(TRANSLATION)

Independent Practitioner’s Assurance Report

July 31, 2014

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Mitsui & Co., Ltd.

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We have undertaken a limited assurance engagement of the environmental information (CO₂ emissions in respect of the domestic non-consolidated operations of Mitsui & Co., Ltd. (the “Company”) and its subsidiaries and affiliated companies in Japan, and 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, freight volumes, and specific consumption in transportation operations in respect of the domestic non-consolidated operations of the Company) (the “environmental information”) for the year ended March 31, 2014 that included in pp. 74 and 81-82 of the “Mitsui & Co., Ltd. Sustainability Report 2014” of the Company.

The Company’s Responsibility
The Company is responsible for the preparation of the environmental information in accordance with the calculation and reporting standard adopted by the Company (indicated with the environmental information included in the Report). CO₂ emissions are subject to inherent uncertainty because of the reasons such as incomplete scientific knowledge used to determine emissions factors and the values needed.

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. The firm applies International Standard on Quality Control 1 and accordingly maintains 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 Review of Historical Financial Information (Revised) issued by the International Auditing and Assurance Standards Board (“IAASB”) and ISAE 3410 Assurance Engagements on Greenhouse Gas Statements issued by IAASB.

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.