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# TRANSACTION

October 15, 2025

FOR IMMEDIATE RELEASE

Company name: TRANSACTION Co., Ltd.

Listing: Tokyo Stock Exchange Prime Market

Securities code: 7818

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## Notice Concerning Revisions to the Dividend Policy

TRANSACTION CO., LTD. (the “Company”) has increased dividends for 13 consecutive fiscal years since our listing. As announced in the “Notice Concerning Revisions to Full-Year Financial Results Forecast and Dividend Forecast (Dividend Increase)” on October 8, 2025, we have increased our dividend forecasts for the fiscal year ended August 31, 2025, making it the 14th consecutive fiscal year in which we have raised dividends. In addition, in our fifth medium-term management plan (fiscal year ending August 31, 2026, to fiscal year ending August 31, 2030), which we have announced today, October 15, we have positioned “maximizing shareholder returns” as an important strategy. In order to further strengthen the return of profits to shareholders in the future, we hereby announce that, at the Board of Directors meeting held on October 15, 2025, the following revisions to the dividend policy were resolved.

### Details

#### 1. Revision to Dividend Policy

##### (1) Details of revision

##### (Before revision)

The Company’s basic policy is to pursue management that is conscious of the cost of capital and stock price, recognizing that providing returns to shareholders is one of its most important management issues, and to continuously implement appropriate profit distribution in line with sustainable performance and corporate value improvement as well as our financial position.

With this policy in mind, we set a policy to strengthen the business infrastructure and improve the dividend payout ratio, taking into consideration capital requirements and financial soundness, including risk management, to pursue business expansion and profit improvement in the future. With regard to dividends per share, we will implement dividends with a target dividend payout ratio of 40% after appropriately judging the balance between investment in growth and profit distribution.

##### (After revision)

The Company’s basic policy is to pursue management that is conscious of the cost of capital and stock price, recognizing that providing returns to shareholders is one of its most important management issues, and to

continuously implement appropriate profit distribution in line with sustainable performance and corporate value improvement as well as our financial position.

With this policy in mind, regarding the distribution of profits to shareholders in our fifth medium-term management plan (fiscal year ending August 31, 2026, to fiscal year ending August 31, 2030), we set a policy to strengthen the business infrastructure and to continue to increase dividends, which we have done continuously since our listing, as measured using the dividend payout ratio and dividend on equity (DOE), while taking into consideration capital requirements and financial soundness, including risk management, to pursue business expansion and profit improvement in the future. With regard to dividends per share, we will **continue to increase dividends** with a target **dividend payout ratio of 40% or more** after appropriately judging the balance between investment in growth and profit distribution. In determining dividends per share, the **lower limit will be dividend on equity (DOE) of 7.0%**.

(2) Reason for revision

We have increased dividends for 13 consecutive fiscal years since our listing in order to return profits to our shareholders. The Company recognizes that providing returns to shareholders is one of its most important management issues, and has also positioned “maximizing shareholder returns” as an important strategy in the fifth medium-term management plan (fiscal year ending August 31, 2026, to fiscal year ending August 31, 2030). In order to further strengthen the return of profits and maintain the continuous dividend increases we have executed since our listing, we have clarified the numerical criteria, and in addition to changing the target dividend payout ratio from 40% to 40% or more, we have set a policy of continuous dividend increases with a minimum DOE of 7.0%.