

(Translation)

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## Cover

【Document title】	Amendment Report to Extraordinary Report (“Rinji Hokokusho no Teisei Hokokusho”)
【Place of filing】	Director-General of the Kanto Local Finance Bureau
【Filing Date】	April 6, 2017
【Company name】	Kabushiki Kaisha Komatsu Seisakusho
【Company name in English】	KOMATSU LTD.
【Title and name of representative】	Tetsuji Ohashi, President and Representative Director
【Address of registered head office】	2-3-6, Akasaka, Minato-ku, Tokyo, Japan
【Telephone number】	+81 (0)3 5561-2604
【Name of contact person】	Takeshi Horikoshi, Executive Officer, General Manager of Corporate Controlling Department
【Nearest place of contact】	2-3-6, Akasaka, Minato-ku, Tokyo, Japan
【Telephone Number】	+81 (0)3 5561-2604
【Name of contact person】	Takeshi Horikoshi, Executive Officer, General Manager of Corporate Controlling Department
【Place for public inspection】	Tokyo Stock Exchange, Inc. (2-1, Nihombashi Kabutocho, Chuo-ku, Tokyo, Japan)

1. **【Reason for filing】**

On July 21, 2016, KOMATSU LTD. (the “Company”) and its U.S. wholly owned subsidiary Komatsu America Corp. have resolved at their respective boards of directors the acquisition of 100% of the issued and outstanding shares of Joy Global Inc. (“Joy Global”) by Komatsu America Corp. (the “Acquisition”). Accordingly, the Company filed an Extraordinary Report on the same day. In connection with the closing of the Acquisition that took place on April 5, 2017 (EST), certain amendments to the contents of such Extraordinary Report have become necessary. In addition, a part of the XBRL data of such Extraordinary Report requires certain correction. Therefore, this Amendment Report to Extraordinary Report is being submitted under Article 24-5, Paragraph 5 of the Financial Instruments and Exchange Act. We also submit an amended XBRL data.

2. **【Matters to be Amended】**

2. Description of Report

(Disclosure under Article 19, Paragraph 2, Item 16-2 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.)

5. Amount of consideration for the acquisition of the Acquisition Target Subsidiary

(Disclosure under Article 19, Paragraph 2, Item 3 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.)

1. Name, address, name of representative, amount of share capital and description of business of the Specified Subsidiary to be changed; number of voting rights held by the Company in such Specified Subsidiary and the ratio of such voting rights to the voting rights held by the entire shareholders of such Specified Subsidiary, each before and after the reported change
2. Cause and date of the Change

Part of the XBRL data submitted on July 21, 2016

3. **【Contents of Amendment】**

Amended contents are underlined.

(Disclosure under Article 19, Paragraph 2, Item 16-2 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.)

5. Amount of consideration for the acquisition of the Acquisition Target Subsidiary

[Before Amendment]

Shares of Common Stock of Joy Global:	Total of approximately US\$ <u>2,891</u> million
Advisory fees, etc. (estimate):	<u>Undetermined</u>

[After Amendment]

Shares of Common Stock of Joy Global:	Total of approximately US\$ <u>2,820</u> million
Advisory fees, etc. (estimate):	<u>Total of approximately JPY 3.4 billion</u>

(Disclosure under Article 19, Paragraph 2, Item 3 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.)

1. Name, address, name of representative, amount of share capital and description of business of the Specified Subsidiary to be changed; number of voting rights held by the Company in such Specified Subsidiary and the ratio of such voting rights to the voting rights held by the entire shareholders of such Specified Subsidiary, each before and after the reported change

[Before Amendment]

Name	Joy Global Inc.	
Address	Milwaukee, Wisconsin, U.S.A.	
Name of representative	CEO: Edward L. Doheny II	
Amount of share capital	US\$ 131 million (as of October 30, 2015)	
Description of business	Manufacturing, sales and service of surface and underground mining equipment	
Number of voting rights held by the Company in such Specified Subsidiary	Before Change	Nil
	After Change	102,180,452 (Indirect holding: 102,180,452) (*)
Ratio to the voting rights held by the entire shareholders in such Specified Subsidiary	Before Change	0%
	After Change	100% (Indirect holding: 100%)

(\*) Numbers are based on the fully-diluted shares as of July 18, 2016 (taking into account dilutions resulting from treatment of equity based awards related to the acquisition; provided that stock options with exercise prices above the acquisition price offered by the Company are excluded).

[After Amendment]

(1) Change in Specified Subsidiary (Joy Global Inc.)

