

FUJITSU LIMITED Intellectual Property Report



2010

1. Introduction

This Intellectual Property Report has been available on the Internet since 2006 to provide our shareholders and the general public with information on Fujitsu's efforts concerning intellectual properties.

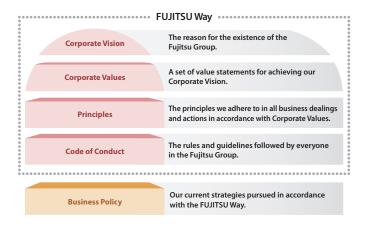
We are engaged in the total solution business in the ICT field to provide not only individual services, but also comprehensive services, including activities for developing, manufacturing, selling, maintaining, and assisting users with high-performance, high-quality advanced products and electronic devices that support these services. Each phase of these business activities is closely tied to our intellectual property strategy. This Intellectual Property Report describes the role of Fujitsu's intellectual property strategy and the efforts being made in this area by our individual business units. It also includes statistics covering our intellectual properties.

(Masahiro Kamei, President, Intellectual Property Unit)

Corporate Vision and Intellectual Property Strategy

Our Corporate Philosophy "FUJITSU Way"

FUJITSU Way embodies the philosophy of the Fujitsu Group, our reason for existence, our values and the principles that we follow in our daily activities.



Code of Conduct
 We respect human rights.
 We protect and respect intellectual property.
 We comply with all laws and regulations.
 We act with fairness in our business dealings.
 We do not use our position in our organization for personal gain.

One of FUJITSU Way codes of conduct clearly states that "We protect and respect intellectual property."

We are contributing to the establishment of a networked society by continuously creating new value and providing products and services on a global basis to meet customer needs. The intellectual property that results from our large investment in R&D is of great value to us. We conduct our business being fully aware that our intellectual property is a valuable resource and an essential management resource underpinning our business activities and the confidence our customers place in us. We will make every effort to obtain and maintain all necessary intellectual property rights, including patents, copyrights and trademarks, and utilize them effectively in growing our business. We recognize that the knowledge and know-how held by each employee give us a competitive edge in our business activities. We respect third-party intellectual property and utilize it only after having properly secured rights to its use.

Role of our intellectual property strategy

Fujitsu's intellectual property strategy is based on our management strategy and is integrated with our business, research and development, and standardization strategies. From the earliest stages of our business activities, we implement multilateral analysis focused on the aspect of intellectual properties to ensure that we can use the result of this analysis to make management decisions and formulate business strategies.

Business strategy

- New entry
- Competitive advantages
- Alliances

Corporate

Intellectual property strategy

- Acquisition, maintenance, and use of rights
- Search, analysis, and
- evaluation of technology trends
- Patent portfolio analysis
- Global strategy development

Research and development strategy

- New research and development
- Academic-Industry Collaboration

Standardization strategy

Promotion of standardization activities

Relationship between Fujitsu Products/Services and Intellectual Properties

Fujitsu products and services

Products and services provided by the Fujitsu Group are roughly divided into three segments. The first segment includes technology solutions, which are typically servers, storage devices, mobile phones base stations, many software products, and services. The second segment includes ubiquitous product solutions, which are typically personal computers and mobile phones. The third segment includes device solutions, which are typically semiconductor devices.

Technology solutions



PRIMERGY CX1000 server platform



The new annex of Fuiitsu's Tatebavashi

Services...Fujitsu provides solutions/system integration services focused on information system consulting and integration, and infrastructure services centered on outsourcing services (complete information system operation and management).

System Platforms...Fujitsu offers system products such as servers and storage systems which form the backbone of information systems, along with network products such as mobile phone base stations, optical transmission systems, and other communications infrastructures.







docomo STYLE series F-08B* waterresistant mobile phone

"docomo STYLE series" is a registered trademark

Fujitsu offers the PCs, mobile phones and other products indispensable for realizing the emerging ubiquitous networked society.

