

Independent Report

Independent Review Report on the Social and Environment Report

Mr. Daisuke Hatakake
Representative Director and President
KUBOTA Corporation

Objective of our review

We have reviewed the Social and Environmental Report 2005 (the "Report") of KUBOTA Corporation (the "Company") as to certain matters, referring to Management Research Committee Study Report Issue 13 "Guidelines for Environmental Report Assurance Engagements (Interim Report)" published by the Japanese Institute of Certified Public Accountants. The report is the responsibility of the Company's management.

Our objective is to express an opinion regarding primarily the accuracy of significant information contained in the Environmental Reporting included in the Report based on our independent review and to the extent of the procedures performed.

Our review of the Company's environmental report started in the current year, and does not cover prior years' data and information stated in the Report.

Review procedures

We performed the following procedures regarding the Environmental Reporting included in the Report:

- (1) With respect to significant information included in the Environmental Reporting, we considered the reasonableness and accuracy of the collection of information and methods for compiling the collected information by comparing the compiled information to the related source information on a test basis and by having discussions with and inquiries of the Company's in-charge personnel, and
- (2) With respect to significant information included in the Environmental Reporting, we had discussions with and made inquiries of both the Company's personnel who prepared the related parts and their supervisors, reviewed the relevant meetings' minutes, the Company's policy and regulations and ISO related documents and paid site visits to plants and associated companies as well as review and comparison of the information with other available internal and external materials supporting the information.

Our conclusion

Based on our review, our conclusions are as follows:

- (1) The significant environmental information contained in the Environmental Reporting is properly compiled based on the data and information originated from or related to the Company's and its group companies' operations, and
- (2) The significant environmental information contained in the Environmental Reporting is consistent with the supporting data or materials obtained during our review.

Tohmatsu Environmental Research Institute Ltd.
June 2, 2005

For reference:

Tohmatsu Environmental Research Institute Ltd. is a subsidiary company of Tohmatsu & Co., which is Japanese national practice of Deloitte Touche Tohmatsu.

Site visits to plants



Keiyo plant (Funabashi)



Keiyo plant (Ichikawa)