

Top Message	Interview to Head of Corporate Environmental Strategy Unit	Special Feature: The Power of ICT	Fujitsu Group Environmental Action Plan Stage VII	Chapter I Contribution to Society	Chapter II Reducing Our Environmental Burden	Environmental Management	Data Overview
Environmental Accounting/ Environmental Liabilities	Material Balance	GHG Emissions Report based on GHG Protocol Standards	Supplementary Data	Environmental Performance Data Calculation Standards	List of Organizations Covered by the Report on Environmental Activities	Third Party Verification	GRI Guidelines Reference Table

## Third Party Verification

In order to ensure the reliability of the content of the Fujitsu Group Environmental Report 2014 and the Fujitsu Group CSR Report 2014 (Detailed Version), we ask a third party, Bureau Veritas Japan, to examine and post a review of the reports.

**GREENHOUSE GAS EMISSIONS VERIFICATION STATEMENT**

To: Fujitsu Limited

July 15, 2014

Bureau Veritas Japan Co., Ltd.  
System Certification Services Headquarters

Bureau Veritas Japan Co., Ltd. (Bureau Veritas) was engaged by Fujitsu Limited (Fujitsu) to conduct verification to a limited level of assurance of the greenhouse gas (GHG) emissions reported in the Fujitsu Group Environmental Report 2014 for FY2013.

**1. Scope of Verification**  
Fujitsu requested Bureau Veritas to verify the accuracy of the following GHG information:

1) Scope 1 and Scope 2 emissions:

- CO<sub>2</sub> emissions from energy use through business operations of Fujitsu, Fujitsu Group's 23 companies within Japan and three companies outside Japan for the period of April 1, 2013 through March 31, 2014
- HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub> emissions through business operations of Fujitsu Group's three semiconductor manufacturing sites within Japan for the period of April 1, 2013 through March 31, 2014

2) Scope 3 emissions according to the GHG Protocol's 'Corporate Value Chain (Scope 3) Accounting and Reporting Standard':

- CO<sub>2</sub> emissions from distribution activities outsourced by Fujitsu and Fujitsu Group's 26 companies within Japan to third parties for the period of April 1, 2013 through March 31, 2014

**2. Methodology**  
Bureau Veritas conducted the verification in accordance with the requirements of the international standard 'ISO 14064-3(2006): Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions'.

As part of Bureau Veritas' assurance, the following activities were undertaken:

- Interviews with relevant personnel of Fujitsu responsible for the identification and calculation of GHG emissions;
- Review of Fujitsu's information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of a sample of source data to check accuracy of quantified GHG emissions.

**3. Conclusion**  
Based on the verification work and processes followed, there is no evidence to suggest that the GHG emissions assertions shown below:

- are not materially correct and are not a fair representation of the GHG emissions, as per the scope of work;
- are not prepared in accordance with the methodology for calculating GHG emissions established and implemented by Fujitsu.

Verified greenhouse gas emissions		
Scope 1 216,000 t-CO <sub>2</sub> e	Scope 2 733,000 t-CO <sub>2</sub> e	Scope 3 58,000 t-CO <sub>2</sub> e

**[Statement of Independence, impartiality and competence]**  
Bureau Veritas is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 180 years history in providing independent assurance services. No member of the verification team has a business relationship with Fujitsu, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest. Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes.

**Fujitsu Group CSR Report 2014 (Detailed version)  
Fujitsu Group Environmental Report 2014  
Independent Verification Report**

To: Fujitsu Limited

July 17, 2014

Bureau Veritas Japan Co., Ltd.  
System Certification Services Headquarters

Bureau Veritas Japan Co., Ltd. (Bureau Veritas) has been engaged by Fujitsu Limited (Fujitsu) to conduct an independent verification and review of its sustainability performance indicators selected by Fujitsu for inclusion in the Fujitsu Group CSR Report 2014 (Detailed version) and Fujitsu Group Environmental Report 2014 (the Reports) issued under the responsibility of Fujitsu and a GRI (Global Reporting Initiative) application level check on the basis of information provided by Fujitsu. The aim of the verification work is to evaluate the reliability and accuracy of the sustainability performance indicators within the Reports based on objective evidence and to provide a limited assurance opinion in the form of an independent statement. The aim of the review work is to evaluate the reliability and accuracy of the sustainability performance indicators within the Reports based on objective evidence and to provide a review opinion in the form of an independent statement. The aim of the GRI application level check is to provide an independent statement on Fujitsu's self-declaration on the GRI application level.

