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January 14, 2026

## Summary of Consolidated Financial Results for the Three Months Ended November 30, 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 three months ended November 30, 2025 (from September 1, 2025 to November 30, 2025)

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

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
November 30, 2025	7,966	12.1	1,826	18.3	1,859	18.7	1,222	17.0
November 30, 2024	7,106	7.3	1,544	3.8	1,567	3.2	1,045	4.2

Note: Comprehensive income For the three months ended November 30, 2025: ¥1,492 million [23.4%]  
 For the three months ended November 30, 2024: ¥1,209 million [29.6%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
November 30, 2025	21.65	—
November 30, 2024	18.13	—

Note: The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. Accordingly, basic earnings per share have been calculated assuming that this stock split had been in effect at the beginning of the previous consolidated fiscal year.

#### (2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
November 30, 2025	23,586	19,546	82.9
August 31, 2025	23,798	19,663	82.6

Reference: Equity  
 As of November 30, 2025: ¥19,546 million  
 As of August 31, 2025: ¥19,663 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, 2025	—	0.00	—	57.00	57.00
Fiscal year ending August 31, 2026	—				
Fiscal year ending August 31, 2026 (Forecast)		0.00	—	30.00	30.00

Note: 1. Revisions to the forecasts of cash dividends most recently announced: None

2. The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. For the fiscal years ended August 2025, the amounts of actual dividends before the stock split are presented. For the fiscal year ending August 2026 (forecast), the amounts are presented on a post-stock-split basis.

## 3. Consolidated earnings forecasts for the fiscal year ending August 31, 2026 (from September 1, 2025 to August 31, 2026)

(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
Six months ending February 28, 2026	14,340	6.2	2,873	5.5	2,972	1.8	1,944	(1.1)	34.42
Fiscal year ending August 31, 2026	29,500	7.5	6,100	6.9	6,300	4.8	4,120	1.0	72.95

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 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: None
  - (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 November 30, 2025	57,550,800 shares
As of August 31, 2025	57,550,800 shares

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

As of November 30, 2025	1,072,112 shares
As of August 31, 2025	1,072,112 shares

(iii) Average number of shares outstanding during the period

Three months ended November 30, 2025	56,478,688 shares
Three months ended November 30, 2024	57,678,688 shares

Note: The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. Accordingly, the number of issued shares (common shares) has been presented as if this stock split had been in effect at the beginning of the previous consolidated fiscal year.

- \* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: 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.

# Quarterly Consolidated Financial Statements and Major Notes

## Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of August 31, 2025	As of November 30, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	6,558,981	4,387,134
Notes and accounts receivable - trade, and contract assets	3,333,702	4,530,667
Securities	52,032	320,443
Finished goods	5,079,853	5,274,255
Other	707,462	874,423
Allowance for doubtful accounts	(117)	(44)
Total current assets	15,731,915	15,386,880
Non-current assets		
Property, plant and equipment	1,767,846	1,761,845
Intangible assets		
Other	221,350	302,863
Total intangible assets	221,350	302,863
Investments and other assets		
Investment securities	4,652,600	4,727,532
Other	1,424,458	1,407,727
Total investments and other assets	6,077,059	6,135,260
Total non-current assets	8,066,255	8,199,969
Total assets	23,798,171	23,586,849

(Thousands of yen)

	As of August 31, 2025	As of November 30, 2025
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	1,111,409	1,517,880
Current portion of long-term borrowings	262,106	272,919
Income taxes payable	1,092,858	552,229
Provision for bonuses	227,488	126,671
Provision for shareholder benefit program	8,311	—
Other	773,228	714,017
Total current liabilities	3,475,403	3,183,718
Non-current liabilities		
Long-term borrowings	172,500	290,921
Retirement benefit liability	353,694	359,139
Asset retirement obligations	45,765	45,830
Other	87,452	161,174
Total non-current liabilities	659,413	857,064
Total liabilities	4,134,816	4,040,782
<b>Net assets</b>		
Shareholders' equity		
Share capital	93,222	93,222
Capital surplus	2,148,628	2,148,628
Retained earnings	17,842,687	17,455,904
Treasury shares	(1,033,497)	(1,033,497)
Total shareholders' equity	19,051,041	18,664,257
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	396,041	521,742
Deferred gains or losses on hedges	62,539	170,738
Foreign currency translation adjustment	146,255	182,595
Remeasurements of defined benefit plans	7,477	6,733
Total accumulated other comprehensive income	612,314	881,809
Total net assets	19,663,355	19,546,066
<b>Total liabilities and net assets</b>	<b>23,798,171</b>	<b>23,586,849</b>

**Quarterly Consolidated Statement of Income and Consolidated Statement of Comprehensive Income**  
**Quarterly Consolidated Statement of Income (Cumulative)**

(Thousands of yen)

	Three months ended November 30, 2024	Three months ended November 30, 2025
Net sales	7,106,203	7,966,742
Cost of sales	4,302,417	4,784,638
Gross profit	2,803,786	3,182,104
Selling, general and administrative expenses		
Salaries and allowances	374,874	413,795
Provision for bonuses	92,274	88,328
Retirement benefit expenses	8,222	11,213
Provision of allowance for doubtful accounts	(0)	25
Other	783,767	841,944
Total selling, general and administrative expenses	1,259,139	1,355,307
Operating profit	1,544,647	1,826,797
Non-operating income		
Interest income	58	24
Interest on securities	47,434	53,548
Other	706	594
Total non-operating income	48,199	54,167
Non-operating expenses		
Interest expenses	756	559
Foreign exchange losses	24,436	20,396
Other	201	9
Total non-operating expenses	25,394	20,964
Ordinary profit	1,567,451	1,859,999
Extraordinary income		
Gain on receipt of donated non-current assets	26,997	—
Insurance claim income	—	4,026
Total extraordinary income	26,997	4,026
Extraordinary losses		
Loss on retirement of non-current assets	354	2,126
Total extraordinary losses	354	2,126
Profit before income taxes	1,594,094	1,861,899
Income taxes - current	462,153	548,019
Income taxes - deferred	86,473	91,021
Total income taxes	548,626	639,040
Profit	1,045,467	1,222,859
Profit attributable to owners of parent	1,045,467	1,222,859

# Quarterly Consolidated Statement of Comprehensive Income (Cumulative)

(Thousands of yen)

	Three months ended November 30, 2024	Three months ended November 30, 2025
Profit	1,045,467	1,222,859
Other comprehensive income		
Valuation difference on available-for-sale securities	44,102	125,700
Deferred gains or losses on hedges	91,273	108,199
Foreign currency translation adjustment	30,733	36,339
Remeasurements of defined benefit plans, net of tax	(2,082)	(744)
Total other comprehensive income	164,026	269,495
Comprehensive income	1,209,494	1,492,354
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,209,494	1,492,354
Comprehensive income attributable to non-controlling interests	—	—