8. Notes to FY2013 Full-Year Consolidated Financial Statements

Presentation of Consolidated Income Statements

	FY2012 (4/1/2012 – 3/31/2013)	**FY2013** (4/1/2013 – 3/31/2014)
1. Gain on Sales of Investments Securities	___________________	Primarily consists of sale of certain shareholdings held as investments, including shares in Kyowa Exeo Corporation and the Yokohama Rubber Co., Ltd., as well as sale of shares in affiliate Fujitsu General Limited, in accordance with Fujitsu General's solicitation to repurchase its own shares.
2. Gain on Sales of Property, Plant and Equipment and Intangible Assets	___________________	Primarily consists of sale of underutilized real estate adjacent to the Akashi Plant and sale of underutilized real estate of the Minami-Tama Plant.
3. Restructuring Charges	Restructuring expenses of 90,308 million yen were recorded relating to structural reforms in the LSI device business. These include 33,146 million yen in losses relating to transfer of production facilities, 28,685 million yen in impairment losses of standard logic LSI devices production line and 28,477 million yen relating to personnel-related expenses. Losses relating to transfer of production facilities consist of two items. One is guarantees, for a set period of time, on a portion of the operational costs of the Iwate Plant and the LSI assembly and test facilities that were transferred. (20,895 million yen) The other is personnel-related expenses and impairment losses in accordance with the transfer of the LSI assembly and testing facilities.(12,251million yen) Impairment losses and others of standard logic LSI devices production line are relating to 200mm lines and others of Mie and Aizu-wakamatsu regions, for which capacity utilization rates have been declining. In addition, restructuring expenses for 20,074 million yen were recorded for businesses outside of Japan, mainly personnel-related expenses associated with the European subsidiary Fujitsu Technology solutions(Holding)B.V.. 5,839 million yen of restructuring expenses recorded mainly related to the personnel-related expenses associated with rationalizations at managerial levels. The restructuring charges include impairment losses of 28,266 million yen from the LSI device business and other businesses.	Losses of 21,069 million yen recorded in relation to the structural reforms of the LSI device business (of which 7,056 million yen are losses on the sale and integration of businesses, and 14,013 million yen are from the restructuring of 200mm line and other standard logic device production facilities of the Mie Plant and facilities in the Aizu-Wakamatsu region. The loss on the sale and integration of businesses primarily consists of expenses to cover the settlement of retirement benefit obligations and losses on the disposal of assets for the system LSI business, for which Fujitsu signed a memorandum of understanding with Panasonic Corporation and Development Bank of Japan (DBJ), in which it has agreed to integrate its system LSI (SoC) business with that of Panasonic in a new fabless company to be established, to which DBJ will provide equity capital and debt financing. The loss associated with the restructuring of the standard logic device production facilities primarily consists of expenses for consolidating the 200mm production lines and losses on the disposal of assets. In addition, 4,912 million yen in charges were recorded for losses on the disposal of assets and the costs of reallocating employees in relation to the integration of production sites in the mobile phone business. Regarding businesses outside of Japan, 4,215 million yen in charges were recorded for losses on workforce rationalization primarily in the Nordic region. The restructuring charges include impairment losses of 3,139 million yen recorded for the LSI device business and the

		mobile phone business.
4. Loss on Reversal of Foreign Currency Translation Adjustments	――――――――	Loss on the reversal of foreign currency translation adjustments stemming from the liquidation of a US subsidiary Fujitsu Management Services of America, Inc.
5.Impairment Loss	The impairment loss stems mainly from the European subsidiary Fujitsu Technology Solutions (Holding) B.V. and represents goodwill impairment losses. In light of continued deterioration of economic conditions in Europe and intensified competition, the business plan of Fujitsu Technology Solutions has been revised as investment planned at acquisition are less likely to be collectible within 10 years, and impairment losses of 28,049 million yen were recorded on the unamortized balance of goodwill that was recognized in accordance with the acquisition in April 2009. In addition impairment loss stems from subsidiaries in Japan relating to employee facilities already committed to be sold at the end of the fiscal year and assets relating to low profitable business. The impairment losses of 28,266 million yen recorded in the LSI device business and other businesses are included in the restructuring charges.	Primarily consists of operational assets of manufacturing subsidiaries, including those in the printed circuit board business. Impairment losses of 3,139 million yen incurred in the LSI device business and the mobile phone business are recorded as restructuring charges.

