Consolidated Statement of Cash Flows

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

Profit bather in corne taxon Agriculturants to proceed by opportung each titles		Millions of yen		Thousands of U.S. dollars (note 2)
Profit bather in corne taxon Agriculturants to proceed by opportung each titles	_	2018	2017	2018
Adultaments for reconcile profit before income taxes to net cash provided by operating authorities. Degreedistion and amortization 25,331 254,338 10,297 important of equipment 1,084 538 10,297 important of control of non-ourrent assets 11 1,194 104 104 10,500 or neutron of control of non-ourrent assets 10,200 minus 11 1,194 104 105 10,500 or neutron of control of non-ourrent assets 10,200 minus 11 1,194 104 105 10,500 or neutron of control of non-ourrent assets 10,200 minus 11 1,194 10,500 or neutron of control of non-ourrent assets 10,200 minus 11 1,194 10,500 or neutron of control of non-ourrent assets 10,200 minus 11 1,194 10,500 minus 11,194 11,1	Cash flows from operating activities:			
Despeciation and manufactation 27,027 25,631 294,386 10,287 1,084 10,287 1,084 10,287 1,084 10,287 1,084 10,287 1,084 1,084 1,084 1,084 1,084 1,085 1,087 1,085 1,	Profit before income taxes	¥ 73,421	¥ 61,099	\$ 691,086
Depreciation and amortization	,			
Loss on readefulipoosal of property, plant and equipment 1,004 538 10.287				
Injustment Inj		<u> </u>		· · · · · · · · · · · · · · · · · · ·
Loss on induction of non-current assets		<u> </u>		
Lines on husbress withfoldward 236 870 2.221		11	· · · · · · · · · · · · · · · · · · ·	104
Loss on liquidation of subsidiaries and affiliates				
Equity in earnings of affiliates (18,277) (21,125) (172,035)				
Increase in altowance for doubtful received benefit lability				
Increase (discrease) in not defined benefit liability		, ,		
Increase in provision for directors' retirement benefits 1,088 g. — 10,241 increase in provision for class on guarantees 1,089 g. — 10,241 increase in provision for loss on guarantees 1,069 g. 2,213 (24,289) interest and dividend income (2,881) (2,213) (24,289) interest and dividend income (2,881) (2,213) (24,289) interest expenses 1,069 g. 1,346 (10,002) (20,200) (20,2			246	
Increase in provision for loss on guarantees			(1,158)	
Interest and dividend income (2,581) (2,213) (24,224) Interest expenses 1,089 1,346 10,082 Gain on sale of short-term investments and investments in securities (2,146) (690) (20,200) (20,200) (26,200)	Increase (decrease) in provision for directors' retirement benefits	33	(141)	311
Interest expenses	Increase in provision for loss on guarantees	1,088	_	10,241
Capt on sale of short-term investments and investments in securities (2,146) (690) (20,200)	Interest and dividend income	(2,581)	(2,213)	(24,294)
Loss on devaluation of short-term investments and investments in securities 8,327 240 78,379 Increase in trade notes and accounts receivable (28,607) (3,930) (299,268) Increase in trade notes and accounts payable 21,357 8,416 201,026 Colher, net 2,443 (2,301) (22,995 Sub total 74,948 73,555 705,459 Sub total 74,948 73,555 705,459 Indirect and dividend received (2,345 2,409 23,955 Sub total 74,948 73,555 705,459 Indirect and dividend received (2,345 2,409 23,955 Indirect paid (974) (1,391) (9,168) Income taxes paid (974) (1,391) (9,168) Proceeds from subsidy income 29 59 273 Net cash provided by operating activities 90,720 82,711 855 Saph flows from investing activities 90,720 82,711 855 Saph flows from investing activities (36,546) (32,291) (343,995) Proceeds from sale of properly, plant and equipment 2,141 875 20,162 Proceeds from sale of properly, plant and equipment 2,141 875 20,162 Proceeds from sale of shares of subsidiaries and subsidiaries (1,549) (2,308) (14,571) Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation 4,494 2,482 46,583 Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation - (313) - (6,043) Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation - (313) - (7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation - (315) - (316,041) Proceeds from sales of chares of subsidiaries resulting in change in scope of consolidation - (315) - (316,041) Proceeds from time debt (7,900) (4,063) (88,712) Proceeds from to sale of the resulting in change in scope of consolidation	Interest expenses	1,069	1,346	10,062
