Translation

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.

Summary of Consolidated Financial Results for the Nine Months Ended May 31, 2026 (Under Japanese GAAP)

July 15, 2026

Company name:	TRANSACTION CO., Ltd.
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	7818
URL:	https://www.trans-action.co.jp.e.zy.hp.transer.com/
Representative:	Satoshi Ishikawa, Chairman and Representative Director
Contact:	Yoshinari Kitayama, Director
TEL:	+81-3-6861-5577
Scheduled date for dividend payment:	—
Supplementary materials for financial summaries:	Yes
Financial results briefing:	None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Nine Months of the Fiscal Year Ending August 31, 2026 (from September 1, 2025 to May 31, 2026)

(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, 2026	23,144	11.4	4,901	14.5	5,035	10.9	3,377	11.1
May 31, 2025	20,773	9.9	4,281	7.5	4,540	9.0	3,041	10.5

Note: Comprehensive income For the nine months ended May 31, 2026: ¥3,574 million [26.1%]
For the nine months ended May 31, 2025: ¥2,835 million [1.7%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
May 31, 2026	59.74	—
May 31, 2025	52.73	—

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 positions

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	26,505	21,915	82.7
August 31, 2025	23,798	19,663	82.6

Reference: Equity
As of May 31, 2026: ¥21,915 million
As of August 31, 2025: ¥19,663 million

2. Cash dividends

	Annual dividends per share				
	End of first quarter	End of second quarter	End of third quarter	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	–	0.00	–		
Fiscal year ending August 31, 2026 (Forecast)				31.00	31.00

Notes: 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
Fiscal year ending August 31, 2026	30,000	9.3	6,300	10.4	6,450	7.3	4,288	5.1	75.86

(Note) Correction of financial forecast from the most recent financial forecast: None

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: 2 companies（Thousand Co., Ltd. and one other company）

Excluded: None

(2) Applying of specific accounting of the consolidated quarterly financial statements: None

(3) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement

(i) Changes in accounting policies based on revisions of accounting standard : None

(ii) Changes in accounting policies other than (i) : None

(iii) Changes in accounting estimates : None

(iv) Retrospective restatement : None

(4) Number of shares issued (common stock)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of May 31, 2026	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 May 31, 2026	801,512 shares
As of August 31, 2025	1,072,112 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended May 31, 2026	56,539,915 shares
Nine months ended May 31, 2025	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 TD net on the same day and posted on the Company's website.

Quarterly Consolidated Financial Statements

Quarterly Consolidated Balance Sheets

(Unit: Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Assets		
Current assets		
Cash and deposits	6,558,981	5,368,005
Notes and accounts receivable - trade, and contract assets	3,333,702	4,582,356
Securities	52,032	452,990
Finished goods	5,079,853	5,841,361
Others	707,462	1,020,024
Allowance for doubtful accounts	(117)	(37)
Total current assets	15,731,915	17,264,700
Non-current assets		
Property, plant and equipment	1,767,846	1,729,608
Intangible assets		
Goodwill	—	723,871
Other	221,350	376,396
Total intangible assets	221,350	1,100,267
Investments and other assets		
Investment securities	4,652,600	4,627,697
Others	1,424,458	1,783,205
Total investments and other assets	6,077,059	6,410,902
Total non-current assets	8,066,255	9,240,778
Total assets	23,798,171	26,505,479

(Unit: Thousands of yen)

	As of August 31, 2025	As of May 31, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1,111,409	1,580,131
Current portion of long-term borrowings	262,106	218,345
Income taxes payable	1,092,858	705,568
Provision for bonuses	227,488	118,546
Provision for shareholder benefit program	8,311	—
Short-term borrowings	—	50,000
Others	773,228	734,080
Total current liabilities	3,475,403	3,406,672
Non-current liabilities		
Long-term borrowings	172,500	583,750
Retirement benefit liability	353,694	374,444
Asset retirement obligations	45,765	45,866
Others	87,452	178,946
Total non-current liabilities	659,413	1,183,006
Total liabilities	4,134,816	4,589,679
Net assets		
Shareholders' equity		
Share capital	93,222	93,222
Capital surplus	2,148,628	2,175,172
Retained earnings	17,842,687	19,610,988
Treasury shares	(1,033,497)	(772,451)
Total shareholders' equity	19,051,041	21,106,931
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	396,041	452,707
Deferred gains or losses on hedges	62,539	155,884
Foreign currency translation adjustment	146,255	195,031
Remeasurements of defined benefit plans	7,477	5,245
Total accumulated other comprehensive income	612,314	808,868
Total net assets	19,663,355	21,915,800
Total liabilities and net assets	23,798,171	26,505,479

Quarterly Consolidated Statement of Income and Consolidated Statement of Comprehensive Income

Quarterly Consolidated Statement of Income (Cumulative)

(Unit: Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Net sales	20,773,105	23,144,646
Cost of sales	12,727,967	14,024,281
Gross profit	8,045,137	9,120,365
Selling, general and administrative expenses		
Salaries and allowances	1,124,450	1,279,089
Provision for bonuses	97,765	95,860
Retirement benefit expenses	24,189	34,288
Provision of allowance for doubtful accounts	1	17
Others	2,517,381	2,810,053
Total selling, general and administrative expenses	3,763,787	4,219,309
Operating profit	4,281,349	4,901,056
Non-operating income		
Interest income	3,315	6,176
Interest on securities	144,983	161,244
Dividend income	2,400	2,560
Foreign exchange gains	108,722	—
Other	2,317	3,096
Total non-operating income	261,738	173,078
Non-operating expenses		
Interest expenses	1,876	2,549
Foreign exchange losses	—	27,265
Loss on investments in silent partnerships	—	8,035
Other	350	825
Total non-operating expenses	2,227	38,675
Ordinary profit	4,540,860	5,035,458
Extraordinary income		
Gain on receipt of donated non-current assets	26,997	—
Gain on sale of investment securities	45,391	90,931
Insurance claim income	—	38,078
Total extraordinary income	72,388	129,009
Extraordinary losses		
Loss on retirement of non-current assets	710	2,126
Loss on abandonment of inventories	—	30,509
Total extraordinary losses	710	32,636
Profit before income taxes	4,612,538	5,131,832
Income taxes - current	1,462,771	1,670,665
Income taxes - deferred	108,382	83,223
Total income taxes	1,571,153	1,753,888
Profit	3,041,385	3,377,943
Profit attributable to owners of parent	3,041,385	3,377,943

Quarterly Consolidated Statement of Comprehensive Income (Cumulative)

(Unit: Thousands of yen)

	Nine months ended May 31, 2025	Nine months ended May 31, 2026
Profit	3,041,385	3,377,943
Other comprehensive income		
Valuation difference on available-for-sale securities	(187,889)	56,666
Deferred gains or losses on hedges	39,096	93,345
Foreign currency translation adjustment	(50,846)	48,775
Remeasurements of defined benefit plans, net of tax	(6,246)	(2,232)
Total other comprehensive income	(205,886)	196,554
Comprehensive income	2,835,498	3,574,498
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,835,498	3,574,498
Comprehensive income attributable to non-controlling interests	―	―