

Reference only.

April 28, 2008
Fujitsu Business Systems Ltd.
Public & Investor Relations

English version of the supplemental information and explanatory notes for the summary of
the consolidated financial statements (“Kessan Tanshin”) for fiscal 2007

(Important Note)

The following information and notes of the “Kessan Tanshin” of the fiscal 2007 is translated for those who prefer English version, but is not officially audited.

P16-18 Basis for Preparing the Consolidated Financial Statements

	FY2006 April 1, 2006 to March 31, 2007	FY2007 April 1, 2007 to March 31, 2008
1. Scope of consolidation	<p>These financial statements include the accounts of the Company and all of its 3 subsidiaries.</p> <p>(Name of consolidated subsidiaries)</p> <p>FJB Supply Ltd.</p> <p>FJB Agent Ltd.</p> <p>Contents Planner Ltd.</p>	<p style="text-align: center;">Same as left</p> <p>(Name of consolidated subsidiaries)</p> <p style="text-align: center;">Same as left</p>
2. Application of equity method	<p>1) Affiliated company using the equity method 1 (Name of affiliate) Web Technology Ltd.</p> <p>2) Affiliated companies not using the equity method</p> <p>Sanko Tsushin Ltd. is not accounted for under the equity method of accounting, given the fact that it had a very minor effect on both consolidated net income /loss and consolidated retained earnings and is relatively insignificant in the context of the consolidated financial statements.</p>	<p>1) Affiliated company using the equity method 1 (Name of affiliate) Same as left</p> <p>2) Affiliated companies not using the equity method</p> <p style="text-align: center;">Same as left</p>
3. Fiscal year of consolidated subsidiaries	<p>The consolidated subsidiaries’ period for the fiscal year ends on the closing date for the consolidated financial statements.</p>	<p style="text-align: center;">Same as left</p>

<p>(3) Accounting standards for major reserves</p>	<p>2) Intangible assets</p> <p>Software for sale</p> <p>Depreciation method based on projected sales volume (for 3 years) is applied.</p> <p>Software for internal use</p> <p>Straight-line method based on the estimated useful lives (up to 5 years) is applied.</p> <p>1) Allowance for doubtful accounts</p> <p>In order to prepare the credit losses on accounts receivable, loans and other claims</p>	<p>has been changed to straight-line method from percentage on declining balance method. At the same time, review of useful lives was made to reflect realistic recoverable period according to individual business, and utilizing realistic residual value.</p> <p>This change aims to unify accounting procedures between Fujitsu and its subsidiaries as a group along with the change of depreciation method to straight-line method from fixed percentage on declining method by Fujitsu as well as to make proper distribution at period for FJB group's depreciation cost.</p> <p>Property and equipment at FJB group have been leveling during the average lives of those assets. Maintenance and repair cost for server and network equipment which account for most of tools apparatus and equipment are mostly leveling as a fixed maintenance and support contract during their lives became common.</p> <p>On the other hand, it is getting increased in recent years that capital investment for service business matters such as outsourcing etc where profit contribution can be realized during the period of those services are provided, and our internal system to grip properly such capital investment timing is also maintained.</p> <p>The influence by these measures is negligible.</p> <p>2) Intangible assets</p> <p>Same as left</p> <p>1) Allowance for doubtful accounts</p> <p>Same as left</p>
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(4) Accounting for leases	<p>held as of the end of the financial period, an allowance for doubtful notes and accounts is provided based on credit loss history and an evaluation of any specific notes and accounts.</p>	
	<p>2) Accrued employee retirement benefits</p> <p>To provide for accrued employee retirement benefits, the Company provides an allowance in the amount deemed to have accrued at the end of the financial period of the fiscal year based on the estimated amount of benefit obligation and pension plan assets.</p> <p>Net obligation resulting from the adoption of application accounting standards is to be amortized on the straight-line method over ten years.</p> <p>Unrecognized prior service cost is amortized on the straight-line method over the average remaining service periods of employees expected to receive benefits under the plan.</p> <p>Actuarial gains or losses are amortized from the following fiscal year on the straight-line method over the average remaining service periods of employees expected to receive benefits under the plan.</p>	<p>2) Accrued employee retirement benefits</p> <p>Same as left</p>
	<p>3) Retirement allowances for directors and statutory auditors</p> <p>To prepare for the expense of retirement allowance, the liability for retirement benefits is stated at the amount that would be required if all directors and statutory auditors retired at each balance sheet date based on the provisions of by-laws.</p>	<p>3) Retirement allowances for directors and statutory auditors</p> <p>Same as left</p>
	<p>Finance leases, other than those that are deemed to transfer the ownership of the leased assets to the lessees, are accounted for by a method similar to that applicable to ordinary lease transactions.</p>	<p>Same as left</p>

