Note: This document has been translated from a part of the Japanese original for reference purposes only. The translation of the supplementary material on financial results will also be disclosed on August 27, 2026. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 7, 2026

Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: ISEKI&CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 6310
URL: https://www.iseki.co.jp
Representative: Hajime Odagiri ,President and Representative Director
Inquiries: Yoshikazu Ogusu ,General Manager of Financial Department
Telephone: +81-3-5604-7671
Scheduled date to file semi-annual securities report: August 7, 2026
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended June 30, 2026 (from January 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	101,917	1.0	5,575	28.0	5,200	37.1	3,105	(5.1)
June 30, 2025	100,868	10.7	4,356	97.1	3,792	53.6	3,273	-

Note: Comprehensive income For the six months ended June 30, 2026: ¥ 6,315 million [56.7%]
For the six months ended June 30, 2025: ¥ 4,030 million [123.8%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
June 30, 2026	137.23	137.21
June 30, 2025	144.69	144.66

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	223,922	83,535	35.1	3,471.46
December 31, 2025	209,475	78,428	35.2	3,260.92

Reference: Equity
As of June 30, 2026: ¥ 78,568 million
As of December 31, 2025: ¥ 73,788 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	-	-	40.00	40.00
Fiscal year ending December 31, 2026	-	-			
Fiscal year ending December 31, 2026 (Forecast)			-	45.00	45.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	180,000	(3.1)	6,000	42.0	4,900	18.9	3,000	8.8	132.59

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	22,984,993 shares
As of December 31, 2025	22,984,993 shares

(ii) Number of treasury shares at the end of the period

As of June 30, 2026	352,268 shares
As of December 31, 2025	356,878 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended June 30, 2026	22,629,651 shares
Six months ended June 30, 2025	22,623,920 shares

* The total number of treasury shares at the end of the period includes the Company's shares held by the "Board Benefit Trust" (240,700 shares for the period ended June 30, 2026, 245,400 shares for the period ended December 31, 2025). In addition, the Company's shares held by the "Board Benefit Trust" are included in the number of treasury shares deducted for the calculation of the average number of shares during the period.

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

Semi-annual Consolidated Financial Statements and Primary Notes

Semi-annual Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	12,891	7,127
Notes and accounts receivable - trade, and contract assets	26,494	35,549
Merchandise and finished goods	47,999	46,997
Work in process	8,285	9,062
Raw materials and supplies	1,457	1,633
Other	5,417	5,658
Allowance for doubtful accounts	(113)	(133)
Total current assets	102,431	105,895
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	24,400	25,883
Land	43,607	43,396
Other, net	15,637	19,935
Total property, plant and equipment	83,645	89,215
Intangible assets	3,970	4,660
Investments and other assets		
Investment securities	13,200	17,225
Retirement benefit asset	5,175	5,910
Other	1,850	1,779
Allowance for doubtful accounts	(797)	(763)
Total investments and other assets	19,428	24,150
Total non-current assets	107,044	118,026
Total assets	209,475	223,922

(Millions of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	11,918	13,735
Electronically recorded obligations - operating	15,005	14,303
Short-term loans payable	28,738	36,261
Current portion of long-term loans payable	9,359	7,334
Income taxes payable	917	983
Provision for bonuses	696	940
Accounts payable - other	13,911	14,195
Other	16,376	13,821
Total current liabilities	96,922	101,576
Non-current liabilities		
Long-term loans payable	16,898	18,836
Deferred tax liabilities for land revaluation	4,122	4,087
Provision for retirement benefits for directors (and other officers)	165	171
Provision for share awards for directors (and other officers)	43	50
Retirement benefit liability	4,809	5,328
Asset retirement obligations	1,011	1,009
Other	7,073	9,326
Total non-current liabilities	34,124	38,810
Total liabilities	131,046	140,386
Net assets		
Shareholders' equity		
Share capital	23,344	23,344
Capital surplus	13,060	12,832
Retained earnings	19,146	21,412
Treasury shares	(577)	(571)
Total shareholders' equity	54,973	57,018
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,866	8,624
Deferred gains or losses on hedges	(70)	(11)
Revaluation reserve for land	8,503	8,427
Foreign currency translation adjustment	3,014	3,128
Remeasurements of defined benefit plans	1,500	1,381
Total accumulated other comprehensive income	18,814	21,550
Subscription rights to shares	8	8
Non-controlling interests	4,631	4,958
Total net assets	78,428	83,535
Total liabilities and net assets	209,475	223,922

Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statement of Income

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net sales	100,868	101,917
Cost of sales	71,492	69,801
Gross profit	29,375	32,116
Selling, general and administrative expenses	25,018	26,540
Operating profit	4,356	5,575
Non-operating income		
Interest income	72	85
Dividend income	159	196
Foreign exchange gains	-	120
Other	348	415
Total non-operating income	580	818
Non-operating expenses		
Interest expenses	781	779
Foreign exchange losses	108	-
Commission for syndicated loans	110	336
Other	144	76
Total non-operating expenses	1,144	1,193
Ordinary profit	3,792	5,200
Extraordinary income		
Gain on sale of non-current assets	1,105	63
Total extraordinary income	1,105	63
Extraordinary losses		
Loss on sale and retirement of non-current assets	112	183
Impairment losses	56	209
Total extraordinary losses	168	392
Profit before income taxes	4,729	4,871
Income taxes - current	1,341	1,421
Income taxes - deferred	(20)	(4)
Total income taxes	1,320	1,417
Profit	3,409	3,454
Profit attributable to non-controlling interests	135	349
Profit attributable to owners of parent	3,273	3,105

Semi-annual Consolidated Statement of Comprehensive Income

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Profit	3,409	3,454
Other comprehensive income		
Valuation difference on available-for-sale securities	781	2,760
Deferred gains or losses on hedges	(38)	75
Revaluation reserve for land	(118)	-
Foreign currency translation adjustment	123	143
Remeasurements of defined benefit plans, net of tax	(127)	(118)
Total other comprehensive income	620	2,860
Comprehensive income	4,030	6,315
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,804	5,917
Comprehensive income attributable to non-controlling interests	225	397

Semi-annual Consolidated Statement of Cash Flows

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from operating activities		
Profit before income taxes	4,729	4,871
Depreciation	2,566	2,680
Impairment losses	56	209
Decrease (increase) in retirement benefit asset	(13)	(734)
Increase (decrease) in retirement benefit liability	(57)	517
Interest and dividend income	(232)	(282)
Interest expenses	781	779
Foreign exchange losses (gains)	(286)	(216)
Loss (gain) on sale of property, plant and equipment and intangible assets	(993)	119
Decrease (increase) in trade receivables	(16,306)	(8,970)
Decrease (increase) in inventories	11,170	343
Increase (decrease) in trade payables	896	970
Increase (decrease) in accounts payable - other	2,203	1,039
Other, net	1,796	(1,492)
Subtotal	6,313	(166)
Interest and dividends received	232	282
Interest paid	(774)	(756)
Payments for business structure reform expenses	-	(562)
Return of subsidy	-	(101)
Income taxes paid	(1,259)	(1,340)
Net cash provided by (used in) operating activities	4,511	(2,645)

(Millions of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(2,430)	(8,842)
Proceeds from sale of property, plant and equipment and intangible assets	1,736	228
Purchase of investment securities	(0)	(0)
Proceeds from sale of investment securities	16	-
Decrease (increase) in loans receivable	(54)	(28)
Decrease (increase) in time deposits	(199)	(189)
Other, net	191	(59)
Net cash provided by (used in) investing activities	(739)	(8,891)
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable	1,105	7,376
Proceeds from long-term loans payable	3,142	6,240
Repayments of long-term loans payable	(5,844)	(6,374)
Proceeds from sale and leaseback transactions	245	201
Repayments of lease liabilities	(863)	(794)
Purchase of treasury shares	(0)	(0)
Dividends paid	(683)	(908)
Dividends paid to non-controlling interests	(163)	(70)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	-	(327)
Net cash provided by (used in) financing activities	(3,063)	5,342
Effect of exchange rate change on cash and cash equivalents	319	240
Net increase (decrease) in cash and cash equivalents	1,028	(5,952)
Cash and cash equivalents at beginning of period	8,150	12,840
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	564	-
Cash and cash equivalents at end of period	9,743	6,887