

16. Full-Year Unconsolidated Statements of Changes in Net Assets

a. FY2006

(Million yen)

	Shareholders' Equity								
	Common stock	Capital surplus			Retained earnings (Deficit)			Treasury stock	Total shareholders' equity
		Legal capital surplus	Other capital surplus	Total capital surplus	Other retained earnings		Total retained earnings (Deficit)		
					Reserves for special depreciation	Retained earnings brought forward			
Balance at March 31, 2006	Y 324,625	118,297	299,868	418,166	4,903	16,474	21,377	(1,465)	762,703
Increase (decrease) during the term:									
Decrease in reserves for special depreciation *				-	(1,300)	1,300	-		-
Increase in reserves for special depreciation				-	1,100	(1,100)	-		-
Decrease in reserves for special depreciation				-	(1,200)	1,200	-		-
Cash dividends*				-		(6,203)	(6,203)		(6,203)
Cash dividends				-		(6,202)	(6,202)		(6,202)
Bonus for directors and auditors*				-		(150)	(150)		(150)
Net income				-		(249,286)	(249,286)		(249,286)
Acquisition of treasury stock				-				(530)	(530)
Sales of treasury stock			10	10				25	35
Net increase (decrease) during the term, except for items under shareholders' equity			10	10	(1,400)	(260,441)	(261,841)	(504)	(262,336)
Total			10	10	(1,400)	(260,441)	(261,841)	(504)	(262,336)
Balance at March 31, 2007	Y 324,625	118,297	299,878	418,175	3,503	(243,967)	(240,464)	(1,969)	500,367

	Valuation and Translation Adjustments		Total Net Assets
	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at March 31, 2006	Y 176,881	176,881	939,585
Increase (decrease) during the term:			
Decrease in reserves for special depreciation *		-	-
Increase in reserves for special depreciation		-	-
Decrease in reserves for special depreciation		-	-
Cash dividends*		(6,203)	
Cash dividends		(6,202)	
Bonus for directors and auditors*		(150)	
Net income		(249,286)	
Acquisition of treasury stock		(530)	
Sales of treasury stock		35	
Net increase (decrease) during the term, except for items under shareholders' equity	(56,357)	(56,357)	(56,357)
Total	(56,357)	(56,357)	(318,693)
Balance at March 31, 2007	Y 120,524	120,524	620,891

Note:

* Distribution of profit approved at Annual Shareholders' Meeting (June 23, 2006).

b. FY2007

(Million yen)

Shareholders' Equity											
	Common stock	Capital surplus			Retained earnings (Deficit)			Treasury stock	Total shareholders' equity		
					Legal retained earnings	Other retained earnings				Total retained earnings (Deficit)	
		Legal capital surplus	Other capital surplus	Total capital surplus		Reserves for special depreciation	Retained earnings brought forward				
Balance at March 31, 2007	Y	324,625	118,297	299,878	418,175	-	3,503	(243,967)	(240,464)	(1,969)	500,367
Increase (decrease) during the term:											
Transfer of legal capital surplus to other capital surplus*			(118,297)	118,297	-				-		-
Transfer of other capital surplus to retained earnings brought forward**				(240,464)	(240,464)			240,464	240,464		-
Cash dividends			(6,201)	(6,201)		620		(6,828)	(6,207)		(12,408)
Increase in reserves for special depreciation							740	(740)			-
Decrease in reserves for special depreciation							(1,900)	1,900			-
Net income								61,415	61,415		61,415
Acquisition of treasury stock***										(27,231)	(27,231)
Sales of treasury stock****			(2,329)	(2,329)						28,331	26,002
Net increase (decrease) during the term, except for items under shareholders' equity											
Total			(118,297)	(130,697)	(248,994)	620	(1,160)	296,211	295,672	1,099	47,777
Balance at March 31, 2008	Y	324,625	-	169,181	169,181	620	2,343	52,244	55,207	(869)	548,144

	Y	Valuation and Translation Adjustments		Total Net Assets
		Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at March 31, 2007	Y	120,524	120,524	620,891
Increase (decrease) during the term:				
Transfer of legal capital surplus to other capital surplus*			-	-
Transfer of other capital surplus to retained earnings brought forward**			-	-
Cash dividends			(12,408)	
Increase in reserves for special depreciation			-	-
Decrease in reserves for special depreciation			-	-
Net income			61,415	61,415
Acquisition of treasury stock***			(27,231)	(27,231)
Sales of treasury stock****			26,002	26,002
Net increase (decrease) during the term, except for items under shareholders' equity			(31,815)	(31,815)
Total			(31,815)	15,961
Balance at March 31, 2008	Y	88,708	88,708	636,852

Note:

- * The transfer of legal capital surplus to other capital surplus is based on a resolution at the Annual Shareholders' Meeting on June 22, 2007 to decrease legal capital surplus and increase other capital surplus.
- ** Transfer of other capital surplus to retained earnings brought forward is an appropriation from the Company's other capital surplus for the elimination of the Company's accumulated deficit recorded in its unconsolidated retained earnings as resolved by the Board of Directors on May 24, 2007.
- *** Acquisition of treasury stock represents stock purchases made to convert subsidiaries Fujitsu Access Limited, Fujitsu Device Inc. and Fujitsu Wireless Systems Limited into wholly owned subsidiaries by distributing shares of Fujitsu Limited in exchange for shares in the subsidiaries. Fujitsu Devices Inc. changed its corporate name to Fujitsu Electronics Inc. in October 2007
- **** Sales of treasury stock represents stock sales made to convert subsidiaries Fujitsu Access Limited, Fujitsu Devices Inc. and Fujitsu Wireless Systems Limited into wholly owned subsidiaries by exchanging shares with the subsidiaries' shareholders.