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TRANSACTION

October 8, 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 October 8, 2026, to revise its full-year financial results forecast for the fiscal year ended August 31, 2026, which was released on April 14, 2026, 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 30,000	Millions of yen 6,300	Millions of yen 6,450	Millions of yen 4,288	Yen 75.86
Revised forecast (B)	31,518	6,399	6,590	4,529	80.04
Change (B-A)	1,518	99	140	241	
Change (%)	5.1%	1.6%	2.2%	5.6%	
(Reference) Actual results for the previous fiscal year (Fiscal year ended August 31, 2025)	27,453	5,706	6,011	4,078	70.87

*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. Accordingly, net income per share for the previous fiscal year has been calculated based on the average number of shares outstanding during the period, reflecting the stock split.

(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. By product classification, sales of “Lifestyle products” increased substantially, while sales of “Eco-products” performed well.

In addition, in order to minimize the impact of the weakening of the yen, rising crude oil prices, logistics disruptions, and other effects resulting from escalating tensions in the Middle East, as well as increased geopolitical risks, the Group implemented measures such as entering into a certain proportion of forward exchange contracts, securing raw materials, and increasing inventory levels, including semi-finished goods. As a result, business performance remained strong from the third quarter onward.

As a result, net sales and operating profit are expected to exceed the previous forecast. As for net income attributable to owners of the parent, the Company expects its tax burden for the fiscal year to be reduced by ¥101 million through the application of the tax credit system for wage increases, as it has continued to actively work to improve employee compensation.

(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 April 14, 2026)	yen	yen	yen
		31.00	31.00
Revised forecasts		32.50	32.50
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 31 yen per share to 32.5 yen per share, an increase of 1.5 yen per share, in accordance with our dividend policy of maintaining a payout ratio at or above 40%, based on the revised earnings forecast. This represents an increase of 4 yen per share compared to the fiscal year ended August 2025 results after taking into account the stock split, and we plan to achieve 15 consecutive fiscal years of dividend increases since our listing.