

Third Party Verification Report

In order to ensure the reliability of the contents of the Fujitsu Group Sustainability Data Book 2019, we asked a third party, Bureau Veritas Japan to examine and post a review of the report.

INDEPENDENT ASSURANCE STATEMENT

To: Fujitsu Limited



Bureau Veritas Japan Co., Ltd. (Bureau Veritas) has been engaged by Fujitsu Limited (Fujitsu) to provide limited assurance and to conduct an external review over sustainability information selected by Fujitsu. This Assurance Statement applies to the related information included within the scope of work described below.

Selected information

The scope of our assurance work was limited to assurance over the following information included within the Fujitsu Group Sustainability Data Book 2019 (the 'Data Book') for the period of April 1, 2018 through March 31, 2019 (the 'Selected Information'):

- All indicators listed in Annex 1: 'The list of social performance indicators verified'
- All indicators listed on Annex 2: 'The list of environmental performance indicators verified'

The scope of our review work was limited to assurance over the following information included within the Fujitsu Group Sustainability Data Book 2019 (the 'Data Book') for the period of April 1, 2018 through March 31, 2019 (the 'Selected Information'):

- All indicators listed on Annex 3: 'The list of environmental performance indicators reviewed'

Reporting criteria

The Selected Information included within the Data Book needs to be read and understood together with the reporting criteria stated in the Data Book.

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;
- Any other information within the Data Book, which is not listed as the Selected Information.

This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Data Book are the sole responsibility of the management of Fujitsu.

Bureau Veritas was not involved in the drafting of the Data Book or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria by conducting our assurance work;



- assess the reliability and accuracy of the Selected Information by conducting our review work;
- form an independent conclusion based on the procedures performed and evidence obtained;
- and
- report our conclusions to the Directors of Fujitsu.

Assessment Standard

We performed our assurance work in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Effective for assurance reports dated on or after December 15, 2015) issued by the International Auditing and Assurance Standards Board and ISO14064-3 (2006): Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

We performed our review work by using Bureau Veritas' standard procedures for external review of sustainability information.

Summary of work performed

As part of our independent verification, our work included:

1. Conducting interviews with relevant personnel of Fujitsu;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by Fujitsu;
4. Reviewing Fujitsu systems for quantitative data aggregation and analysis;
5. Verification of sample of data back to source by carrying out six site visits, selected on a risk based bases at the following locations:
 - Fujitsu Headquarters
 - Fujitsu Kawasaki Main Office
 - Fujitsu Kawasaki Plant
 - Fujitsu Numazu Plant
 - SHINKO ELECTRIC INDUSTRIES CO., LTD. Takaoka Plant
 - Fujitsu I-Network Systems Ltd. Yamanashi Plant
6. Reperforming a selection of aggregation calculations of the Selected Information;
7. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.

Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



Verified greenhouse gas emissions

We performed our verification work on greenhouse gas emissions data in accordance with the requirements of ISO14064-3(2006).

Verified data in greenhouse gas assertion made by Fujitsu are as follows.

	Greenhouse gas emissions [kt-CO ₂ e]	Boundary
Scope 1	147	·CO ₂ emissions from energy use through business operations of Fujitsu, Fujitsu Group’s 31 companies within Japan and 18 companies outside Japan for the period of April 1, 2018 through March 31, 2019 ·HFCs, PFCs, SF ₆ and NF ₃ emissions through business operations of Fujitsu Group’s three semiconductor manufacturing sites within Japan for the period of April 1, 2018 through March 31, 2019
Scope 2	808 (location-based)	
	771 (market-based)	
Scope 3	5,515	Categories 1, 4 and 11 of Scope 3 GHG emissions accounted and reported for the period of April 1, 2018 through March 31, 2019 within the boundaries defined by Fujitsu for each category

The breakdown of Scope 3 emissions are as follows.

Category 1: 1,840 kt-CO₂e | Category 4: 27 kt-CO₂e | Category 11: 3,649 kt-CO₂e

Conclusion

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

- Nothing has come to our attention to indicate that the Selected Information has not been properly prepared, in all material respects, in accordance with the Reporting Criteria;
- It is our opinion that Fujitsu has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of our work.

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behavior and high ethical standards in their day-to-day business activities.

Bureau Veritas Japan Co., Ltd.
 Yokohama, Japan
 September 20, 2019



Annex 1

The list of social performance indicators verified

Indicators	Page No. of the Data Book
Rate of female managers	3-3-6 4-2-2-7 6-2-2
Employment rate of people with disabilities	3-3-6 4-2-2-7 6-2-2
Number of employees using the care leave support system	3-3-6 4-2-2-8 6-2-3
Frequency of industrial accidents	4-7-3 6-2-4
Numbers and average ages of employees	6-2-2 7-1 8-1
Number of employees by age group	6-2-2
Hiring of recent college graduates	6-2-2
Employees by region	6-2-1 7-2
Average years of service	6-2-2
Promoting socially responsible procurement (the number of written surveys to suppliers)	4-6-5



Annex 2

The list of environmental performance indicators verified

Indicators		Page No. of the Data Book
Amount of greenhouse gas emissions in our business facilities		4-4-2-14
CO ₂ emission from transport (Fujitsu and group companies in Japan)		-
Water usage		4-4-2-25
PRTR Substance and VOC Emissions		4-4-2-26 4-4-3-6
Amount of waste generated		4-4-2-27
Effective utilization ratio		4-4-2-28
INPUT (design, procurement, manufacturing, development)	Water	4-4-3-5
	Energy	
OUTPUT (design, procurement, manufacturing, development)	Chemical substances	4-4-3-6
	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	
OUTPUT (distribution) Atmospheric release CO ₂ (Fujitsu and group companies in Japan)		-
Scope3 (upstream) Transportation and distribution (Fujitsu and group companies in Japan)		-
Scope1 (reporting company) Direct emissions		4-4-3-7
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		4-4-3-5



Annex 3

The list of environmental performance indicators reviewed

Indicators		Page No. of the Data Book
Renewable energy usage		4-4-2-17
Renewable energy usage rate		4-4-2-17
Percentage of reduced CO ₂ emission per sales from transport		4-4-2-23
CO ₂ emission from transport		
CO ₂ emission from transport (group companies in worldwide)		-
INPUT (design, procurement, manufacturing, development)	Chemical substances	4-4-3-5
INPUT (distribution) Energy		
OUTPUT (distribution) Atmospheric release CO ₂		4-4-3-6
OUTPUT (distribution) Atmospheric release CO ₂ (group companies in worldwide)		-
Scope3 (upstream) Transportation and distribution		4-4-3-7
Scope3 (upstream) Transportation and distribution (group companies in worldwide)		-

