

Summary of Non-Consolidated Interim Financial Statements as of 30th September, 2005

Name of Listed Company: Information Services International - Dentsu, Ltd.
 Listed Exchange: Tokyo
 Code Number: 4812
 Location of Head Office: Tokyo
 (URL <http://www.isid.co.jp>)
 Company Representative: Jutaro Takinami, President & COO
 Contact for Inquiries: Jiro Sakai, General Manager, Accounting & Finance Department
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Date of Semi-Annual Account Settlement Meeting of Board of Directors: November 11, 2005
 Does an Interim Dividend System Apply? Yes
 Starting Date of Interim Dividend Payment: December 9, 2005
 Adoption of Unit Shareholding System: Yes (One unit of shares shall be one hundred shares.)

1 . Results for the First Half of the Fiscal Year 2005 (April 1, 2005 to September 30, 2005)

(1) Operating Results

(Figures have been rounded down to the nearest million yen)

| | Sales | | Operating income | | Ordinary income | |
|----------------------|---------------|------|------------------|---|-----------------|---|
| | (million yen) | % | (million yen) | % | (million yen) | % |
| First half of FY2005 | 24,730 | 12.7 | 7 | - | 232 | - |
| First half of FY2004 | 28,324 | 14.8 | 245 | - | 74 | - |
| FY2004 | 56,948 | | 1,320 | | 1,721 | |

| | Net income | | E. P. S. |
|----------------------|---------------|---|----------|
| | (million yen) | % | (yen) |
| First half of FY2005 | 102 | - | 3.13 |
| First half of FY2004 | 529 | - | 16.24 |
| FY2004 | 945 | | 29.03 |

(Notes) [1] Average number of shares during the fiscal year:

First half of FY2005: 32,584,138; First half of FY2004: 32,584,698;
 FY2004: 32,584,488

[2] Changes to accounting procedures: none

[3] Percentages for sales, operating income, ordinary income and net income indicate percentage change from the first half of the previous fiscal year.

(2) Dividends

| | Interim dividend | End-of-year dividend |
|----------------------|------------------|----------------------|
| | (yen) | (yen) |
| First half of FY2005 | 10.00 | - |
| First half of FY2004 | 10.00 | - |
| FY2004 | - | 20.00 |

(3)Financial Position

| | Total assets | Shareholders' equity | Ratio of shareholders' equity to total assets | Shareholders' equity per share |
|----------------------|---------------|----------------------|---|--------------------------------|
| | (million yen) | (million yen) | % | (yen) |
| First half of FY2005 | 43,915 | 29,130 | 66.3 | 894.02 |
| First half of FY2004 | 45,450 | 29,938 | 65.9 | 918.81 |
| FY2004 | 44,303 | 29,424 | 66.4 | 903.02 |

(Note) [1]Outstanding shares at end of fiscal year:

First half of FY2005: 32,584,130; First half of FY2004: 32,584,450

FY2004: 32,584,170

[2]Treasury stocks at the end of fiscal year:

First half of FY2005: 7,110; First half of FY2004: 6,790

FY2004: 7,070

2 . Forecast of Results for FY2005 (April 1, 2005 to March 31, 2006)

| | Sales | Ordinary income | Net income | Total annual dividend per share | |
|--------|---------------|-----------------|---------------|---------------------------------|-------|
| | | | | End-of-year dividend | |
| | (million yen) | (million yen) | (million yen) | (yen) | (yen) |
| FY2005 | 54,845 | 2,474 | 1,392 | 10.00 | 20.00 |

(Reference) Estimated E. P. S.: 42.72 yen : calculated by the estimated average number of share during the fiscal year

* The forecasted amounts above are calculated based on information available as of the release date of this statement. Actual operating results may differ from these forecasted results, depending on various uncertain factors in the future.