Presentation of Consolidated Statements of Cash Flows

	FY2012 (4/1/2012 – 3/31/2013)	**FY2013** (4/1/2013 – 3/31/2014)
1. Cash Flows from Operating Activities Retirement Benefit Expenses, Net of Contribution	(Additional Information) "Retirement Benefit Expenses, Net of Contribution" in Cash flows from operating activities includes a special payment of 114,360 million yen (800 million British pounds) into pension schemes of UK subsidiary and its subsidiaries.	――――――――
2. Cash Flows from Investing Activities Proceeds from Transfer of Business	(Additional Information) This cash inflow primarily represents the sales proceeds for fixed and other assets stemming from the transfer of the Iwate Plant and the LSI assembly and test facilities of the LSI device business.	(Additional Information) Primarily the proceeds from the sale of the microcontroller and analog device.

(2) Segment Information

I. Segment Overview

Fujitsu's reportable business segments consist of components of the Fujitsu Group for which discrete financial information is available and whose operating results are regularly reviewed by the Group's executive decision-making body to make decisions about resource allocation to the segments and assess their performance.

In the field of information and communication technology (ICT), while delivering wide varieties of services, the Group offers comprehensive solutions, from the development, manufacturing, and sales, to the maintenance and operations of cutting-edge, high-performance and high-quality products, and electronic devices that support services. The Group's business is organized into three reportable segments—Technology Solutions, Ubiquitous Solutions, and Device Solutions—based on the Group's managerial structure, characteristics of the products and services, and the similarities of the sales market within each operating segment. Managerial structure and product and service classification in each reportable segment are as follows.

(1) Technology Solutions
To optimally deliver to customers services that integrate products, software, and services, the segment is organized in a matrix management structure comprised of business departments that are organized by product and service type, in order to manage costs and devise global business strategies, and sales departments that are organized along industry and geographic lines.
This reportable segment consists of Solutions/Systems Integration, which are services for the construction of information and communication systems, Infrastructure Services, which are primarily outsourcing and maintenance services, System Products, which covers mainly the servers and storage systems that comprise ICT platforms, and Network Products, which are used to build communications infrastructure, such as mobile phone base stations and optical transmission systems.

(2) Ubiquitous Solutions
The segment is organized into independent business management units along product lines and includes the sales departments.
This reportable segment contains ubiquitous terminals—including personal computers and mobile phones, as well as car audio and navigation systems, mobile communication equipment, and automotive electronic equipment—that collect various information and knowledge generated from the behavioral patterns of people and organizations needed to achieve the Group's vision of a "Human Centric Intelligent Society" (a society that enjoys the benefits of the value generated by ICT without requiring anyone to be conscious of the technological complexities involved).

(3) Device Solutions
The segment is organized by product in independent business management units which include the respective sales departments and contains cutting-edge technologies, including LSI devices used in digital home appliances, automobiles, mobile phones and servers, as well as electronic components, such as semiconductor packages and batteries.

II. Method Used to Calculate Net Sales and Profit or Loss by Reportable Segment

Income figures for business segments are based on operating income. The Fujitsu Group's financing (including financial expense and income) as well as other items such as corporate tax are managed by the Group overall and have not been allocated within the business segments.
Intersegment transactions are based on an arm length's price.

As stated in "Change in Accounting Policies," accounting policies changes of the first quarter of this fiscal year are applied retroactively, and this retroactive application is reflected on the segment information for the fiscal 2012.
As a result, compared to the figure prior to the retroactive application, the segment operating income for the Technology Solutions segment for the fiscal 2012 has been reduced by 7,006 million yen.

