5. Cautionary Note Regarding Assumptions of a Going Concern

There are none.

6. Significant Issues Regarding the Basis for Preparation of Consolidated Financial Statements

1) Items regarding the scope of consolidation

This consolidated financial report consolidates the results of 512 major subsidiaries (514 during the previous accounting period). As for changes in the scope of consolidation for this consolidated accounting year, 14 companies were added and 16 companies were removed. Since the names of major subsidiary companies are noted on page 43 they are omitted here. Major additions and subtractions are described below.

New consolidated subsidiaries as a result of acquisitions or the formation of new companies during the fiscal year:	13 companies
Changed from unconsolidated subsidiaries to consolidated subsidiaries:	1 companies
Subtracted due to liquidation or sale:	12 companies
Subtracted due to merger:	4 companies

2) Subsidiaries accounted for by equity method

Regarding investments in non-consolidated subsidiaries and affiliated companies, they are accounted for by the equity method and the number of companies to which this applies is 24 (26 during the previous accounting period).

Affiliated companies	24 companies

Major equity-method affiliate companies include: Fujitsu General Ltd., Fujitsu Leasing Co., Ltd., and others.

7. Significant Changes in the Basis for Preparation of Consolidated Financial Statements

Changes in Accounting Policies

(Application of Accounting Standard for Retirement Benefits)
Starting from the end of its 2013 consolidated fiscal year, Fujitsu and its consolidated subsidiaries in Japan have adopted "Accounting Standard for Retirement Benefits" (Accounting Standards Board of Japan Statement No. 26, issued May 17, 2012, hereafter "Accounting Standard for Retirement Benefits") and "Implementation Guidance on Accounting Standard for Retirement Benefits" (Accounting Standards Board of Japan Statement No. 25, issued May 17, 2012, hereafter "Guidance on Accounting Standard for Retirement Benefits"). Fujitsu has, however, chosen to forgo the early adoption of provisions on retirement benefit obligations and service costs (paragraphs 16 through 21 in Accounting Standard for Retirement Benefits, and paragraphs 4 through 16, and paragraphs 22 through 32 in Guidance on Accounting Standard for Retirement Benefits).

Switching to a method by which the amount of plan assets are subtracted from retirement benefit obligations and the balance is recorded in net defined benefit liability (asset), unrecognized actuarial losses and past service costs are reflected on the consolidated balance sheets under net assets, adjusted for tax effects, and recorded in net defined benefit liability (asset) as of the end of fiscal 2013.