Third-Party Assurance of Environmental Report

SOCIETY

Since 2004, the Kubota Group has received third-party assurance for the purpose of improving the reliability and comprehensiveness of its environmental data. Information that is marked with a 🔘 symbol indicates that that information has been assessed by a third party. Based on the third-party assurance obtained this reporting year, the KUBOTA REPORT 2021 Full Version received the J-SUS Symbol of the Japanese Association of Assurance Organizations for Sustainability Information (J-SUS). This symbol indicates that an assurance was undertaken by an assurance body certified by J-SUS regarding the reliability of the environmental data presented in the report.



Independent Assurance Report

To the President and Representative Director of Kubota Corporation

We were engaged by Kubota Corporation (the "Company") to undertake a limited assurance engagement of the environmental performance indicators marked with "a "(the "Indicators") for the period from January 1, 2020 to December 31, 2020 included in its KUBOTA REPORT 2021 Full Version (the "Report") for the fiscal year ended December 31, 2020.

The Company's Responsibility

ation of the Indicators in accordance with its own reporting criteria (the "Company's The Company is responsible for the pre reporting criteria"), as described in the Report.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with the "international Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the "ISAE 3410, Assurance Engagements on Greenhouse Cas Statements' issued by the International Auditing and Assurance Standards Board. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and apoplying analytical and other procedures, and the procedures performed vary in nature form, and are less in extenda for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable

- assurance engagement. Our assurance procedures included:

 Interviewing the Company's responsible personnel to obtain an understanding of its policy for preparing the Report and
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical procedures on the Indicators.
- Performing analytical procedures on the indicators.
 Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company's reporting criteria, and recalculating the Indicators.
 Visiting one of the Company's factories selected on the basis of a risk analysis.
- Visiting one of the Company's factories selected on
 Evaluating the overall presentation of the Indicators.

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Indicators in the Report are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Report.

Our Independence and Quality Control

Our Independence and Quality Control

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for
Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity,
professional competence and due care, confidentiality and professional behavior. In accordance with International Standard on
Quality Control i, we maintain a comprehensive system of quality control including documented policies and procedures regarding
compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

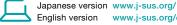
WPMG Aga Sustlity Co, Fed

Osaka, Japan June 7, 2021

J-SUS Symbol



This symbol indicates that an assurance was undertaken by an assurance body certified by J-SUS regarding the reliability of the environmental data presented in the KUBOTA REPORT 2021 Full Version.



www.j-sus.org/english.html

Factory Visit



Kubota Hanshin Plant Mukogawa Site