[Pre-amendment]



ISEKI & CO., LTD. 🛛 🐼	Stock Exchange Listing Tokyo, Osaka
6310 (URL http://www.iseki.co.jp)	Head Office: Tokyo
President	Name Hiroyuki Nakano
General Manager of Finance	Name Yasunori Maki Telephone: +81 3 5604 7671
of Directors to approve financial results:	Nov.16, 2006
	-
	ISEKI & CO., LTD. 6310 (URL http://www.iseki.co.jp) President General Manager of Finance of Directors to approve financial results:

Adoption of unit trading system:

Yes (1 unit is 1,000 shares)

Summary Announcement of Non-Consolidated Financial Results for the Six Months Ended September 30, 2006

I. Financial Results for the Six Months Ended September 30, 2006 (April 1, 2006–September 30, 2006)

A. Results of operations

(Rounded down to millions of yen, %)

	Six Months Ended Sep. 30, 2006	%	Six Months Ended Sep. 30, 2005	%	Year Ended Mar. 31, 2006
Net Sales	47, 792	(0.3)	47, 923	0.5	93,759
Operating Income	1,620	(13.8)	1, 880	55.2	3,131
Ordinary Income	2,038	(14.8)	2, 391	72.0	3,820
Net Income	<u>1, 773</u>	<u>(4.9)</u>	<u>1, 864</u>	80.9	<u>3,898</u>
Net Income per Share (yen)	7.85		8.62		<u>17.88</u>

Notes: 1. Average number of shares outstanding:

Six months ended Sep. 30, 2006: 225,862,188 shares

Six months ended Sep. 30, 2005: 216,433,707 shares

Year ended Mar. 31, 2006: 217,996,080shares

- 2. Change in accounting policies: None
- 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.

B. Financial Position

	Six Months Ended Sep. 30, 2006	Six Months Ended Sep. 30, 2005	Year Ended Mar. 31, 2006
Total Assets	<u>138, 466</u>	<u>135, 339</u>	<u>140, 490</u>
Net Assets	<u>59, 653</u>	<u>53, 340</u>	<u>58, 778</u>
Shareholders' Equity to Total Assets Ratio (%)	<u>43.1</u>	<u>39.4</u>	<u>41.8</u>
Net Assets per share (yen)	<u>264.12</u>	<u>246.48</u>	<u>260.23</u>

Notes: Number of shares outstanding as of Sep. 30, 2006: 225,856,581shares

Number of shares outstanding as of Sep. 30, 2005: 216,406,650shares

Number of shares outstanding as of Mar. 31, 2006: 225,869,383shares

[Post-amendment]



Name of listed co	mpany:	ISEKI & CO., LTD. 💰	St	ock Exchange Listing Tokyo, Os	saka
Company Code:		6310 (URL http://ww	w.iseki.co.jp) He	ead Office: Tokyo	
Representative:	Title	President	Na	ame Hiroyuki Nakano	
Enquiries:	Title	General Manager of Finar		ame Yasunori Maki elephone: +81 3 5604 7671	
Date of meeting of	of Board	of Directors to approve fin	ancial results: No	ov.16, 2006	
Dividend date			-		

Adoption of unit trading system:

Yes (1 unit is 1,000 shares)

Summary Announcement of Non-Consolidated Financial Results for the Six Months Ended September 30, 2006

I. Financial Results for the Six Months Ended September 30, 2006 (April 1, 2006–September 30, 2006)

A. Results of operations

(Rounded down to millions of yen, %)

	Six Months Ended Sep. 30, 2006	%	Six Months Ended Sep. 30, 2005	%	Year Ended Mar. 31, 2006
Net Sales	47, 792	(0.3)	47, 923	0.5	93,759
Operating Income	1,620	(13.8)	1, 880	55.2	3,131
Ordinary Income	2,038	(14.8)	2, 391	72.0	3,820
Net Income	<u>1,044</u>	<u>(19.8)</u>	<u>1, 301</u>	<u>57.4</u>	<u>2,893</u>
Net Income per Share (yen)	<u>4.63</u>		<u>6.01</u>		<u>13.27</u>

Notes: 1. Average number of shares outstanding:

Six months ended Sep. 30, 2006: 225,862,188 shares

Six months ended Sep. 30, 2005: 216,433,707 shares

Year ended Mar. 31, 2006: 217,996,080shares

- 2. Change in accounting policies: None
- 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.

B. Financial Position

	Six Months Ended Sep. 30, 2006	Six Months Ended Sep. 30, 2005	Year Ended Mar. 31, 2006
Total Assets	<u>134, 877</u>	<u>132, 926</u>	<u>137, 632</u>
Net Assets	<u>56, 021</u>	<u>50, 879</u>	<u>55, 875</u>
Shareholders' Equity to Total Assets Ratio (%)	<u>41.5</u>	<u>38.3</u>	<u>40.6</u>
Net Assets per share (yen)	<u>248.04</u>	<u>235.11</u>	<u>247.38</u>

Notes: Number of shares outstanding as of Sep. 30, 2006: 225,856,581shares

Number of shares outstanding as of Sep. 30, 2005: 216,406,650shares

Number of shares outstanding as of Mar. 31, 2006: 225,869,383shares