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TRANSACTION

October 23, 2026

FOR IMMEDIATE RELEASE

Company name: TRANSACTION Co., Ltd.
Listing: Tokyo Stock Exchange Prime Market
Securities code: 7818
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Notice Concerning Dividends of Surplus

Transaction Co., Ltd. hereby announces that its Board of Directors, at a meeting held on October 23, 2026, resolved to distribute dividends from surplus with a record date of August 31, 2026, as detailed below.

Details

1. Details of the dividend

	Determined amount	Most recent dividend forecast (Announced on October 8, 2026)	Actual results for the previous fiscal year (Fiscal year ended August 31, 2025)
Record date	August 31, 2026	Same as on the left	August 31, 2025
Dividend per share	¥32.50	Same as on the left	¥57.00
Total amount of dividends	¥1,844 million	—	¥1,609 million
Effective date	November 6, 2026	—	November 6, 2025
Source of dividends	Retained earnings	—	Retained earnings

※The Company conducted a 2-for-1 stock split of common shares on September 1, 2025. For the final dividend for the fiscal year ending August 2025, the actual dividend amount prior to the stock split is stated.

2. Reason

For the final dividend of the current fiscal year (ending August 2026), as disclosed in the “Notice Concerning Revisions to Full-Year Financial Results Forecast and Dividend Forecast (Dividend Increase)” released on October 8, we have set the dividend at ¥32.5 per share based on the consolidated results for the fiscal year ending August 2026. This marks the 15th consecutive fiscal year of dividend increases since our listing.

The dividend payment date is set for November 6, 2026.

(For your reference) Dividend Status

	Dividend per share (Yen)		
Record date	Second quarter-end	Fiscal-year end	Total
Forecast for Next Period (Fiscal year ended August 31, 2027)	¥0.00	¥35.00	¥35.00
Actual results for the current fiscal year (Fiscal year ended August 31, 2026)	¥0.00	¥32.50	¥32.50
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 years ending August 2025, the actual dividend amounts prior to the stock split are stated. For the fiscal year ending August 2026 and August 2027 (forecast), the figures reflect the post-split structure.

As part of its efforts to further enhance returns to shareholders, the Company has established its dividend policy as outlined below.

(Dividend Policy)

The Company's basic policy is to pursue management that is conscious of the cost of capital and stock price, recognizing that providing returns to shareholders is one of its most important management issues, and to continuously implement appropriate profit distribution in line with sustainable performance and corporate value improvement as well as our financial position.

With this policy in mind, regarding the distribution of profits to shareholders in our fifth medium-term management plan (fiscal year ending August 31, 2026, to fiscal year ending August 31, 2030), we set a policy to strengthen the business infrastructure and to continue to increase dividends, which we have done continuously since our listing, as measured using the dividend payout ratio and dividend on equity (DOE), while taking into consideration capital requirements and financial soundness, including risk management, to pursue business expansion and profit improvement in the future. With regard to dividends per share, we will continue to increase dividends with a target dividend payout ratio of 40% or more after appropriately judging the balance between investment in growth and profit distribution. In determining dividends per share, the lower limit will be dividend on equity (DOE) of 7.0%.