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April 14, 2026

Summary of Consolidated Financial Results for the Six Months Ended February 28, 2026 (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
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Scheduled date to file semi-annual securities report: April 14, 2026
Scheduled date to commence dividend payments: –
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for analysts, institutional investors, and the press)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended February 28, 2026 (from September 1, 2025 to February 28, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	14,845	9.9	3,166	16.2	3,249	11.3	2,117	7.7
February 28, 2025	13,509	5.9	2,724	1.4	2,918	2.1	1,966	3.9

Note: Comprehensive income For the six months ended February 28, 2026: ¥2,360 million [18.7%]
For the six months ended February 28, 2025: ¥1,988 million [3.2%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
February 28, 2026	37.47	–
February 28, 2025	34.10	–

Note: The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. Accordingly, basic interim 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	%
February 28, 2026	24,390	20,482	84.0
August 31, 2025	23,798	19,663	82.6

Reference: Equity
As of February 28, 2026: ¥20,482 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	–	0.00			
Fiscal year ending August 31, 2026 (Forecast)			–	31.00	31.00

Note:1. Revisions to the forecasts of cash dividends most recently announced: Yes

2. The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. For the fiscal year ended August 2025, the actual dividend amounts 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: Revisions to the consolidated earnings forecasts most recently announced: Yes

For details, please refer to the “Notice Concerning Revision of Full-Year Earnings Forecasts and Revision of Dividend Forecast (Increase in Dividend)” announced today.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Application of special accounting treatments for the preparation of semi-annual 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 February 28, 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 February 28, 2026	1,007,612 shares
As of August 31, 2025	1,072,112 shares

(iii) Average number of shares outstanding during the period

Six months ended February 28, 2026	56,502,920 shares
Six months ended February 28, 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.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

* Other special matters

1. The Company plans to hold an online financial results presentation for institutional investors and securities analysts on April 17, 2026. The financial results presentation materials to be used at the meeting will be posted on the Company's website on the same day.

2. Supplementary materials for financial results are disclosed on TDnet on the same day and posted on the Company's website.

Semi-annual Consolidated Financial Statements and Major Notes

Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	As of August 31, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	6, 558, 981	5, 891, 219
Notes and accounts receivable - trade, and contract assets	3, 333, 702	3, 365, 762
Securities	52, 032	431, 065
Finished goods	5, 079, 853	5, 548, 367
Other	707, 462	768, 578
Allowance for doubtful accounts	(117)	(39)
Total current assets	15, 731, 915	16, 004, 955
Non-current assets		
Property, plant and equipment	1, 767, 846	1, 735, 830
Intangible assets		
Other	221, 350	346, 914
Total intangible assets	221, 350	346, 914
Investments and other assets		
Investment securities	4, 652, 600	4, 728, 505
Other	1, 424, 458	1, 573, 846
Total investments and other assets	6, 077, 059	6, 302, 352
Total non-current assets	8, 066, 255	8, 385, 096
Total assets	23, 798, 171	24, 390, 052

(Thousands of yen)

	As of August 31, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	1, 111, 409	1, 051, 119
Current portion of long-term borrowings	262, 106	260, 344
Income taxes payable	1, 092, 858	1, 093, 542
Provision for bonuses	227, 488	187, 013
Provision for shareholder benefit program	8, 311	9, 117
Other	773, 228	526, 743
Total current liabilities	3, 475, 403	3, 127, 879
Non-current liabilities		
Long-term borrowings	172, 500	217, 172
Retirement benefit liability	353, 694	366, 660
Asset retirement obligations	45, 765	45, 833
Other	87, 452	149, 634
Total non-current liabilities	659, 413	779, 299
Total liabilities	4, 134, 816	3, 907, 179
Net assets		
Shareholders' equity		
Share capital	93, 222	93, 222
Capital surplus	2, 148, 628	2, 154, 950
Retained earnings	17, 842, 687	18, 350, 481
Treasury shares	(1, 033, 497)	(971, 320)
Total shareholders' equity	19, 051, 041	19, 627, 333
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	396, 041	517, 593
Deferred gains or losses on hedges	62, 539	147, 957
Foreign currency translation adjustment	146, 255	183, 999
Remeasurements of defined benefit plans	7, 477	5, 989
Total accumulated other comprehensive income	612, 314	855, 539
Total net assets	19, 663, 355	20, 482, 872
Total liabilities and net assets	23, 798, 171	24, 390, 052

Semi-annual Consolidated Statement of Income and Consolidated Statement of Comprehensive Income

Semi-annual Consolidated Statement of Income (Cumulative)

