

Independent Assessment Report

To: TOTO Ltd.

1. Objective and Scope

Japan Quality Assurance Organization (hereafter JQA) was engaged by TOTO Ltd. (hereafter TOTO) to provide an independent assessment on the contents of 2015 TOTO Group Website, “Our Environmental Initiatives” (hereafter the Contents). The core of our assessment was to express our conclusion, based on our assessment procedures, on whether the statement of environmental information for FY2014* on the Contents was correctly described in accordance with “The Procedures for updating FY2015 environmental pages of the website” (hereafter the Rule). The purpose of the assessment is to evaluate information of the Contents objectively and to enhance the credibility of the Contents. Note that this assessment excludes verification of the accuracy of numerical information in the Contents.

*The fiscal year 2014 of TOTO and its domestic subsidiaries ended on March 31, 2015, while the fiscal year of its overseas subsidiaries ended on December 31, 2014.

2. Procedures Performed

JQA conducted assessment in accordance with “ISAE 3000”. The review procedures consisted the followings:

- Reviewing an overview of describing procedures as the Phase I assessment.
- Based on the Phase I results, performing an assessment on the environmental information in the Contents.

Phase II assessment, which means assessment of the data /calculation results, was not conducted since this assessment excludes verification of the accuracy of numerical information in the Contents.

3. Conclusion

Based on the assessment procedures performed, nothing has come to our attention that causes us to believe that TOTO’s FY2014 statement of environmental information on the Contents are not prepared in accordance with the Rule

4. Consideration

TOTO was responsible for preparing the Contents, and JQA’s responsibility was to conduct assessment of the environmental information in the Contents only. There is no conflict of interest between TOTO and JQA.



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For and on behalf of Japan Quality Assurance Organization
1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan
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