In PCs, along with more conventional desktop and notebook models, we develop netbooks and products with more robust security features, providing a full, global lineup that allows customers to choose the best product for their application.

In mobile phones, we provide a diverse variety of products that include high-performance models featuring superb specs and water resistance, the world's first separable mobile phone handset, and products created through collaborations with famous brands.

Device Solutions



RF transceiver LSI for mobile phones compatible with LTE, a next-generation communications format



Three new series of highperformance 8-bit microcontrollers with internal flash memories

LSI devices and electronic components comprise Fujitsu's Device Solutions. Fujitsu Semiconductor*1, the Fujitsu Group's operating company in semiconductors, provides LSI devices found in products such as digital home appliances, automobiles, mobile phones, and servers. Meanwhile, publicly listed consolidated subsidiaries Shinko Electric Industries and Fujitsu Component, together with companies like FDK, which joined the Group as a consolidated subsidiary in 2009, provide semiconductor packages and other electronic components, as well as structural components such as batteries, relays, and connectors.

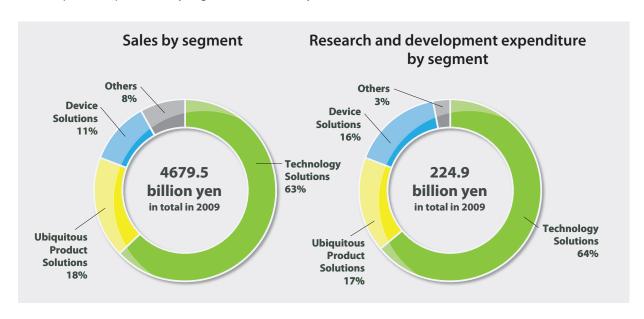
*1 Fujitsu Microelectronics Limited was renamed Fujitsu Semiconductor Limited on April 1, 2010.

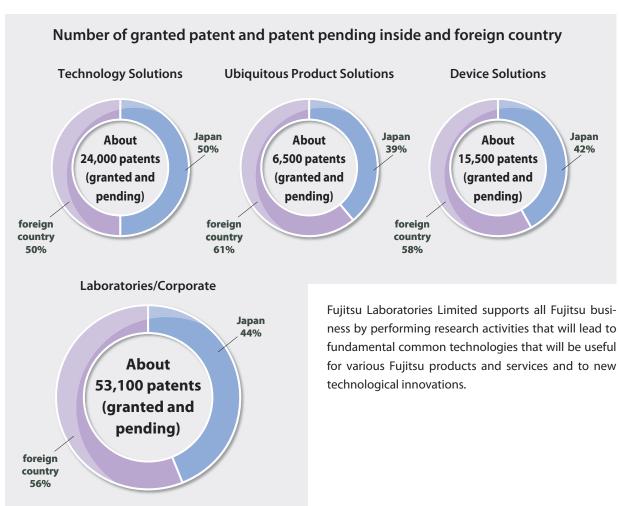
Patents by segment

Fujitsu is enhancing its patent portfolio on a persegment basis.

The following figures show the sales and research and development expenditure by segment in 2009. They

also show the number of granted patents and patents pending by segment in 2009 inside and foreign country.





Fujitsu's Intellectual Properties

Our activities for acquiring patents

Fujitsu is actively promoting activities for acquiring patents considering that patents comprise an important management resource and that they guarantee our technological advantage.

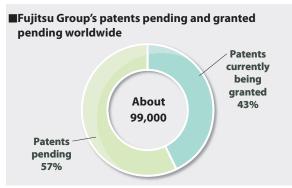
To encourage the acquisition of patent rights, the intellectual property unit provides strong support to help R&D divisions so that they can create high-quality inventions suitable for important themes based on the business and R&D strategies. The intellectual property

unit also makes efforts to enhance patent portfolios by regularly reviewing how patents pending are being used.

