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 514 major subsidiaries (538 during the previous accounting period). As for changes in the scope of consolidation for this consolidated accounting year, 19 companies were added and 43 companies were removed. Since the names of major subsidiary companies are noted on page 40 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:	16	companies
Changed from unconsolidated subsidiaries to consolidated subsidiaries:	3	companies
Subtracted due to liquidation or sale:	14	companies
Subtracted due to merger:	29	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 26 (18 during the previous accounting period).

Affiliated companies	26	companies
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Major equity-method affiliate companies include: Fujitsu General Ltd., Fujitsu Leasing Co., Ltd., and others.