

# Environmental Accounting

Understanding and evaluating the costs and benefits of effective environmental protection activities helps to identify problems and share best practices across the Group.

## Fiscal 2008 Results

As the table below indicates, the Fujitsu Group's FY 2008 environmental accounting results showed a 1.76 billion yen investment in plant and equipment (20 million more than the previous year), expenses of 206.4 billion yen (1.21 billion more than the previous year), and an economic benefit of 27.12 billion yen (4.58 billion less than the previous year).


The main reason why expenses increased by around 1.2 billion yen over the previous year was that administrative costs (chiefly expenses for environmental advertising campaigns such as a series of corporate commercials publicizing the Group's vigorous initiatives to reduce environmental burden by Green IT) went up by approximately 1.5 times to around 4.6 billion yen.

The main cause of the decline in economic benefit of around 4.6 billion yen below the previous year was a large drop in the contribution of environmental conservation activities to value added in manufacturing (the pollution prevention benefit). This is one of the benefits estimated in accordance with the Group's own guidelines. The drop was due to a decrease in the value added by Group companies resulting from the sudden deterioration in the business environment prompted by the worldwide recession. The global environmental conservation benefit also fell by around 600 million yen as a result of the completion of a round of energy-saving programs (such as improving the operation and tightening the control of environmental conservation equipment). Profits from the sale of valuable resources no longer needed by electronic device subsidiaries, which had been increasing until the previous fiscal year, reversed into a decline with the slowdown in surging market prices for precious metals. Nevertheless, increased benefits associated with the promotion of reduce-and-reuse activities continuing from the previous fiscal year helped to keep the decline in the resource circulation benefit

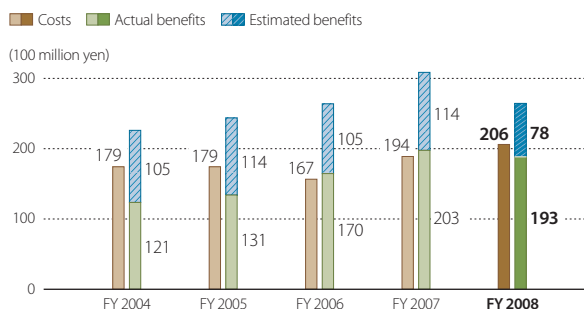
to around 300 million yen.

Also, while it had no effect on the results of the Group as a whole, the breakdown of the overall results changed as a consequence of the LSI business having been spun off into a separate company the previous fiscal year, so that around 200 million yen's worth of equipment investment, 2.7 billion of expenses and 3.7 billion of economic benefits were subtracted from the results for Fujitsu alone and added to the results of its subsidiaries.

There has also been a change to the scope of the aggregation; Fujitsu Automation Limited ceased to be subject to Fujitsu's consolidated accounting in December 2008, so it has been removed from the aggregation for fiscal 2008 in the environmental accounts. However, the effect of this is insignificant, since its equipment investment, expenses and economic benefits were all less than 100 million yen based on the results for the previous fiscal year.

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<http://www.fujitsu.com/global/about/environment/management/accounting/>

## Trends in Costs and Economic Benefits



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Item		Main areas covered	Capital investment (100 million yen)	Costs (100 million yen)	Economic benefits (100 million yen)	Related Pages
Business area costs/benefits	Pollution prevention costs/benefits	Preventing air pollution/water pollution, etc.	2.9 (-2.9)	49.7 (-2.1)	51.3 (-31.2)	P63-65
	Global environmental conservation costs/benefits	Preventing global warming, saving energy, etc.	9.9 (+1.7)	27.5 (+1.9)	20.0 (-5.5)	P61-62,68
	Resource circulation costs/benefits	Disposal of waste, efficient utilization of resources, etc.	0.9 (+0.4)	34.5 (-3.5)	165.9 (-2.7)	P63-64
Upstream/downstream costs/benefits		Collection, recycling, reuse, and proper disposal of products, etc.	0.1 (-0.3)	10.3 (-2.1)	5.2 (-1.2)	P59-60,67
Administration costs/benefits		Provision and operation of environmental management systems, environmental education of employees, etc.	1.4 (-0.5)	46.3 (+16.3)	5.9 (-2.3)	P46-49 P63-64,66
R&D costs/benefits		Research and development on products that contribute to environmental protection, etc.	2.1 (+1.5)	22.9 (±0.0)	19.0 (+1.2)	P53-56
Social activity costs		Donations to, and support for, environmental groups, etc.	0.0 (±0.0)	0.2 (±0.0)	-	P69
Environmental remediation costs/benefits		Restoration and other measures related to soil and groundwater contamination	0.2 (+0.2)	15.0 (+1.6)	4.0 (-4.0)	P65
<b>Total</b>			<b>17.6 (+0.2)</b>	<b>206.4 (+12.1)</b>	<b>271.2 (-45.8)</b>	-

- Numbers in parentheses indicate increases or decreases in comparison with the previous year.
- Due to rounding, figures in columns may not add up to the totals shown.
- See pages 51 and 52 for details on the environmental performance index (environmental conservation benefits).

With Our Customers

With Our Employees

For Our Shareholders and Investors

With Our Business Partners

With Global and Local Communities

For the Environment