

Consolidated Statement of Changes in Net Assets

Mitsubishi Gas Chemical Company, Inc. and Consolidated Subsidiaries
For the year ended March 31, 2018

	Millions of yen												
	Stockholders' equity					Accumulated other comprehensive income							Total net assets
	Common stock (note 10)	Additional paid-in capital (note 10)	Retained earnings (note 11)	Treasury stock	Total	Net unrealized gain on other securities (note 4)	Deferred losses on hedges	Surplus on revaluation of land	Foreign currency translation adjustments	Remeasurements of defined benefit plans (note 8)	Total	Non-controlling interests	
Balance as of April 1, 2016	¥ 41,970	¥ 35,603	¥ 311,250	¥ (15,566)	¥ 373,258	¥ 9,816	¥ (3)	¥ 222	¥ (4,613)	¥ (1,736)	¥ 3,686	¥ 46,190	¥ 423,135
Cumulative effects of changes in accounting standards at overseas affiliates			(3,392)		(3,392)					(118)	(118)		(3,510)
Restated balances as of April 1, 2016	41,970	35,603	307,858	(15,566)	369,865	9,816	(3)	222	(4,613)	(1,855)	3,568	46,190	419,624
Changes arising during year:													
Cash dividends			(6,986)		(6,986)								(6,986)
Profit attributable to owners of parent			48,013		48,013								48,013
Change of the scope of consolidation			(16)		(16)								(16)
Change of the scope of equity method			8,377		8,377								8,377
Purchase of treasury stock				(6,264)	(6,264)								(6,264)
Disposition of treasury stock		0		0	1								1
Change in treasury stock of parent arising from transactions with non-controlling shareholders		(1)			(1)								(1)
Net changes other than stockholders' equity					—	8,284	3	—	(1,636)	1,503	8,154	2,467	10,622
Total changes during the year	—	(0)	49,387	(6,263)	43,123	8,284	3	—	(1,636)	1,503	8,154	2,467	53,746
Balance as of March 31, 2017	¥ 41,970	¥ 35,602	¥ 357,245	¥ (21,829)	¥ 412,989	¥ 18,101	¥ (0)	¥ 222	¥ (6,249)	¥ (351)	¥ 11,722	¥ 48,658	¥ 473,370
Changes arising during year:													
Cash dividends			(9,927)		(9,927)								(9,927)
Profit attributable to owners of parent			60,531		60,531								60,531
Purchase of treasury stock				(7,010)	(7,010)								(7,010)
Disposition of treasury stock		0		0	0								0
Retirement of treasury stock		(8,873)		8,873									—
Transfer to additional paid-in capital from retained earnings		8,816	(8,816)										—
Change in treasury stock of parent arising from transactions with non-controlling shareholders		(966)			(966)								(966)
Net changes other than stockholders' equity						(839)	(0)	—	(1,365)	2,229	24	3,122	3,146
Total changes during the year	—	(1,024)	41,787	1,863	42,626	(839)	(0)	—	(1,365)	2,229	24	3,122	45,773
Balance as of March 31, 2018	¥ 41,970	¥ 34,578	¥ 399,033	¥ (19,966)	¥ 455,616	¥ 17,261	¥ (0)	¥ 222	¥ (7,614)	¥ 1,878	¥ 11,747	¥ 51,780	¥ 519,144

	Thousands of U.S. dollars (note 2)												
	Stockholders' equity					Accumulated other comprehensive income							Total net assets
	Common stock	Additional paid-in capital	Retained earnings	Treasury stock	Total	Net unrealized gain on other securities	Deferred losses on hedges	Surplus on revaluation of land	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total	Non-controlling interests	
Balance as of March 31, 2017	\$ 395,049	\$ 335,109	\$ 3,362,622	\$ (205,469)	\$ 3,887,321	\$ 170,378	\$ (0)	\$ 2,090	\$ (58,820)	\$ (3,304)	\$ 110,335	\$ 458,001	\$ 4,455,666
Changes arising during year:													
Cash dividends			(93,439)		(93,439)								(93,439)
Profit attributable to owners of parent			569,757		569,757								569,757
Purchase of treasury stock				(65,983)	(65,983)								(65,983)
Disposition of treasury stock		0		0	0								0
Retirement of treasury stock		(83,518)		83,518									—
Transfer to additional paid-in capital from retained earnings		82,982	(82,982)										—
Change in treasury stock of parent arising from transactions with non-controlling shareholders		(9,093)			(9,093)								(9,093)
Net changes other than stockholders' equity						(7,897)	(0)	—	(12,848)	20,981	226	29,386	29,612
Total changes during the year	—	(9,639)	393,326	17,536	401,224	(7,897)	(0)	—	(12,848)	20,981	226	29,386	430,845
Balance as of March 31, 2018	\$ 395,049	\$ 325,471	\$ 3,755,958	\$ (187,933)	\$ 4,288,554	\$ 162,472	\$ (0)	\$ 2,090	\$ (71,668)	\$ 17,677	\$ 110,570	\$ 487,387	\$ 4,886,521

See accompanying notes to consolidated financial statements.