III. Amounts of Net Sales, Profit or Loss by Reportable Segments

FY 2012 (April 1, 2012 to March 31, 2013) (Million Yen)

	Reportable Segments				Other (*)	Total
	Technology Solutions	Ubiquitous Solutions	Device Solutions	Sub-Total		
Net Sales						
External customers	2,890,376	972,971	483,896	4,347,243	18,379	4,365,622
Inter-segment	52,002	117,278	56,478	225,758	46,333	272,091
Total net sales	2,942,378	1,090,249	540,374	4,573,001	64,712	4,637,713
Operating Income (Loss)	173,967	9,626	-14,246	169,347	-6,922	162,425

FY 2013 (April 1, 2013 to March 31, 2014) (Million Yen)

	Reportable Segments				Other (*)	Total
	Technology Solutions	Ubiquitous Solutions	Device Solutions	Sub-Total		
Net Sales						
External customers	3,192,928	987,976	547,709	4,728,613	12,466	4,741,079
Inter-segment	50,085	137,486	52,571	240,142	44,955	285,097
Total net sales	3,243,013	1,125,462	600,280	4,968,755	57,421	5,026,176
Operating Income (Loss)	209,133	-22,105	28,394	215,422	-8,384	207,038

* The “Other” segment consists of operations not included in the reportable segments, such as Japan's Next-Generation Supercomputer project, facility services and the development of information systems for group companies, and welfare benefits for group employees.

IV. Reconciliation of Net Sales and Operating Income or Loss of Reportable Segments with those of Consolidated Income Statements

(Million Yen)

Reconciliation of Net Sales	FY2012	FY2013
Total of Reportable Segments	4,573,001	4,968,755
Net Sales of "Other" Category	64,712	57,421
Elimination of Intersegment Transactions	-255,985	-263,731
Net Sales in Consolidated Income Statements	4,381,728	4,762,445

(Million Yen)

Reconciliation of Operating Income (Loss)	FY2012	FY2013
Total of Reportable Segments	169,347	215,422
Operating Loss of "Other" Category	-6,922	-8,384
Corporate Expenses*	-70,750	-68,261
Elimination of Intersegment Transactions	-3,403	3,790
Operating Income in Consolidated Income Statements	88,272	142,567

* Corporate Expenses mainly consist of strategic expenses such as basic research and development expenses which are not attributable to the reportable segments and group management shared expenses incurred by Fujitsu.

<Related Information>

1. Information on Product and Services

FY 2012 (April 1, 2012 to March 31, 2013) (Million Yen)

	Technology Solutions		Ubiquitous Solutions		Device Solutions		Other Technologies Business	Other Fields	Total
	Services	System Platforms	PCs/Mobile Phones	Mobilewear	LSI	Electronic Components			
Sales to External Customers	2,356,780	533,596	711,468	261,503	255,558	228,338	18,379	16,106	4,381,728

FY 2013 (April 1, 2013 to March 31, 2014) (Million Yen)

	Technology Solutions		Ubiquitous Solutions		Device Solutions		Other Technologies Business	Other Fields	Total
	Services	System Platforms	PCs/Mobile Phones	Mobilewear	LSI	Electronic Components			
Sales to External Customers	2,594,829	598,099	668,116	319,860	296,812	250,897	12,466	21,366	4,762,445

2. Geographical Information

Net Sales

FY 2012 (April 1, 2012 to March 31, 2013) (Million Yen)

Japan	Outside Japan				Total
	EMEA	The Americas	APAC/China	Sub-total	
2,883,513	768,149	287,742	442,324	1,498,215	4,381,728
[65.8%]	[17.5%]	[6.6%]	[10.1%]	[34.2%]	[100%]

FY 2013 (April 1, 2013 to March 31, 2014) (Million Yen)

Japan	Outside Japan				Total
	EMEA	The Americas	APAC/China	Sub-total	
2,960,954	926,005	387,444	488,042	1,801,491	4,762,445
[62.2%]	[19.4%]	[8.1%]	[10.3%]	[37.8%]	[100%]

Notes:

1. Geographical segments are defined based on customer location.
2. Principal countries and regions comprising the segments other than Japan:
   (1) EMEA (Europe, Middle East, Africa): UK, Germany, Spain, Finland, Sweden
   (2) The Americas: US, Canada
   (3) APAC (Asia-Pacific) & China: Australia, Singapore, Korea, Taiwan, China
3. There is no country that is required to have a separate individual disclosure.
4. Figures in parentheses represent percentage of segment sales to consolidated net sales.