(5) Others	<p>1) Accounting for consumption taxes</p> <p>All amounts stated are exclusive of consumption and local taxes.</p> <p>2) Recognition of earnings of the contracts on software development</p> <p>Earnings are recognized by utilizing the percentage completion method for certain software development contracts which have more than a certain value.</p>	<p>1) Accounting for consumption taxes</p> <p>Same as left</p> <p>2) Recognition of earnings of the contracts on software development</p> <p>Same as left</p>
5. Assets and liabilities of consolidated subsidiaries	Applying assessment of full market value basis.	Same as left
6 Amortization of goodwill	Applying five year even amortization method	Same as left
7.Scope of cash and cash equivalents in the consolidated statements of cash flows	For the purpose of consolidated statements of cash flows, cash and cash equivalents consist of cash on hand, deposits that can be withdrawn on demand, and short-term investments with original maturities of three months or less, that are readily convertible to known amounts of cash and present insignificant risk of change in value.	Same as left

(Consolidated Statement of Changes in Shareholders' Equity etc.)

Financial accounting period (from April 1, 2006 to March 31, 2007)

1. Matters relating to type and total number of outstanding shares and treasury stock

(1,000 shares)

	No. of shares as of end of fiscal 2005 March 31, 2006	Increase in no. of shares in the year ended on March 31, 2007	No. of shares decreased in the period ended on March 31, 2007	No. of shares as of the end of this accounting period (March 31, 2007)
Outstanding stocks				
Common stocks	26,493	—	—	26,493
Total	26,493	—	—	26,493
Treasury stock				
Common stocks	4	0	—	4
Total	4	0	—	4

(Note: Increase of common stocks in treasury stock is due to purchasing those shares of less than one trading unit.)

2. Matters relating to dividends

(1) Amount of dividends payment

Date of resolution	Type of stock	Amount of dividends	DPS	Record date	Effective date
June 28,2006 (GSM)	Common stock	¥211 million	8 yen	March 31, 2006	June 28, 2006
October 26,2006 (BDM)	Common stock	¥185 million	7yen	September 30, 2006	December1, 2006

GSM: General Shareholders' Meeting

BDM: Board of Directors' Meeting

(2) Dividends with record date within current financial period but to become effective after current interim period.

Date of resolution	Type of stock	Total amount of such dividend	Source of divided	Dividend per share	Record date	Effective date
May 24 2007 (BDM)	Common stock	¥238 million	Retained earnings	9 yen	March 31, 2007	June 27,2007

BDM: Board of Directors' Meeting

Financial accounting period (from April 1, 2007 to March 31, 2008)

1. Matters relating to type and total number of outstanding shares and treasury stock

(1,000 shares)

	No. of shares as of end of fiscal 2006 March 31, 2007	Increase in no. of shares in the year ended on March 31, 2008	No. of shares decreased in the period ended on March 31, 2008	No. of shares as of the end of this accounting period (March 31, 2008)
Outstanding stocks				
Common stocks	26,493	—	—	26,493
Total	26,493	—	—	26,493
Treasury stock				
Common stocks	4	0	—	5
Total	4	0	—	5

(Note: Increase of common stocks in treasury stock is due to purchasing those shares of less than one trading unit.)