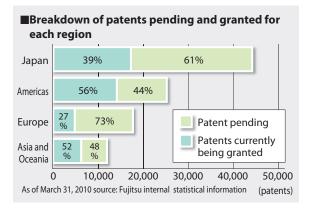
In addition, we are focusing our efforts to improve the process of preparing patent application to ensure that we can efficiently acquire high-quality patents both inside and foreign country, rather than simply increasing the number of patents acquired.

Patent portfolio status

Currently, the entire Fujitsu Group holds about 99,000 patents worldwide. Of these patents, about 40% are granted patents and about 60% are pending.



With the globalization of our business, the number of granted patents we hold foreign country has exceeded the number we hold in Japan. In order to enhance our patent portfolios, Fujitsu and the Fujitsu group member companies are actively engaging in efforts to file global patent applications, acquire patent rights, and extract inventions from the outcomes of the technological activities at our affiliated companies in the U.S.,



Europe, China, and other countries or areas.

The above data shows the cumulative number of patents that we had acquired as a result of our global efforts. In 2009, the Fujitsu Group filed applications for around 5,000 patents inside and foreign country.

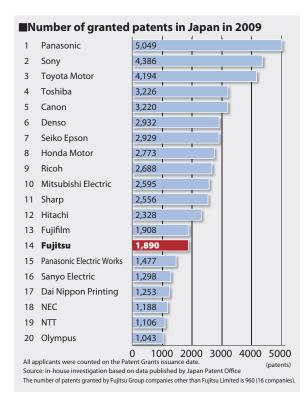
■Number of patent applications filed by Fujitsu Group in 2009

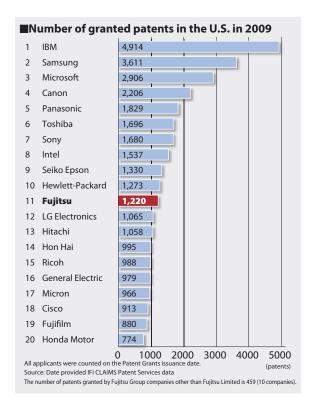
	Number of patent applications filed in Japan*1	Total number of patent applications filed foreign country			
		5,400			
	4,700	Americas	Europe	Asia and Oceania	
İ		2,500	1,900	1,000	

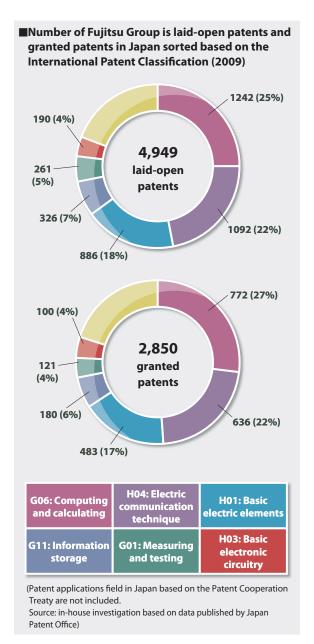
^{*1} This value Includes the patent applications field in Japan based on the Patent Cooperation Treaty.

When Fujitsu's patent position is viewed in terms of the number of Fujitsu granted patents in Japan and in the U.S., in 2009, Fujitsu ranked 14th in Japan (based on our own research) and 11th in the U.S. (based on IFI CLAIMS Patent Services' research). The total number of granted patents by Fujitsu Group companies came to 2,850 in Japan and 1,679 in the U.S.

Breakdowns of the Fujitsu Group laid open patents or granted patents in Japan in 2009, based on the International Patent Classification (IPC), illustrates that the number of Fujitsu Group patents is large in technical fields that are closely related to Fujitsu's business.





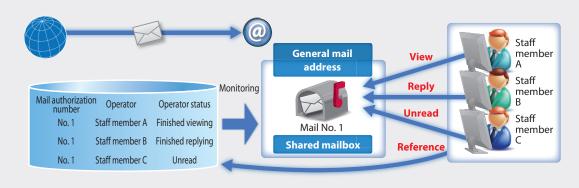


Examples of patent activities in 2009

We secure all the necessary intellectual properties by cooperating with the concerned division as early as the conceptual design phase, while always promoting technological development one step ahead of our competitors.