Name	Joy Global Inc.	
Address	Milwaukee, Wisconsin, U.S.A.	
Name of representative	CEO: Edward L. Doheny II	
Amount of share capital	US\$ 131 million (as of October 30, 2015)	
Description of business	Manufacturing, sales and service of surface and underground mining equipment	
Number of voting rights held by the Company in such Specified Subsidiary	Before Change	Nil
	After Change	102,180,452 (Indirect holding: 102,180,452) (*)
Ratio to the voting rights held by the entire shareholders in such Specified Subsidiary	Before Change	0%
	After Change	100% (Indirect holding: 100%)

(\*) Numbers are based on the fully-diluted shares as of July 18, 2016 (taking into account dilutions resulting from treatment of equity based awards related to the acquisition; provided that stock options with exercise prices above the acquisition price offered by the Company are excluded). The number of voting rights set forth above is the number of voting rights held by the stockholders of Joy Global prior to the closing of the acquisition by the Company, calculated on the basis explained above. Such acquisition has been implemented by way of a reverse-triangular merger under Delaware law, and, as a result of the reverse-triangular merger, such voting rights have ceased to exist while the Company has newly acquired 5,000 voting rights (indirect holding: 5,000).

(2) Change in Specified Subsidiary (Joy Global Australia Holding Company Pty Ltd)

<u>Name</u>	<u>Joy Global Australia Holding Company Pty Ltd</u>	
<u>Address</u>	<u>Murarrie, Queensland, Australia</u>	
<u>Name of representative</u>	<u>Director : Jason Savage</u> <u>Director : Graeme Gardiner</u> <u>Director : John (Sean) Major</u>	
<u>Amount of share capital</u>	<u>AUD 443 million</u>	
<u>Description of business</u>	<u>Intermediate Holding Company</u>	
<u>Number of voting rights held by the Company in such Specified Subsidiary</u>	<u>Before Change</u>	<u>Nil</u>
	<u>After Change</u>	<u>442,128,889 (Indirect holding: 442,128,889)</u>
<u>Ratio to the voting rights held by the entire shareholders in such Specified Subsidiary</u>	<u>Before Change</u>	<u>0%</u>
	<u>After Change</u>	<u>100% (Indirect holding: 100%)</u>

(3) Change in Specified Subsidiary (Joy Global Longview Operations LLC)

<u>Name</u>	<u>Joy Global Longview Operations LLC</u>	
<u>Address</u>	<u>Longview, Texas, U.S.A.</u>	
<u>Name of representative</u>	<u>President &amp; COO : John M. Koetz</u>	
<u>Amount of Contribution</u>	<u>US\$ 1,081 million</u>	
<u>Description of business</u>	<u>Manufacturing of Mining Equipment</u>	
<u>Number of voting rights held by the Company in such Specified Subsidiary</u>	<u>Before Change</u>	<u>Nil</u>
	<u>After Change</u>	<u>1 (Indirect holding: 1)</u>
<u>Ratio to the voting rights held by the entire shareholders in such Specified Subsidiary</u>	<u>Before Change</u>	<u>0%</u>
	<u>After Change</u>	<u>100% (Indirect holding: 100%)</u>

(4) Change in Specified Subsidiary (Joy Global Underground Mining LLC)

<u>Name</u>	<u>Joy Global Underground Mining LLC</u>	
<u>Address</u>	<u>Warrendale, Pennsylvania, U.S.A.</u>	
<u>Name of representative</u>	<u>President &amp; COO : Peter B. Salditt</u>	
<u>Amount of Contribution</u>	<u>US\$ 1,927 million</u>	
<u>Description of business</u>	<u>Manufacturing of Mining Equipment</u>	
<u>Number of voting rights held by the Company in such Specified Subsidiary</u>	<u>Before Change</u>	<u>Nil</u>
	<u>After Change</u>	<u>1 (Indirect holding: 1)</u>
<u>Ratio to the voting rights held by the entire shareholders in such Specified Subsidiary</u>	<u>Before Change</u>	<u>0%</u>
	<u>After Change</u>	<u>100% (Indirect holding: 100%)</u>

2. Cause and date of the Change

[Before Amendment]

(i) Cause of the Change

In the event Joy Global becomes a subsidiary of the Company, as resolved by the Company, it will be a Specified Subsidiary of the Company because the amount of share capital of Joy Global is no less than 10% of the amount of share capital of the Company.

(ii) Date of the Change

Within calendar year 2017 (plan) (Acquisition of the shares of Joy Global will occur after obtaining the approval of its shareholders meeting as well as completion of filings and obtaining clearances under competition laws in relevant jurisdictions.)