Increase in trade notes and accounts receivable (28,607) (3,930) (269,268) Increase in trade notes and accounts payable 21,357 8,416 201,026 Other, net 2,443 (2,301) 22,995 Sub total 74,948 73,555 705,459 Interest and dividend received 2,545 2,409 23,955 Dividend received from affiliates accounted for by the equity method 20,008 12,288 188,328 Interest paid (974) (1,391) (8,168) Increase in trade, the second of the equity method 2,008 12,289 158,328 Interest paid (5,338) (5,226) (54,951) Proceeds from subsidy income - 1,015 1,015 Proceeds from subsidy income - 2,141 875 20,152 Sath flows from investing activities (36,546) (32,291) (343,995) Proceeds from investing activities (36,546) (32,291) (343,995) Proceeds from sale of property, plant and equipment 2,141 875 20,152 Purchase of investments in securities and subsidiaries (1,548) (2,308) (14,571) Proceeds from sale of investments in securities (36,546) (32,291) (34,583) (16,643) (31,191) (36,643) (31,191) (36,645) Proceeds from sale of investments in securities (36,546) (32,291) (34,583) (16,643) (31,191) (36,645) (32,911) (34,585) Proceeds from sale of investments in securities (36,546) (32,291) (34,595) Proceeds from sale of investments in securities (36,546) (32,291) (34,586) (36,643) (31,191) (36,645) (32,91) (34,595) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (46,643) (4	Gain on sale of short-term investments and investments in securities	(2,146)	(690)	(20,200)
Increase (decrease) in Inventories	Loss on devaluation of short-term investments and investments in securities	8,327	240	78,379
Increase in trade notes and accounts payable 21,357 8,416 201,026	Increase in trade notes and accounts receivable	(28,607)	(3,930)	(269,268)
Other, net 2,443 (2,301) 22,995 Sub total 71,4948 73,555 705,459 Interest and dividend received 2,545 2,409 23,955 Dividend received from affiliates accounted for by the equity method 20,008 12,288 188,328 Interest paid (974) (1,391) (9,168) Income taxes paid (6,838) (5226) (64,951) Proceeds from subsidy income - 1,015 - Other, net 29 59 273 Net cash provided by operating activities 30,720 82,711 853,916 Capital expenditures (36,546) (32,291) (343,995) Proceeds from investing activities 2,141 975 20,152 Capital expenditures (36,546) (32,291) (343,995) Proceeds from sale of property, plant and equipment 2,141 975 20,152 Purchase of investments in socurities 1,548 (2,308) (14,571) Proceeds from sales of property, plant and equipment 2,141 975 20,	Increase (decrease) in inventories	(9,759)	3,948	(91,858)
Sub total 74,948 73,555 705,459 Interest and dividend received 2,545 2,409 23,955 Dividend received from affiliates accounted for by the equity method 20,008 12,288 188,328 Interest paid (974) (1,391) (9,168) (1,391) (9,168) (1,391) (1,391) (1,681) (1,391) (1,391) (1,391) (1,681) (1,391) (1,	Increase in trade notes and accounts payable	21,357	8,416	201,026
Interest and dividend received from affiliates accounted for by the equity method 2,045 2,409 12,288 188,328 188,028 16,0008 12,288 188,028 16,0008 12,288 188,028 16,0008	Other, net	2,443	(2,301)	22,995
Dividend received from affiliates accounted for by the equity method	Sub total	74,948	73,555	705,459
Interest paid (974) (1,391) (9,168) Income taxes paid (5,838) (5,226) (54,951) Proceeds from subsidy income — 1,015	Interest and dividend received	2,545	2,409	23,955
Interest paid (974) (1,391) (9,168) Income taxes paid (5,838) (5,226) (54,951) Proceeds from subsidy income — 1,015	Dividend received from affiliates accounted for by the equity method	20,008	12,288	188,328
Income taxes paid (5,838) (5,266) (54,951) Proceeds from subsidy income - 1,015 -				
Proceeds from subsidy income		, ,		
Other, net 29 59 273 Net cash provided by operating activities 90,720 82,711 853,916 Cash flows from investing activities: Capital expenditures (36,546) (32,291) (343,995) Proceeds from sale of property, plant and equipment 2,141 875 20,152 Purchase of investments in securities and subsidiaries (1,548) (2,308) (14,571) Proceeds from sale of investments in securities 4,949 2,482 46,583 (Increase) decrease in long-term loans receivable (642) 177 (6,043) Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation 804 — 7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation 804 — 7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation 804 — 7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation 804 — 7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation (7,300) (4,063) <t< td=""><td></td><td>_</td><td></td><td>_</td></t<>		_		_
Net cash provided by operating activities 90,720 82,711 853,916		29		273
Sash flows from investing activities: (36,546) (32,291) (343,995) Proceeds from sale of property, plant and equipment 2,141 875 20,152 Purchase of investments in securities and subsidiaries (1,548) (2,308) (14,571) Proceeds from sale of investments in securities 4,949 2,482 46,583 (Increase) decrease in long-term loans receivable (642) 177 (6,043) Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation 804 — 7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation — (313) — Other, net (2,773) 260 (26,101) Net cash used in investing activities (33,614) (31,119) (316,397) Cash flows from financing activities (7,300) (4,063) (68,712) Decrease in short-term debt (7,300) (4,063) (68,712) Proceeds from long-term debt (14,143) (27,828) (133,123) Redemption of bonds — (15,000) — Purchase of treasury stock				
