

Independent Review on the Environmental Report

Since FY2005, our Environmental Report has been subject to an independent review by a third party to ensure the credibility and completeness of the environmental information contained within it. The information in the KUBOTA CSR Report 2010 that has been reviewed is given this review mark: (). As a result of this year's review, the KUBOTA CSR Report 2010 has been determined eligible to use the environmental reporting assurance and registration mark of the Japanese Association of Assurance Organizations for Sustainability Information (J-SUS) (<http://www.j-sus.org/>).* This indicates that the environmental information contained in the KUBOTA CSR Report 2010 is reliable enough to meet the eligibility criteria to use the mark set by the J-SUS. (*The mark is shown on the back cover of this report.)

On-site inspections



Kyuhoji Business Center



Odawara Plant, Kubota-C.I. Co., Ltd.



Funabashi Office, Keiyo Plant

Translation

The following is an English translation of an independent assurance report prepared in Japanese and is for information and reference purposes only. In the event of a discrepancy between the Japanese and English versions, the Japanese version will prevail.

Independent assurance report

27 May 2010

Mr. Yasuo Masumoto

Representative Director, President & CEO
Kubota Corporation

1. Purpose and scope of our assurance engagement

We have performed certain assurance procedures, based on the engagement with Kubota Corporation (the "Company"), on the Company's key environmental performance indicators. These comprise the environmental accounting data and the material environmental information¹ of the Company and its major subsidiaries for the year ended 31 March 2010, that were reported in the Kubota Group CSR Report 2010 (the "Report"). The assurance procedures are with respect to whether the key environmental performance indicators have been measured and calculated accurately and whether material information has been fully disclosed in accordance with the reporting standards for sustainability reports².

The preparation of the Report is the responsibility of the Company's management. Our responsibility is to express an independent opinion on the Key Environmental Performance Indicators.

2. Outline of the assurance procedures performed

We have performed limited assurance procedures³ in accordance with the 2003 International Standard on Assurance Engagements (ISAE) 3000: Assurance Engagements other than Audits or Reviews of Historical Financial Information of the International Federation of Accountants (IFAC) and the 2008 Practical Guidelines for the Assurance of Sustainability Information of the J-SUS. Therefore, our assurance engagement provides relatively limited assurance compared to a reasonable assurance engagement.

3. Conclusion

Based on the assurance procedures performed, nothing has come to our attention that causes us to believe that the Key Environment Performance Indicators have not been measured and calculated accurately in accordance with the reporting standards of sustainability reports, or material information has not been disclosed in accordance with the 2009 Sustainability Reporting Assurance and Registration Criteria, in all material respects.

4. Independence

Our assurance is compliant with the Ethics Regulations of J-SUS and there is no financial interest between the Company and us.

Akihiro Nakagome
Representative Director
Ernst & Young ShinNihon Sustainability Institute Co., Ltd.

¹ The scope of material environmental information is stipulated in the 2009 Sustainability Reporting Assurance and Registration Criteria of the Japanese Association of Assurance Organizations for Sustainability Information (J-SUS).

² The reporting standards refer to the 2007 Environmental Reporting Guidelines of Japan's Ministry of the Environment, the 2006 Sustainability Reporting Guidelines of the Global Reporting Initiative, and the 2009 Sustainability Reporting Assurance and Registration Criteria of J-SUS in the context of specifying the material subject to disclosure.

³ We have mainly reviewed and assessed the Company's procedures for the collection and aggregation of data, performed analytical procedures, as well as recalculated and reconciled them with the corroborating evidence on the quantitative sustainability information on a test basis. In addition, we have mainly made inquiries and reviewed related records to verify the qualitative information.



List of information available on KUBOTA's website

<http://www.kubota.co.jp/english/c-data/csr/2010.html>

The following information is shown on our website to supplement the KUBOTA CSR Report 2010.

	Information provided in this report	Page	Supplementary information shown in the website
CSR Management	The Fundamental Principles of KUBOTA's CSR Management	17	● Compliance ● Corporate Governance ● Internal Control System
	Product safety and superior quality	26	● Status of ISO9001 Certification
	The ensuring of full legal compliance	27	● Fire drills ● Safe driving training ● Actions taken to prevent the infringement of the intellectual property rights of other companies ● Personal information protection ● Certificate of Commendation given by the Osaka Prefecture Organized Crime Prevention Center ● Enhancement of information security measures
Social Report	Creating a vibrant work environment	30	● Personnel policy and personnel system ● Promoting action plans to the Next Generation Nurturing Support Measures Promotion Law ● Promoting diversity management
	Contributing to international society and enhancing social and cultural activities	31-33	● Support for the "Voice of Japan-China Friendship: Japanese and Chinese Speech Contest" ● Support for "Rice Paddies and Water in Rural Hometowns: Child Paintings Exhibition" ● Support for the "Osaka Friendship Campaign," a commemorative event for Disability Week ● Group blood donation by KUBOTA employees ● Agricultural education provided at a Japanese school in India
	IR activities and the provision of corporate information	34	● Main contents of the website ● Ratio of foreign shareholders
	KUBOTA Group Business Activities and Environmental Loads	37	● Trends in major environmental indicators ● Data on production plants
Environmental Report	Environmental Management	38	● Environmental management promotion system ● Environmental risk management ● Environmental education ● Environmental accounting ● Green purchasing / green procurement ● ISO14001 certification ● Environmentally friendly products
	Stopping Climate Change	39	● Data concerning CO ₂ emissions ● Conversion coefficient
	Working towards a Recycling-based Society	40	● Data concerning resource recycling
	Chemical Substance Controls	41	● Results of PRTR reporting / Groundwater monitoring
	Independent Review on the Environmental Report	43	● Calculation standards of environmental performance indicators