

April 28, 2026

To Whom It May Concern

Company name: Komatsu Ltd.
Representative: Takuya Imayoshi,
President and Representative Director,
Chief Executive Officer (CEO),
(Code Number: 6301, TSE, Prime)
Contact Person: Shigeki Yokoyama,
Corporate Communications Department
Sustainability Promotion Division
Phone: 81-(0)3-6849-9703

Position and policies on lowering investment units

1. Position on lowering investment units (Company's view on lowering the investment unit to the level of less than JPY 500,000)

Komatsu Ltd. (hereafter "Komatsu") recognizes that lowering the minimum value of investment units may be one of the useful means of attracting a wider range of investors and increasing share liquidity.

2. Policies on Lowering Investment Units (Komatsu's view on lowering the investment unit to the level of less than JPY 500,000)

Komatsu will carefully consider the possibility of lowering the minimum value of investment units, while taking comprehensive consideration on its stock price level, shareholder composition, stock market trends and other factors.

* This disclosure is made in accordance with Rule 409 (Disclosure of Lowering Investment Units) of the Tokyo Stock Exchange's Securities Listing Regulations as the investment unit of Komatsu's shares was 500,000 yen or more as of March 31, 2026.

(end)