

TRANSLATION

Independent Assurance Report

June 11, 2007

Mr. Hiroaki Kurokawa
President and Representative Director
FUJITSU LIMITED

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

1. Scope and objectives of this engagement

We have performed specific assurance procedures, based on the contract with Fujitsu Limited (the "Company"), to express an independent opinion on the Fujitsu Group Sustainability Report (the "Report") in respect of whether the environmental performance data (environmental accounting data and material environmental information*¹ which are prescribed in the institutional framework of the assurance engagement and the registration of the environmental report) of the Company and its material subsidiaries, were accurately measured, calculated and cover all material aspects without omissions in accordance with the reporting standards*² of a social and environmental report, and whether or not the social performance data are in contradiction with the evidence we have obtained.

The reporting responsibility belongs to the Company's management. Our responsibility is to express an independent opinion on the Report.

*¹The material environmental information which are prescribed in the institutional framework of the assurance engagement and the registration of environmental report, are indicated in the "Environmental report assurance and registration mark standards" (The Japanese Association of Assurance Organizations for Environmental Information).

*²The reporting standards refer to the Ministry of Environment's "Environmental Reporting Guidelines 2003", and the Global Reporting Initiatives' "Sustainability Reporting Guidelines Ver. 3.0 Oct 2006", and the complementary guidelines made by the Company.

2. Outline of the assurance engagement procedures

We have performed limited assurance engagement procedures mainly composed of inquiry, review and analytical procedures in accordance with the "Practical guideline for assurance engagement of non-financial statements (exposure draft)" (Japanese Institute of Certified Public Accountants Jul 2005) and the "Practical guideline for assurance engagement of environmental information" (J-AOEI Jan 2006) .

Therefore, our assurance engagement provides relatively limited assurance compared to a reasonable assurance engagement.

Outline of the applied procedures is as follows;

We have reviewed and assessed the Company's procedures for the collection and calculation of the environmental performance data, as well as the recalculation and cross-checking of the subject information described in the Report with the supporting evidence on a sample basis, performed onsite verification and reviewed the environmental performance data generated at each site. In addition, we have verified the consistency of the subject information in the social performance data with other information described in another part of the Report.

*²The onsite verification took place at the Head Quarter Office, Fujitsu Aizu Wakamatsu Plant, Fujitsu Oyama Plant, and two major subsidiaries; PFU Limited and Shin-etsu Fujitsu Limited.

3. Our opinion

Based on our assurance engagement, we have not come across any materially incorrect determinations or miscalculations, or omissions in relation to the environmental performance data (environmental accounting data and material environmental information prescribed in the institutional framework of the assurance engagement and the registration of an environmental report). In addition, we have not come across any materially incorrect determinations that contradicted the evidence we have obtained in relation to the social performance data

4. Our independence

We, as a member of the Ernst&Young ShinNihon Group, are in compliance with the Certified Public Accountant Law, the ethics regulation of the Japanese Institute of Certified Public Accountants and the ethics procedure of Ernst&Young ShinNihon.

Therefore, there has been no common interest between the Company and us.

NOTE: This Independent Assurance Report was prepared based on the original Japanese version.