

(TRANSLATION)

## **Independent Practitioner's Review Report**

July 31, 2013

Mr. Masami Iijima  
President and Chief Executive Officer  
MITSUI & CO., LTD.

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

### **1. Scope of the Review**

We have reviewed the "Sustainability Full Report 2013" (the "Report") prepared by MITSUI & CO., LTD. (the "Company"). The purpose of our review was to provide limited assurance from an independent practitioner about whether the material quantitative environmental information (electricity consumption and its consumption per square meter exclusive area, water consumption, paper consumption and those consumptions per employee, waste and its emissions unit values per employee, CO2 emissions, freight volumes, and specific consumption in transportation operations) in respect of the domestic non-consolidated operations of the Company for the period from April 1, 2012 to March 31, 2013, included in pp. 64 and 71-72 of the Report was accurately measured and calculated, with reference to the Global Reporting Initiative ("GRI") Sustainability Reporting Guidelines (Version 3), in accordance with the calculation methods adopted by the Company.

### **2. Responsibility of the Management and Responsibility of the Independent Practitioner**

The Report is the responsibility of the Company's management. Our responsibility is to provide our limited assurance with respect to our review performed on the Report as an independent practitioner.

### **3. Summary of Review**

To obtain an adequate and valid basis for providing limited assurance with respect to our conclusions, we performed our review in accordance with the International Standard on Assurance Engagements 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 material quantitative environmental information for the period from April 1, 2012 to March 31, 2013, included in pp. 64 and 71-72 of the Report consisted of: 1) agreeing information to summary tables and supporting documents on a sample basis; 2) interviewing the responsible Company's personnel and the persons in charge; 3) reviewing and agreeing information to the relevant Company's minutes, and the Company's regulations, and related documents, etc.; 4) site visits; and 5) comparing information with other available supporting internal and external materials of the Company.

### **4. Conclusion**

On the basis of the review procedures described in the preceding paragraph, nothing has come to our attention that caused us to believe the material quantitative environmental information for the period from April 1, 2012 to March 31, 2013, included in pp. 64 and 71-72 of the Report was not accurately measured or calculated, with reference to the GRI Sustainability Reporting Guidelines (Version 3), in accordance with the calculation methods adopted by the Company.

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