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TRANSACTION

April 7, 2026

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 Consolidated financial results forecast for the second quarter (interim period)

TRANSACTION CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on April 7, 2026, to revise its Consolidated financial results forecast for the second quarter (interim period) of the fiscal year ending August 31, 2026, which was released on October 15, 2025, in light of its most recent performance, as described below.

Details

1. Revision to Consolidated financial results forecast for the second quarter (interim period) of the fiscal year ending August 31, 2026
(September 1, 2025, through February 28, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent for the interim period	Interim net income per share*
Previous forecast (A)	Millions of yen 14,340	Millions of yen 2,873	Millions of yen 2,972	Millions of yen 1,944	Yen 34.42
Revised forecast (B)	14,845	3,166	3,249	2,117	37.47
Change (B-A)	505	293	276	173	
Change (%)	3.5%	10.2%	9.3%	8.9%	
(Reference) Actual results for the previous fiscal year (Second Quarter of the Fiscal year ended August 31, 2025)	13,509	2,724	2,918	1,966	34.10

*The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. Accordingly, we have presented the prior-year interim net income per share based on the assumption that a stock split was conducted at the beginning of the prior fiscal year.

2. Reason for revision

To achieve the goals of our five-year “5th Medium-term Management Plan (FY8/26 to FY8/30)” announced on October 15, 2025, we are pursuing four key strategies in the current fiscal year—the first year of the plan: “Expansion of the E-commerce and Entertainment (IP) business,” “Enhancements Eco-products, Climate change countermeasures and disaster-prevention products, Travel-related finished goods, and Pet wear and related finished goods” “Capturing Trend-Driven Demand through Sales Promotions” and “enhancements In-house factories.” To achieve our first-year targets, we are striving to promptly and appropriately identify changes in the social environment and consumer trends, and are working to launch new products, develop new client companies, and strengthen relationships with existing ones. As initial results of the four key strategies outlined in our Medium-term Management Plan, sales increased significantly in the “Targeting end-user companies” and “E-commerce” channels by sales channel, and sales of “Eco-products” and “Lifestyle products” have performed well by product classification.

As a result, we now expect net sales for the current interim consolidated accounting period to exceed the earnings forecast for the second quarter (interim period) announced on October 15, 2025. In addition, operating income, ordinary income, and net income attributable to owners of the parent for the interim period company are also expected to exceed the previous forecast due to strong sales.

3. Consolidated Financial Results Forecast for the Fiscal Year Ending August 31, 2026

The Company is currently closely examining our full-year consolidated earnings forecast in light of the revisions to our second-quarter (interim) earnings forecast. In addition, as outlined in the “Notice Concerning Acquisition of Shares of Thousand Inc. to Make It a Consolidated Subsidiary, and Transfer of Specified Subsidiary” announced on March 16, 2026, we are also carefully assessing the impact that making these two companies consolidated subsidiaries will have on our full-year financial results. Should we determine that it is necessary to revise our full-year earnings forecast, we will notify you promptly.

(Note) The above forecast is based on information available as of the date of this document. Actual performance and other outcomes may differ from projected figures due to various factors that could arise in the future.