**1. Outline of verification, review and check**

1) Verification and review of social and environmental performance indicators related to business operations in FY2013

Data verified or reviewed	Site Visited	Verification or Review Methodology
All indicators listed in Annex 1. The list of social performance indicators verified	- Fujitsu Headquarters - Fujitsu Kawasaki Main Office	- Review of documentary evidence produced by Fujitsu Headquarters - Interviews with relevant personnel of Fujitsu Headquarters and Fujitsu Kawasaki Main Office - Comparison between the reported data and the supporting documentary evidence
All indicators listed on Annex 2. The list of environmental performance indicators verified and reviewed	- Fujitsu Headquarters - Fujitsu Kawasaki Main Office - Fujitsu Nagano Plant - FDK CORPORATION - SHINANO FUJITSU LIMITED - FUJITSU TECHNOLOGY SOLUTIONS (HOLDING) B.V.	- Review of documentary evidence produced by Fujitsu Headquarters and the sites visited - Interviews with relevant personnel of Fujitsu Headquarters, Fujitsu Kawasaki Main Office and the sites visited - Site inspection assessing data monitoring procedure - Comparison between the reported data and the supporting documentary evidence

The verification was conducted using Bureau Veritas' standard procedures and guidelines for external verification of non-financial reporting, based on current best practice. Bureau Veritas refers to the International Standard on Assurance Engagements (ISAE) 3000 in providing a limited assurance for the scope of work stated herein.

2) GRI application level check  
Bureau Veritas conducted a GRI application level check with following methodology

- Review of documents prepared by Fujitsu
- Enquiries to relevant personnel of Fujitsu

**2. Findings**

1) Verification and review of social and environmental performance indicators related to business operations in FY2013:  
On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the performance indicators verified or reviewed are not materially correct and are not reported in accordance with the criteria established and implemented by Fujitsu.

2) GRI application level check:  
On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that Fujitsu's self-declaration on the GRI application level B+ for the Reports does not conform to the criteria provided by the GRI.

Bureau Veritas has implemented a code of ethics across its business which is intended to ensure that all our staff maintain high standards in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest. Bureau Veritas activities for Fujitsu are for sustainability reporting verification only and we believe our verification assignment did not raise any conflicts of interest.

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## Annex 1

## The list of social performance indicators verified

Performance indicators verified	Page
CSR activities utilizing ISO26000	26
The number of group companies which performed survey based on ISO26000	
The number of attendees of a Female Leaders Training Program	31
Nurturing global business leaders	31
The number of attendee to programs	
Performance in usage of work systems at Fujitsu	31
The number of employees taking child care leave	
The number of employees taking paternity leave	
Rate of women managers	34
Employment rate of people with disabilities	34
Numbers and average ages of employees	35
Hiring of recent college graduates	37
Employees by region	37
Average years of service	37
Number of employees using the care leave support system	38
Frequency of industrial accidents	40
The number of opinions of questionnaire on Sustainability Report	43
The number of regular dialogue with neighboring residents in the regions hosting our main business sites	43
The number of internal database records of social contribution activities	43
Promoting socially responsible procurement ( the number of written surveys to suppliers)	53
Employees, Directors	77

## Annex 2

## The list of environmental performance indicators verified and reviewed

Performance indicators verified	Page
Percentage of new products that are top-level energy efficient	18
Rate of improvement of resource efficiency of new products	20
Amount of greenhouse gas emissions in our business sites	27
CO <sub>2</sub> emission from transport (Fujitsu and group companies in Japan)	31
Water usage	36
PRTR Substance and VOC Emissions	37
Amount of waste generated	38
Effective utilization ratio	
INPUT (development/design, procurement, manufacturing)	
Water	
Energy	
OUTPUT (development/design, procurement, manufacturing)	52
Chemical substances	
Atmospheric release total GHG emissions	
Atmospheric release CO <sub>2</sub>	
Atmospheric release GHG other than CO <sub>2</sub>	
Amount of waste generated	
Thermal and material recycling volume	
Disposal volume	
OUTPUT (distribution) Atmospheric release CO <sub>2</sub> (Fujitsu and group companies in Japan)	
Scope3 (upstream) Transportation and distribution (Fujitsu and group companies in Japan)	
Scope1 (reporting company) Direct emissions	53
Scope2 (reporting company) Indirect emissions from energy sources	
Energy usage in Scope1 and Scope2	54

Performance indicators reviewed	Page
Amount of contribution to reducing emissions of greenhouse gases (GHG) through the provision of ICT	15
Reduction rate of CO <sub>2</sub> emissions compared to FY 2011	31
CO <sub>2</sub> emission from transport (group companies in worldwide)	
Installed new solar power generation facilities and purchased green power	34
Resource reuse rate of business ICT equipment and amount processed	40
Companies constructed and operating EMS based on ISO14001	42
Internal audit implementation and results	42, 43
Environmental accounting	
Environmental liabilities	51
INPUT (development/design, procurement, manufacturing)	
Raw materials	
Chemical substances	
INPUT (distribution) Energy	
INPUT (usage) Energy	
INPUT (collection/reuse/recycling)	
Resource recycling rate	52
Amount processed	
OUTPUT (development/design, procurement, manufacturing)	
Raw material CO <sub>2</sub> emissions	
OUTPUT (distribution) Atmospheric release CO <sub>2</sub> (group companies in worldwide)	
OUTPUT (usage) Atmospheric release CO <sub>2</sub>	
Scope3 (upstream) Transportation and distribution (group companies in worldwide)	53