



August 6, 2014

Name of Company: ISEKI & CO., LTD.
Company representative: President Noriyuki Kimura
Company Code: 6310 TSE 1st Section
Enquiries: Public & Investors Relation Section
General Manager Fumitoshi Suzuki
(Telephone: +81 3 5604 7709)

Notice on Change of Accounting Period (Fiscal Year-End)

We would like to promulgate the fact as stated below that it was resolved at the meeting of the Board of Directors held today to change accounting period (fiscal year-end) of the company subject to approval of a partial revision of the Articles of Association at the 91st General Meeting of Shareholders to be held in June 2015.

1. Reason of change

We intend to realize further improvement of management transparency by disclosing management information in a timely and accurate manner through unification of the accounting period of the company and its consolidated subsidiaries.

2. Details of the change in the accounting period

Current closing date: March 31 of each year

New closing date: December 31 of each year

The 92nd Term which will be the transitory period after change of accounting period will be a settlement of 9 months from April 1, 2015 to December 31, 2015.

Further, we will introduce same change to our consolidated subsidiaries whose fiscal year-end is other than December 31.

3. Future prospect

With respect to business performance forecasts for the 92nd Term which will be the transitory period after change of the accounting period, it will be announced in the Summary Announcement of Consolidated Financial Results for the Fiscal Year Ended March 31, 2015 to be disclosed in May, 2015.