

# 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).

## TRANSLATION

### Independent Review Report on the "2005 Fujitsu Group Sustainability Report"

Mr. Hiroaki Kurokawa  
President and Representative Director  
FUJITSU LIMITED

#### 1. Purpose and Scope of Our Review

We have reviewed the "2005 Fujitsu Group Sustainability Report" (the "Report") of Fujitsu Limited and its principal subsidiaries (the "Company") for the year ended March 31, 2005 by performing certain procedures agreed to by the Company. The Company is responsible for the preparation of the Report. Our responsibility is to perform review procedures, which are described below, in relation to the environmental performance data, the environmental accounting data and the other descriptive information presented in the Report, and to report the findings from an independent point-of-view.

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

#### 2. Procedures Performed

We have performed the following procedures agreed to by the Company.

- 1) Reviewed the Company's process and procedure for collection, compilation and calculation of the environmental performance data and the environmental accounting data.
- 2) Obtained evidences and related documents supporting the environmental performance data and the environmental accounting data presented in the Report and reviewed the accurateness of the calculations of such data on a sample basis.
- 3) Obtained evidences and related documents supporting the descriptive information presented in the Report and reviewed them in terms of consistency.
- 4) Conducted on-site inspections of the Company's factories and subsidiaries, which were selected on a sample basis, made inquiries to the personnel 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 were not aware of any material modifications that should be made to the environmental performance data, the environmental accounting data and the descriptive information presented in the Report, as they were collected, aggregated and presented in compliance with the Company's policy.

#### 4. Independency of the reviewer

We satisfy the independency requirements defined in the Certified Public Accountant Law, the ethics regulation in the Japanese Institute of Certified Public Accountants and the ethics procedures of our firm.



Representative Director  
Shin Nihon Environmental and Quality  
Management Research Institute Co., Ltd

June 9, 2005