

3. Environmental Accounting

a. Cost/Benefit Trends

(Billion Yen)

	FY2006		FY2007		FY2008		FY2009		FY 2009 Reference Value*	
	Costs	Benefits	Costs	Benefits	Costs	Benefits	Costs	Benefits	Costs	Benefits
Fujitsu Limited	7.39	9.85	8.40	10.91	7.26	3.63	13.94	24.75	(6.43)	(2.62)
Affiliated companies	9.32	17.65	11.03	20.79	13.38	23.49	16.11	29.10	(12.64)	(15.90)
Total	16.71	27.50	19.43	31.70	20.64	27.12	30.06	53.86	(19.07)	(18.52)

Notes:

* For reference only, based on calculation standards used in previous year.

b. Itemization of FY 2009 Results*

(Billion Yen)

Costs	Item	Fujitsu Limited	Affiliated companies	Total
Business area costs				
Pollution prevention costs	Costs incurred to prevent air pollution and water contamination (fees for water treatment facilities) and other activities	1.14	3.67	4.81
Global environmental conservation costs	Costs of energy-saving measures, as well as costs of global warming reduction measures	0.84	2.07	2.91
Resource circulation costs	Costs incurred for waste reduction and disposal, as well as for water conservation, rainwater usage and other measures aimed at efficient resources usage	0.56	2.61	3.17
Upstream/downstream costs	Costs of lowering the environmental burden imposed upstream and downstream by manufacturing and service activities (costs incurred for recycling/reuse of waste products and packaging, Green Procurement, etc.)	0.04	0.79	0.82
Administrative costs	Environmental protection costs related to administrative activity, including personnel expenses for environmental promotion activities and costs associated with acquiring and maintaining ISO14001 certification, measuring environmental burden, greenification programs, environmental reporting and environmental publicity	2.59	1.52	4.11
R&D costs	Environmental protection costs for R&D activities (Environmental solutions, Super Green Products, Green Products/environmental technology design and development costs)	7.61	5.46	13.07
Social activities costs	Environmental protection costs stemming from participation in social activities, such as participation in/support for organizations concerned with environmental preservation	0.05	0.00	0.05
Environmental remediation costs	Costs of environmental restoration operations (remediation of soil and groundwater contamination, environmental compensation, etc.)	1.11	0.00	1.11
Total		13.94	16.11	30.06

Notes:

* Classification system is in accordance with "Environmental Accounting Guidelines 2005" issued by Japan's Ministry of the Environment.

Totals may be different from the sum of the subtotals due to rounding off.

Benefits	Item	Fujitsu Limited	Estimated companies	Total
Business area benefits				
Pollution prevention benefits	Contribution of environmental protection activities to value added* in manufacturing. Savings from avoidance of operating losses** stemming from failure to observe environmental laws and regulations.	0.97	4.73	5.69
Global environmental conservation benefits	Cost savings from reductions in electricity, oil and gas consumption***	0.38	0.91	1.29
Resource circulation benefits	Cost savings from waste reduction and more effective resource utilization ***	0.33	8.89	9.22
Upstream/downstream benefits	Revenue from the sale of recycled and reused parts and products***	0.00	0.39	0.39
Administrative benefits	Value of efficiency enhancement through ISO14001 system implementation, effects of employee training, corporate image enhancement from environment-related publicity	1.21	0.33	1.54
R&D benefits	Contribution to sales made by Super Green Products, Green Products, other eco-friendly products, environmental solutions	21.87	13.85	35.72
Environmental remediation benefits	Savings of compensation payments to residents through policies preventing groundwater and soil contamination****	0.00	0.00	0.00
Total		24.75	29.10	53.86

c. Comments

In fiscal 2009, the costs and benefits of environmental solutions and the benefits of Super Green Products and Green Products have been revised to reflect the contributions of green ICT to customers and society in the environmental accounting. As a result, there has been a significant increase in R&D costs and benefits.

Notes:

- * Contribution of environmental protection activities in relation to value added:
Value added x (Maintenance and management costs for environmental facilities/Total generated costs)
 - ** Avoidance of operating losses: (Value added/days of operation) x Days lost
 - *** Actual benefit
 - **** Estimate of risk avoidance assuming such events arise
- Totals may be different from the sum of the subtotals due to rounding off.