

# Independent Review on *Environmental & Social Report 2009*

## Regarding the Independent Review

Komatsu views the independent review process as crucial for ensuring the integrity and objectivity of its *Environmental & Social Report*. For that reason, Komatsu has received an independent review from Deloitte Tohmatsu Evaluation and Certification Organization Co., Ltd., a member of the Deloitte Touche Tohmatsu Group. The results are as represented below with regard to the information appearing in the *Environmental & Social Report 2009*.

<http://www.tohmatsu.com/teco/>

(TRANSLATION)

### Independent Review Report

June 23, 2009

Mr. Kunio Noji  
President and CEO, Komatsu Ltd.

Deloitte Tohmatsu Evaluation and  
Certification Organization Co., Ltd.  
Chief Executive Officer Hiroshi Inanaga

#### 1. Scope of the Review

We have reviewed the "Environmental & Social Report 2009" prepared by Komatsu Ltd. ("Company"). The purpose of our review was to provide limited assurance from an independent practitioner about whether the quantitative environmental information for the period from April 1, 2008 to March 31, 2009 included in p1-2, p5-20, p41-53 of "Environmental & Social Report 2009" (hereinafter refer to as "the Quantitative Environmental Information") was accurately measured and calculated, referring to the Environmental Reporting Guidelines - Year 2007 version (issued by the Japanese Ministry of the Environment) and GRI Sustainability Reporting Guidelines 2006, in accordance with calculation methods adopted by the Company.

#### 2. Responsibility of the Management

"Environmental & Social Report 2009" is the responsibility of the Company's management. Our responsibility is to provide our limited assurance with respect to the review performed on the Quantitative Environmental Information from an independent practitioner.

#### 3. Summary of Review

To obtain an adequate and valid standard of basis for providing limited assurance with respect to our conclusions, we performed our review with reference to the International Standard on Assurance Engagements (ISAE) 3000 (issued by the International Federation of Accountants in December 2003) and the Proposed Environmental Report Review Standard (issued by the Japanese Ministry of Environment in March 2004).

The review procedures performed for the Quantitative Environmental Information consisted of: 1) agreeing information to summary tables and supporting documents on a sample basis; 2) interviewing the responsible personnel and the persons in charge; 3) reviewing and agreeing information to the relevant minutes, the Company's regulations, and ISO related documents and so on; 4) site visits; and 5) comparing information with other available supporting internal and external materials.

#### 4. Conclusions

On the basis of the review procedures described in the preceding paragraph, nothing has come to our attention that caused us to believe the Quantitative Environmental Information was not accurately measured or calculated, referring to the Environmental Reporting Guidelines - Year 2007 version (issued by the Japanese Ministry of the Environment) and GRI Sustainability Reporting Guidelines 2006, in accordance with calculation methods adopted by the Company.

#### 5. Special Interests

There are no interests between the Company and Deloitte Tohmatsu Evaluation and Certification Organization Co., Ltd. or its engagement personnel, requiring disclosure referred to the provisions of the Certified Public Accountants Law of Japan.

## Supplementary Explanation regarding the Conducting of Independent Review Procedures

As a supplementary explanation, the following provides an overview of the review procedures conducted during an independent review.



## Notes from the Editor

### ■ Editorial Policy for the FY2009 Report

Komatsu published its first *Environmental Report* in 1994 and has been publishing one annually since FY2000, renaming it the *Environmental & Social Report* in FY2004. Komatsu has been publishing this report to disclose information about its activities to both conserve the global environment and fulfill its responsibilities to the greater society.

In the *Environmental & Social Report 2009*, Komatsu takes care to have continuous coverage throughout the report, adopting the four key terms of "CO<sub>2</sub>," "global," "balance," and "social responsibility." Along with one "Special Story" on the environment, the FY2008 report features three Stories focused on social contributions to stimulate greater interest among the readers, a move forward from previous editions that had one article on each topic. The current edition also aims at increasing readability by reducing the amount of text.

### ■ Period Covered

This report in principle covers the data for the period from April 1, 2008 to March 31, 2009, though information for the period after April 1, 2009 is also included in part.

### ■ Guidelines Used

- "Environmental Report Guidelines 2007" (Ministry of the Environment of Japan)
- "The 2006 Sustainability Reporting Guidelines" (Global Reporting Initiative [GRI])

### ■ Subsequent Reporting Schedule

- Japanese version: Expected July 2010
- English version: Expected August 2010