<SYNCDOT Secure Email Solution>

SYNCDOT is the name of a software product suite focused on business email security. Specifically, SYNCDOT combines robust security features, such as information leak prevention and supervisor approval, with the benefits of ready accessibility. Fujitsu has applied for some 20 patents in and foreign country for functions that pertain mainly to organizational patterns in Japan. The sharing of product inquiry emails between appropriate supervisors (read, replay, email history), which stops replies from being leaked or duplicated, is just one of example of a function that supports improved customer satisfaction through reliable responsiveness.



< Mobile phone noise elimination solution (Super Double Microphone)>

The Super Double Microphone, which automatically blocks surrounding noise levels and transmits a clear voice to the other caller, is included in Rakuraku phones and PRIME-series mobile phones. This solution achieves high-performance noise elimination by sensing the distance and direction of the sound source, picking up only the sounds emanating from the area close to and in front of the microphone (in other words, the sounds coming from the speaker), and suppressing any other sounds. We have submitted about 50 patent applications inside and foreign country, for the basic technology for this solution and other technologies, which are key to the realization of the Super Double Microphone.



Design rights

We believe that all design activities are centered on people and that Fujitsu should build a positive relationship between people and ICT in order to contribute to the realization of an ICT society in which everybody can participate.

Fujitsu handles a broad range of design activities, including designing products such as PCs and mobile phones, designing graphical user interfaces (GUIs) for Web sites and business systems, designing office and

retail space for use in information systems, and creating visual designs for branding purposes.

In the belief that designs are valuable intellectual properties because they link our customers to our products and services, Fujitsu has been active in acquiring design rights that will protect its designs. At present, Fujitsu holds about 360 design rights inside and foreign country.

Trademark rights

Considering our brands as one of our important management resources, Fujitsu actively pursues the acquisition of trademark rights for the names of products and services that will effectively convey our brand image. Especially, in 2010, we announced the brand promise "shaping tomorrow with you." We applied for a trademark for this brand promise to securely protect it. Currently, Fujitsu holds about 6,300 trademarks inside

and foreign country. In particular, we have acquired the trademark rights to the Fujitsu symbol mark in about 150 countries and regions. Fujitsu is ranked 23rd in Interbrand Corporation's "Japan's Best Global Brands 2010*1."

*¹ Released every year by Interbrand Corporation in order to rate the values and positions of globally expanding Japanese brands based on world standards.

Symbol mark:



Brand promise:

shaping tomorrow with you

Copyrights

Software product protection based on copyrights is assuming greater importance in the software industry. Maintaining the copyrights of Fujitsu-developed software products assists Fujitsu not only in sustaining a competitive advantage over competitors, but also in providing solutions for customers in a more efficient and effective way by reusing accumulated software resources.

Thorough information management

Proper information handling is not only the basis of Fujitsu's business activities, it is also vital to the company's success. However, any information leaked due to a careless mistake or for some other reason will lose its value as intellectual property, possibly having an adverse affect on Fujitsu's business.

Therefore, Fujitsu has established detailed rules on handling information and encourages its employees to correctly understand and comply with these rules, and remain conscious of the importance of handling information properly in the course of performing their work.

Respect for other companies' intellectual properties

We believe that respecting the intellectual properties of other companies is extremely important, not only to protect Fujitsu's business, but also to avoid causing unexpected problems for our customers.

Fujitsu requires its employees to survey intellectual properties held by other entities, during the research and development phase or product development phase. Regarding patents, when a new technology to be included in a product under development is deter-

mined, an advance patent survey is conducted to investigate whether other companies already hold patents relating to that technology. As regards copyrights, we are careful to observe the terms of the licenses specified for written works owned by other companies. Before using free or open-source software, which has become popular in recent years, we carefully study the terms of the licenses and the rights concerned in order to identify what risks mayaccompany the use of such software.

