KUBOTA Corporation

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Notice on Voluntary Adoption of International Financial Reporting Standards (IFRS)

Kubota Corporation (hereinafter "the Company") has resolved at the Meeting of the Board of Directors held on February 14, 2018 that the Company would voluntarily adopt International Financial Reporting Standards (hereinafter "IFRS") for its consolidated financial statements in place of accounting principles generally accepted in the United States of America (herein after "U.S. GAAP"). The voluntary adoption will be implemented from the 1st quarter of the fiscal year ending December 31, 2018.

[Reference] Disclosure schedule (to be planned) for voluntary adoption of IFRS

February 2018	Earnings release for the year ended December 31, 2017	(U.S. GAAP) (*)
March 2018	Convocation notice for the 128 th Ordinary General Meeting of Shareholders Annual securities report for the 128 th business term	(U.S. GAAP)
	(From January 1, 2017 to December 31, 2017)	(U.S. GAAP)
May 2018	Earnings release for the three months ended March 31, 2018 Quarterly report for the 1 st quarter of the 129 th business term	(IFRS)
	(From January 1, 2018 to March 31, 2018)	(IFRS)

^(*) Consolidated financial forecasts for the fiscal year ending December 2018 are prepared in accordance with IFRS.

< Cautionary Statements with Respect to Forward-Looking Statements >

This document may contain forward-looking statements that are based on management's expectations, estimates, projections and assumptions. These statements are not guarantees of future performance and involve certain risks and uncertainties, which are difficult to predict. Therefore, actual future results may differ materially from what is forecast in forward-looking statements due to a variety of factors, including, without limitation: general economic conditions in the Company's markets, particularly government agricultural policies, levels of capital expenditures, both in public and private sectors, foreign currency exchange rates, the occurrence of natural disasters, continued competitive pricing pressures in the marketplace, as well as the Company's ability to continue to gain acceptance of its products.