February 14, 2025

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Company Representative: President, Shiro Tomiyasu
Code number: 6310
Stock exchange listing: Tokyo Stock Exchange Prime Market
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Notice on Recording of Extraordinary Losses and Differences Between Financial Results Forecasts and Actual Results

ISEKI & CO., LTD. (hereinafter the "Company") hereby announces that we recorded extraordinary losses as follows during the fourth quarter of the fiscal year ended December 31, 2024 (consolidated financial results for the period from October 1, 2024 to December 31, 2024).

In addition, the Company hereby announces that there were differences between the full-year consolidated financial results forecasts for the fiscal year ended December 31, 2024 (from January 1, 2024 to December 31, 2024) announced on July 18, 2024 and the actual results announced today, as follows.

1. Recording of extraordinary losses

The Company recorded expenses including special retirement benefits announced in the "Notice on Result of Voluntary Retirement Program and Recording of Extraordinary Losses" on December 25, 2024 and expenses related to transfer of employees to other Group companies, re-employment and other support, associated with the discontinuation of production at ISEKI M&D (Kumamoto), a consolidated subsidiary of the Company, of 679 million yen as extraordinary losses.

The above extraordinary losses have been included in the full-year consolidated financial results forecasts for the fiscal year ended December 31, 2024, which were announced on July 18, 2024.

2. Differences between full-year consolidated financial results forecasts for the fiscal year ended December 31, 2024 and actual results

(From January 1, 2024 to December 31, 2024) (Millions of yen, unless otherwise stated)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
					Yen
Previous forecast (A)	170,000	2,000	1,000	(3,100)	(137.06)
Actual results (B)	168,425	1,920	1,577	(3,022)	(133.63)
Difference (B-A)	(1,574)	(79)	577	77	
Rate of change (%)	(0.9)	(4.0)	57.8	—	
(Ref.) Results for the previous fiscal year (Fiscal year ended December 31, 2023)	169,916	2,253	2,092	29	1.28

* The previous forecast was announced on July 18, 2024.

[Reason for difference]

Ordinary profit was 1,577 million yen, an increase from the forecast of 577 million yen, due in part to an increase in foreign exchange gains.