(3) Consolidated Tax Effect Accounting

Significant components of deferred tax assets and liabilities (Billion Yen)

	FY2012 (as of March 31, 2013)	**FY2013 (as of March 31, 2014)**
Deferred tax assets:		
Net defined benefit liability	163.2	236.3
Tax loss carry forwards	168.9	185.7
Excess of depreciation and amortization and impairment loss	57.9	55.0
Accrued bonus	40.1	40.8
Inventories	25.7	27.5
Intercompany profit	6.0	5.6
Revaluation loss on investment securities	4.8	5.5
Provision for product warranties	8.0	5.3
Provision for loss on repurchase of computers	4.5	4.1
Other	65.7	70.1
Gross deferred tax assets	545.3	636.4
Valuation allowance	-311.3	-337.3
Total deferred tax assets	234.0	299.1
Deferred tax liabilities:		
Gains from establishment of stock holding trust	-96.8	-96.8
Unrealized gains on securities	-13.5	-19.8
Tax allowable reserves	-0.7	-0.1
Other	-7.6	-8.3
Total deferred tax liabilities	-118.8	-125.1
Net deferred tax assets	115.2	173.9

Notes:

1. In accordance with the adoption of the amended IAS 19, the figures for fiscal 2012 have been retroactively revised.
2. Excess of depreciation and amortization and impairment loss includes a revaluation loss on idle lands.

Revisions in the Amounts of Deferred Tax Assets and Liabilities as a Result of a Change in the Corporate Tax Rate

On March 31, 2014, the Act to Partially Revise the Income Tax Act (Act No. 10 of 2014) was promulgated, according to which the Special Reconstruction Corporation Tax will no longer be imposed with the fiscal year beginning April 1, 2014. In addition, the Local Corporate Tax Act (Act No. 11 of 2014), was also promulgated on March 31, 2014, according to which, with the fiscal year beginning April 1, 2015, in lieu of a reduction in the tax rate for residents, a Local Corporate Tax that is considered as a national tax will be imposed. For fiscal 2013, the statutory effective tax rate used for calculating deferred tax assets and deferred tax liabilities (limited to those reversing after April 1, 2014) has been reduced from the previous fiscal year's rate of 37.9% to 35.6%.

As a result, the amount of deferred tax assets (after subtracting deferred tax liabilities) decreased by 4,357 million yen, and the amount of corporate tax adjustment recorded in fiscal 2013 increased. In addition, the amount of deferred tax assets (after subtracting deferred tax liabilities) increased by 1,697 million yen, resulting in an increase of 1,667 million yen to remeasurements of defined benefit plans, net of taxes, and an increase of 30 million yen to unrealized gain and loss on securities, net of taxes, under net assets.

(4) Retirement Benefit Plan

FY2012 (4/1/2012 ～ 3/31/2013)

a. Japan

(1) Itemization of defined benefit obligation, etc. (Billion Yen)

	FY2012 (as of March 31, 2013)
i. Defined benefit obligation	-1,432.0
ii. Plan assets	1,068.5
[pension trust asset portion]	44.6
iii. Defined benefit obligation in excess of plan assets (i)+(ii)	-363.4
iv. Unrecognized actuarial gains and losses	354.0
v. Unrecognized past service cost (reduction of obligation)*	-45.3
vi. net defined benefit asset **	-50.0
vii. net defined benefit liability …(iii)+(iv)+(v)+(vi) **	-104.7

