

May 24, 2007

Company Name: ISEKI & CO., LTD.

Company representative: President Hiroyuki Nakano

Company Code: 6310

Stock Exchange Listings: Tokyo 1st Section, Osaka 1st Section

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Postponement of Fiscal Year-End Change

This is to notify that the change of fiscal year-end to December commencing from the 84th Fiscal Year announced on February 9, 2007, was resolved to be postponed at the Meeting of the Board of directors held on May 24, 2007.

1. Reason for Postponement

In order to put the utmost priority on the development and improvement of the accounting system to shut out inappropriate operations and avoid future recurrence in future, it is difficult to ensure sufficient manpower for system amendments for change of fiscal year-end.

2. Fiscal Year-End

This 84th Fiscal Year commences on April 1, 2007 and ends on March 31, 2008, as before. The changes of fiscal year-end of the 14 consolidated subsidiary companies that were scheduled at the same time will also be postponed. As for the plan for the next fiscal year-end and on, it will be notified as soon as it is determined.

3. Performance Forecast for this Fiscal Year

Business prospects for the 84th Fiscal Year (from April 1, 2007 to March 31, 2008) are planned to be announced at the Business Announcement of the fiscal year ended in March 2007.