(Thousands of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Net sales	13, 509, 222	14, 845, 946
Cost of sales	8, 280, 376	8, 951, 351
Gross profit	5, 228, 845	5, 894, 595
Selling, general and administrative expenses		
Salaries and allowances	740, 911	834, 815
Provision for bonuses	167, 683	155, 367
Retirement benefit expenses	16, 292	22, 589
Provision of allowance for doubtful accounts	1	19
Provision for shareholder benefit program	5, 444	9, 117
Other	1, 573, 823	1, 705, 718
Total selling, general and administrative expenses	2, 504, 156	2, 727, 627
Operating profit	2, 724, 689	3, 166, 967
Non-operating income		
Interest income	3, 297	6, 157
Interest on securities	96, 414	105, 358
Dividend income	2, 400	2, 560
Foreign exchange gains	92, 513	—
Other	922	1, 117
Total non-operating income	195, 548	115, 194
Non-operating expenses		
Interest expenses	1, 265	1, 543
Foreign exchange losses	—	22, 776
Loss on investments in silent partnerships	—	8, 035
Other	261	589
Total non-operating expenses	1, 526	32, 944
Ordinary profit	2, 918, 710	3, 249, 216
Extraordinary income		
Gain on receipt of donated non-current assets	26, 997	—
Gain on sale of investment securities	45, 391	—
Insurance claim income	—	4, 565
Total extraordinary income	72, 388	4, 565
Extraordinary losses		
Loss on retirement of non-current assets	354	2, 126
Loss on abandonment of inventories	—	30, 509
Total extraordinary losses	354	32, 636
Profit before income taxes	2, 990, 744	3, 221, 146
Income taxes - current	988, 554	1, 098, 912
Income taxes - deferred	35, 553	4, 798
Total income taxes	1, 024, 107	1, 103, 710
Profit	1, 966, 636	2, 117, 435
Profit attributable to owners of parent	1, 966, 636	2, 117, 435

Semi-annual Consolidated Statement of Comprehensive Income (Cumulative)

(Thousands of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Profit	1, 966, 636	2, 117, 435
Other comprehensive income		
Valuation difference on available-for-sale securities	(33, 273)	121, 551
Deferred gains or losses on hedges	93, 358	85, 417
Foreign currency translation adjustment	(34, 136)	37, 743
Remeasurements of defined benefit plans, net of tax	(4, 164)	(1, 488)
Total other comprehensive income	21, 783	243, 225
Comprehensive income	1, 988, 420	2, 360, 661
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1, 988, 420	2, 360, 661
Comprehensive income attributable to non-controlling interests	―	―

Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	Six months ended February 28, 2025	Six months ended February 28, 2026
Cash flows from operating activities		
Profit before income taxes	2, 990, 744	3, 221, 146
Depreciation	108, 996	114, 602
Increase (decrease) in allowance for doubtful accounts	1	(77)
Increase (decrease) in provision for bonuses	(6, 892)	(42, 081)
Increase (decrease) in retirement benefit liability	(2, 881)	11, 477
Increase (decrease) in provision for shareholder benefit program	(1, 506)	806
Foreign exchange losses (gains)	(105, 467)	―
Interest and dividend income	(102, 111)	(114, 076)
Interest expenses	1, 265	1, 543
Loss (gain) on sale of investment securities	(45, 391)	―
Loss (gain) on investments in silent partnerships	―	8, 035
Insurance claim income	―	(4, 565)
Loss (gain) on sale and retirement of non-current assets	354	2, 126
Loss on abandonment of inventories	―	30, 509
Gain on receipt of donated non-current assets	(26, 997)	―
Decrease (increase) in accounts receivable - trade, and contract assets	277, 801	(19, 649)
Decrease (increase) in inventories	115, 268	(464, 816)
Increase (decrease) in trade payables	59, 565	(67, 550)
Decrease (increase) in advance payments to suppliers	(58, 604)	77, 179
Other, net	(236, 823)	(324, 386)
Subtotal	2, 967, 320	2, 430, 222
Interest and dividends received	61, 983	74, 799
Interest paid	(1, 422)	(1, 356)
Income taxes refund	―	730
Income taxes paid	(1, 041, 748)	(1, 097, 915)
Net cash provided by (used in) operating activities	1, 986, 133	1, 406, 480
Cash flows from investing activities		
Purchase of property, plant and equipment	(70, 563)	(67, 155)
Purchase of intangible assets	(33, 686)	(141, 024)
Purchase of investment securities	(210, 380)	(123, 572)
Proceeds from sale and redemption of short-term and long-term investment securities	152, 020	―
Payments of leasehold and guarantee deposits	(19, 816)	―
Purchase of insurance funds	(48, 999)	(48, 999)
Other, net	―	(101, 033)
Net cash provided by (used in) investing activities	(231, 425)	(481, 784)
Cash flows from financing activities		
Proceeds from long-term borrowings	―	200, 000
Repayments of long-term borrowings	(167, 766)	(157, 090)
Proceeds from disposal of treasury shares	―	62, 176
Dividends paid	(1, 124, 812)	(1, 608, 306)
Net cash provided by (used in) financing activities	(1, 292, 578)	(1, 503, 219)
Effect of exchange rate change on cash and cash equivalents	19, 738	32, 916
Net increase (decrease) in cash and cash equivalents	481, 867	(545, 606)
Cash and cash equivalents at beginning of period	5, 846, 780	6, 611, 013
Cash and cash equivalents at end of period	6, 328, 647	6, 065, 407