

Independent Review on Environmental & Social Report 2010

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 2010.

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

(TRANSLATION)

Independent Review Report

June 21, 2010

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 2010" prepared by Komatsu Ltd. ("the 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, 2009 to March 31, 2010 included in p1-2, p5-22, and p45-57 of "Environmental & Social Report 2010" (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

The "Environmental & Social Report 2010" 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 the Environment in March 2004).

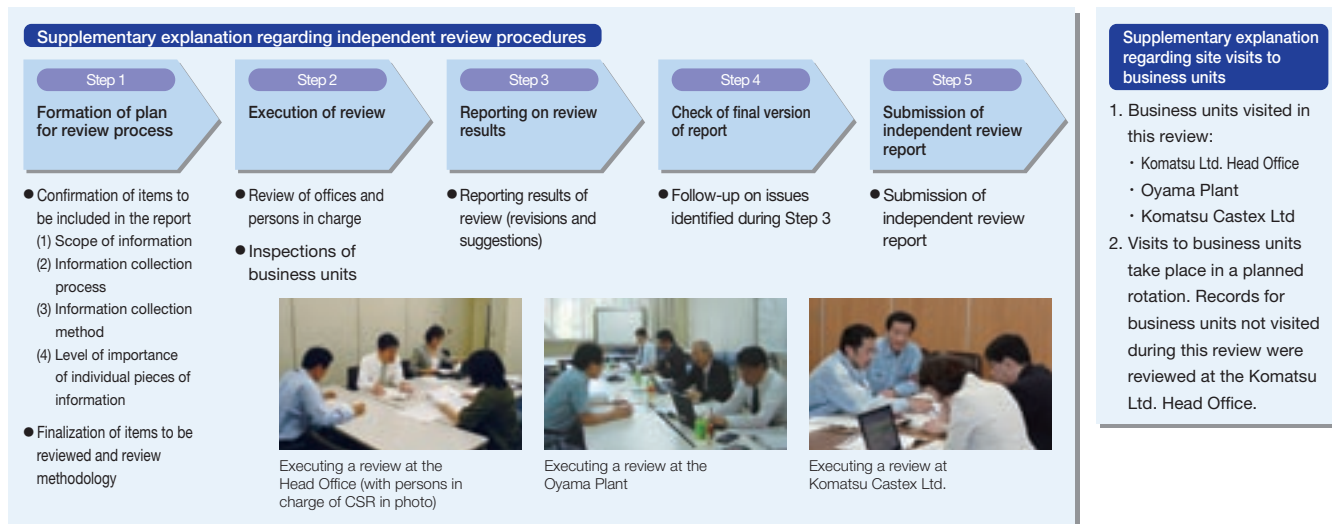
The review procedures performed for the Quantitative Environmental Information consisted of: 1) agreeing information to summary tables and supporting documents on a sample basis; 2) interviewing the responsible personnel and the persons in charge; 3) reviewing and agreeing information to the relevant minutes, the Company's regulations, and ISO related documents; 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.

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 FY2010 Report

Coinciding with the announcement of the medium-term management plan, a long-term plan for environmental activities was also formulated and included in the Environmental Report 2010. In addition, the Komatsu Earth Environment Charter was revised for the first time in seven years. Especially noteworthy is the inclusion of measures to mitigate climate change, maintain biodiversity, and improve environmental communication.

Komatsu made an effort to give a unified feel throughout the report, by adopting the four key terms of "CO₂," "global," "corporate social responsibility" and "social contributions."

Period Covered

This report in principle covers the data for the period from April 1, 2009 to March 31, 2010, though information for the period after April 1, 2010 is also included.

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, 2011
- English version: Expected July, 2011