

KOMATSU LTD
Form 6-K
August 10, 2012

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

Report of Foreign Private Issuer

**Pursuant to Rule 13a-16 or 15d-16 under
the Securities Exchange Act of 1934**

For the month of August, 2012

COMMISSION FILE NUMBER: 1-7239

KOMATSU LTD.

(Translation of registrant's name into English)

3-6 Akasaka 2-chome, Minato-ku, Tokyo, 107-8414, Japan

(Address of principal executive office)

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Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

INFORMATION INCLUDED IN THIS REPORT

1. Quarterly Report for the First Quarter of the 144th Fiscal Year filed on August 9, 2012

On August 9, 2012, the registrant filed its Quarterly Report (*Shihanki Houkokusho*) with the Director of the Kanto Local Finance Bureau of Japan pursuant to the Financial Instruments and Exchange Act of Japan. This Quarterly Report contains, among other information, Quarterly Consolidated Financial Statements for the three month period ended June 30, 2012.

Material information in the report, other than the Quarterly Consolidated Financial Statements, has already been reported by the registrant in its press release dated July 31, 2012, a copy of which was submitted under cover of Form 6-K on August 2, 2012 by the registrant.

Attached is an English translation of the registrant's Quarterly Consolidated Financial Statements for the three month ended June 30, 2012.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: August 10, 2012

By:

KOMATSU LTD.
(Registrant)

/S/ Mikio Fujitsuka
Mikio Fujitsuka
Director and Senior Executive Officer

[Quarterly Consolidated Financial Statements]**Consolidated Balance Sheets (Unaudited)**

Komatsu Ltd. and Consolidated Subsidiaries

June 30, 2012 and March 31, 2012

	June 30, 2012		March 31, 2012	
	Millions of yen	Component ratio (%)	Millions of yen	Component ratio (%)
Assets				
Current assets				
Cash and cash equivalents	¥ 89,776		¥ 83,079	
Time deposits	344		907	
Trade notes and accounts receivable (Note 3)	478,892		559,749	
Inventories (Note 4)	615,400		612,359	
Deferred income taxes and other current assets (Notes 7, 10, 11 and 12)	146,298		144,278	
Total current assets	1,330,710	59.3	1,400,372	60.3
Long-term trade receivables (Note 3)	193,243	8.6	184,294	8.0
Investments				
Investments in and advances to affiliated companies	19,778		20,565	
Investment securities (Notes 5, 11 and 12)	46,359		54,192	
Other	2,300		2,582	
Total investments	68,437	3.0	77,339	3.3
Property, plant and equipment less accumulated depreciation and amortization of ¥652,259 million at June 30, 2012 and ¥656,248 million at March 31, 2012	521,955	23.3	529,656	22.8
Goodwill	30,569	1.4	31,229	1.4
Other intangible assets less accumulated amortization	55,619	2.5	57,953	2.5
Deferred income taxes and other assets (Notes 7, 10, 11 and 12)	43,760	1.9	39,686	1.7
	¥ 2,244,293	100.0	¥ 2,320,529	100.0

The accompanying Notes are an integral part of these Quarterly Consolidated Financial Statements.

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	June 30, 2012		March 31, 2012	
	Millions of yen	Component ratio (%)	Millions of yen	Component ratio (%)
Liabilities and Equity				
Current liabilities				
Short-term debt	¥ 227,659		¥ 215,824	
Current maturities of long-term debt (Notes 11 and 12)	132,752		119,457	
Trade notes, bills and accounts payable	249,873		273,460	
Income taxes payable	16,418		23,195	
Deferred income taxes and other current liabilities (Notes 7, 10, 11 and 12)	208,157		231,774	
Total current liabilities	834,859	37.2	863,710	37.2
Long-term liabilities				
Long-term debt (Notes 11 and 12)	295,521		312,519	
Liability for pension and retirement benefits	49,943		50,685	
Deferred income taxes and other liabilities (Notes 7, 10, 11 and 12)	38,179		36,158	
Total long-term liabilities	383,643	17.1	399,362	17.2
Total liabilities	1,218,502	54.3	1,263,072	54.4
Commitments and contingent liabilities (Note 9)				
Equity				
Komatsu Ltd. shareholders equity				
Common stock:				
Authorized 3,955,000,000 shares at June 30, 2012 and at March 31, 2012				
Issued 983,130,260 shares at June 30, 2012 and at March 31, 2012	67,870		67,870	
Outstanding 952,333,808 shares at June 30, 2012 and 952,261,022 shares at March 31, 2012				
Capital surplus	138,384		138,384	
Retained earnings:				
Appropriated for legal reserve	38,250		37,954	
Unappropriated	963,160		951,395	
Accumulated other comprehensive income (loss) (Notes 5, 10 and 12)	(180,924)		(142,389)	
Treasury stock at cost, 30,796,452 shares at June 30, 2012 and 30,869,238 shares at March 31, 2012	(43,416)		(43,518)	
Total Komatsu Ltd. shareholders equity	983,324	43.8	1,009,696	43.5
Noncontrolling interests	42,467	1.9	47,761	2.1
Total equity	1,025,791	45.7	1,057,457	45.6
	¥ 2,244,293	100.0	¥ 2,320,529	100.0

The accompanying Notes are an integral part of these Quarterly Consolidated Financial Statements.

Consolidated Statements of Income and Consolidated Statements of Comprehensive Income (Unaudited)

Komatsu Ltd. and Consolidated Subsidiaries

Three months ended June 30, 2012 and 2011

Consolidated Statements of Income

	Three months ended June 30, 2012		Three months ended June 30, 2011	
	Millions of yen	Component ratio (%)	Millions of yen	Component ratio (%)
Net sales	¥ 469,948	100.0	¥ 494,177	100.0
Cost of sales (Note 10)	343,155	73.0	356,637	72.2
Selling, general and administrative expenses (Note 6)	71,529	15.2	69,428	14.0
Other operating income, net	454	0.1	257	0.1
Operating income	55,718	11.9	68,369	13.8
Other income (expenses), net	(4,476)		72	
Interest and dividend income	1,316	0.3	1,295	0.3
Interest expense	(2,123)	(0.5)	(1,888)	(0.4)
Other, net (Notes 5, 10 and 12)	(3,669)	(0.8)	665	0.1
Income before income taxes and equity in earnings of affiliated companies	51,242	10.9	68,441	13.8
Income taxes (Note 7)				
Current	14,604		16,741	
Deferred	2,540		(5,605)	
Total	17,144	3.6	11,136	2.3
Income before equity in earnings of affiliated companies	34,098	7.3	57,305	11.6
Equity in earnings of affiliated companies	230	0.0	581	0.1
Net income	34,328	7.3	57,886	11.7
Less net income attributable to noncontrolling interests	(2,204)			