2. Matters relating to dividends

(1) Amount of dividends payment

Date of resolution	Type of stock	Amount of dividends	DPS	Record date	Effective date
May24,2007 (BDM)	Common stock	¥238 million	9 yen	March 31, 2007	June 27, 2007
October 25,2007 (BDM)	Common stock	¥211million	8yen	September 30, 2007	November 30, 2007

BDM: Board of Directors' Meeting

(2) Dividends with record date within current financial period but to become effective after current interim period.

Date of resolution	Type of stock	Total amount of such dividend	Source of divided	Dividend per share	Record date	Effective date
May 23 2008 (BDM)	Common stock	¥264 million	Retained earnings	10 yen	March 31, 2008	June 9,2008

Consolidated Statements of Cash Flows

FY2006 April 1, 2006 to March 31, 2007	FY2007 April 1, 2007 to March 31, 2008
Reconciliation of the fiscal year's balance sheet items to cash and cash equivalents in the consolidated statements of cash flows (As of March 31, 2007) (¥ million)	Reconciliation of the fiscal year's balance sheet items to cash and cash equivalents in the consolidated statements of cash flows (As of March 31, 2008) (¥ million)

Cash and deposits	12,383	Cash and deposits	11,312
Marketable securities	2,409	Marketable securities	5,526
Money deposited	23,386	Money deposited	23,675
Debentures with maturities over three months	△402	Debentures with maturities over three months	△499
<hr/>		<hr/>	
Cash and cash equivalents	37,777	Deposits with maturity over three months	△20,000
		<hr/>	
		Cash and cash equivalents	20,015

Accounting for Leases

Leasing transactions have not been presented because they are disclosed via EDINET.

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Securities

1. Held-to-maturity marketable securities

(¥ million)

	FY2006 (March 31,2007)			FY2007 (March 31,2008)		
	Carrying amount	Market value	Unrealized gains /losses	Carrying amount	Market value	Unrealized gains /losses
Market value exceeding carrying amount						
(1) Government/municipal bonds	—	—	—	—	—	—
(2) Corporate debentures	593	600	7	294	295	1
(3) Others	—	—	—	—	—	—
Sub total	593	600	7	294	295	1
Market value not exceeding Carrying amount						
(1) Government/municipal bonds	—	—	—	—	—	—
(2) Corporate debentures	—	—	—	—	—	—
(3) Others	—	—	—	—	—	—
Sub total	—	—	—	—	—	—
Total	593	600	7	294	295	1

2. Available-for-sale marketable securities

(¥ million)

	FY2006 (March 31,2007)			FY2007 (March 31,2008)		
	Acquisition cost	Carrying amount	Unrealized gains /losses	Acquisition cost	Carrying amount	Unrealized gains /losses
Carrying amount exceeding acquisition cost						
(1) Stocks	111	194	82	77	93	15
(2) Bonds	1,580	1,590	9	1,188	1,196	8
(3) Others	3,594	4,006	412	298	336	37
Sub total	5,287	5,791	504	1,564	1,625	61

Carrying amount not exceeding acquisition cost	Acquisition cost	Carrying amount	Unrealized gains /losses	Acquisition cost	Carrying amount	Unrealized gains /losses
(1)Stocks	88	80	△8	124	80	△43
(2)Bonds	199	198	△0	896	890	△5
(3) Others	2,933	2,786	△147	5,183	4,693	△490
Sub total	3,222	3,065	△156	6,204	5,664	△540
Total	8,509	8,857	347	7,768	7,289	△478

3. Sale of other securities during the fiscal year 2006 and the fiscal year 2007

(¥ million)

FY2006			FY2007		
Amount of sale	Gain from sale	Loss from sale	Amount of sale	Gain from sale	Loss from sale
6,348	155	99	7,815	17	50

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4. Securities not marked to the market (¥ million)

