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TRANSACTION

April 14, 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 Full-Year Financial Results Forecast and Dividend Forecast (Dividend Increase)

TRANSACTION CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on April 14, 2026, to revise its full-year financial results forecast for the fiscal year ended August 31, 2026, which was released on October 15, 2025, and its dividend forecast per share for the same fiscal year, in light of its most recent performance, as described below.

Details

1. Revision to Financial Results Forecast

(1) Revision to financial results forecast for the fiscal year ended August 31, 2026

(September 1, 2025, through August 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share*
Previous forecast (A)	Millions of yen 29,500	Millions of yen 6,100	Millions of yen 6,300	Millions of yen 4,120	Yen 72.95
Revised forecast (B)	30,000	6,300	6,450	4,288	75.86
Change (B-A)	500	200	150	167	
Change (%)	1.7%	3.3%	2.4%	4.1%	
(Reference) Actual results for the previous fiscal year (Fiscal year ended August 31, 2025)	27,453	5,706	6,011	4,078	70.87

(2) Reason for revision

For the performance of the current interim consolidated accounting period, as announced today in the “Consolidated Financial Results for the Six Months Ended February 28, 2026 (Under Japanese GAAP)” the results exceeded the forecast figures announced on October 15, 2025.

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.

On the other hand, there are serious concerns that the economic outlook will deteriorate due to factors such as the weakening of the yen, rising crude oil prices, logistics disruptions, and increased geopolitical risks resulting from the escalating tensions in the Middle East following the large-scale joint U.S.-Israeli military strikes against Iran that began on February 28. In response, our Group has implemented measures such as entering into a certain proportion of forward exchange contracts, securing raw materials, and increasing inventory levels—including semi-finished goods. By minimizing the pass-through of these costs to sales prices, we currently expect the impact on second-half earnings to be limited.

Based on this assessment that the impact on second-half earnings will be limited, and in light of our performance for the current interim consolidated period, we have decided to revise our full-year earnings forecast. This revision is made on the assumption that the second-half forecast figures announced on October 15, 2025, will remain unchanged from the third quarter onward, while taking into account one-time expenses in selling, general and administrative expenses, primarily consisting of M&A-related costs that have been finalized as of today, as well as extraordinary gains and losses. Please note that, as stated 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, the consolidation of the two companies—which we had previously indicated were under discussion with our auditing firm—into our consolidated financial results will take effect starting with the fourth quarter of the fiscal year ending August 2026. Furthermore, after carefully assessing the impact on our full-year financial results, we expect the impact to be minimal. Should we determine that a revision to our full-year earnings forecast is necessary, we will notify you promptly.

For details on our financial results for this interim consolidated period, please refer to the “Consolidated Financial Results for the Six Months Ended February 28, 2026 (Under Japanese GAAP)” released today.

(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.

2. Revision to Dividend Forecast

(1) Revision to dividend forecast for the fiscal year ended August 31, 2026

	Annual dividends		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on October 15, 2025)	yen	yen 30.00	yen 30.00
Revised forecasts		31.00	31.00
Actual results for the current fiscal year	0.00		
Actual results for the previous fiscal year (Fiscal year ended August 31, 2025)	0.00	57.00	57.00

*The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. For the fiscal year ended August 31, 2025, the actual dividend amounts are presented on a pre-stock split basis. For the fiscal year ending August 31, 2026 (both the previous forecast and the revised forecast), the figures are presented on a post-stock split basis.

(2) Reason for dividend forecast revision

For the year-end dividend for the fiscal year ended August 31, 2026, we have decided to revise our forecast from 30 yen per share to 31 yen per share, an increase of 1 yen per share, in accordance with our dividend policy of maintaining a payout ratio at or above 40%, based on the revised earnings forecast.