Purchase of investments in securities and subsidiaries (1,548) (2,308) (14,571) Proceeds from sale of investments in securities 4,949 2,482 46,583 Increase) decrease in long-term loans receivable (642) 177 (6,043) Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation 804 - 7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation - (313) - Other, net (2,773) 260 (26,101) Net cash used in investing activities (33,614) (31,119) (316,397) Cash flows from financing activities: (7,300) (4,063) (68,712) Decrease in short-term debt (7,300) (4,063) (68,712) Proceeds from long-term debt (14,143) (27,828) (133,123) Payments on long-term debt (14,143) (27,828) (133,123) Payments on long-term debt (15,000) - Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries that do not result in change in scope of consolidation (2,883) - (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Other controlling activities (33,038) (60,217) (310,975) Other controlling activities (33,038) (60,217) (310,975) Other controlling activities (33,038) (33,038) (33,038) Other controlling activities (33,038) (33,038)	Cash flows from investing activities: Capital expenditures	(36,546)	(32,291)	(343,995)
Proceeds from sale of investments in securities	Proceeds from sale of property, plant and equipment	2,141	875	20,152
Increase decrease in long-term loans receivable (642) 177 (6,043) Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation 804 - 7,568 Payments for sales of shares of subsidiaries resulting in change in scope of consolidation - (313) - Other, net (2,773) 260 (26,101) Net cash used in investing activities (33,614) (31,119) (316,397) Cash flows from financing activities: Decrease in short-term debt (7,300) (4,063) (68,712) Proceeds from long-term debt (10,359 1,741 97,506 Payments on long-term debt (14,143) (27,828) (133,123) Payments on long-term debt (14,143) (27,828) (133,123) Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries that do not result in change in scope of consolidation (2,883) - (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Other, net (108) (158) (1,017) Other, net (108) (1,017) (3,017) Other, net (108) (1,017) (3,017) Other, net (1,018) (1,017) Other, net (1,018) (1,017) (1,018) (1,017) Other, net (1,018	Purchase of investments in securities and subsidiaries	(1,548)	(2,308)	(14,571)
Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation	Proceeds from sale of investments in securities	4,949	2,482	46,583
Payments for sales of shares of subsidiaries resulting in change in scope of consolidation - (313) - (2,773) 260 (26,101) Net cash used in investing activities (33,614) (31,119) (316,397) Cash flows from financing activities:	(Increase) decrease in long-term loans receivable	(642)	177	(6,043)
Payments for sales of shares of subsidiaries resulting in change in scope of consolidation — (313) — (316) Other, net (2,773) 260 (26,101) Net cash used in investing activities (33,614) (31,119) (316,397) Cash flows from financing activities: Section of the construction of the cons	Proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation	804	_	7,568
Other, net (2,773) 260 (26,101) Net cash used in investing activities (33,614) (31,119) (316,397) Cash flows from financing activities: Section 1,200 (4,063) (68,712) Decrease in short-term debt (7,300) (4,063) (68,712) Proceeds from long-term debt 10,359 1,741 97,506 Payments on long-term debt (14,143) (27,828) (133,123) Redemption of bonds — (15,000) — Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) — (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (33,038) (60		_	(313)	
Net cash used in investing activities (33,614) (31,119) (316,397) Cash flows from financing activities: Cash flows from financing activities: Decrease in short-term debt (7,300) (4,063) (68,712) Proceeds from long-term debt 10,359 1,741 97,506 Payments on long-term debt (14,143) (27,828) (133,123) Redemption of bonds - (15,000) - Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) - (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) Increase (decrease) in cash and cash equivalents 23,127		(2.773)		(26.101)
Cash flows from financing activities: Cash flows from financing activities: Cash flows from financing activities: Decrease in short-term debt (7,300) (4,063) (68,712) Proceeds from long-term debt 10,359 1,741 97,506 Payments on long-term debt (14,143) (27,828) (133,123) Redemption of bonds - (15,000) - Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) - (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) Increase (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents		,		
Decrease in short-term debt (7,300) (4,063) (68,712)	Title dadi adda ii ii rodai ig datinada	(00,01.)	(0.,)	(0.0,00.)