	FY2006 (March31,2007) Carrying amount	FY2007 (March31,2008) Carrying amount
(1) Held-to-maturity securities		
Non-listed bonds	1,105	2,002
(2) Other securities		
Non-listed stocks	480	414
Short-term investment trust	2,007	4,028
Participation to investment union	196	209

5. List of maturing amount for securities with maturity and securities held to maturity (¥ million)

	FY2006 (March 31, 2007)				FY2007 (March 31, 2008)			
	Within 1 year	1to 5 years	5 to 10 years	Over 10 years	Within 1 year	1to 5 years	5 to 10 years	Over 10 years
1. Bonds								
(1) Govt. municipal	—	—	—	—	—	—	—	—
(2)Corporate	402	1,287	198	—	1,200	1,100	200	—
(3)Others	0	1,104	0	—	300	1,102	—	—
2. Other	—	—	—	—	—	—	—	—
Total	402	2,391	198	—	1,500	2,202	200	—

(Notes)

The amount of write-down in the fiscal 2006 was one million (non-listed stocks)yen and thirty seven million yen for the fiscal 2007.(listed stock two million yen and thirty four million yen for non listed stocks)

Derivative transactions

As the Company does not hold or issue derivatives at all, there is nothing to be disclosed for derivative transactions for the previous fiscal year and the current fiscal year.

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Retirement benefits plan

FY2006 April 1, 2006~March 31, 2007	FY2007 April 1, 2007~March 31, 2008										
<p>1. Overview of retirement benefit plans</p> <p>The company and its subsidiaries have been participating in employees' pension plans of the Tokyo Metropolitan Electrical Construction Industry, the defined benefit plan, (the cash balance plan) and severance indemnities plan. Also, the surcharge retirement allowance that the projected benefit obligation by actuarial method in accordance with the retirement benefit accounting is not targeted might be paid upon the employee's retirement etc.</p> <p>Because the corporate employees' pension fund is a system of the integrated establishment type by number of employers, and cannot reasonably distribute the amount of pension assets that our group donates, our group doesn't include this corporate employees' pension fund in the projected benefit obligation and pension assets.</p> <p>Pension assets of our group that calculates pension assets of the corporate employees' pension fund at the rate of the total of the salary are 26,998 million yen at the end of this fiscal year.</p>	<p>1. Overview of retirement benefit plans</p> <p>The company and its subsidiaries have been participating in employees' pension plans of the Tokyo Metropolitan Electrical Construction Industry, the defined benefit plan, (the cash balance plan) and severance indemnities plan. Also, the surcharge retirement allowance that the projected benefit obligation by actuarial method in accordance with the retirement benefit accounting is not targeted might be paid upon the employee's retirement etc.</p> <p>The corporate employees' pension fund (pension plans of the Tokyo Metropolitan Electrical Construction Industry) is a system of the integrated establishment type by number of employers whose pension contribution is processed as a cost for employees' retirement scheme, and a matter relating to this system is as follows:</p> <p>① Matters for pension savings as a whole (as of March 31, 2007) (¥million)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Amount of pension assets</td> <td style="text-align: right;">204,221</td> </tr> <tr> <td>Pension liabilities based on</td> <td></td> </tr> <tr> <td style="border-bottom: 1px solid black;">pension finance calculation</td> <td style="text-align: right; border-bottom: 1px solid black;">197,752</td> </tr> <tr> <td>Difference</td> <td style="text-align: right;">6,469</td> </tr> </table> <p>② Ratio of FJB contribution to the entire pension plan (from April 1, 2006 to March 31, 2007)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">13.7%</td> </tr> </table>	Amount of pension assets	204,221	Pension liabilities based on		pension finance calculation	197,752	Difference	6,469		13.7%
Amount of pension assets	204,221										
Pension liabilities based on											
pension finance calculation	197,752										
Difference	6,469										
	13.7%										
<p>2. Accrued retirement benefits as of March 31, 2007 (¥ million)</p>	<p>2. Accrued retirement benefits as of March 31, 2008 (¥ million)</p>										

