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 November 27, 2026. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 13, 2026

Consolidated Financial Results for the Nine Months Ended September 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 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 nine months ended September 30, 2026 (from January 1, 2026 to September 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	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	142,206	(1.0)	6,510	8.6	5,655	4.8	4,048	(1.8)
September 30, 2025	143,712	11.8	5,996	92.8	5,398	85.1	4,123	-

Note: Comprehensive income For the nine months ended September 30, 2026: ¥ 7,786 million [17.3%]
For the nine months ended September 30, 2025: ¥ 6,639 million [757.4%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
September 30, 2026	178.90	178.87
September 30, 2025	182.24	182.21

(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
September 30, 2026	229,595	85,007	34.9	3,543.66
December 31, 2025	209,475	78,428	35.2	3,260.92

Reference: Equity
As of September 30, 2026: ¥ 80,202 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 quarterly 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 September 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 September 30, 2026	352,317 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)

Nine months ended September 30, 2026	22,630,567 shares
Nine months ended September 30, 2025	22,625,200 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 September 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.

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes(voluntary)

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	12,891	7,072
Notes and accounts receivable - trade, and contract assets	26,494	33,338
Merchandise and finished goods	47,999	51,068
Work in process	8,285	9,918
Raw materials and supplies	1,457	1,829
Other	5,417	6,581
Allowance for doubtful accounts	(113)	(118)
Total current assets	102,431	109,690
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	24,400	25,563
Land	43,607	43,100
Other, net	15,637	20,195
Total property, plant and equipment	83,645	88,858
Intangible assets	3,970	5,002
Investments and other assets		
Investment securities	13,200	18,976
Retirement benefit asset	5,175	5,941
Other	1,850	1,890
Allowance for doubtful accounts	(797)	(763)
Total investments and other assets	19,428	26,044
Total non-current assets	107,044	119,905
Total assets	209,475	229,595

(Millions of yen)

	As of December 31, 2025	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	11,918	12,701
Electronically recorded obligations - operating	15,005	14,163
Short-term loans payable	28,738	42,670
Current portion of long-term loans payable	9,359	8,024
Income taxes payable	917	847
Provision for bonuses	696	1,227
Accounts payable - other	13,911	12,346
Other	16,376	10,317
Total current liabilities	96,922	102,299
Non-current liabilities		
Long-term loans payable	16,898	22,656
Deferred tax liabilities for land revaluation	4,122	4,076
Provision for retirement benefits for directors (and other officers)	165	182
Provision for share awards for directors (and other officers)	43	56
Retirement benefit liability	4,809	5,365
Asset retirement obligations	1,011	989
Other	7,073	8,962
Total non-current liabilities	34,124	42,288
Total liabilities	131,046	144,587
Net assets		
Shareholders' equity		
Share capital	23,344	23,344
Capital surplus	13,060	12,832
Retained earnings	19,146	22,377
Treasury shares	(577)	(571)
Total shareholders' equity	54,973	57,983
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	5,866	9,821
Deferred gains or losses on hedges	(70)	6
Revaluation reserve for land	8,503	8,405
Foreign currency translation adjustment	3,014	2,649
Remeasurements of defined benefit plans	1,500	1,335
Total accumulated other comprehensive income	18,814	22,219
Subscription rights to shares	8	8
Non-controlling interests	4,631	4,796
Total net assets	78,428	85,007
Total liabilities and net assets	209,475	229,595

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Net sales	143,712	142,206
Cost of sales	100,544	96,556
Gross profit	43,167	45,650
Selling, general and administrative expenses	37,171	39,139
Operating profit	5,996	6,510
Non-operating income		
Interest income	106	92
Dividend income	180	218
Foreign exchange gains	36	-
Other	513	635
Total non-operating income	838	946
Non-operating expenses		
Interest expenses	1,089	1,157
Foreign exchange losses	-	109
Commission for syndicated loans	125	380
Other	220	153
Total non-operating expenses	1,435	1,801
Ordinary profit	5,398	5,655
Extraordinary income		
Gain on sale of non-current assets	1,122	107
Other	6	-
Total extraordinary income	1,129	107
Extraordinary losses		
Loss on sale and retirement of non-current assets	204	283
Impairment losses	56	420
Total extraordinary losses	260	704
Profit before income taxes	6,267	5,059
Income taxes - current	1,895	1,805
Income taxes - deferred	117	(1,130)
Total income taxes	2,012	674
Profit	4,254	4,384
Profit attributable to non-controlling interests	131	336
Profit attributable to owners of parent	4,123	4,048

Quarterly Consolidated Statement of Comprehensive Income

For the Nine-Month Period

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Profit	4,254	4,384
Other comprehensive income		
Valuation difference on available-for-sale securities	2,230	3,961
Deferred gains or losses on hedges	0	102
Revaluation reserve for land	(118)	-
Foreign currency translation adjustment	454	(496)
Remeasurements of defined benefit plans, net of tax	(184)	(164)
Total other comprehensive income	2,384	3,402
Comprehensive income	6,639	7,786
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	6,310	7,551
Comprehensive income attributable to non-controlling interests	328	235

Quarterly Consolidated Statement of Cash Flows

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	6,267	5,059
Depreciation	3,855	4,135
Impairment losses	56	420
Decrease (increase) in retirement benefit asset	(68)	(766)
Increase (decrease) in retirement benefit liability	(18)	559
Interest and dividend income	(287)	(311)
Interest expenses	1,089	1,157
Foreign exchange losses (gains)	(229)	(140)
Loss (gain) on sale of property, plant and equipment and intangible assets	(917)	175
Decrease (increase) in trade receivables	(15,791)	(6,983)
Decrease (increase) in inventories	10,240	(5,521)
Increase (decrease) in trade payables	830	57
Increase (decrease) in accounts payable - other	1,703	(791)
Other, net	530	(3,881)
Subtotal	7,259	(6,830)
Interest and dividends received	285	311
Interest paid	(1,108)	(1,146)
Payments for business structure reform expenses	-	(562)
Return of subsidy	-	(101)
Income taxes paid	(1,421)	(1,814)
Net cash provided by (used in) operating activities	5,015	(10,143)

(Millions of yen)

	For the nine months ended September 30, 2025	For the nine months ended September 30, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(4,618)	(12,155)
Proceeds from sale of property, plant and equipment and intangible assets	1,845	393
Purchase of investment securities	(0)	(0)
Proceeds from sale of investment securities	16	-
Decrease (increase) in loans receivable	(53)	(37)
Decrease (increase) in time deposits	(199)	(189)
Other, net	219	(180)
Net cash provided by (used in) investing activities	(2,790)	(12,168)
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable	5,434	13,944
Proceeds from long-term loans payable	3,140	12,540
Repayments of long-term loans payable	(8,078)	(8,123)
Proceeds from sale and leaseback transactions	361	368
Repayments of lease liabilities	(1,288)	(1,215)
Purchase of treasury shares	(0)	(0)
Dividends paid	(685)	(909)
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	(1,280)	16,205
Effect of exchange rate change on cash and cash equivalents	280	98
Net increase (decrease) in cash and cash equivalents	1,226	(6,007)
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	9,941	6,833