

YANMAR CO.,LTD
NON-CONSOLIDATED BALANCE SHEET
AS OF MARCH 31, 2012 AND 2011<Under the Japanese Commercial Code>

ASSETS	(Millions of yen)	
	Year ended	Year ended
	March31,2012	March20,2011
Current Assets:		
Cash and bank deposits	¥ 13,410	¥ 10,528
Notes receivable-trade	1,391	1,008
Accounts receivable-trade	47,765	44,932
Finished products and merchandise	31,060	30,226
Work-in-process	4,193	3,832
Raw materials and supplies	5,449	5,374
Short-term loans receivable	110	1,468
Accounts receivable-other	20,548	19,310
Deferred tax assets	5,402	4,725
Other	1,144	933
Allowance for doubtful accounts	(10)	(39)
Total current assets	130,467	122,301
Fixed Assets:		
Property, Plant and Equipment		
Buildings	19,206	20,118
Structures	1,238	1,318
Machinery and equipment	14,530	16,897
Vehicles and transportation equipment	11	17
Tools, furniture and fixtures	1,315	1,191
Land	56,001	56,614
Leased asset	710	673
Construction-in-progress	1,538	1,130
Total property, plant and equipment	94,552	97,961
Intangible Fixed Assets	2,898	2,074
Investments and Other Assets		
Investment securities	5,274	5,484
Investments in subsidiaries and associated companies	54,338	53,139
Long-term loans receivable	22,178	21,032
Deposits	2,082	1,734
Deferred tax assets	998	850
Other	2,019	1,191
Allowance for doubtful accounts	(288)	(281)
Allowance for investment losses	(4,546)	(7,090)
Total investments and other assets	82,057	76,059
Total fixed assets	179,509	176,095
Total Assets	¥ 309,976	¥ 298,397

LIABILITIES	(Millions of yen)	
	Year ended	Year ended
	March31,2012	March20,2011
Current Liabilities:		
Notes payable-trade	¥ 9,608	¥ 7,979
Accounts payable-trade	54,240	47,093
Short-term loans payable	9,940	4,950
Current portion of long-term loans payable	21,157	30,071
Lease obligations	298	271
Accounts payable-other	21,411	18,409
Income taxes payable	1,127	1,333
Accrued expenses	1,748	995
Advances received	1,382	998
Deposits received	345	109
Allowance for employee bonuses	2,295	2,047
Allowance for corporate officer bonuses	37	30
Allowance for product warranties	4,040	4,490
Allowance for loss on orders received	2,620	1,595
Allowance for disaster loss	—	366
Other	959	56
Total current liabilities	131,215	120,798
Long-Term Liabilities:		
Long-term loans payable	107,595	110,033
Lease obligations	490	475
Deferred tax liabilities for land revaluation	8,815	10,183
Liability for employees retirement benefits	10,178	9,949
Retirement benefits for corporate officers	530	471
Asset retirement obligations	694	—
Other	1,102	1,024
Total long-term liabilities	129,408	132,137
Total liabilities	260,624	252,936
EQUITY		
Shareholders' Equity:		
Capital stock	6,300	6,300
Additional paid-in capital	2,530	2,530
Retained earnings	25,087	22,140
Total shareholders' equity	33,918	30,970
Valuation and Translation Adjustments:		
Net unrealized gain on available-for-sale securities	(11)	120
Land revaluation surplus	15,445	14,369
Total valuation and translation adjustment	15,433	14,490
Total equity	49,352	45,461
Total Liabilities and Equity	¥ 309,976	¥ 298,397

YANMAR CO.,LTD
NON-CONSOLIDATED STATEMENTS OF INCOME
YESRS ENDED MARCH 31, 2012 AND 2011<Under the Japanese Commercial Code>

	(Millions of yen)	
	Year ended March31,2012	Year ended March20,2011
Net sales	¥ 311,668	¥ 294,015
Cost of sales	246,660	231,132
Gross profit	65,007	62,882
Selling, general and administrative expenses	57,741	54,630
Operating income	7,265	8,251
Non-operating income	3,933	2,867
Non-operating expenses	4,192	4,064
Ordinary income	7,006	7,055
Extraordinary gains	520	5,134
Extraordinary losses	1,785	2,504
Income before income taxes	5,741	9,684
Income taxes-current	2,885	1,411
Income taxes-deferred	(855)	3,063
Net income (Loss)	¥ 3,711	¥ 5,208

YANMAR CO.,LTD
APPROPRIATION OF SURPLUS

Year-end Dividend

(1) Kind of Dividend

Cash

(2) Dividend Distribution to Shareholders and Total Amount

3.95 yen per one common stock of the Company

Total amount, ¥164,699,200

(3) Effective Date of Dividend Distribution

June 30, 2012