

Komatsu Group Investment Holdings

(As of March 31, 2009)

Company	Subscribed capital in millions	Participation (%)
Komatsu Ltd.	¥67,870	—

Consolidated Subsidiaries

Komatsu Hokkaido Ltd.	¥400	100.0
Komatsu Niigata Ltd.	¥80	100.0
Komatsu Tokyo Ltd.	¥950	100.0
Komatsu Tokai Ltd.	¥50	100.0
Komatsu Kinki Ltd.	¥1,700	100.0
Komatsu Chugoku Ltd.	¥984	100.0
Komatsu Nishi-Nihon Ltd.	¥200	100.0
Komatsu Castex Ltd.	¥4,979	100.0
Komatsu Used Equipment Corp.	¥290	(11.3) 100.0
Komatsu Rental Japan Ltd.	¥1,034	79.0
BIGRENTAL Co., Ltd.	¥1,000	(100.0) 100.0
Komatsu Diesel Co.,Ltd.	¥50	100.0
Komatsu Business Support Ltd.	¥1,770	(11.8) 100.0
Komatsu Cabtec Co.,Ltd.	¥300	100.0
Komatsu All Parts Support Ltd.	¥30	100.0
Komatsu Utility Co.,Ltd.	¥13,033	100.0
Komatsu Logistics Corp.	¥1,080	100.0
Komatsu Industries Corporation	¥990	100.0
Komatsu Machinery Corporation	¥600	100.0
Komatsu NTC Ltd.	¥6,014	100.0
Komatsu House Ltd.	¥1,436	(1.8) 100.0
Komatsu General Services Ltd.	¥160	100.0
Komatsu Engineering Corp.	¥140	100.0
Komatsu America Corp. (KAC)	US\$1,027	100.0
Komatsu Latin-America Corp.(KLC)	US\$18	(100.0) 100.0
Komatsu do Brasil Ltda. (KDB)	BRL73	(100.0) 100.0
Komatsu Cummins Chile Ltda. (KCC)	US\$13	(81.8) 81.8
Komatsu Cummins Chile Arrienda S.A.	US\$18	(100.0) 100.0
Komatsu Financial Limited Partnership (KFLP)	—	(100.0) 100.0
Komatsu Equipment Company (KEC)	US\$1	(100.0) 100.0

Company	Subscribed capital in millions (except for* in thousands)	Participation (%)
Modular Mining Systems,Inc. (MMS)	US\$16*	(100.0) 100.0
Hensley Industries, Inc.	US\$2*	(100.0) 100.0
Komatsu Europe International N.V. (KEISA)	Euro45	100.0
Komatsu Europe Coordination Center N.V. (KECC)	Euro141,250*	(100.0) 100.0
Komatsu Capital Europe S.A. (KCE)	Euro1	(100.0) 100.0
Komatsu UK Ltd. (KUK)	£23	(50.0) 100.0
Komatsu Hanomag GmbH (KOHAG)	Euro19	(49.3) 100.0
Komatsu Mining Germany GmbH (KMG)	Euro5	100.0
Komatsu Deutschland GmbH (KDG)	Euro6	(100.0) 100.0
Komatsu France S.A. (KFSA)	Euro5	(100.0) 100.0
Komatsu Utility Europe S.p.A. (KUE)	Euro6	(90.0) 100.0
Komatsu Italia S.p.A. (KIT)	Euro4	(100.0) 100.0
Komatsu Forest AB (KFAB)	SKR397	100.0
Komatsu CIS LLC (KCIS)	RUB3,242	100.0
Komatsu Financial Europe N.V. (KFE)	Euro40	(100.0) 100.0
Komatsu Southern Africa (Pty) Ltd. (KSAf)	ZAR1*	80.0
Komatsu Middle East FZE (KME)	AED2	100.0
Komatsu Asia & Pacific Pte Ltd. (KAP)	S\$28	100.0
PT Komatsu Indonesia (KI)	RP192,780	94.9
PT Komatsu Undercarriage Indonesia (KUI)	US\$8	(100.0) 100.0
PT Komatsu Marketing & Support Indonesia (KMSI)	US\$5	(100.0) 100.0
Bangkok Komatsu Co.,Ltd. (BKC)	BHT620	(74.8) 74.8
Komatsu India Private Limited (KIPL)	Rp2,245	(100.0) 100.0
Komatsu Australia Pty.Ltd. (KAL)	A\$21	(40.0) 60.0
Komatsu (China) Ltd. (KC)	US\$79	100.0
Komatsu (Changzhou) Construction Machinery Corp. (KCCM)	US\$41	(10.0) 85.0
Komatsu Shantui Construction Machinery Co.,Ltd. (KSC)	US\$21	(30.0) 60.0
Komatsu (Shanghai) Ltd. (KSL)	US\$7	(9.8) 100.0
Komatsu Financial Leasing China Ltd. (KFLC)	RMB380	(100.0) 100.0
Komatsu Forklift U.S.A. Inc. (KFI)	US\$44	(100.0) 100.0
Komatsu Finance America Inc. (KFA)	US\$140	(100.0) 100.0

Company	Subscribed capital in millions	Participation (%)	
Affiliated Companies Accounted for by the Equity Method			
Komatsu Saitama Ltd.	¥635		40.0
Sanuki Lease Ltd.	¥765	(1.0)	35.0
Komatsu Cummins Engine Co.,Ltd. (KCEC)	¥1,400		50.0
Qualica Inc.	¥1,234		20.0
Gigaphoton, Inc.	¥5,000		50.0
L&T-Komatsu Limited (LTK)	Rp1,200	(50.0)	50.0
Cummins Komatsu Engine Company (CKEC)	—	(50.0)	50.0
PT Komatsu Astra Finance	US\$25	(50.0)	50.0
Komatsu Australia Corporate Finance Pty. Ltd.	A\$20	(50.0)	50.0

Notes: 1. In addition to the above list, there are 103 consolidated subsidiaries.

2. Similarly, there are 32 additional affiliated companies accounted for by the equity method.
3. Participation represents the percentage of voting stock concerning consolidated subsidiaries. The figures contained in parentheses represent the percentage of indirect ownership by other Komatsu Group companies and are included in the overall participation percentage.
4. Komatsu Financial Limited Partnership is a limited partnership in compliance with the regulations of the U.S. state of Delaware. Net assets equivalent of common stock in the company totals US\$343 million. Investment was made through our subsidiary Komatsu America Corp.
5. Cummins Komatsu Engine Company is a general partnership in compliance with the regulations of the U.S. state of Indiana. Our cumulative investment in the company totals US\$2 million through our subsidiary Komatsu America Corp.
6. Komatsu Capital Europe S.A. and Komatsu India Private Limited became consolidated subsidiaries in the year ended March 31, 2009.
7. Komatsu Hokkaido Ltd., Komatsu Niigata Ltd., Komatsu Tokyo Ltd., Komatsu Tokai Ltd., Komatsu Kinki Ltd., Komatsu Chugoku Ltd., Komatsu Nishi-Nihon Ltd., Komatsu All Ports Support Ltd. and other five companies were merged to establish Komatsu Construction Equipment Sales and Service Japan Ltd. in April 2009.
8. BIGRENTAL Co., Ltd. was merged with Komatsu Rental Japan Ltd. in April 2009.