Decrease in short-term debt (7,300) (4,063) (68,712)	Cash flows from financing activities:			
Proceeds from long-term debt 10,359 1,741 97,506 Payments on long-term debt (14,143) (27,828) (133,123) Redemption of bonds — (15,000) — Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) — (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) cash and cash equivalents at beginning of year 67,177 75,828 632,314 cash and cash equivalents resulting from change of scope of consolidation — 22 —		(7.300)	(4.063)	(68.712)
Payments on long-term debt (14,143) (27,828) (133,123) Redemption of bonds — (15,000) — Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) — (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) cash and cash equivalents at beginning of year 67,177 75,828 632,314 cash and cash equivalents resulting from change of scope of consolidation — 22 —		,		. , ,
Redemption of bonds				
Purchase of treasury stock (7,010) (6,266) (65,983) Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) — (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) ncrease (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents at beginning of year (67,177 75,828 632,314) ncrease in cash and cash equivalents resulting from change of scope of consolidation — 22 —		(17,170)		(100,120)
Dividends paid to stockholders (9,927) (6,986) (93,439) Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) — (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) ncrease (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents at beginning of year (67,177 75,828 632,314) ncrease in cash and cash equivalents resulting — 22 — from change of scope of consolidation		(7.010)		(65 093)
Dividends paid to non-controlling stockholders of subsidiaries (2,024) (1,654) (19,051) Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation (2,883) — (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) necrease (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents at beginning of year (67,177 75,828 632,314) necrease in cash and cash equivalents resulting — 22 — from change of scope of consolidation	· · · · · · · · · · · · · · · · · · ·	. , ,	. , ,	
Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation Other, net (2,883) — (27,137) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) ncrease (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents at beginning of year ncrease in cash and cash equivalents resulting from change of scope of consolidation — 22 —		,		
do not result in change in scope of consolidation Other, net (108) Net cash used in financing activities (33,038) (60,217) Other, net (108) (158) (1,017) Net cash used in financing activities (33,038) (60,217) (310,975) Other, net (939) (48) (8,838) Increase (decrease) in cash and cash equivalents (939) (48) (8,673) (8,673) (75,828) Other, net (939) (48) (8,838) Other, net (939) (48) (8,673) (8,673) (75,828) Other, net (939) (48) (8,673) (939)		(2,024)	(1,004)	(19,051)
Net cash used in financing activities (33,038) (60,217) (310,975) Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) Increase (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents at beginning of year 67,177 75,828 632,314 Increase in cash and cash equivalents resulting - 22 - Increase of scope of consolidation - 22 - The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (310,975) The control of the cash used in financing activities (33,038) (60,217) (60,038) The control of the cash used in financing activities (33,038) (60,217) (60,038) The control of the cash used in financing activities (33,038) (60,217) (60,038) The control of the cash used in financing activities (33,038) (60,038) The control of the cash used in financing activities (33,038) (60,038) The control of the cash used in financing activities (33,038) (60,038) The control of the cash used in financing activities (33,038) (60,038) The control of the cash used in financing activities (33,038) (60,038) The control of the cash used in financing activities (33,038) (60,038)	do not result in change in scope of consolidation	,	(4.50)	,
Effect of exchange rate changes on cash and cash equivalents (939) (48) (8,838) Increase (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents at beginning of year 67,177 75,828 632,314 Increase in cash and cash equivalents resulting from change of scope of consolidation		. , ,		
ncrease (decrease) in cash and cash equivalents 23,127 (8,673) 217,686 Cash and cash equivalents at beginning of year 67,177 75,828 632,314 Increase in cash and cash equivalents resulting from change of scope of consolidation 22		, , ,		
Cash and cash equivalents at beginning of year 67,177 75,828 632,314 Increase in cash and cash equivalents resulting from change of scope of consolidation 222 —	Effect of exchange rate changes on cash and cash equivalents	(939)	(48)	(8,838)
ncrease in cash and cash equivalents resulting 22 from change of scope of consolidation	Increase (decrease) in cash and cash equivalents	23,127	(8,673)	217,686
from change of scope of consolidation	Cash and cash equivalents at beginning of year	67,177	75,828	632,314
from change of scope of consolidation	Increase in cash and cash equivalents resulting	_	22	_
Cash and cash equivalents at end of year (note 3) ¥90,304 ¥ 67,177 \$ 850,000	from change of scope of consolidation			
	Cash and cash equivalents at end of year (note 3)	¥90,304	¥ 67,177	\$ 850,000

See accompanying notes to consolidated financial statements.