

TRANSLATION

Independent Assurance Report

June 30, 2008

Mr. Kuniaki Nozoe
President and Representative Director
FUJITSU LIMITED

1. Purpose and Scope of our Assurance Engagement

We have performed certain assurance procedures, based on the engagement with Fujitsu Limited (the "Company"), to express an independent opinion on the Company's Key Sustainability Performance Indicators (the "environmental accounting data" and the "material sustainability information"^{*1}) reported in the "Fujitsu Group Sustainability Report 2008" (the "Report") of the Company and its major subsidiaries for the year ended March 31, 2008, as provided in the Assurance and Registration Scheme of the Sustainability Report with respect to whether the Key Sustainability Performance Indicators are measured and calculated accurately and whether material information are disclosed completely in accordance with the reporting standards of sustainability reports^{*2}.

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

^{*1} The material sustainability information refers to the information stipulated in the "2008 Sustainability Reporting Assurance and Registration Criteria" of the Japanese Association of Assurance Organizations for Sustainability Information ("J-SUS").

^{*2} The reporting standards refer to the "2003 Environmental Reporting Guidelines" of the Ministry of Environment, the "2006 Sustainability Reporting Guidelines" of the Global Reporting Initiatives, and the "2008 Sustainability Reporting Assurance and Registration Criteria" of the J-SUS in the context of specifying the subject matter.

2. Outline of Assurance Procedures Performed

We have performed limited assurance procedures^{*3} which are mainly composed of inquiries, reviews and analytical procedures in accordance with the "2003 International Standard on Assurance Engagements (ISAE) 3000 Other than Audits or Reviews of Historical Financial Information" of the International Federation of Accountants (IFAC) and the "2008 Practical Guidelines for the Assurance of Sustainability Information" of the J-SUS. Therefore, our assurance engagement provides relatively limited assurance compared to a reasonable assurance engagement.

^{*3} We have reviewed and assessed the Company's procedures for the collection and aggregation of data, as well as recalculated and reconciled them with the corroborating evidences on the quantitative sustainability information on a test basis. Also, we have reviewed the minutes, checked for consistency and made inquiries on the qualitative environmental information.

3. Conclusion

Based on the assurance procedures performed, nothing has come to our attention that causes us to believe that the Key Sustainability Performance Indicators have not, in all material respects, been measured and calculated accurately in accordance with the reporting standards of sustainability reports.

4. Independency

We, as a subsidiary of Ernst & Young ShinNihon LLC, comply with the "Certified Public Accountant Law", and the "Ethics Regulation" of the Japanese Institute of Certified Public Accountants. Therefore, there has been no interest to be noted between the Company and us.

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

Note: This Independent Assurance Report was prepared as a translation of the original Japanese version.