Efforts in international standardization

Particularly in the area of information and communication technologies, it is difficult for one company alone to create a single market by depending only on its own technologies. A huge market is formed when multiple companies provide various products using standardized technologies and ensure that their products satisfy interconnectivity and compatibility requirements. Such a business environment is beneficial to companies that have developed technologies adopted as international standards and that hold patents on such technologies.

Participation in international standardization is a crucial strategy for Fujitsu's business. Fujitsu is promoting strategic standardization activities, from the perspective of the entire Fujitsu Group, aiming at fostering

the development of an information-oriented society. Fujitsu has established, within Intellectual Property Unit, a special organization that is responsible for drawing up and implementing standardization strategies, in order to encourage standardization activities across sectional boundaries among multiple organizations within the Fujitsu Group. While promoting activities for standardization-related patent acquisitions, Fujitsu is actively working to effectively use its standard-related patents by participating in various patent pools*1 as a licensor.

*¹ Fujitsu is participating as a licensor in patent pools relating to various standards such as MPEG2, AVC/H.264, MPEG-4 Visual, VC-1, IEEE802.11, W-CDMA, ARIB digital broadcasting standards, and digital cable broadcasting standards.

<Next-generation communication system – LTE (Long Term Evolution)>

Helping to Create Next-Generation Mobile Communication Standards

Fujitsu is actively involved in formulating standards for Long-Term Evolution (LTE), a next-generation mobile phone communication standard, through its membership in the standard-setting organization 3rd Generation Partnership Project (3GPP), a global consortium of mobile telecommunications operators. Fujitsu teamed up with NTT DOCOMO, INC. to develop LTE wireless mobile base stations (pictured) for DOCOMO's LTE services, which are scheduled to start in December 2010 in Japan (announced March 19, 2010). In the course of development, Fujitsu has applied for 40 patents worldwide, and actively participates in LTE patent pool initiatives as a holder of LTE-related patents.



Contribution to global environment protection

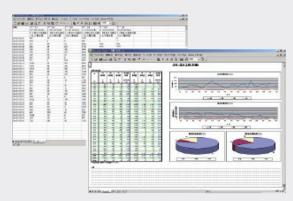
Based on the statement "In all our actions, we protect the environment and contribute to society," which is included in the FUJITSU Way Corporate Values, we participate in activities that contribute to the protection of the global environment from the aspect of intellectual properties.

More specifically, we have positioned technologies that contribute to the protection of the global environment as one of our important themes, are maintaining awareness of the environment by cooperating with the concerned division as early as in the stage of searching for useful inventions, and are promoting activities for acquiring, maintaining, and using intellectual property rights. We are also endeavoring to be prepared for global environment protection activities and for any changes in environmental regulations. (We have applied for about 200 environment-related patents inside and foreign country.)

<Integrated facilities management system>

The integrated facilities management system (Futuric) monitors and controls air-conditioning and other facilities and equipment in buildings. It also measures, collects, and stores energy data in each unit of the facilities/equipment and calculates the amount of CO₂ emissions in order to enable managers to visualize the environmental load of the company. This gives a boost to our CO₂ emission reduction activities. We have applied for about 20 patents relating to this system in Japan. Especially, five important patents concerning energy saving are currently pending. Two patents have already been granted and are actually being used in products.





<Plant-based plastics>

We are studying plant-based plastics with low environmental loads as alternatives for petroleum-based plastics. This is because reducing CO_2 emissions has become an urgent task as a result of global warming in recent years. We have actually succeeded in developing plant-based plastics made from polylactic acid derived from corn starch and from castor oil extracted from castor seeds. These plant-based plastics are used in PC cabinets, covers, and other items. We have applied for about 40 related patents inside and foreign country. The technologies for which some of these patents are currently pending are already being used in some products.