① Projected benefit obligations	21,277	① Projected benefit obligations	22,067
② <u>Fair value of plan assets</u>	<u>△11,930</u>	② <u>Fair value of plan assets</u>	<u>△11,274</u>
③ Projected benefit obligation in excess of plan assets (①+②)	9,346	③ Projected benefit obligation in excess of plan assets (①+②)	10,793
④ Unrecognized transition obligation	△3,761	④ Unrecognized transition obligation	△2,507
⑤ Unrecognized actuarial gains/losses	1,520	⑤ Unrecognized actuarial gains/losses	△851
⑥ <u>Unrecognized prior service cost</u>	<u>4,144</u>	⑥ <u>Unrecognized prior service cost</u>	<u>3,801</u>
⑦ <u>Accrued employee retirement benefits</u>		⑦ <u>Accrued employee retirement benefits</u>	
(③+④+⑤+⑥)	<u>11,250</u>	(③+④+⑤+⑥)	<u>11,235</u>
Note) Certain subsidiaries use the simplified method to calculate their benefit obligations.		Note) Subsidiaries use the simplified method to calculate their benefit obligations.	
3. Components of net periodic benefit costs for the year ended March31, 2007		3. Components of net periodic benefit costs for the year ended March31, 2008	
	(¥million)		(¥million)
① Service cost(SeeNote2,3)	1,905	① Service cost(SeeNote2,3)	1,914
② Interest cost	515	② Interest cost	528
③ Expected return on plan assets	△481	③ Expected return on plan assets	△536
④ Amortization of transition obligation	1,253	④ Amortization of transition obligation	1,253
⑤ Recognized actuarial cost	△121	⑤ Recognized actuarial cost	△124
⑥ <u>Amortization of prior service cost</u>	<u>△343</u>	⑥ <u>Amortization of prior service cost</u>	<u>△343</u>
⑦ <u>Net periodic benefit cost(①~⑥)</u>	<u>2,726</u>	⑦ <u>Net periodic benefit cost(①~⑥)</u>	<u>2,693</u>
(Note)		(Note)	
1) The surcharge retirement allowance 37million yen is summed up besides the above-mentioned retirement benefit cost.		1) The surcharge retirement allowance 494million yen is summed up besides the above-mentioned retirement benefit cost.	
2) The entrepreneur contribution to the corporate employees' pension fund is contained.		2) The entrepreneur contribution to the corporate employees' pension fund is contained.	
3) Benefit expense of consolidated subsidiaries using the simplified method is included in the service cost, mentioned above mentioned ①.		3) Benefit expense of consolidated subsidiaries using the simplified method is included in the service cost, mentioned above mentioned ①.	
4. Assumptions used in accounting for the plans		4. Assumptions used in accounting for the plans	
① Attribution of benefit to period	straight-line method	① Attribution of benefit to period	straight-line method
② Discount rate	2.5%	② Discount rate	2.5%
③ Expected rate of return on plan assets	4.5%	③ Expected rate of return on plan assets	4.5%
④ Recognized period of actuarial gain/loss	Employees' average remaining service period when accrued in connected each fiscal year	④ Recognized period of actuarial gain/loss	Employees' average remaining service period when accrued in connected each fiscal year

<p>⑤ Amortization period of prior service cost Employees' average remaining service period when accrued</p> <p>⑥ Amortization period of transition obligation 10 years</p>	<p>⑤ Amortization period of prior service cost Employees' average remaining service period when accrued</p> <p>⑥ Amortization period of transition obligation 10 years</p> <p>(Additional information)</p> <p>A partial revision of the accounting standard for retirement pension scheme (No.2) (Corporate accounting standard No.14, May 15, 2007) has been applied from this financial year.</p>
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(Deferred income tax)