[After Amendment]

(i) Cause of the Change

Since Joy Global has become a subsidiary of the Company, as resolved by the Company, each of Joy Global and its subsidiaries Joy Global Australia Holding Company Pty Ltd, Joy Global Longview Operations LLC and Joy Global Underground Mining LLC will be a Specified Subsidiary of the Company because the amount of share capital or contribution of each of such companies is no less than 10% of the amount of share capital of the Company.

(ii) Date of the Change

April 5, 2017 (EST)

Amendment to XBRL data

[Before Amendment]

Article 19, Paragraph 2, Item 3 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.

[After Amendment]

Article 19, Paragraph 2, Item 3 and Item 16-2 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.

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## Cover

【Document title】	Extraordinary Report (“Rinji Hokokusho”) (In-line XBRL attached to the Amendment Report dated April 6, 2017)
【Place of filing】	Director-General of the Kanto Local Finance Bureau
【Filing Date】	July 21, 2016
【Company name】	Kabushiki Kaisha Komatsu Seisakusho
【Company name in English】	KOMATSU LTD.
【Title and name of representative】	Tetsuji Ohashi, President and Representative Director
【Address of registered head office】	2-3-6, Akasaka, Minato-ku, Tokyo, Japan
【Telephone number】	+81 (0)3 5561-2604
【Name of contact person】	Takeshi Horikoshi, General Manager of Corporate Controlling Department
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【Telephone Number】	+81 (0)3 5561-2604
【Name of contact person】	Takeshi Horikoshi, General Manager of Corporate Controlling Department
【Place for public inspection】	Tokyo Stock Exchange, Inc. (2-1, Nihombashi Kabutocho, Chuo-ku, Tokyo, Japan)

1. **【Reason for filing】**

On July 21, 2016 (Japan time), KOMATSU LTD. (the “Company”) and its U.S. wholly owned subsidiary Komatsu America Corp. have resolved at their respective boards of directors the acquisition of a subsidiary (i.e. acquisition of 100% of the issued and outstanding shares of Joy Global Inc. (“Joy Global”)) by Komatsu America Corp. Accordingly, the Company is filing this Extraordinary Report under Article 24-5, Paragraph 4 of the Financial Instruments and Exchange Act and Article 19, Paragraph 2, Items 3 and 16-2 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.

2. **【Description of Report】**

(Disclosure under Article 19, Paragraph 2, Item 16-2 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.)

1. Resolution of acquisition of a subsidiary

On July 21, 2016 (Japan time), the board of directors of each of the Company and Komatsu America Corp. has resolved the acquisition of the Acquisition Target Subsidiary.

2. Name, address and name of representative of the consolidated subsidiary consummating the acquisition of the Acquisition Target Subsidiary

Name	Komatsu America Corp.
Address	Rolling Meadows, Illinois, U.S.A.
Name of representative	Chairman and CEO : Rodney Schrader

3. Outline of the Acquisition Target Subsidiary

(i) Name, address of head office, name of representative, amounts of share capital, net assets and total assets and description of business of the Acquisition Target Subsidiary

Name	Joy Global Inc.
Address of head office	Milwaukee, Wisconsin, U.S.A.
Name of representative	CEO: Edward L. Doheny II
Amount of share capital	US\$131 million (as of October 30, 2015)
Amount of net assets	US\$1,379 million (consolidated net assets as of April 29, 2016)
Amount of total assets	US\$3,508 million (consolidated total assets as of April 29, 2016)
Description of business	Manufacturing, sales and service of surface and underground mining equipment

(ii) Revenue, operating profit and net profit for the fiscal years ended within the last three years

(in US\$ millions)

Fiscal year	FY ended in October 2013	FY ended in October 2014	FY ended in October 2015
Consolidated Revenue	5,012	3,778	3,172
Consolidated Operating Profit (Loss)	835	527	(1,109)
Consolidated Net Profit (Loss)	536	338	(1,178)

(iii) Capital relationship, personnel relationship and business relationship between the Company and its relevant consolidated subsidiary, on the one part, and the Acquisition Target Subsidiary, on the other part.

Capital relationship	No reportable capital relationship exists between the Company and its relevant consolidated subsidiary, on the
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	one part, and the Acquisition Target Subsidiary, on the other part.
Personnel relationship	No reportable personnel relationship exists between the Company and its relevant consolidated subsidiary, on the one part, and the Acquisition Target Subsidiary, on the other part.
Business relationship	No reportable business relationship exists between the Company and its relevant consolidated subsidiary, on the one part, and the Acquisition Target Subsidiary, on the other part.

