


[Pre-amendment]



**Summary Announcement of Non-Consolidated Financial Results
for the six months ended September 30, 2005**

November 17, 2005

Name of listed company: Iseki & Co., Ltd. 
Company Code: 6310 (URL: <http://www.iseki.co.jp>)
Representative: Title President
Enquiries: Title General Manager of Finance

Stock Exchange Listings: Tokyo, Osaka
Head Office: Tokyo
Name Hiroyuki Nakano
Name Yasunori Maki Telephone: +81 3 5604 7671

Date of meeting of Board of Directors to approve financial results: November 17, 2005
Adoption of interim dividend system: None
Adoption of unit trading system: Yes (1 unit is 1,000 shares)

1. Financial Results for the six months ended September 30, 2005 (April 1, 2005 - September 30, 2005)

(1) Results of operations (Rounded down to millions of yen)

	Net Sales		Operating Income		Ordinary Income	
	millions of yen	%	millions of yen	%	millions of yen	%
September 30, 2005	47,923	0.5	1,880	55.2	2,391	72.0
September 30, 2004	47,678	12.3	1,211	△ 7.1	1,389	12.8
March 31, 2005	95,326		3,273		3,418	

	Net Income		Net Income per share	
	millions of yen	%	yen	
September 30, 2005	1,864	80.9	8.62	
September 30, 2004	1,030	32.5	4.71	
March 31, 2005	2,110		9.68	

- Notes: ① Average number of shares outstanding:
Six months ended September 30, 2005: 216,433,707 shares
Six months ended September 30, 2004: 218,708,917 shares
Year ended March 31, 2005: 218,076,939 shares
- ② Changes in accounting policies: Yes
- ③ Changes (%) in net sales, operating income, ordinary income and net income for the period represent the increase or decrease relative to the same period of the previous year.

(2) Dividends

	Interim cash dividends per Share	Cash dividends per Share
	yen	yen
September 30, 2005	—	—
September 30, 2004	—	—
March 31, 2005	—	3.00

(3) Financial position

	Total Assets	Total Shareholders' Equity	Shareholders' Equity to Total Assets Ratio	Shareholders' Equity per Share
	millions of yen	millions of yen	%	yen
September 30, 2005	135,339	53,340	39.4	246.48
September 30, 2004	136,042	50,632	37.2	231.51
March 31, 2005	140,044	51,769	37.0	239.07

- Notes ① Number of shares outstanding on:
September 30, 2005: 216,406,650 shares
September 30, 2004: 218,704,380 shares
March 31, 2005: 216,541,301 shares
- ② Number of treasury stock on:
September 30, 2005: 8,647,438 shares
September 30, 2004: 6,349,708 shares
March 31, 2005: 8,512,787 shares

2. Forecast for the Fiscal Year Ending March 31, 2006 Operating Results (April 1, 2005 – March 31, 2006)

	Net Sales	Operating Income	Ordinary Income	Net Income	Annual Cash Dividends per Share	
					End of the year	
	millions of yen	millions of yen	millions of yen	millions of yen	yen	yen
Annual	95,000	3,800	4,300	4,000	3.00	3.00

For Reference: The estimated net income per share for the year is ¥18.48.


Cautionary Statement: The above forecasts were based on information that was available as of the day of this announcement and on assumptions made as of the same day regarding a number of uncertainties that could affect future financial performance. Actual results could differ considerably depending on a variety of factors hereafter.

[Post-amendment]

**Summary Announcement of Non-Consolidated Financial Results
for the six months ended September 30, 2005**



May 24, 2007

Name of listed company: Iseki & Co., Ltd. 
Company Code: 6310 (URL <http://www.iseki.co.jp>)
Representative: Title President
Enquiries: Title General Manager of Finance

Stock Exchange Listings: Tokyo, Osaka
Head Office: Tokyo
Name Hiroyuki Nakano
Name Yasunori Maki Telephone: +81 3 5604 7671

Date of meeting of Board of Directors to approve financial results: November 17, 2005
Adoption of interim dividend system: None
Adoption of unit trading system: Yes (1 unit is 1,000 shares)

1. Financial Results for the six months ended September 30, 2005 (April 1, 2005 - September 30, 2005)

(1) Results of operations (Rounded down to millions of yen)

	Net Sales		Operating Income		Ordinary Income	
	millions of yen	%	millions of yen	%	millions of yen	%
September 30, 2005	47,923	0.5	1,880	55.2	2,391	72.0
September 30, 2004	47,678	12.3	1,211	△ 7.1	1,389	12.8
March 31, 2005	95,326		3,273		3,418	

	Net Income		Net Income per share	
	millions of yen	%	yen	
September 30, 2005	1,301	57.4	6.01	
September 30, 2004	827	6.4	3.78	
March 31, 2005	566		2.60	

Notes: ① Average number of shares outstanding:

Six months ended September 30, 2005: 216,433,707 shares
Six months ended September 30, 2004: 218,708,917 shares
Year ended March 31, 2005: 218,076,939 shares

② Changes in accounting policies: Yes

③ Changes (%) in net sales, operating income, ordinary income and net income for the period represent the increase or decrease relative to the same period of the previous year.

(2) Dividends

	Interim cash dividends per Share	Cash dividends per Share
	yen	yen
September 30, 2005	—	—
September 30, 2004	—	—
March 31, 2005	—	3.00

(3) Financial position

	Total Assets	Total Shareholders' Equity	Shareholders' Equity to Total Assets Ratio	Shareholders' Equity per Share
	millions of yen	millions of yen	%	yen
September 30, 2005	132,926	50,879	38.3	235.11
September 30, 2004	135,485	50,076	37.0	228.97
March 31, 2005	138,146	49,871	36.1	230.31

Notes ① Number of shares outstanding on:

September 30, 2005: 216,406,650 shares
September 30, 2004: 218,704,380 shares
March 31, 2005: 216,541,301 shares

② Number of treasury stock on:

September 30, 2005: 8,647,438 shares
September 30, 2004: 6,349,708 shares
March 31, 2005: 8,512,787 shares

2. Forecast for the Fiscal Year Ending March 31, 2006 Operating Results (April 1, 2005 – March 31, 2006)

	Net Sales	Operating Income	Ordinary Income	Net Income	Annual Cash Dividends per Share	
					End of the year	
	millions of yen	millions of yen	millions of yen	millions of yen	yen	yen
Annual	95,000	3,800	4,300	4,000	3.00	3.00

For Reference: The estimated net income per share for the year is ¥18.48.

Cautionary Statement: The above forecasts were based on information that was available as of the day of this announcement and on assumptions made as of the same day regarding a number of uncertainties that could affect future financial performance.

Actual results could differ considerably depending on a variety of factors hereafter.