

To ensure the reliability and transparency of this report, we have obtained an independent review report from a third party (Shin Nihon Environmental Management and Quality Research Institute) concerning last year's edition.

Independent Review Report on the "2003 Fujitsu Group Sustainability Report"

July 2, 2003

Mr. Hiroaki Kurokawa
President and Representative Director
Fujitsu Limited

1. Purpose and Scope of our Review

We have reviewed the "Environmental Performance", the "Environmental Accounts" and the "Descriptive" information presented in the "2003 Fujitsu Group Sustainability Report" (the "Report") of Fujitsu Limited (the "Company") and its principal subsidiaries by performing certain procedures as described below. The Report is the responsibility of the Company's management. Our responsibility is to report the findings based on our review.

Our work does not constitute an audit or examination. We therefore do not express an opinion on the Report.

2. Procedures Performed

We have performed the following review procedures agreed upon with the Company.

- (1) We reviewed the procedures performed by the Company and the methods of accounting that were followed in the preparation of the "Environmental Performance" and the "Environmental Accounts" information.
- (2) We compared the "Environmental Performance" and the "Environmental Accounts" information presented in the Report with the respective supporting documents and verified the accuracy of the calculations on a sample basis.
- (3) We compared the "Descriptive" information, other than the "Environmental Performance" and the "Environmental Accounts" information presented in the Report, with the respective supporting documents and verified the accuracy of the descriptions on a sample basis.
- (4) We made inquiries to the individuals that are responsible for the Company's factories and subsidiaries, which were selected on a sample basis, conducted on-site inspections of these sites and reviewed the decision-making process at each location.

3. Results of the Procedures Performed

As a result of the procedures which we performed:

We are not aware of any material modifications that should be made to the "Environmental Performance", the "Environmental Accounts" and the "Descriptive" information presented in the Report, in order for them to comply with the Company's policies for gathering and reporting such information.

Yasuo Kurihara
Representative Director
Shin Nihon Environmental Management and Quality
Research Institute

