



Independent Review on the Environmental Report

KUBOTA implemented independent review of corresponding data from fiscal 2005 in order to improve the reliability and coverage of environmental information.

KPMG

Independent Review Report on "Environmental Report" of "KUBOTA CSR Report 2006"

To the Board of Directors of Kubota Corporation

1. Purpose and Scope of Our Review
We have reviewed "Environmental Report" (the "Report") which is a part of "KUBOTA CSR Report 2006" of Kubota Corporation (the "Company") for the year ended March 31, 2006. Our engagement was designed to report to the Company, based on the results of our review, the credibility of the environmental performance indicators and environmental accounting indicators (the "Indicators"), for the period from April 1, 2005 to March 31, 2006 included in the Report.

The report, including the identification of material issues is the responsibility of the Company's management. Our responsibility is to independently report the results of our procedures performed on the Indicators.

2. The Standards and the Criteria Used in Our Review
We conducted our review referring to "International Standard on Assurance Engagements (ISAE) 3000 (Revised)" (December 2000) issued by International Federation of Accountants (IFAC), with the criteria which the Company compiled drawing upon references including "Environmental Reporting Guidelines (Fiscal Year 2003 version)" (March 2004) issued by Ministry of the Environment, Government of Japan.

3. Procedures Performed
We have performed the following review procedures:

- ① With respect to the Company's policies for compilation of the Report, interviewed the Company's responsible personnel.
- ② Assessed the Company's procedures used for the collecting, compiling, and reporting the Indicators.
- ③ With respect to the way of collecting the Indicators and the process flow of calculating them, interviewed the Company's responsible personnel and reviewed the systems and processes used to generate the values of the Indicators.
- ④ Compared the Indicators on a sample basis with the supporting evidences to test the conformity in collection, compilation and reporting the Indicators to the Company's policies and procedures.
- ⑤ Made on-site inspections of the Company's facilities domestic.
- ⑥ Evaluated the overall statement in which the Indicators are expressed.

4. Results of the Procedures Performed
We believe that our review procedures provide a reasonable basis for our conclusion.
As a result of the procedure performed, we are not aware of any material modifications that should be made to the Indicators in the Report in order for them to comply with the Company's policies and procedures for the rational collecting, compiling and reporting such information.

Our firm has no interest in the Company which would have to be disclosed pursuant to the provisions of the Certified Public Accountants Law of Japan.

KPMG AZSA Sustainability Co., Ltd.

KPMG AZSA Sustainability Co., Ltd.

Osaka, Japan
June 2nd, 2006

On-site inspections



Sakai Rinkai plant



Okajima plant