



May 11, 2009

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Notice of Revision on Business Performance Forecast

We would like to promulgate the fact that we have revised the business performance forecasts announced on February 12, 2009 on the basis of recent trends in business performance as set out below.

Revised forecasts of the consolidated business performance of the fiscal year ending March 31, 2009 (April 1, 2008 – March 31, 2009)

(Millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous Forecast (A)	150,000	1,500	200	(600)	(2.66)
Latest Forecast (B)	149,601	1,577	771	2	0.01
Difference (B-A)	(399)	77	571	602	-
Rate of Change (%)	(0.3)	5.1	285.5	-	-
(Reference)Results for FY08/Mar.	144,714	735	34	(1,466)	(6.49)

Revised forecasts of the non-consolidated business performance of the fiscal year ending March 31, 2009 (April 1, 2008 – March 31, 2009))

(Millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share (yen)
Previous Forecast (A)	88,000	(1,000)	500	0	-
Latest Forecast (B)	90,331	(327)	1,579	1,110	4.92
Difference (B-A)	2,331	673	1,079	1,110	-
Rate of Change (%)	2.6	-	215.8	-	-
(Reference)Results for FY08/Mar.	84,965	(455)	(193)	(1,430)	(6.33)

Reasons for Revision

Regarding forecasts of the business performance of the fiscal year ended March 31, 2009

[Consolidated business performance]

Net sales were reduced, due to an unattained sales plan of subsidiary companies caused by the effect of the economic recession. At each income level, we expect increased income, through the improved profitability of ISEKI on a non-consolidated basis.

[Non-consolidated business performance]

Net sales will increase, reflecting a smooth trend of shipping of domestic agricultural machinery. At each income level as well, we forecast increased income, as a result of increased revenue and a favorable turn in assumed foreign exchange loss, and efforts to reduce fixed costs, such as expense cuts.