Intellectual Property Related Organizations and Management Frameworks

Organizations and global management frameworks

Fujitsu established Intellectual Property Unit as one of its corporate centers. Intellectual Property Unit deals with any activities relating to intellectual properties, in areas ranging from the development and planning of Fujitsu-Group-wide intellectual property strategies to the utilization of intellectual properties, including the acquisition and licensing of intellectual property rights. It also performs activities to promote our strategic standardization activities.

This highly focused management framework for all intellectual properties in the Fujitsu Group assures efficient intellectual property management based on unified policies and rules.

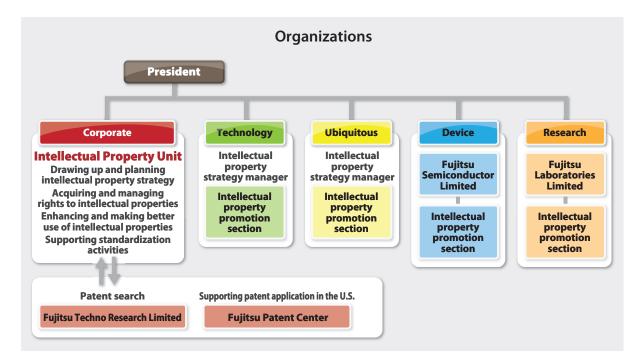
In each business group, an intellectual property manager is appointed and a promotion division is established to build an organization that assures smooth cooperation between the research and development division and the intellectual property unit.

In addition, Fujitsu Techno Research Limited, a group

company, mainly conducts pre-application surveys of prior art to determine the appropriate scope of rights being claimed as well as pre-commercialization surveys to avoid infringement of patent rights owned by other companies.

Furthermore, to smoothly promote global business, the Fujitsu Group is making efforts to appropriately acquire, maintain, and utilize its intellectual properties in the pertinent countries and regions.

Especially, Fujitsu Group resident offices are located in the U.S. and China to ensure that all inventions produced as a result of efforts made in our research and development sites in the respective countries are identified without fail, and to promote applications for patents for those inventions. Furthermore, in the U.S., the Fujitsu Patent Center we established in 2008 in an effort to improve our ability to acquire patent rights is expanding its activities to increase the quality of our patents.



Concerted group efforts

Fujitsu cooperates with the group companies in various aspects of business to further enhance the intellectual property capabilities of the entire Fujitsu Group. Examples of such concerted efforts include:

- Establishment of a framework that helps the entire group utilize intellectual properties
- Group's concerted efforts to promote intellectual
- property measures
- Mutual cooperation for patent portfolio enhancement
- Sharing of intellectual property issues within the group
- Group's concerted standardization activities

Education and enlightenment for our intellectual property activities

Fujitsu places importance on the employee education required to implement our intellectual property strategy.

We believe that it is vitally important to foster our employees' awareness of the importance of intellectual properties and to encourage them to integrate the business, research and development, standardization, and intellectual property strategies when performing their activities.

As part of our efforts to this end, we distribute to all Fujitsu and Fujitsu group company organizations e-mail newsletter containing messages from the company's top management concerning intellectual properties and descriptions of each department's related activities.

Another strategic means for developing human resources is training programs provided through a training system established to ensure effective and efficient training and to fulfill the needs of individual employees in their different careers. We provide two types of training programs, e-learning and classroom education, so that employees can select the type suitable for their purposes and conditions.

Patent management system

We have developed and used various systems to support all aspects of our intellectual property related tasks that become necessary in the course of our business activities.

For example, our database search system of patent publication allows researchers or developers to verify the novelty of their own inventions and to determine whether the claim of their inventions would infringe the patent rights of other companies. This database can be used by all employees, including those of Fujitsu group companies, over our intranet.

Our patent management system is used by our intellectual property unit when they initiate patent acquisition procedures, manage and assess our patent, among others.

By linking these systems, we have improved the efficiency of our intellectual property related tasks. The know-how and techniques we have accumulated through our intellectual property activities are applied to our intellectual property solution "ATMS", which is now widely used by customers as a solution that totally supports all tasks in the intellectual property cycle.

