

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) concerning last year's edition.

TRANSLATION

Independent Review Report on the "2004 Fujitsu Group Sustainability Report"

June 4, 2004

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 "2004 Fujitsu Group Sustainability Report" of Fujitsu Limited (the "Company") and its principal subsidiaries and relative data identified by the review symbol on the Company's web site on June 2004 (hereinafter comprehensively called the "Report") 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 to by the Company.

- (1) We reviewed the procedures performed by the Company and the methods of accounting that were used in the preparation of the "Environmental Performance" and the "Environmental Accounts" information.
- (2) We compared the "Environmental Performance" and the "Environmental Accounts" presented in the Report with the respective supporting documents and reviewed the accurateness of the calculations of data on a sample basis.
- (3) We tested for consistency by comparing the "Descriptive information" presented in the Report with the respective supporting documents.
- (4) We conducted on-site inspections of the Company's factories and subsidiaries, which were selected on a sample basis, made inquiries to the individuals who are responsible for reporting, and reviewed related documents such as a request for managerial decision.

3. Results of the Procedures Performed

As a result of the procedures 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, as they were collected, aggregated and presented in compliance with the Company's policy.

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