(2) Components of net periodic benefit cost (Billion Yen)

	FY2012 (4/1/12～3/31/13)
i. Service cost	40.2
ii. Interest cost	32.0
iii. Expected return on plan assets	-27.4
iv. Amortization of actuarial gains and losses	43.5
v. Amortization of past service cost	-18.9
vi. Contribution to defined contribution plan	0.5
vii. Net periodic benefit cost…(i)+(ii)+(iii)+(iv)+(v)+(vi)	69.9
viii. Loss on termination of retirement benefit plan	0.2
ix. Total…(vii)+(viii)	70.2

* With respect to the Fujitsu Corporate Pension Fund in which Fujitsu and its consolidated domestic subsidiaries participate, due to a partial revision of the company’s pension scheme in 2005, past service costs (reduction of obligation) have arisen.

** In accordance with the adoption of IAS 19 “Employee Benefits” (issued June 16, 2011) by Fujitsu’s consolidated subsidiaries outside Japan starting fiscal 2013, the “prepaid pension costs” and “accrued retirement benefits” for Fujitsu and its consolidated subsidiaries in Japan have been presented as “net defined benefit asset” and “net defined benefit liability” for fiscal 2012.

Besides the above net periodic benefit cost, extra retirement benefits of 36.3 billion yen were paid.

(3) Basis for Tabulating Defined Benefit Obligation

	FY2012 (as of March 31, 2013)
Discount Rate	1.7%

The discount rate used for the calculation of defined benefit obligation at the beginning of FY2012 was 2.5%. However the discount rate was revised to 1.7% at the end of FY2012 based on the Group's judgment that, as a result of the revaluation of the discount rate based on the market yield at the year end, the change of discount rate has made significant impact on the amounts of defined benefit obligation.

b. Outside Japan

(1) Itemization of defined benefit obligation, etc. * (Billion Yen)

	FY2012 (as of March 31, 2013)
i. Defined benefit obligation	-719.1
ii. Plan assets	618.4
iii. Defined benefit obligation in excess of plan assets …(i)+(ii)	-100.7
iv. Asset ceiling adjustments	-0.2
v. net defined benefit asset	-1.3
vi. net defined benefit liability …(iii)+(iv)+(v)	-102.3

(2) Components of net periodic benefit cost * (Billion Yen)

	FY2012 (4/1/12～3/31/13)
i. Service cost	3.4
ii. Net Interest cost	7.2
iii. Amortization of actuarial gains and losses **	11.1
iv. past service cost	0.1
v. Contribution to defined contribution plan	14.6
vi. Net periodic benefit cost□.(i)+(ii)+(iii)+(iv)+(v)□	36.7
vii. Loss on termination of retirement benefits plan	-0.1
viii. Total (vi)+(vii)	36.5

* Fujitsu’s consolidated subsidiaries outside of Japan have adopted IFRS. In accordance with the adoption of IAS 19 “Employee Benefits” (issued June 16, 2011) starting in fiscal 2013, figures for fiscal 2012 reflect its retrospective adoption.

** In accordance with “Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements” (Accounting Standards Board of Japan, Practical Issues Task Force, No. 18 dated February 19, 2010), actuarial gains and losses are periodically recognized as an expense over the expected average remaining service lives of employees.

(3) Basis for Tabulating Defined Benefit Obligation

	FY2012 (as of March 31, 2013)
Discount Rate	Mainly 4.4%

Note; The discount rate for FY2012 was revised from 5.0% (discount rate at the end of FY2011) to 4.4% in the light of interest rate at the end of FY2012.

FY2013 (4/1/2013 〜 3/31/2014)

a. Japan

1) Reconciliation of defined benefit obligation and plan assets with net defined benefit liability and asset reflected on the balance sheet (Billion Yen)

	FY2013 March 31, 2014
Defined benefit obligation for funded plan	1,309.8
Plan assets *	-1,175.7
	134.0
Defined benefit obligation for unfunded plan	117.4
Net amount of defined benefit liability and asset on the balance sheet	251.5

Defined benefit liability	253.1
Defined benefit assets	-1.5
Net amount of defined benefit liability and asset on the balance sheet	251.5

* Plan assets include 48.4 billion yen in a retirement benefit trust established for the corporate pension plan.

