

# Consolidated Statements of Changes in Net Assets

Fujitsu Limited and Consolidated Subsidiaries

	Yen (millions)											
	Notes	Shareholders' equity					Valuation and translation adjustments			Subscription rights to shares	Minority interests in consolidated subsidiaries	Total net assets
		Common stock	Capital surplus	Retained earnings	Treasury stock, at cost	Total shareholders' equity	Unrealized gain and loss on securities, net of taxes	Deferred gains or losses on hedge and others, net of taxes	Foreign currency translation adjustments			
Balance at March 31, 2007		¥ 324,625	¥ 498,029	¥ 54,319	¥ (1,969)	¥ 875,004	¥ 122,770	¥ 2,613	¥ (30,865)	¥ —	¥ 191,197	¥ 1,160,719
Increase (decrease) during the term:												
Transfer of capital surplus to retained earnings*			(240,464)	240,464		—						—
Cash dividends from capital surplus and retained earnings			(6,201)	(6,207)		(12,408)						(12,408)
Net income				48,107		48,107						48,107
Purchase of treasury stock					(27,231)	(27,231)						(27,231)
Disposal of treasury stock			(2,326)		28,331	26,005						26,005
Change in scope of consolidation				896		896						896
Others				1,324		1,324						1,324
Net increase (decrease) during the term, except for items under shareholders' equity							(32,891)	(40)	(25,080)		(9,225)	(67,236)
Net increase (decrease) during the term		—	(248,991)	284,584	1,100	36,693	(32,891)	(40)	(25,080)	—	(9,225)	(30,543)
Balance at March 31, 2008		¥ 324,625	¥ 249,038	¥ 338,903	¥ (869)	¥ 911,697	¥ 89,879	¥ 2,573	¥ (55,945)	¥ —	¥ 181,972	¥ 1,130,176
Effect of changes in accounting policies applied to foreign subsidiaries	1			(1,585)		(1,585)						(1,585)
Increase (decrease) during the term:												
Cash dividends from retained earnings				(20,681)		(20,681)						(20,681)
Net loss				(112,388)		(112,388)						(112,388)
Purchase of treasury stock					(1,492)	(1,492)						(1,492)
Disposal of treasury stock			(73)		228	155						155
Change in scope of consolidation			(12,353)	19,548		7,195						7,195
Net increase (decrease) during the term, except for items under shareholders' equity							(38,218)	2,639	(34,888)	26	(5,337)	(75,778)
Net increase (decrease) during the term		—	(12,426)	(113,521)	(1,264)	(127,211)	(38,218)	2,639	(34,888)	26	(5,337)	(202,989)
Balance at March 31, 2009		¥ 324,625	¥ 236,612	¥ 223,797	¥ (2,133)	¥ 782,901	¥ 51,661	¥ 5,212	¥ (90,833)	¥ 26	¥ 176,635	¥ 925,602
Effect of changes in accounting policies applied to foreign subsidiaries				999		999						999
Increase (decrease) during the term:												
Cash dividends from retained earnings				(12,399)		(12,399)						(12,399)
Net income				93,085		93,085						93,085
Purchase of treasury stock					(22,691)	(22,691)						(22,691)
Disposal of treasury stock			(627)		22,101	21,474						21,474
Change in scope of consolidation				2,482		2,482						2,482
Net increase (decrease) during the term, except for items under shareholders' equity							(35,655)	(2,912)	5,338	27	(26,977)	(60,179)
Net increase (decrease) during the term		—	(627)	83,168	(590)	81,951	(35,655)	(2,912)	5,338	27	(26,977)	21,772
Balance at March 31, 2010		¥ 324,625	¥ 235,985	¥ 307,964	¥ (2,723)	¥ 865,851	¥ 16,006	¥ 2,300	¥ (85,495)	¥ 53	¥ 149,658	¥ 948,373

	U.S. Dollars (thousands) (Note 2)											
Balance at March 31, 2009 (in U.S. Dollars)		\$ 3,490,591	\$ 2,544,215	\$ 2,406,419	\$ (22,935)	\$ 8,418,290	\$ 555,495	\$ 56,043	\$ (976,699)	\$ 280	\$ 1,899,301	\$ 9,952,710
Effect of changes in accounting policies applied to foreign subsidiaries				10,742		10,742						10,742
Increase (decrease) during the term:												
Cash dividends from retained earnings				(133,323)		(133,323)						(133,323)
Net income				1,000,914		1,000,914						1,000,914
Purchase of treasury stock					(243,989)	(243,989)						(243,989)
Disposal of treasury stock			(6,742)		237,644	230,902						230,902
Change in scope of consolidation				26,689		26,689						26,689
Net increase (decrease) during the term, except for items under shareholders' equity							(383,387)	(31,312)	57,398	290	(290,075)	(647,086)
Net increase (decrease) during the term		—	(6,742)	894,280	(6,345)	881,193	(383,387)	(31,312)	57,398	290	(290,075)	234,107
Balance at March 31, 2010 (in U.S. Dollars)		\$3,490,591	\$2,537,473	\$3,311,441	\$ (29,280)	\$9,310,225	\$ 172,108	\$ 24,731	\$ (919,301)	\$ 570	\$1,609,226	\$10,197,559

The accompanying Notes to Consolidated Financial Statements are an integral part of these statements.

\* At the Board of Directors meeting held on May 24, 2007, the Company resolved to appropriate the Company's "other capital surplus" and "other retained earnings" in accordance with the Japanese Corporate Law. As a result, in the non-consolidated financial statements, "other capital surplus" decreased by ¥240,464 million and "other retained earnings" increased by the same amount. Accordingly, in the consolidated financial statements, "capital surplus" decreased by ¥240,464 million, and "retained earnings" increased by the same amount.