

FACT SHEET

FUJITSU IFRS SOLUTION (INTERNATIONAL FINANCIAL REPORTING STANDARDS)

ORACLE CORPORATION PROVIDES EXCELLENT SOLUTIONS TO ADDRESS INTERNATIONAL REPORTING CHALLENGES. FUJITSU UNDERSTANDS HOW TO ARCHITECT AND BRING THESE SOLUTIONS TOGETHER TO PROVIDE A VERY SOLID IFRS AND MULTI-GAAP CAPABILITY.

FUJITSU IFRS SOLUTION DESCRIPTION

The purpose of IFRS is to achieve a common accounting standard which increases investor transparency and comparability. This global accounting standard is increasingly important as the speed of globalization is challenged with multiple local GAAPs across the world.

In order for IFRS to fulfill the promise it holds (to unite the world's capital markets and be a powerful tool for investors everywhere), there are a handful of principles critical to its success. Oracle and Fujitsu make every effort to ensure that these principles are applied. The standards must:

- Be crafted in the interest of the investors
- Be investor transparent
- Remain independent from special biases
- Be accountable to ensure that the IFRS actually meet the needs of investors and stakeholders
- Allow stakeholders to participate in the standard setting process

Industry Focus	<ul style="list-style-type: none"> ■ Public Companies Global Reporting Requirements
Business Benefits	<ul style="list-style-type: none"> ■ Makes Upgrades Strategic ■ Uses Shelf-ware and Analytics ■ Improves Edge Process areas ■ Establishes Upgrade ROI
Solution Footprint	<p>Oracle</p> <ul style="list-style-type: none"> ■ EPM, BI, MDM, EBS additional license, FMW for integration and BI products <p>Fujitsu</p> <ul style="list-style-type: none"> ■ Consultancy, Transition Services

As of 2008, more than 113 countries around the world including all of Europe currently require or issue permits for IFRS reporting. The U.S. is moving towards IFRS compliance, even though not all local GAAPs are consistent with IFRS. For some time now, practically all global entities will require a multi-GAAP transactional and reporting solution.

The Fujitsu IFRS solution allows companies to easily move to be more in line with International Financial Reporting Standards (IFRS) while also meeting other multi-Generally Accepted Accounting Principles (multi-GAAP) requirements.

Using Oracle E-Business Suite (EBS), Enterprise Project Management (EPM), Business Intelligence (BI) and Master Data Management (MDM), Fujitsu conducts a Proof of Concept (POC) with clients to test and prove the IFRS transactional accounting solution with data from external third party systems. The template POC allows the flexibility to define the number of accounting events (financial elements) required to be tested.

A successful POC will provide the organization with a solution and estimated investment that will meet their IFRS and multi-GAAP requirements. This allows the organization to simulate any recognition and measurement of the elements of their financial statements in IFRS or local GAAPs.

The Fujitsu IFRS Solution and Oracle EBS, EPM, BI and MDM enables companies to reduce the administration burden of parallel reporting requirements. Also, the preparation of consolidated public financial reports (in accordance to both standards) can be accomplished quickly and efficiently during the first year of IFRS adoption.

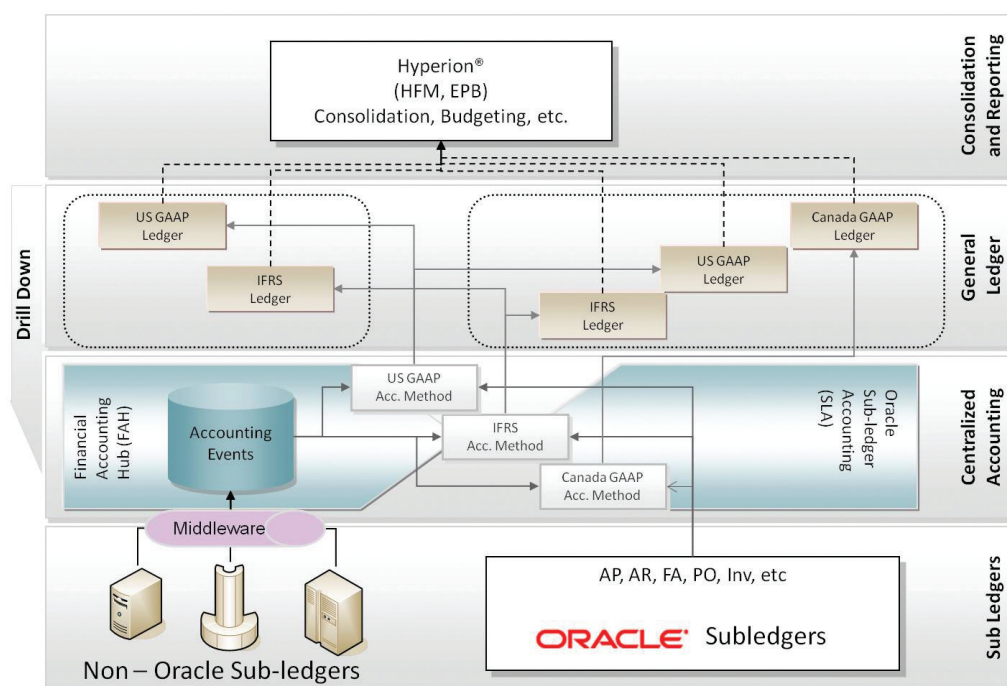
VALUE PROPOSITION AND DIFFERENTIATORS

The Fujitsu IFRS Solution and POC template interfaces with third party data and staging table architecture. It leverages the strength and functionality within: Oracle R12 General Ledger, Oracle Hyperion Financial Management, Financial Accounting Hub, and SOA & Canonical Modeling for the integration of these core business applications.

Most IFRS solutions require a large investment for new and upgraded applications (in all business areas) to comply with these standards. However, the Fujitsu solution integrates the existing core business applications into an accounting engine which is capable of multi accounting and reporting functionality, thus minimizing costs.

Fujitsu has designed and tested key transactions through this model. These key transactions require not just multi-GAAP reporting, but accurate transaction level accounting. Please keep in mind that these transactional events originate from third party systems which are not IFRS capable and do not have multi-GAAP functionality. For the purpose of the test and POC, the third party transactions are extracted into a staging table format using canonical modeling principles. The canonical modeling of the staging table maximizes reuse and consolidates multiple representations of third party transaction data.

The Fujitsu IFRS Solution Overview



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FUJITSU AND ORACLE

Fujitsu is an Oracle Diamond Partner globally and has completed and achieved over 20 Specializations and in process of achieving over a dozen others. Oracle Specializations is a key differentiator and validates our competencies and expertise. Fujitsu and Oracle will continue to achieve specializations as they become available.

ABOUT FUJITSU AMERICA

Fujitsu America, Inc. is a leading ICT solutions provider for organizations in the U.S., Canada and the Caribbean. Fujitsu enables clients to meet their business objectives through integrated offerings including consulting, systems integration, managed services and outsourcing for enterprise applications, data center and field services operations, based on server, software, storage and mobile technologies. Fujitsu provides industry-oriented solutions for manufacturing, retail, healthcare, government, education, financial services and communications sectors. For more information, please visit: <http://solutions.us.fujitsu.com/>.