

Fujitsu General Group Tax Policy

The Fujitsu General Group endeavors to appropriately fulfill our tax payment obligations, etc., based on tax laws and other laws and regulations in each country where we operate our businesses, in accordance with the "Code of Conduct" in our Corporate Philosophy, the "FUJITSU GENERAL Way," with the awareness that doing so is a basic and important social responsibility that we must fulfill as a company.

1. Tax Governance Structure

The Fujitsu General Group, under the responsibility of the Executive of Finance and Accounting, The Finance and Accounting Unit oversees all tax-related matters for the entire group. This Unit works closely with related divisions and Group companies to address various tax-related issues.

2. Compliance with Laws and Regulations

The Fujitsu General Group appropriately understands the intent of tax laws and regulations of each country and appropriately reports and pays taxes in the accordance with the law.

We also respect not only the framework of legal systems and text regulations but also the spirit of the laws behind them.

3. Tax Risk Control

The Fujitsu General Group strives to minimize tax risks in order to enhance corporate value. In the case that taxation issues are unclear, we work to mitigate risk by consulting with experienced tax accountants and external experts. We also use the Advance Pricing Agreements with tax authorities as necessary.

4. Approaches to Transfer Pricing Taxation

The Fujitsu General Group recognizes the importance of transfer pricing taxation and conducts transactions based on the arm's length price in accordance with the OECD Transfer Pricing Guidelines for transactions between affiliated companies. In addition, we ensure appropriate tax payments in accordance with the business risks that each affiliated company is responsible for and the functions and assets it possesses.

5. Tax Avoidance

The Fujitsu General Group does not engage in intentional tax avoidance that is not aligned with our business purposes. In addition, we don't use abusive tax planning with tax havens.

6. Relationships with Tax Authorities

The Fujitsu General Group strives to build and maintain good relationships with the tax authorities by responding in good faith to inquiries and information disclosure requests. In the event of a difference of opinion with the tax authorities, we will engage in constructive communication to resolve the issue.

In addition, we have taken measures to improve and prevent the recurrence of issues raised by the tax authorities in the past.