FY2006 April1,2006~March 31, 2007	FY2007 April1,2007~March 31, 2008
1. Significant components of deferred tax assets (¥million)	1. Significant components of deferred tax assets (¥million)
Deferred Tax Assets	Deferred Tax Assets
Accrued bonus 1,387	Accrued bonus 1,257
Unpaid enterprise tax 151	Unpaid enterprise tax 134
Allowance for doubtful accounts 168	Allowance for doubtful accounts 159
Accrued employee retirement benefits 4,554	Accrued employee retirement benefits 4,549
Retirement allowance to directors and statutory auditors 87	Retirement allowance to directors and statutory auditors 114
Investment securities 24	Investment securities 27
Deferred tax on loss carried forward by consolidated subsidiaries 31	Difference of evaluation amount for other securities 197
Others <u>553</u>	Deferred tax on loss carried forward by consolidated subsidiaries 19
Subtotal <u>6,958</u>	Others <u>727</u>
Valuation allowance <u>△199</u>	Subtotal <u>7,186</u>
Total deferred tax assets <u>6,759</u>	Valuation allowance <u>△219</u>
Deferred tax liabilities	Total deferred tax assets <u>6,967</u>
Reserve for special depreciation △9	Deferred tax liabilities
Reserve for software programming △16	Reserve for software programming △7
Reserve for f deferred gains on fixed assets △63	Reserve for f deferred gains on fixed assets △60
Other securities evaluation difference △147	Others <u>△0</u>
Others <u>△0</u>	Total deferred tax liabilities <u>△67</u>
Total deferred tax liabilities <u>△237</u>	Net deferred tax assets(liabilities) <u>6,899</u>
Net deferred tax assets(liabilities) <u>6,522</u>	

<p>(Note)</p> <p>Net deferred tax assets are classified in the consolidated balance sheet</p> <p>Current assets → Deferred tax assets ¥2,078 million</p> <p>Fixed assets → Deferred tax assets ¥4,443 million</p> <p>Current liabilities → Deferred tax liabilities —</p> <p>Fixed liabilities → Deferred tax liabilities —</p> <p>2. Significant sources of the difference between the statutory and effective tax rates</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Statutory tax rate</td> <td style="text-align: right;">40.50 (%)</td> </tr> </table> <p>(Adjustments)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Entertainment expenses and other expense items not to be included for tax purpose expenses permanently</td> <td style="text-align: right;">2.91</td> </tr> <tr> <td>Dividends received and other profit items not to be included for tax purpose permanently</td> <td style="text-align: right;">△0.09</td> </tr> <tr> <td>Residential tax (Straight-line)</td> <td style="text-align: right;">2.36</td> </tr> <tr> <td>Allowance account</td> <td style="text-align: right;">1.55</td> </tr> <tr> <td>other</td> <td style="text-align: right;">△0.11</td> </tr> <tr> <td style="border-top: 1px solid black;">Effective Tax Rate</td> <td style="text-align: right; border-top: 1px solid black;">47.34 (%)</td> </tr> </table>	Statutory tax rate	40.50 (%)	Entertainment expenses and other expense items not to be included for tax purpose expenses permanently	2.91	Dividends received and other profit items not to be included for tax purpose permanently	△0.09	Residential tax (Straight-line)	2.36	Allowance account	1.55	other	△0.11	Effective Tax Rate	47.34 (%)	<p>(Note)</p> <p>Net deferred tax assets are classified in the consolidated balance sheet</p> <p>Current assets → Deferred tax assets ¥2,008 million</p> <p>Fixed assets → Deferred tax assets ¥4,890 million</p> <p>Current liabilities → Deferred tax liabilities —</p> <p>Fixed liabilities → Deferred tax liabilities —</p> <p>2. Significant sources of the difference between the statutory and effective tax rates</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Statutory tax rate</td> <td style="text-align: right;">40.50 (%)</td> </tr> </table> <p>(Adjustments)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Entertainment expenses and other expense items not to be included for tax purpose expenses permanently</td> <td style="text-align: right;">3.25</td> </tr> <tr> <td>Dividends received and other profit items not to be included for tax purpose permanently</td> <td style="text-align: right;">△0.14</td> </tr> <tr> <td>Residential tax (Straight-line)</td> <td style="text-align: right;">2.31</td> </tr> <tr> <td>Allowance account</td> <td style="text-align: right;">0.59</td> </tr> <tr> <td>other</td> <td style="text-align: right;">△0.49</td> </tr> <tr> <td style="border-top: 1px solid black;">Effective Tax Rate</td> <td style="text-align: right; border-top: 1px solid black;">46.02 (%)</td> </tr> </table>	Statutory tax rate	40.50 (%)	Entertainment expenses and other expense items not to be included for tax purpose expenses permanently	3.25	Dividends received and other profit items not to be included for tax purpose permanently	△0.14	Residential tax (Straight-line)	2.31	Allowance account	0.59	other	△0.49	Effective Tax Rate	46.02 (%)
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Segment Information

