



Independent Assurance Report

To the Representative Director CEO of Fujitsu Limited

We were engaged by Fujitsu Limited (the “Company”) to undertake a limited assurance engagement of the environmental performance indicator marked with @ (the “Indicator”) for the period from April 1, 2022 to March 31, 2023 presented in “Table 2 Emissions from Product Transport (metric tons-CO₂e) for CCD and SV products (tonne-kilometer method and fuel-based method)” included in its “Assessment of Greenhouse Gas Emissions from Product Transportation” (the “Assessment”) available on www.fujitsu.com/global/products/computing/pc/sustainability/transport.

The Company’s Responsibility

The Company is responsible for the preparation of the Indicator in accordance with its own reporting criteria (the “Company’s reporting criteria”), as described in the Assessment.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Indicator based on the procedures we have performed. We conducted our engagement in accordance with the ‘International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information’ and the ‘ISAE 3410, Assurance Engagements on Greenhouse Gas Statements’ issued by the International Auditing and Assurance Standards Board. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Assessment, 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 the Company’s responsible personnel to obtain an understanding of its policy for preparing the Assessment and reviewing the Company’s reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicator.
- Performing analytical procedures on the Indicator.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicator in conformity with the Company’s reporting criteria, and recalculating the Indicator.
- Evaluating the overall presentation of the Indicator.

Conclusion

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

Our Independence and Quality Management

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 Management 1, we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Kazuhiko Saito, Partner, Representative Director

KPMG AZSA Sustainability Co., Ltd.

Tokyo, Japan

December 25, 2023