Consolidated Financial Results for nine months ended December 31,2010

(All financial information has been prepared in accordance with accounting principles generally accepted in Japan)

English translation from the original Japanese-language document

Company name: Daihatsu Diesel Mfg. Co., Ltd.

Listing: Second Section Osaka Stock Exchange

Stock code number: 6023

Location of the head office: Osaka Prefecture URL: Osaka Prefecture

Data of the meeting of the Board of Director for Consolidated Financial Results: January 28,2011

U.S. accounting standards: Not applied

1. Financial results for nine months ended December 31,2010

(1) Consolidated financial results

	Turnover	Operating Profit	Profit before exceptional items	
	Million yen %	Million yen %	Million yen %	
FY2011 third quarter FY2010 third quarter	40,600 (△10.9) 45,542 (△11.9)	3,479 (△5.8) 3,693 (△34.0)	3,344 (△7.8) 5,504 (△34.1)	

	Profit after tax	Basic earnings per share	Diluted earnings per share	
	Million yen %	Yen	Yen	
FY2011 third quarter	1,838 (△28.7)	57.75	-	
FY2010 third quarter	$2,579$ ($\triangle 6.5$)	81.02	-	

(2) Consolidated financial position

	Total assets	Shareholder's funds	Ratio of Shareholder's funds	Shareholder's funds Per share
FY2011 third quarter	Million yen 64,613	Million yen 20,618	31.9	Yen 647.24
FY 2010	64,007	19,125	29.9	600.35

(Note) Shareholders' Equity FY2011 third quarter 20,606Million yen FY2010 19,114Million yen

2. Cash dividends

	Annual cash dividends per share				
	Q1	Interim	Q3	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY 2010	-	-	-	8.00	8.00
FY 2011	-				
FY 2011(forecast)		-	-	8.00	8.00

3. Forecast for FY 2011 (April 1, 2010 — March 31, 2011)

	Turnover	Operating Profit	Profit before exceptional items	Profit after tax	Basic earnings per share
Full year	Million yen 57,000 △10.6	Million yen 4,800 △11.2	Million yen $4,800$ $\triangle 9.6$	Million yen 2,600 △25.2	yen 81.63

4.Other

(1) Changes in scope of consolidation or equity method

Consolidated subsidiaries

Newly included: — Newly exempted: —

Affiliates (based on equity method)

Newly included: — Newly exempted: —

(2) Changes in accounting method: Yes