

Third Party Verification Report

In order to ensure the reliability of the contents of the Fujitsu Group Sustainability Report 2018, we asked a third party, Bureau Veritas Japan to examine and post a review of the report.

Fujitsu Group Sustainability Report 2018 Independent Verification Report

To: Fujitsu Limited



September 21, 2018



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 Sustainability Report 2018 (the Report) issued under the responsibility of Fujitsu. The aim of the verification is to evaluate and to provide an opinion, in the form of an independent statement, on the reliability and accuracy of selected sustainability performance indicators within the Report based on objective evidence and to a limited level of assurance. The aim of the review work is to evaluate the quality of certain other sustainability performance indicators within the Report in the interests of reporting improvement.

1. Outline of verification and review

Bureau Veritas conducted the following verification and review based on agreement with Fujitsu.

Verification and review of social and environmental performance indicators related to business operations in FY2017

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 Kawasaki Main Office - Fujitsu Nagano Plant - AIZU FUJITSU SEMICONDUCTOR MANUFACTURING LIMITED - FUJITSU COMPONENT LIMITED Engineering and Development Center - Fujitsu FIP corporation Yokohama Data Center - FUJITSU DIE-TECH CORPORATION OF THE PHILIPPINES	- Review of documentary evidence produced by Fujitsu Headquarters and the sites visited - Interviews with relevant personnel of Fujitsu Kawasaki Main Office and the sites visited - Site inspection and assessment of data monitoring process - 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.

The review was conducted using Bureau Veritas' standard procedures for external review of sustainability reporting.

2. Findings

On the bases of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our verification and review is inaccurate and does not provide a fair representation of the performance for the defined period.
- It is our opinion that Fujitsu has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of our verification and review.

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.

Annex 1

The list of social performance indicators verified

Performance indicators verified	Page
Number of attendees to Female Leadership Development Program	16
Rate of female managers	17,151,179
Employment rate of people with disabilities	17,153,179
Number of employees using the care leave support system	17,159,180
<u>Foster global business leaders</u>	18
Number of attendees to Next-generation business leaders development programs	
The number of periodic engagement with residents in regions with major business sites	18
The number of internal database records of social contribution activities	19
Number of Directors	35,179,215
Frequency of industrial accidents	171,180
Numbers and average ages of employees	179,215,217
Number of employees by age group	179
Hiring of recent college graduates	180
Employees by region	179,216
Average years of service	180
Promoting socially responsible procurement (the number of written surveys to suppliers)	197

Annex 2

The list of environmental performance indicators verified and reviewed

Performance indicators verified		Page
Rate of newly developed products that are top-level energy efficient		92
Improvement rate of resource efficiency in newly developed products		97
Resource reuse rate of business ICT equipment		101
Amount of greenhouse gas emissions in our business facilities		104
Improving rate of energy intensity in our business facilities		
CO ₂ emission from transport (Fujitsu and group companies in Japan)		117
Water usage		118,119
PRTR Substance and VOC Emissions		120,130
Amount of waste generated		122,123
Effective utilization ratio		
INPUT (design, procurement, manufacturing, development)	Water	129
	Energy	
INPUT (recycling)	Resource recycling rate	130
OUTPUT (design, procurement, manufacturing, development)	Chemical substances	
	Atmospheric release Greenhouse gases total	
	Atmospheric release CO ₂	
	Atmospheric release Greenhouse gases other than CO ₂	
	Volume of waste generated	
	Volume of thermal and material recycling	
	Volume of waste disposal	
OUTPUT (distribution) Atmospheric release CO ₂ (Fujitsu and group companies in Japan)		131
Scope3 (upstream) Transportation and distribution (Fujitsu and group companies in Japan)		
Scope1 (reporting company) Direct emissions		
Scope2 (reporting company) Indirect emissions from energy sources		
Scope3 (upstream) Purchased goods and services		
Scope3 (downstream) Use of sold products		
Energy usage in Scope1 and Scope2		129

Performance indicators reviewed		Page
Amount of contribution to reducing emissions of greenhouse gases (GHG) through the provision of ICT		86
Improvement rate of PUE		106
Renewable energy usage rate		110
Percentage of reduced CO ₂ emission per sales from transport		116
CO ₂ emission from transport (group companies in worldwide)		
Reduction in water usage		118
Environmental accounting		126,127
INPUT (design, procurement, manufacturing, development)	Chemical substances	129
INPUT (distribution) Energy		
OUTPUT (distribution) Atmospheric release CO ₂ (group companies in worldwide)		130
Scope3 (upstream) Transportation and distribution (group companies in worldwide)		116,131

GREENHOUSE GAS EMISSIONS VERIFICATION STATEMENT

To: Fujitsu Limited

BUREAU
VERITAS

June 29, 2018

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

Bureau Veritas Japan Co., Ltd. (Bureau Veritas) was engaged by Fujitsu Limited (Fujitsu) to conduct independent verification of the greenhouse gas (GHG) emissions reported in the Fujitsu Group Sustainability Report 2018 for FY2017.

1. Scope of Verification

Fujitsu requested Bureau Veritas to verify, to a limited level of assurance, the accuracy of the following GHG information:

- 1) Scope 1 and Scope 2 emissions:
 - CO₂ emissions from energy use through business operations of Fujitsu, Fujitsu Group's 33 companies within Japan and 24 companies outside Japan for the period of April 1, 2017 through March 31, 2018
 - HFCs, PFCs, SF₆ and NF₃ emissions through business operations of Fujitsu Group's three semiconductor manufacturing sites within Japan for the period of April 1, 2017 through March 31, 2018
- 2) Categories 1, 4 and 11 of Scope 3 GHG emissions accounted and reported in line with the GHG Protocol's 'Corporate Value Chain (Scope 3) Accounting and Reporting Standard' within the boundaries defined by Fujitsu for each category

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 1 198 kt-CO ₂ e	Scope 2 939 kt-CO ₂ e (location-based) 912 kt-CO ₂ e (market-based)	Scope 3 5,661 kt-CO ₂ e

The breakdown of Scope 3 emissions are as follows.

Category 1: 2,169 kt-CO₂e | Category 4: 32 kt-CO₂e | Category 11: 3,460 kt-CO₂e

[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.