a. Segment Information by Operations

There is no information by operation in the previous and current fiscal year since the company and its subsidiaries operate in a single field of business to provide system integration and related services in the area of information and telecommunications.

b. Geographic Segment Information

Geographic segment information is not presented since the company and its subsidiaries did not have any consolidated subsidiaries or branch offices in areas other than Japan in the previous and current fiscal year.

c. Overseas Sales

Information on overseas sales is not presented since overseas sales account for less than 10% of consolidated net sales both in the previous and current fiscal year.

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F Y2006 (April 1,2006 to March31,2007)

(1) Parent company and major shareholders

Description	Name of the company	Address	Capital (¥ million)	Business Occupation	Voting rights
Parent company	Fujitsu Ltd.	Nakahara-ku, Kawasaki City	324,625	Main supplier of our products and providing service business etc	(Owned) direct 52.6% indirect 0.1%

Relation with the company		Type of Transaction	Transaction amount (¥million)	Account title	Resulting account balance (¥million)
Concurrent occupation	Business relations				
Transfer 8	Supplier of our select line and contract of maintenance, etc.	Service business	8,361	Accounts receivables	3,293
		Sales of equipments	61,559	Accounts payables	18,755

(Notes)

1. It has dealings over stocking with equipment from Fujitsu based on the partner contract under the same to other partner's condition.
2. The contract of maintenance etc. has been decided as well as general conditions of business transactions.
3. The above transaction amount does not include consumption taxes but the resulting account balance at March31, 2007 includes such the tax.

(2) Fellow subsidiary etc.

Description	Name of the company	Address	Capital (¥million)	Business Occupation	Voting rights
Subsidiary of parent company	FUJITSU SUPPORT AND SERVICE INC.	Minato-ku, Tokyo	9,401	The overall service for planning, designing, introducing, constructing, and operating and maintaining of information system	None

Relation with the company		Type of Transaction	Transaction amount (¥million)	Account title	Resulting account balance (¥million)
Concurrent occupation	Business relations				
None	Contract of maintenance etc.	Contract of maintenance	11,438	Accounts receivables	3,195

(Notes)

1. The contract of maintenance etc. has been decided as well as general conditions of business transactions.
2. The above transaction amount does not include consumption taxes but the resulting account balance at March31, 2007 includes such the tax.

Description	Name of the company	Address	Capital (¥million)	Business Occupation	Voting rights
Subsidiary of parent company	Fujitsu Capital LTD.	Minato-ku, Tokyo	100	All business that accompanies and relates on money lending to Fujitsu's domestic group company	None

Relation with the company		Type of Transaction	Transaction amount (¥million)	Account title	Resulting account balance (¥million)
Concurrent occupation	Business relations				
None	Managing and operating entrusted funds and related matters	Managing entrusted funds etc.	197,329	Money deposited	23,386
		Sale of credit sale claims	24,167	Current asset, Secured income receivable (accounts due)	621

(Note)

The capital operation consignment and others has been decided considering the market interest rate etc.

