

5. Notes to Financial Statements

1. Cautionary Note Regarding Assumptions of a Going Concern

None.

2. Segment Information

Regarding “Information on products and services” and “Information on revenue and operating profit for each reporting segment,” please refer to “<Revenue by Principal Products and Services>” on page 4 and “<Revenue and Operating Profit>” on page 5.

Geographical Information (Based on Customer Locations)

Revenue to External Customers (Millions of yen)

	FY2013 (For full-year ended March 31, 2014)	FY2014 (For full-year ended March 31, 2015)
Japan	2,960,954	2,873,229
Outside Japan		
EMEIA	929,820	990,627
Americas	387,444	392,099
Asia	373,470	387,156
Oceania	110,757	110,099
Sub Total	1,801,491	1,879,981
Total	4,762,445	4,753,210

Notes;

1. Geographical segments are defined based on customer location.
2. Principal countries and regions comprising the segments other than Japan:
 - (1) EMEIA (Europe, Middle East, India and Africa): UK, Germany, Spain, Finland and Sweden
 - (2) Americas: US, Canada
 - (3) Asia: China, Singapore, Korea and Taiwan
 - (4) Oceania: Australia
3. There is no country that is required to have a separate individual disclosure.

3. Equity and Other Components of Equity

Other Components of Equity and Changes in Other Comprehensive Income

(Millions of yen)

	FY2013 (For full-year ended March 31, 2014)	FY2014 (For full-year ended March 31, 2015)
Foreign Currency Translation Adjustments		
Beg. Balance	4,738	13,023
Other Comprehensive Income	8,285	17,473
Others	—	—
End. Balance	13,023	30,496
Cash Flow Hedges		
Beg. Balance	-46	20
Other Comprehensive Income	66	-58
Others	—	—
End. Balance	20	-38
Available-for-sale Financial Assets		
Beg. Balance	38,363	50,100
Other Comprehensive Income	11,737	21,280
Others	—	—
End. Balance	50,100	71,380
Remeasurement of Defined Benefit Plans		
Beg. Balance	—	—
Other Comprehensive Income	28,228	61,610
Others	-28,228	-61,610
End. Balance	—	—
Other Components of Equity		
Beg. Balance	43,055	63,143
Other Comprehensive Income	48,316	100,305
Others	-28,228	-61,610
End. Balance	63,143	101,838

4. Earnings per Share

Calculation basis for basic earnings per share and diluted earnings per share

Basic Earnings per Share

		FY2013 (For full-year ended March 31, 2014)	FY2014 (For full-year ended March 31, 2015)
Profit for the year, attributable to ordinary equity holders of the parent	Millions of yen	113,215	140,024
Weighted average number of ordinary shares - basic	Thousands of share	2,069,210	2,069,034
Earnings per shares	Yen	54.71	67.68

Diluted Earnings per Share

		FY2013 (For full-year ended March 31, 2014)	FY2014 (For full-year ended March 31, 2015)
Profit for the year, attributable to ordinary equity holders of the parent	Millions of yen	113,215	140,024
Adjustment related to dilutive securities issued by subsidiaries and affiliates	Millions of yen	-6	-72
Profit used to calculate diluted earnings per share	Millions of yen	113,209	139,952
Weighted average number of ordinary shares - basic	Thousands of share	2,069,210	2,069,034
Weighted average number of ordinary shares - diluted	Thousands of share	2,069,210	2,069,034
Diluted earnings per share	Yen	54.71	67.64

5. First-time Adoption

Fiscal 2014 marks the first time that the Fujitsu Group's financial statement disclosures have been prepared in accordance with IFRS. April 1, 2013 is the date of transition to IFRS. The financial statements of the prior fiscal year (April 1, 2013 – March 31, 2014) were prepared in accordance with the Generally Accepted Accounting Principles in Japan (“Japanese accounting standards”).

1) The Fujitsu Group's Policies on the Application of IFRS 1, *First-time Adoption of International Financial Reporting Standards*, and 2) Significant Differences with Japanese Accounting Standards

Please refer to “Part II. Financial Tables, 8. First-time Adoption” in FY2014 First-Quarter Financial Results.

3) Reconciliations Based on IFRS 1

For the reconciliations to equity for the date of transition to IFRS (April 1, 2013) and the end of the previous fiscal year (March 31, 2014), the reconciliations to comprehensive income for the previous fiscal year (April 1, 2013 – March 31, 2014), and the reconciliations to cash flows for the previous fiscal year (April 1, 2013 – March 31, 2014), please refer to “Part II. Financial Tables, 8. First-time Adoption” in FY2014 First-Quarter Financial Results.

6. Major Subsequent Events

None.