12. Third-Quarter Consolidated Geographic Segment Information

a. Net Sales and Operating Income

FY 2008 Third Quarter

(Million yen)

	Japan	EMEA	The Americas	APAC & China	Total	Elimination & Corporate	Consolidated
Net sales							
Sales to customers							
outside Fujitsu Group	760,492	133,371	78,015	82,019	1,053,897	-	1,053,897
Intersegment sales	98,199	1,632	4,047	70,419	174,297	(174,297)	-
Total net sales	858,691	135,003	82,062	152,438	1,228,194	(174,297)	1,053,897
Operating income (loss)	(17,301)	1,396	(439)	3,190	(13,154)	(12,027)	(25,181)

FY 2007 Third Quarter

(Million yen)

	Japan	EMEA	The Americas	APAC & China	Total	Elimination & Corporate	Consolidated
Net sales							
Sales to customers							
outside Fujitsu Group	866,581	198,191	109,017	121,115	1,294,904	-	1,294,904
Intersegment sales	143,687	2,093	4,913	104,730	255,423	(255,423)	-
Total net sales	1,010,268	200,284	113,930	225,845	1,550,327	(255,423)	1,294,904
Operating income (loss)	46,543	6,657	3,065	4,894	61,159	(14,496)	46,663

Notes:

1. Geographic segments are defined based on geographical location and interconnectedness of business activities.

2. Principal countries and regions comprising the segments other than Japan:

(1)EMEA

(Europe, Middle East and Africa) UK, Spain, Germany, Finland, Netherlands

(2)The Americas US, Canada

(3)APAC (Asia-Pacific) & China Australia, Thailand, Vietnam, Philippines, Singapore, Korea, Taiwan, China

3. There were changes in accounting standards in the current consolidated reporting period, as explained on P. 38 under "Changes in Accounting Policies, Practices and Presentation Methods" (Adoption of Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements; Changes in Accounting Standards for Completed Construction Revenue and Costs). The effect of these changes on the financial results for each geographic segment shown above was insignificant.

b. Net Sales outside Japan by Customer's Geographic Location

FY 2008 Third Quarter

(Million yen)

	EMEA	The Americas	APAC & China	Total
I. Net sales outside Japan	146,853	84,799	99,196	330,848
II. Consolidated net sales				1,053,897
III. Sales outside Japan as a ratio of total sales	14.0%	8.0%	9.4%	31.4%

FY 2007 Third Quarter

(Million yen)

	EMEA	The Americas	APAC & China	Total
I. Net sales outside Japan	223,827	124,693	147,019	495,539
II. Consolidated net sales		1,294,904		
III. Sales outside Japan as a ratio of total sales	17.3%	9.6%	11.4%	38.3%

Notes:

1. Geographic segments are defined based on geographical location and interconnectedness of business activities.

2. Principal countries and regions comprising the segments other than Japan:

(1)EMEA

(Europe, Middle East and Africa) UK, Spain, Germany, Finland, Netherlands

(2)The Americas US, Canada

(3)APAC (Asia-Pacific) & China Australia, Thailand, Vietnam, Philippines, Singapore, Korea, Taiwan, China

- Net sales outside Japan represent sales of Fujitsu Ltd. and its consolidated subsidiaries in regions and countries other than Japan.
- 4. There was a change in accounting standards in the current consolidated reporting period, as explained on P. 38 under "Changes in Accounting Policies, Practices and Presentation Methods" (Changes in Accounting Standards for Completed Construction Revenue and Costs). The effect of this change on the financial results for each geographic segment shown above was insignificant.