



## Independent Assurance Report

To the President and CEO of Sumitomo Corporation

We were engaged by Sumitomo Corporation (the “Company”) to undertake an assurance engagement of the environmental indicators listed in the table below for the period from April 1, 2014 to March 31, 2015 (the “Indicators”) included in its Environmental Performance Data webpage ([www.sumitomocorp.co.jp/english/csr/environment/manage/load\\_data/](http://www.sumitomocorp.co.jp/english/csr/environment/manage/load_data/)) (the “Webpage”).

Indicators	Boundary	Level of Assurance
Electricity Consumption	Head office, regional offices, branches and sub-branches in Japan	Reasonable
CO <sub>2</sub> Emissions (in Offices)	Head office, regional offices, branches and sub-branches in Japan	Reasonable
CO <sub>2</sub> Emissions (Sumitomo Corporation’s Scope 3 Emissions) from Logistics, General Waste, Overseas business trips, Commuting and Downstream leased assets	Sumitomo Corporation	Limited
Waste Emissions	Head office, regional offices, branches and sub-branches in Japan	Reasonable
Water Consumption	Head office, regional offices, branches and sub-branches in Japan	Reasonable

### The Company’s Responsibility

The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the “Company’s reporting criteria”), as described in the Webpage, which are derived, among others, from the GHG Emissions accounting and reporting manual of Japan’s Ministry of the Environment (MOE) and Ministry of Economy, Trade and Industry, and the Environmental Reporting Guidelines of the MOE.

### Our Responsibility

Our responsibility is to express assurance conclusions on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with ‘International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information’, ‘ISAE 3410, Assurance Engagements on Greenhouse Gas Statements’, issued by the International Auditing and Assurance Standards Board, and the ‘Practical Guidelines for the Assurance of Sustainability Information’ of the Japanese Association of Assurance Organizations for Sustainability Information.

#### *Reasonable assurance engagement*

Our reasonable assurance engagement involved an assessment of assurance risks based on the internal control relevant to the Company’s preparation of the Indicators, an evaluation of the application of the Company’s criteria and the evidence obtained, an examination of how data are generated and how the Indicators are presented in the Webpage.

#### *Limited assurance engagement*

The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Webpage, and applying analytical and other procedures, and the procedures performed vary in nature from, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

- Interviewing with the Company’s responsible personnel to obtain an understanding of its policy for the preparation of the Webpage and reviewing the Company’s reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical reviews of the Indicators.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company’s reporting criteria, and also recalculating the Indicators.
- Evaluating the overall statement in which the Indicators are expressed.



## **Conclusion**

### *Reasonable assurance engagement*

In our opinion, the Indicators in the Webpage are, in all material respects, prepared in accordance with the Company's reporting criteria as described in the Webpage.

### *Limited assurance engagement*

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Indicators in the Webpage are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Webpage.

## **Our Independence and Quality Control**

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In accordance with International Standard on Quality Control 1, we 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.

*KPMG AZSA Sustainability Co., Ltd.*

KPMG AZSA Sustainability Co., Ltd.

Tokyo, Japan

July 31, 2015