August 31, 2026

Name of Company:	ISEKI & CO., LTD.
Company Representative:	President, Hajime Odagiri
Code number:	6310
Stock exchange listing:	Tokyo Stock Exchange Prime Market
Inquiries:	Investor Relations Section General Manager, Fumitoshi Suzuki (Telephone: +81 3 5604 7709)

Notice on Transfer of Non-current Assets and Recording of Extraordinary Income

ISEKI & CO., LTD. (hereinafter the "Company") hereby announces that its Board of Directors has resolved at the meeting held on August 31, 2026 to transfer the non-current assets held by the Company. With this transfer, the Company expects to record extraordinary income in the first quarter of the consolidated fiscal year ending December 31, 2027, as detailed below.

1. Reason for the transfer

As part of the fundamental structural reforms under the "Project Z" initiative announced in February 2024, the Company relocated its production functions in Kumamoto to Matsuyama in March 2026. As a result, the Company has decided to transfer the non-current assets that are no longer in business use, in order to improve asset efficiency.

2. Description of assets to be transferred

Description of assets	Plant, office and warehouse
Location	1400 Yasunaga, Kamimashiki Gun Mashiki Machi, Kumamoto-Ken
Current use	Former plant site, office and warehouse
Gain on transfer	Approximately 6.1 billion yen

* A portion of the assets to be transferred includes buildings owned by the Company's consolidated subsidiaries; however, the Company plans to acquire the relevant buildings prior to the execution of the transfer.

* We refrain from disclosing the transfer price and book value of the assets due to obligations under the confidentiality agreement with the transferee.

3. Overview of the transferee

We refrain from disclosing details regarding the transferee due to obligations under the confidentiality agreement with the transferee.

There are no capital, personnel, or business relationships between the Company and the transferee. In addition, the transferee does not fall under the category of a related party of the Company.

4. Schedule of the transfer

Date of resolution by the Board of Directors	August 31, 2026
Execution date of the transfer contract	Late September 2026 (scheduled)
Delivery date of the transferred assets	Between February 2027 and March 2027 (scheduled)

5. Future outlook

The gain on transfer of approximately 6.1 billion yen arising from the transfer of the non-current assets is expected to be recorded in gain on sale of non-current assets under extraordinary income for the first quarter of the fiscal year ending December 31, 2027.

End