4. Purpose of acquisition of the Acquisition Target Subsidiary

The Company embarked in April on a mid-range management plan for the next three years (2016-2018) under the slogan “Together We Innovate GEMBA Worldwide – Growth Toward Our 100th Anniversary (2021) and Beyond”. The acquisition of Joy Global is in line with the growth strategy of the plan which calls for the Company to strengthen the core mining equipment business in an effort to achieve sustainable growth.

Joy Global has operated in the mining equipment business for over 100 years, and engages in the manufacture, sales and services of super large surface mining equipment and underground mining equipment, products which complement existing products of the Company. Joy Global operates globally and generates an annual revenue of 3,172 million US dollars (approximately 333 billion yen at @105yen/US\$).

The Company has engaged in the mining equipment business since its foundation in 1921. Since the 1990s the Company expanded by acquiring selected mining equipment manufacturers and distributors. Today the annual revenue from the mining equipment business of the Company reaches approximately 450 billion yen; however, between the two mining methods implemented in the mining industry (i.e. surface mining and underground mining), the Company’s business only covers surface mining. Further, with respect to surface mining, the Company’s product lineup does not include super large-sized loading equipment.

Demand for mining equipment has declined dramatically from the peak reflecting economic slowdown in emerging countries and low commodity prices. Over the long term, however, mining equipment business is projected to grow, driven by population growth and rapid urbanization around the world. In terms of mining techniques, economic rationale will call for use of larger equipment in surface mining as well as further development of underground mining.

With the acquisition of Joy Global, the Company will add to its portfolio super large surface mining equipment and underground mining equipment; integrate and strengthen the “direct sales/services” scheme both companies have offered over the years to directly engage with customers, engaging with them directly to address issues at their jobsites; merge the manufacturing technologies of both the Company and Joy Global that are attuned to achieving quality and reliability; and build on Internet of Things (IoT), the strengths of both companies, to link products through the Company’s fleet management system and achieve optimization of machine operation, remote control and unmanned operation. These actions will enhance the safety and productivity of mining operations. The Company will continue to offer Dantotsu products, Dantotsu services, and Dantotsu solutions to our customers to jointly create innovation in mining operations. (“Dantotsu”: Unique and unrivalled)

5. Amount of consideration for the acquisition of the Acquisition Target Subsidiary

Shares of Common Stock of Joy Global: Total of approximately US\$ 2,820 million

Advisory fees, etc. (estimate): Total of approximately JPY 3.4 billion

(Disclosure under Article 19, Paragraph 2, Item 3 of the Cabinet Office Ordinance relating to Disclosure of Details of Corporations, etc.)

1. Name, address, name of representative, amount of share capital and description of business of the Specified Subsidiary to be changed; number of voting rights held by the Company in such Specified



Subsidiary and the ratio of such voting rights to the voting rights held by the entire shareholders of such Specified Subsidiary, each before and after the reported change

(1) Change in Specified Subsidiary (Joy Global Inc.)

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(2) Change in Specified Subsidiary (Joy Global Australia Holding Company Pty Ltd)

Name	Joy Global Australia Holding Company Pty Ltd	
Address	Murarrie, Queensland, Australia	
Name of representative	Director : Jason Savage Director : Graeme Gardiner Director : John (Sean) Major	
Amount of share capital	AUD 443 million	
Description of business	Intermediate Holding Company	
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	After Change	442,128,889 (Indirect holding: 442,128,889)
Ratio to the voting rights held by the entire shareholders in such Specified Subsidiary	Before Change	0%
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(3) Change in Specified Subsidiary (Joy Global Longview Operations LLC)

Name	Joy Global Longview Operations LLC	
Address	Longview, Texas, U.S.A.	
Name of representative	President & COO : John M. Koetz	
Amount of Contribution	US\$ 1,081 million	
Description of business	Manufacturing of Mining Equipment	
Number of voting rights held by	Before Change	Nil

the Company in such Specified Subsidiary	After Change	1 (Indirect holding: 1)
Ratio to the voting rights held by the entire shareholders in such Specified Subsidiary	Before Change	0%
	After Change	100% (Indirect holding: 100%)

(4) Change in Specified Subsidiary (Joy Global Underground Mining LLC)

Name	Joy Global Underground Mining LLC	
Address	Warrendale, Pennsylvania, U.S.A.	
Name of representative	President & COO : Peter B. Salditt	
Amount of Contribution	US\$ 1,927 million	
Description of business	Manufacturing of Mining Equipment	
Number of voting rights held by the Company in such Specified Subsidiary	Before Change	Nil
	After Change	1 (Indirect holding: 1)
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2. Cause and date of the Change

(i) Cause of the Change

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(ii) Date of the Change

April 5, 2017 (EST)