<Intellectual property solution "ATMS"> http://jp.fujitsu.com/solutions/ip/

"An intellectual property solution that supports all tasks included in the intellectual property life cycle"

Fujitsu's "ATMS" is an integrated intellectual property solution that supports activities throughout the entire intellectual property life cycle from the stage in which inventions are still mere ideas to the following stages: patent search, acquisition of rights, use of rights, and the development of the business strategy. "ATMS" supports customers in all aspects of intellectual property activities by taking advantage of the know-how and techniques Fujitsu and Fujitsu group companies have accumulated through their in-house practices. The main "ATMS"-related products and services include the following:

• Patent analysis solution - "Analyzer"

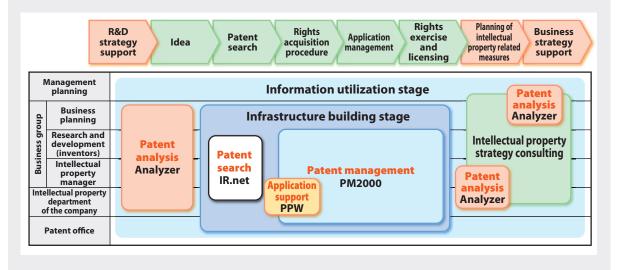
Analyzer supports intellectual property analysis activities, including technological trend analysis, which is indispensable for planning and implementing business strategies and research and development strategies, and valuation of products and services relative to those of competitors. Not only can customers use Analyzer-provided advanced analysis tools, they can also ask Fujitsu to conduct an analysis on their behalf or obtain consulting services covering their intellectual property strategy.

• Patent search system - "IR.net"

The IR.net system was designed based on the results of analyzing the search techniques used by our experienced patent survey engineers. It provides easy-to-use search functions that fulfill the needs from a wide range of users from inventors (researchers and developers) to people engaged in managing intellectual properties.

• Patent management system "PM2000"

PM2000 fully supports intellectual property activities by providing powerful patent life cycle management and other extensive patent-related functions, including those for linkage with patent office systems, automatic data input, and computerized information exchange.



Capitalizing on Our Intellectual Properties

Patent licensing

By utilizing our intellectual properties to protect our own technologies, we effectively differentiate our products and services from those of our competitors to secure "business competitive advantages." We also achieve "business flexibility" by partnering with other companies under favorable terms. Furthermore, we utilize our intellectual properties to gain business profits from our licensing and related deals.

A typical example is cross-licensing intellectual propertiy. Fujitsu has concluded cross-licensing agreements

with numerous companies in the belief that crosslicensing is indispensable for securing business flexibility,

Major companies that have signed cross-licensing agreements with Fujitsu include Intel Corporation, International Business Machines (IBM) Corporation, Alcatel-Lucent USA, Inc., Motorola Inc., Texas Instruments Inc., Microsoft Corporation, and Samsung Electronics Co., Ltd.

Technology sales

Fujitsu no longer uses some of the patents it holds because of changes in its business strategy. Even those patents that Fujitsu currently uses may be available for widespread use by other companies to create more value. We are aggressively working to license rights to these patents and other know-how, as technology seeds, to other companies to ensure that the outcome of our research and development work will become a source of royalty earnings. These technology seeds serve as core technologies for customers and we support our customers' sales promotion activities for products developed from these seeds. We refer to all of these activities as technology sales activities.

In keeping up with the recent trend towards open innovation, many companies are actively working to introduce technologies from other companies as a step toward developing their own brands. For example, we conduct technology sales activities through the "Intellectual Property Exchange Association" sponsored by Kawasaki City and have succeeded in matching our seeds with the needs of other companies. In this way, Fujitsu's technology seeds help businesses of others create new value.

Fujitsu posts information on these technology seeds on a publicly accessible Web page, which outlines titanium apatite, recycling-aware paper binding, and other many attractive technologies. For more information on technology sales, visit the "Patents available for sale" Web page at the following URL:

Award-Winning Inventions/Activities

Intellectual property activities and standardization activities

Fujitsu's overall efforts relating to patents and other intellectual properties have been widely recognized even outside the company and received various awards. The table below lists the main awards we received recently for our intellectual property and standardization related activities.

