4. Cautionary Note Regarding Assumptions of a Going Concern

There are none.

5. Significant Changes in Shareholder's Equity

There are none.

6. Notes to FY2013 Nine-Month Consolidated Financial Statements

Changes in Accounting Policies

From the first quarter of this fiscal year, the Fujitsu Group's consolidated subsidiaries outside Japan have adopted IAS 19 *Employee Benefits* (issued on June 16, 2011). The main changes resulting from the adoption of these accounting standards are as follows. 1) Regarding remeasurements of the net defined benefit liability (asset), including actuarial gains and losses, the option to defer partial recognition is eliminated, and immediate recognition through net assets, net of tax effects as remeasurements of defined benefit plans, net of taxes in accumulated other comprehensive income, is required. The funded status is recognized as a liability or asset. 2) Previously consolidated subsidiaries outside Japan applied the corridor approach for recognizing a portion of actuarial gains and losses as an expense. Under the corridor approach, when the net cumulative unrecognized actuarial gains and losses at the end of the previous fiscal year exceed the greater of 10% of the present value of the defined benefit obligation or 10% of the fair value of plan assets, the excess amount is recognized as an expense over the expected average remaining service lives of employees. From the first quarter of this fiscal year, consolidated subsidiaries outside Japan recognize actuarial gains and losses in accumulated other comprehensive income and do not recycle to the income statement in accordance with the adoption of IAS19. However, in the process of the Group's consolidation, actuarial gains and losses are recycled to the income statement in line with the "Accounting Standards Board of Japan, Practical Issues Task Force, No.18 (issued on February 19, 2010). Actuarial gains and losses are periodically recognized as an expense over the expected average remaining service lives of employees. 3) The net interest on the net defined benefit liability (asset) replaces the recognition of the interest cost and the expected return on plan assets previously required.

These changes to accounting policies are applied retroactively, and the quarterly and annual consolidated financial statements of the previous fiscal year now reflect this retroactive application.

As a result, compared to the amounts prior to the retroactive application, the amounts in the first nine months of fiscal 2012 for operating income, income before income taxes and minority interests, and net income have all been reduced by 5,094 million yen. Other comprehensive income has increased by 1,694 million yen and comprehensive income has decreased by 3,400 million yen. The amounts in the third quarter of fiscal 2012 for operating income, income before income taxes and minority interests, and net income have all been reduced by 1,740 million yen. Other comprehensive income and comprehensive income have decreased by 8,337 million yen and 10,077 million yen. The balance as of the end of the previous fiscal year for investments and other non-current assets decreased by 128,728 million yen, long-term liabilities increased by 28,643 million yen, net assets decreased by 157,371 million yen (of which retained earnings decreased by 7,006 million yen and accumulated other comprehensive income decreased by 150,365 million yen). In addition, as a result of reflecting the amount cumulative effects, the balance of net assets at the beginning of the previous fiscal year decreased by 109,714 million yen (of which accumulated other comprehensive income decreased by 109,714 million yen). The impact on per-share amounts is reported elsewhere in these statements.