million [16.4%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
May 31, 2025	105.46	—
May 31, 2024	94.45	—

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2025	23,387	19,859	84.9
August 31, 2024	22,320	18,148	81.3

Reference: Equity  
 As of May 31, 2025: ¥19,859 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
Fiscal year ended August 31, 2024	Yen —	Yen 0.00	Yen —	Yen 39.00	Yen 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: None

## 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	67.88

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

The Company plans to conduct a 2-for-1 stock split on September 1, 2025, and calculates (projected) net income per share based on the average number of shares of common stock during the fiscal year, which reflects this stock split.

**\* Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (2) Application of special accounting treatments for the preparation of quarterly 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 May 31, 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 May 31, 2025	536,056 shares
As of August 31, 2024	536,056 shares

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

Nine months ended May 31, 2025	28,839,344 shares
Nine months ended May 31, 2024	29,128,535 shares

\* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: Yes (voluntary)

**\* Other special matters**

Supplementary materials for financial results are disclosed on TDnet on the same day and posted on the Company's website.