

Independent Review Report

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) beginning with last year's edition.

Independent Review Report on "Fujitsu 2001 Environmental Report"

June 26, 2001

Mr. Naoyuki Akikusa
President and Representative Director
Fujitsu Limited

1. Purpose and Scope of our Review

We have reviewed the "Fujitsu 2001 Environmental Report" (the "Report") of Fujitsu Limited (the "Company") and its principal subsidiaries, published by the Company who is responsible for its contents. The review consisted of performing certain procedures as described below in relation to the collection, compilation and calculation of the information included in the Report.

Our work does not constitute an audit or examination. We therefore do not express an opinion on the accuracy or completeness of the information or data bases used to compile the information or the representations made by the Company in 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 followed in the preparation of the "Environmental Performance" and the "Environmental Cost and Effect" information.
- (2) We compared the "Environmental Performance" and "Environmental Cost and Effect" information presented in the Report on a sample basis 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 Cost and Effect" information presented in the Report with the respective supporting documents and verified the accuracy of the descriptions.
- (4) When deemed necessary, we made inquiries to the responsible individuals at the Company's factories and subsidiaries, 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,

- (1) We are not aware of any material modifications which should be made to the "Environmental Performance" and the "Environmental Cost and Effect" information presented in the Report in order for them to comply with the Company's policies for gathering and reporting such information.
- (2) We are not aware of any material modifications which should be made to 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

