

Data



Independent Practitioner's Assurance on Environmental Report 2016

Regarding the Issuance of Environmental Report

Komatsu views an independent practitioner's assurance process as crucial for ensuring the integrity and objectivity of its Environmental Report. For this reason, Komatsu has received an independent practitioner's assurance from Deloitte Tohmatsu Evaluation and Certification Organization Co., Ltd., an affiliate of the Deloitte Touche Tohmatsu LLC (a member firm of the Deloitte Touche Tohmatsu Ltd.).

[Deloitte Tohmatsu Evaluation and Certification Organization Co., Ltd.](#)

Deloitte.
デロイトトーマツ
(TRANSLATION)


トーマツ

Independent Practitioner's Assurance Report

July 11, 2016

Mr. Tetsuji Ohashi,
President and Chief Executive Officer,
Komatsu Ltd.

Hiroshi Inanaga
Chief Executive Officer
Deloitte Tohmatsu Evaluation and Certification Organization Co., Ltd.
3-3-1, Marunouchi, Chiyoda-ku, Tokyo

We have undertaken a limited assurance engagement of the environmental information (the "environmental information") indicated with the independent practitioner's assurance logo  for the year ended March 31, 2016 included in the "Environmental Report 2016" (the "Report") of Komatsu Ltd. (the "Company") created for the Company's webpage.

The Company's Responsibility

The Company is responsible for the preparation of the environmental information in accordance with the calculation and reporting standard (indicated on the webpage of "Pursuing Environmental Management Relationship between Business Activities and the Environment", "Amount of CO₂ Emissions by Scope 3" and "Site Data" of the Report) adopted by the Company. Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the environmental information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and the *Practical Guidance for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

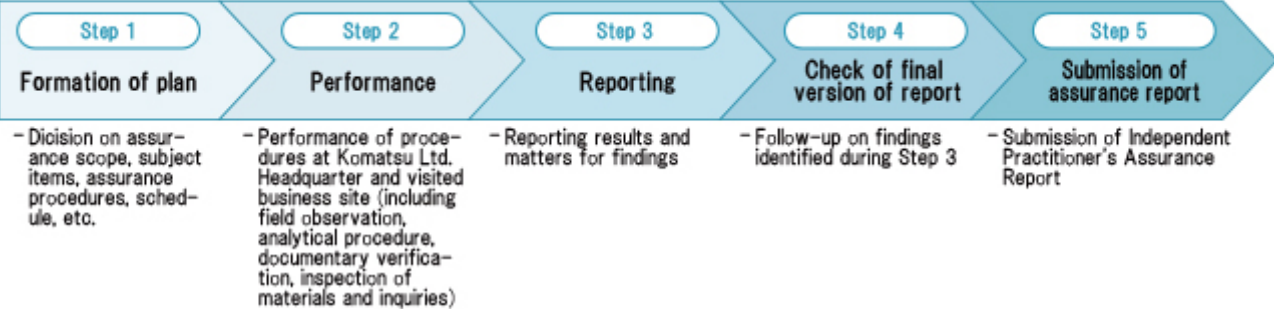
Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's environmental information is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.

Supplementary Explanation regarding the Conducting of Independent Practitioner's Assurance

Supplementary explanation regarding independent practitioner's assurance procedures



Supplementary explanation regarding site visits to business units

1. Business units visited in this review:

- Komatsu Ltd. Head Office
- Shonan Plant

2. Visits to business units take place in a planned rotation. Records for business units not visited during this review were reviewed at the Komatsu Ltd. Head Office.




Executing a review at the Head Office



Executing a review at the Shonan Plant

Points of an Independent Practitioner's Assurance

Komatsu has received an independent practitioner's assurance from Deloitte Tohmatsu Evaluation and Certification Organization Co., Ltd. for this Web data, which is marked by the independent practitioner's assurance logo  where appropriate.