<Intellectual property activities>

Year	Award Invention	Awarding institution
2010	National Commendation for Invention; Minister of Economy, Trade and Industry's Invention Award Invention of material for chemically amplified photoresist (Patent No. 3297272)	Japan Institute of Invention and Innovation
2009	Kanto Local Commendation for Invention; Tochigi Prefectural Governor's Award Handover method for CDMA mobile telecommunication systems (Patent No. 3479935)	Japan Institute of Invention and Innovation
2009	Kanto Local Commendation for Invention; Kanagawa Branch Manager's Award High-speed signal transmission system (Patent No. 4063392)	Japan Institute of Invention and Innovation
2009	Industrial Contribution Award of the Intellectual Property Association of Japan (2009)	Intellectual Property Association of Japan

<Standardization>

Year	Award Invention	Awarding institution
2010	Information and Communications Technology Award; TTC Chairman's Award Commencement of international cooperative activities in the Asia-Pacific region	Telecommunication Technology Committee (TTC)
2010	Information and Communications Technology Award; the Award for Distinguished Service (two winners) Promotion of standardization regarding inter-network physical interfaces Promotion of upstream activities regarding ICT and climate changes	Telecommunication Technology Committee (TTC)
2010	ITU-AJ Award; Performance Award Achievement in serving as the vice chairperson of the mITF System Sub- committee and playing other primary roles	ITU Association of Japan (ITU-AJ)
2010	ITU-AJ Award; International Activity Incentive Award (two winners) Achievement in serving as a leader for the domestic ITU-T SG5 research committee and performing general telecommunication standardization activities (ITU-T SG15 and others)	ITU Association of Japan (ITU-AJ)
2009	Lord Kelvin Award Outstanding achievement from years of efforts for global standardization of electric and electronic technologies Third Japanese winner since the commencement of the Lord Kelvin Award in 1995 http://pr.fujitsu.com/jp/news/2009/10/21-4.html	International Electrotechnical Commission (IEC)
2009	TELECOM System Technology Award For papers concerning the ITU-R and M.1768 recommendations from the International Telecommunications Union - Radiocommunication Sector (ITU-R)	The Telecommunications Advancement Foundation

Year	Award Invention	Awarding institution
2009	Contribution to standardization Contribution to standardization of the Fortran programming language	Information Technology Standards Commission of Japan, Information Processing Society of Japan
2009	Award for Distinguished Service (four winners) Achievement in performing standardization activities suited to the times, as a member of the Strategy Committee Achievement in enterprise network standardization activities Achievement in establishing and revising rules and regulations concerning the TTC IPR policy Achievement in downstream activities concerning next-generation network management rules (M.3060)	Telecommunication Technology Committee (TTC)
2009	Japan Electronics and Information Technology Industries Association Chairman's Award Achievement in serving as the moderator of the international conferences on IEC/TC 111 (international environmental regulations for electronic and electrical equipment)	Japan Electronics and Information Technology Industries Association

Information contained in this document includes statements regarding future forecasts based on current business estimates or hypotheses. The actual results or events may differ from what is expressed or implied by these statements because of known or unknown risks and/or uncertain factors. Examples of risks and factors that may affect actual results and examples of events are listed below. (Note that they are only examples and the actual risks and factors are not limited to those listed below.)

- · Economic trends in major markets (especially in Japan, North America, and Europe)
- Possible changes in high-tech markets (especially in the semiconductor, PC, and mobile phone markets)
- · Trends in foreign exchange and floating interest rates
- · Capital market trends
- Intensification of price competition
- · Changes of competitors' positions in a market as a result of technological developments
- Changes in component procurement environments
- Changes in competitive relationships resulting from tie-ups, alliances, and technological licensing
- · Possibility of projects becoming unprofitable
- Accounting policy changes

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