

Non-Consolidated Balance Sheets (Supplementary Information)

ANRITSU CORPORATION
March 31, 2009 and 2008

	Millions of yen		Thousands of U.S. dollars
	2009	2008	2009
Assets			
Current assets:			
Cash	¥ 8,142	¥ 10,433	\$ 82,887
Notes and accounts receivable — trade	13,258	17,064	134,969
Allowance for doubtful accounts	(126)	(163)	(1,283)
Short-term loans receivable	600	—	6,108
Long-term loans receivable due within one year	1,250	10	12,725
Inventories	6,382	10,904	64,970
Deferred tax assets — current	6,032	7,395	61,407
Other current assets	8,724	2,065	88,813
Total current assets	44,262	47,708	450,596
Property, plant and equipment:			
Land	492	492	5,009
Building and structures	25,075	24,981	255,268
Machinery and equipment	6,994	12,082	71,200
Accumulated depreciation	(24,214)	(28,445)	(246,503)
Net property, plant and equipment	8,347	9,110	84,974
Investments and other assets:			
Investment securities	53,064	54,183	540,202
Long-term loans receivable	9,175	7,015	93,403
Deferred tax assets — non-current	1,393	—	14,181
Other assets	7,543	7,096	76,789
Allowance for doubtful accounts	(1)	(2)	(10)
Total investments and other assets	71,174	68,292	724,565
Total assets	¥123,783	¥125,110	\$1,260,135

	Millions of yen		Thousands of U.S. dollars
	2009	2008	2009
Liabilities and Net Assets			
Current liabilities:			
Short-term borrowings	¥ 1,140	¥ 1,040	\$ 11,605
Long-term debt due within one year	7,000	—	71,261
Notes and accounts payable — trade	6,334	6,943	64,481
Accrued liabilities	3,186	4,024	32,434
Accrued expenses	370	1,013	3,767
Income taxes payable	201	68	2,046
Other current liabilities	9,001	7,667	91,633
Total current liabilities	27,232	20,755	277,227
Long-term liabilities:			
Long-term debt	32,000	39,000	325,766
Retirement benefits for directors and corporate auditors	14	19	143
Deferred tax liabilities — non-current	—	345	—
Other long-term liabilities	285	250	2,901
Total long-term liabilities	32,299	39,614	328,810
Net assets:			
Common stock	14,050	14,050	143,032
Additional paid-in capital	23,000	23,000	234,144
Legal reserve	2,468	2,468	25,125
Retained earnings	25,312	25,845	257,681
Net unrealized holding gains on securities	256	179	2,606
Deferred gain or loss on hedged transactions	(21)	(23)	(214)
Reservation rights on common stock	20	54	204
Treasury stock, at cost	(833)	(832)	(8,480)
Total net assets	64,252	64,741	654,098
Total liabilities and net assets	¥123,783	¥125,110	\$1,260,135

Non-Consolidated Statements of Operations (Supplementary Information)

ANRITSU CORPORATION
Years ended March 31, 2009, 2008 and 2007

	Millions of yen			Thousands of U.S. dollars
	2009	2008	2007	2009
Sales	¥41,230	¥49,648	¥50,193	\$419,729
Cost of sales	32,382	36,813	35,502	329,655
Gross profit	8,848	12,835	14,691	90,074
Selling, general and administrative expenses	10,089	12,373	11,967	102,708
Operating income (loss)	(1,241)	462	2,724	(12,634)
Other income (expenses):				
Interest and dividends income	7,266	619	773	73,969
Interest expenses	(453)	(509)	(545)	(4,612)
Foreign exchange gain (loss)	(80)	(474)	(38)	(814)
Loss on disposal of inventories	—	(2,374)	(304)	—
Gain on sales of property, plant and equipment	502	42	—	5,110
Gain on sales of investment securities	5	—	1	51
Loss on devaluation of investment securities	(52)	(30)	(40)	(529)
Revaluation loss of investments in subsidiaries' securities	(4,986)	—	—	(50,758)
Gain on expiration of warrants	35	—	160	356
Loss on devaluation of inventories	(1,290)	(2,458)	(945)	(13,132)
Management innovation implementation expenses	—	(44)	—	—
Reversal of bad debt reserve	—	113	—	—
Gain on revision of retirement benefit plan	786	—	—	8,002
Compensation income for expropriation	99	—	—	1,008
Business structure improvement expenses	(592)	—	—	(6,027)
Other, net	6	(349)	73	61
	1,246	(5,464)	(865)	12,685
Income (loss) before income taxes	5	(5,002)	1,859	51
Provision for income taxes:				
Current	50	(409)	(390)	509
Deferred	(409)	(6)	54	(4,164)
Net income (loss)	¥ 364	¥ (4,587)	¥ 2,195	\$ 3,706