



February 8, 2008

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 Company Code: 6310
 Stock Exchange Listing: TSE 1st Section, Osaka 1st Section
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Notice of Revision on Business Performance Forecast

We would like to promulgate the fact that we have revised the annual business performance forecasts for the Fiscal Year ending March 31, 2008 (April 1, 2007 - March 31, 2008) announced on November 15, 2007.

1. Revised forecasts of the annual business performance for the fiscal year ending March 31, 2008 (April 1, 2007 – March 31, 2008)

1) Forecast of consolidated business performance

	(Millions of yen)				(yen)
	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share
Previous Forecast (A)	149,000	1,100	100	(2,300)	(10.18)
Latest Forecast (B)	145,000	500	0	(1,500)	(6.64)
Difference (B-A)	(4,000)	(600)	(100)	+800	+3.54
Rate of Change (%)	(2.7)	(54.5)	(100.0)	-	-
Actual Results for the Previous Fiscal Year	153,728	2,243	1,276	18	0.08

2) Forecast of non-consolidated business performance

	(Millions of yen)				(yen)
	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share
Previous Forecast (A)	86,000	(1,400)	(1,100)	(2,200)	(9.74)
Latest Forecast (B)	84,500	(1,200)	(800)	(1,900)	(8.41)
Difference (B-A)	(1,500)	+200	+300	+300	+1.33
Rate of Change	(1.7)	-	-	-	-
Actual Results for the Previous Fiscal Year	90,784	744	841	(4,818)	(21.34)

2. Reasons for Revision

1) Forecasts of consolidated annual business performance

- Trends of sales

(Domestic)

We are still in a difficult situation with continuing decline in sales centering on agricultural machinery and farming implements reflecting inactive trends in the domestic agricultural machinery market. While there is a sign of a recovery bend in products sales due to the effect of new products, we have made a downward revision in light of the situation to date.

(Overseas)

While the inventory adjustment of an OEM partner in the North American market continues, sales in the European and Asian markets remain solid, and we expect the sales to increase as previously forecasted.

- Operating income – Net income

In terms of income, we have made a downward revision of both operating and ordinary income mainly due to decreased gross income resulting from reduced sales. With respect to net income, we expect it to improve by reversal of past year corporate and other taxes.

2) Forecasts of non-consolidated annual business performance

We have made a downward revision of net sales discounting reduced domestic sales and others. In terms of income, we have made an upward revision as we expect that reduction in sales may be compensated by reduction in costs, etc.

Note: The above forecasts were based on currently available information which contains a number of uncertain elements that could effect future financial performances. Actual results could differ considerably depending on a variety of factors hereafter.