2) Reconciliation of defined benefit obligation at beginning and end of period (Billion Yen)

	FY2013 March 31, 2014
Defined benefit obligation at beginning of period	1,432.0
Service cost	52.3
Interest cost	23.3
Actuarial gains and losses incurred this period	4.2
Payments from plan assets	-52.3
Payments from company	-11.6
Past service cost incurred this period	-1.9
Adjustments for plan termination and business restructurings, etc.	-18.7
Defined benefit obligation at end of period	1,427.3

3) Reconciliation of starting balance and ending balance of plan assets (Billion Yen)

	FY2013 March 31, 2014
Plan assets at beginning of period	1,068.5
Expected return on plan assets	30.6
Actuarial gains and losses incurred this period	65.7
Employer contributions	61.9
Employee contributions	7.5
Payments from plan assets	-52.3
Adjustments for plan termination and business restructurings	-6.3
Plan assets at end of period	1,175.7

4) Components of net periodic benefit cost (Billion Yen)

	FY2013 (4/1/2013 - 3/31/2014)
Service cost	44.8
Interest cost	23.3
Expected return on plan assets	-30.6
Amortization of actuarial gains and losses	44.3
Amortization of past service cost	-18.2
Contribution to defined contribution plan	0.7
Net periodic benefit cost	64.3
Loss on termination of retirement benefit plan	3.9
Total	68.3

Besides the above net periodic benefit cost, extra retirement benefits of 5.7 billion yen were paid.

5) Composition of items included in Remeasurements of defined benefit plans, net of taxes

The composition of items included in Remeasurements of defined benefit plans, net of taxes (prior to income tax effects) is as follows. (Billion Yen)

	FY2013 March 31, 2014
Unrecognized actuarial gains and losses **	-28.6
Unrecognized past service cost	241.2
Total	212.6

For the Fujitsu Corporate Pension Fund, in which Fujitsu and some of its consolidated subsidiaries in Japan participate, because of partial revisions to the pension scheme in fiscal 2006, past service costs (a reduction in the amount of obligations) have been recognized.

6) Fundamental components used in making actuarial calculations

	FY2013 March 31, 2014
Discount rate	1.7%

2. Outside Japan

In accordance with the adoption of IFRS by Fujitsu's consolidated subsidiaries outside Japan, starting in fiscal 2013 accounts are presented in accordance with IAS 19 "Employee Benefits" (issued June 16, 2011).

1) Reconciliation of projected benefit obligation and plan assets with defined benefit liability and asset reflected on the balance sheet (Billion Yen)

	FY2013 March 31, 2014
Defined benefit obligation for funded plan	712.4
Plan assets	-689.3
	23.0
Defined benefit obligation for unfunded plan	108.6
Asset ceiling adjustments *	0.2
Net amount of defined benefit liability and asset on the balance sheet	132.0

Defined benefit liability	133.1
Defined benefit assets	-1.1
Net amount of defined benefit liability and asset on the balance sheet	132.0

* If the fair value of the plan assets exceeds the obligations arising from the pension benefits, prepaid pension cost is adjusted for any effect of limiting it to the asset ceiling.

2) Reconciliation of beginning and ending balances of defined benefit obligation (Billion Yen)

	FY2013 March 31, 2014
Defined benefit obligation at beginning of period	719.1
Service cost	5.3
Net interest cost (in projected benefit obligation)	32.3
Actuarial gains and losses incurred this period	-21.3
Payments from plan assets	-22.9
Payments from company	-2.5
past service cost incurred this period	-0
Amount of impact stemming from exchange rate fluctuations	137.4
Adjustments for plan termination and business restructurings	-26.4
Defined benefit obligation at end of period	821.1

3) Reconciliation of beginning and ending balances of plan assets (Billion Yen)

