



Business and Trade Committee

House of Commons, London SW1A 0AA

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Ernst & Young
[By e-mail]

12 January 2026

Dear Sir/Madam,

Post Office Horizon scandal: Justice for the sub-postmasters

I write as Chair of the House of Commons Business and Trade Select Committee following our recent evidence session with Fujitsu on the Horizon IT scandal.

During his evidence on 6 January 2026, Paul Patterson, Director of Fujitsu Services Ltd, told the Committee that Ernst & Young had advised Fujitsu that it was **not necessary to make a provision in its accounts** for its stated commitment to contribute to the anticipated £1.8 billion Horizon redress bill.

Given the seriousness and materiality of this issue, I am writing to seek clarification. Specifically, could you please confirm:

1. Whether Ernst & Young advised Fujitsu that it was **not required** to make a provision in its accounts for Horizon redress payments; and
2. Whether you are aware of **any provision** Fujitsu has in fact made in its accounts in respect of this liability.
3. What advice you have rendered to Fujitsu about the obligations of directors in fulfilling their duties in relation to any provisions relating to the Post Office Horizon settlement.

As you will appreciate, the Committee is concerned to understand how this advice aligns with UK accounting standards on provisions for probable, material liabilities arising from past events. I would be grateful for your response by **Monday 19 January 2026**.

Yours sincerely

Chair, Business and Trade Committee