F Y2007(April 1,2007 to March31,2008)

(1) Parent company and major shareholders

Description	Name of the company	Address	Capital (¥ million)	Business Occupation	Voting rights
Parent company	Fujitsu Ltd.	Nakahara-ku, Kawasaki City	324,625	Production, marketing and providing service for information systems and electric devices	(Owned) direct 52.6% indirect 0.1%

Relation with the company		Type of Transaction	Transaction amount (¥million)	Account title	Resulting account balance
Concurrent occupation	Business relations				
Transfer 8	Supplier of our select line and contract of maintenance, etc.	Service business	7,370	Accounts receivables	(¥million) 3,168
		Sales of equipments	54,974	Accounts payables	(¥million) 15,799

(Notes)

1. It has dealings over stocking with equipment from Fujitsu based on the partner contract under the same to other partner's condition.
2. The contract of maintenance etc. has been decided as well as general conditions of business transactions.
3. The above transaction amount does not include consumption taxes but the resulting account balance at March31, 2008 includes such the tax.

(2) Fellow subsidiary etc.

Description	Name of the company	Address	Capital (¥million)	Business Occupation	Voting rights
Subsidiary of parent company	FUJITSU FSAS INC.	Minato-ku, Tokyo	9,401	The overall service for planning, designing, introducing, constructing, and operating and maintaining of information system	None

Relation with the company		Type of Transaction	Transaction amount (¥million)	Account title	Resulting account balance
Concurrent occupation	Business relations				
None	Contract of maintenance etc.	Contract of maintenance	10,457	Accounts receivables	(¥million) 1,868

(Notes)

1. The contract of maintenance etc. has been decided as well as general conditions of business transactions.
2. The above transaction amount does not include consumption taxes but the resulting account balance at March31, 2008 includes such the tax.

Description	Name of the company	Address	Capital (¥million)	Business Occupation	Voting rights
Subsidiary of parent company	Fujitsu Capital LTD.	Minato-ku, Tokyo	100	All business that accompanies and relates on money lending to Fujitsu's domestic group company	None

Relation with the company		Type of Transaction	Transaction amount (¥million)	Account title	Resulting account balance
Concurrent occupation	Business relations				
None	Managing and operating entrusted funds and related matters	Managing entrusted funds etc.	45,088	Money deposited	(¥million) 23,675

(Note)

The capital operation consignment and others has been decided considering the market interest rate etc.

(Per share information)

Items	FY2006 (April 1,2006~March 31, 2007)	FY2007 (April 1,2007~March 31, 2008)
Book value per share (yen)	2,316.58	2,350.47
Earnings per share (yen)	70.52	69.98
EPS after full dilution	Not applicable, due to no such stocks to make dilution of EPS.	Same as left.

(Note) The following is the ground of calculation of earnings per share.

	FY2006 (April 1,2006~March 31, 2007)	FY2007 (April 1,2007~March 31, 2008)
Net Income (¥ million)	1,867	1,853
Amount not to belong to ordinary shareholders (¥ million)	—	—
Net earnings for ordinary shares (¥ million)	1,867	1,853
Average outstanding shares during the period (shares)	26,489,156	26,488,538

Subsequent event

FY2006 (April 1,2006~March 31, 2007)	FY2007 (April 1,2007~March 31, 2008)
_____	<p>(Purchase of own shares)</p> <p>The company decided the following resolution at the board of directors' meeting held on April 28, 2008 based on the Corporate Law Article 156 which reads clause 3 of Article 165 in a different way and is applied.</p> <p>(1) Reason of purchasing own shares</p> <p>To make efficient use of the company's capital as well as to carry out mobile management strategy for its capital.</p> <p>(2) Contents of the purchase</p> <p>① Class of shares to purchase Common stock</p> <p>② Total number of shares to purchase 300,000 shares(maximum) (1.1% of the outstanding shares except holding own shares in hand)</p>

- | | |
|--|---|
| | <p>③ Maximum amount
400 million yen</p> <p>④ Period of the purchasing operation
May 1, 2008 ~ June 13, 2008</p> |
|--|---|