	FY2013 March 31, 2014
Plan assets at beginning of period	618.4
Net interest cost (paid from plan assets)	28.6
Actuarial gains and losses incurred this period	-41.3
Employer contributions	6.6
Employee contributions	0.4
Payments from plan assets	-22.9
Amount of impact stemming from exchange rate fluctuations	120.2
Adjustments for plan termination and business restructurings	-20.8
Plan assets at end of period	689.3

4) Gain or loss relating to retirement benefits (Billion Yen)

	FY2013 (4/1/2013 - 3/31/2014)
Service cost	4.9
Net interest cost	3.7
Current period amortization of actuarial gains and losses (Rule 18 adjustment)	22.3
Current period amortization of past service cost	-0
Contribution to defined contribution plan	17.6
Net periodic benefit cost or retirement benefit expenses	48.6
Loss on termination of retirement benefit plan	-5.7
Total	42.8

In accordance with “Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Financial Statements” (Accounting Standards Board of Japan, Practical Issues Task Force, No. 18 dated February 19, 2010), actuarial losses are periodically recognized as an expense over the expected average remaining service lives of employees. These expenses for fiscal 2013 include one-time amortization expenses of 4.5 billion yen stemming from a partial sale in the retirement benefit plans at a European subsidiary.

5）Composition of items included in accumulated other comprehensive income

The composition of items included in accumulated other comprehensive income (prior to income tax effects) is as follows. (Billion Yen)

	FY2013 March 31, 2014
Unrecognized actuarial gains and losses	175.1
Asset ceiling adjustments	-0.5
Total	174.6

6）Fundemental components used in making actuarial calculations

	FY2013 March 31, 2014
Discount rate	Mainly 4.4%

(5) Consolidated Per Share Data

	Unit	FY2012 (4/1/12-3/31/13)	**FY2013 (4/1/13-3/31/14)**
Net assets per share	yen	301.57	277.03
Earnings per share	yen	-38.62	23.49
Diluted earnings per share	yen	-	23.49

(a) Diluted earnings per share for fiscal 2012 are not calculated due to loss per share, although the company has potential ordinary share.

(b) As stated in "Changes in Accounting Policies," the accounting policies changes adopted from the first quarter of this fiscal year have been applied retroactively, and this retroactive application is reflected on the consolidated financial statements for the previous fiscal year. As a result, compared to the figure prior to the retroactive application, the net assets per share has decreased by 76.05 yen and the net loss per share has increased by 3.38 yen.

(c) The calculations basis for earnings and net loss per share, as well as diluted earnings per share is as follows:

	Unit	FY2012 (4/1/12-3/31/13)	**FY2013 (4/1/13-3/31/14)**
Earnings (net loss) per share			
Net income (net loss)	million yen	-79,919	48,610
Deduction from net income	million yen	-	-
Net income for common share (net loss)	million yen	-79,919	48,610
Basic weighted average number of shares	thousand shares	2,069,330	2,069,210
Diluted earnings per share			
Adjustment for net income (net loss)	million yen	-	-8
[Adjustment related to dilutive securities issued by subsidiaries and affiliates]	million yen	[-]	[-8]
[Bonds payable and other costs]	million yen	[-]	[-]
Increase in number of common shares	thousand shares	-	-

(d) The calculations basis for net assets per share is as follows:

	Unit	FY2012 (as of March 31, 2013)	**FY2013 (as of March 31, 2014)**
Net assets	million yen	752,438	702,449
Deduction from net assets	million yen	128,393	129,238
[Share purchase warrants]	million yen	[80]	[82]
[Minority interests]	million yen	[128,313]	[129,156]
Net assets for common shares	million yen	624,045	573,211
Number of common shares used to calculate owners' equity per share	thousand shares	2,069,294	2,069,123

(6) Major Subsequent Events

None

Part V: Others

1. Executive Promotions, New Appointments, and Resignations

Please see “Fujitsu Announces Executive Promotions, Appointments, and Resignations” announced on March 13, 2014 for details.