February 20, 2025

Name of Company:	ISEKI & CO., LTD.
Company Representative:	President, Shiro Tomiyasu
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 Recording of Extraordinary Losses in Non-consolidated Financial Results

ISEKI & CO., LTD. (hereinafter the "Company") hereby announces that the Company recorded extraordinary losses as follows in its non-consolidated financial results for the fiscal year ended December 31, 2024 (from January 1, 2024 to December 31, 2024).

1. Overview of extraordinary losses

The Company recorded loss on valuation of shares of subsidiaries and associates of 3,208 million yen and provision of allowance for doubtful accounts of 357 million yen under extraordinary losses for shares of subsidiaries held by the Company, in view of the business performance and financial position of said subsidiaries.

2. Impact on financial results

The extraordinary losses recorded in the Company's non-consolidated financial results have no impact on the consolidated financial results as those losses have been eliminated in the preparation of the consolidated financial results.

Note that the extraordinary losses have been reflected in the "[Summary] Consolidated Financial Results for the Year Ended December 31, 2024 [Japanese GAAP]" announced on February 14, 2025.