

9. Major Subsequent Events

At an extraordinary Board of Directors meeting held on February 7, 2013, the initiatives to assess the structural reform in the LSI device business and to improve management efficiency were decided.

Regarding the LSI, Fujitsu decided on a policy to combine SoC business with Panasonic Corporation at new established company of a fabless business model after accepting investment from outside investors. In addition, Fujitsu decides on a policy to transfer the 300mm line of Mie Plant to a new company including Taiwan Semiconductor Manufacturing Company Limited and begins a detailed study of that.

To improve management efficiency, Fujitsu decided to take emergency measures including support for outplacement and reduce the workforce outside group (approximately 5,000 employees) around the world, transfer its employees related to the LSI business reform (approximately 4,500 employees) and reform personnel-system and its operation. Fujitsu will consult with labor union when necessary.

The impact of these policies on consolidated financial performance is still under assessment.

10. Notes to Consolidated Financial Statements

(1) Significant Changes to Subsidiaries in the Current Reporting Period (changes to specified subsidiaries resulting from changes in scope of consolidation)

There are none.

(2) Application of accounting procedures specific to preparation of quarterly consolidated financial statements

There are none.

(3) Changes in accounting policies and accounting estimates, and restatements

- 1.Changes in accounting policies arising from revision of accounting standards: None
- 2.Changes arising from other factors: None
- 3.Changes in accounting estimates: None
- 4.Restatements: None

(4) Cautionary Note Regarding Assumptions of a Going Concern

There are none.

(5) Cautionary issues regarding the basis for preparation of quarterly consolidated financial reports

(Quarterly consolidated profit and loss)

	Nine Months FY2012 4/1/12 – 12/31/12	Nine Months FY2011 4/1/11 – 12/31/11
1.Business Structure Improvement Expenses	Restructuring expenses of 57,089 million yen were recorded relating to structural reforms in the LSI device business. These include 33,146 million yen in losses relating to	_____