

Non-Consolidated Balance Sheets (Supplementary Information)

ANRITSU CORPORATION
March 31, 2010 and 2009

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2010	2009	2010
Assets			
Current assets:			
Cash	¥ 20,883	¥ 8,142	\$ 224,428
Notes and accounts receivable — trade	13,785	13,258	148,146
Allowance for doubtful accounts	(78)	(126)	(838)
Short-term loans receivable	—	600	—
Long-term loans receivable due within one year	—	1,250	—
Inventories	5,691	6,382	61,161
Deferred tax assets — current	4,698	6,032	50,489
Other current assets	1,612	8,724	17,323
Total current assets	46,591	44,262	500,709
Property, plant and equipment:			
Land	1,285	492	13,810
Building and structures	29,487	25,075	316,894
Machinery and equipment	7,895	6,994	84,847
Accumulated depreciation	(29,189)	(24,214)	(313,692)
Net property, plant and equipment	9,478	8,347	101,859
Investments and other assets:			
Investment securities	50,976	53,064	547,834
Long-term loans receivable	9,180	9,175	98,657
Deferred tax assets — non-current	—	1,393	—
Other assets	7,027	7,543	75,519
Allowance for doubtful accounts	(1)	(1)	(11)
Total investments and other assets	67,182	71,174	721,999
Total assets	¥123,251	¥123,783	\$1,324,567

	Millions of yen		Thousands of U.S. dollars (Note 1)
	2010	2009	2010
Liabilities and Net Assets			
Current liabilities:			
Short-term borrowings	¥ 1,190	¥ 1,140	\$ 12,789
Long-term debt due within one year	7,424	7,000	79,785
Notes and accounts payable — trade	6,031	6,334	64,815
Accrued liabilities	2,485	3,186	26,706
Accrued expenses	948	370	10,188
Income taxes payable	57	201	613
Other current liabilities	10,914	9,001	117,291
Total current liabilities	29,049	27,232	312,187
Long-term liabilities:			
Long-term debt	30,500	32,000	327,781
Retirement benefits for directors and corporate auditors	10	14	107
Deferred tax liabilities — non-current	188	—	2,020
Other long-term liabilities	1,656	285	17,797
Total long-term liabilities	32,354	32,299	347,705
Net assets:			
Common stock	14,050	14,050	150,994
Additional paid-in capital	23,000	23,000	247,179
Legal reserve	2,468	2,468	26,523
Retained earnings	23,041	25,312	247,620
Net unrealized holding gain or loss on securities	134	256	1,440
Deferred gain or loss on hedged transactions	(29)	(21)	(312)
Reservation rights on common stock	20	20	215
Treasury stock, at cost	(836)	(833)	(8,984)
Total net assets	61,848	64,252	664,675
Total liabilities and net assets	¥123,251	¥123,783	\$1,324,567

Non-Consolidated Statements of Operations (Supplementary Information)

ANRITSU CORPORATION
Years ended March 31, 2010, 2009 and 2008

	Millions of yen			Thousands of U.S. dollars (Note 1)
	2010	2009	2008	2010
Sales	¥36,754	¥41,230	¥49,648	\$394,992
Cost of sales	27,706	32,382	36,813	297,754
Gross profit	9,048	8,848	12,835	97,238
Selling, general and administrative expenses	7,283	10,089	12,373	78,270
Operating income (loss)	1,765	(1,241)	462	18,968
Other income (expenses):				
Interest and dividends income	652	7,266	619	7,007
Interest expenses	(559)	(453)	(509)	(6,008)
Foreign exchange gain (loss)	12	(80)	(474)	129
Loss on disposal of inventories	—	—	(2,374)	—
Loss on devaluation of inventories	—	(1,290)	(2,458)	—
Gain on sales of property, plant and equipment	149	502	42	1,601
Gain on sales of investment securities	140	5	—	1,505
Loss on devaluation of investment securities	(17)	(52)	(30)	(183)
Loss on devaluation of stock of subsidiaries and affiliates	(2,015)	(4,986)	—	(21,654)
Management innovation implementation expenses	—	—	(44)	—
Reversal of bad debt reserve	—	—	113	—
Gain on revision of retirement benefit plan	—	786	—	—
Compensation income for expropriation	—	99	—	—
Gain on expiration of warrants	—	35	—	—
Business structure improvement expenses	—	(592)	—	—
Gain on retirement by purchase of bonds	62	—	—	666
Gain on extinguishment of tie-in shares	47	—	—	505
Other, net	3	6	(349)	33
	(1,526)	1,246	(5,464)	(16,399)
Income (loss) before income taxes	239	5	(5,002)	2,569
Provision for income taxes:				
Current	(410)	50	(409)	(4,406)
Deferred	2,919	(409)	(6)	31,370
Net income (loss)	¥ (2,270)	¥ 364	¥ (4,587)	\$ (24,395)