Attached Documentation disclosed on the Internet regarding the Convocation Notice of the 91st Ordinary General Meeting of Shareholders

(i) Notes to Consolidated Financial Statements
(ii) Notes to Non-consolidated Financial Statements

Documents listed above, which should be attached to the convocation notice of the 91st ordinary general meeting of shareholders, are disclosed on MGC's website in accordance with laws and regulations and the provisions of Article 15 of the Articles of Incorporation of MGC.

MITSUBISHI GAS CHEMICAL COMPANY, INC.

This document is an attachment to the Notice of the 91st Ordinary General Meeting of Shareholders. This is an unofficial translation of the Japanese language original version, and is provided for reference purposes only, without any warranty as to its accuracy or as to the completeness of the information. In the event of any discrepancy between this translation and the Japanese original, The Japanese language original shall prevail. The Company assumes no responsibility for this translation or for direct, indirect or any other forms of damages arising from this translation.

(Translation)

(Notes to Consolidated Financial Statements)

Notes Related to Important Basis for the Preparation of Consolidated Financial Statements

Matters Related to the Scope of Consolidation

1. Number of consolidated subsidiaries and names of major consolidated subsidiaries, etc.
   Number of consolidated subsidiaries: 70
   Names of major consolidated subsidiaries:
   Japan Finechem Company, Inc., JSP Corporation, JSP International Group Ltd., Fudow Company Limited, Samyoung Pure Chemicals Co.,Ltd, MGC Pure Chemicals America,Inc., MGC Filsheet Co., Thai Polyacetal Co.,Ltd., Mitsubishi Gas Chemical Engineering-Plastics (Shanghai) Co., Ltd., MGC Electrotechno Co.,Ltd., MGC Electrotechno (Thailand) Co.,Ltd., Tokyo Shokai, Ltd., Ryoko Chemical Co., Ltd., Ryoyo Trading Co., Ltd., Mitsubishi Gas Chemical Singapore Pte. Ltd., Mitsubishi Gas Chemical America, Inc. and MGC Montney Holdings Ltd.

   Japan Pionics Co.,Ltd. is excluded from the scope of consolidation because all of their shares were sold.

2. Names, etc., of major non-consolidated subsidiaries
   Names of major non-consolidated subsidiaries:
   Ageless (Thailand) Co., Ltd.
   Reasons for exclusion from scope of consolidation:
   Non-consolidated subsidiaries are excluded from the scope of consolidation due to the fact that the net assets, sales, net income or loss, retained earnings corresponding to MGC's interest in said companies are small and do not have a significant impact overall on the consolidated financial statements.

Matters Related to the Equity Method

1. Number and names, etc., of non-consolidated subsidiaries and affiliates not accounted for under the equity method
   Number of equity method non-consolidated subsidiaries: 1
   Names of major non-consolidated subsidiaries:
   JSP Foam Products Hong Kong Ltd.

   Number of equity method affiliates: 15
   Names of major affiliates:
   Japan Saudi Arabia Methanol Co., Inc., Metanol De Oriente, Metor, S. A., Brunei Methanol Company Sdn. Bhd., Mitsubishi Engineering-Plastics Corporation, Korea Engineering Plastics Co., Ltd., Thai Polycarbonate Co., Ltd., Tai Hong Circuit Industrial Co., Ltd., Granopt Co., Ltd., Japan U-Pica Company Ltd.

2. Names, etc., of non-consolidated subsidiaries and affiliates not accounted for under equity method
   Names of major companies, etc.:
   (Non-consolidated subsidiaries)
   Ageless (Thailand) Co., Ltd.
   (Affiliates)
   Polyxylenol Singapore Pte. Ltd.

Reasons for not applying the equity method:

The equity method was not applied to these non-consolidated subsidiaries and affiliates since the net income and loss, retained earnings, and the like corresponding to MGC's interest in said companies are small and do not have a significant impact overall on the consolidated financial statements.

Matters Related to Business Year, etc., of Consolidated Subsidiaries

The business years of the consolidated subsidiaries are the same as the consolidated fiscal year with the exception of MGC Pure Chemicals Singapore Pte. Ltd., MGC Pure Chemicals Taiwan, Inc., and 29 other companies. In the case of the foregoing companies, December 31 marks the end of the business year, and non-consolidated financial statements as of said date are used. However, adjustment required in terms of consolidated statements is made with respect to major transactions taking place from January 1 to the end of the consolidated fiscal year.

Matters Related to Accounting Standards

1. Valuation Standard and Method for Securities

   Held-to-Maturity securities: Amortized cost method (straight-line method)

   Available-for-sale securities

   Securities with fair value: Market value method based mainly on the average market price and the like for the month prior to the closing of the fiscal year (revaluation variances are all included directly in net assets and costs of sales are calculated by the moving average method)

   Securities without fair value: Moving average cost method

2. Valuation Standard and Method for Inventories

   Mainly periodic average cost method (The amounts on the balance sheet have been calculated using the cost accounting method of reducing book value based on declining profitability.)

3. Valuation Standard for Derivatives

   Mainly market value method

4. Depreciation of Fixed Assets

   Property, plant and equipment (except for lease assets): Mainly straight-line method

   Intangible fixed assets (except for lease assets):

   Straight-line method

   The expenses for internal use computer software are amortized by the straight-line method over the estimated useful life (5 years).

   Lease assets:

   Finance lease transactions that do not transfer ownership to the lessee

   Straight-line method for the duration of the lease period with a remaining balance of zero.

5. Accounting Standards for Reserves

   Allowance for doubtful accounts:

   Estimated uncollectible amounts are accounted for based on historical loan loss ratios in the case of general receivables and based on case-by-case examination of collectability in the case of specific receivables, including doubtful receivables, in preparation against loss from the inability to collect on accounts receivable, loans, and the like.

Provision for bonuses:

Estimated bonus payments for the current consolidated fiscal year are accounted for in preparation for payment of bonuses to employees.

Provision for business structure improvement:

A reasonably estimated future loss amount is accounted for in preparation for loss expected to be incurred in line with the business structure reform of unprofitable businesses.

Provision for loss on liquidation of subsidiaries and associates

A reasonably estimated amount is accounted for in preparation for loss expected to be incurred in line with the liquidation of subsidiaries and associates.

Provision for directors' retirement benefits:

MGC and some of its consolidated subsidiaries account for an amount to be paid to Corporate Officers at the end of the fiscal year pursuant to internal rules in preparation for payment of retirement and severance benefits to Directors and Executive Officers.

Provision for environment measures:

An estimated amount of disposal and transport costs of polychlorinated biphenyl wastes, based on the handling cost publicized by Japan Environmental Storage & Safety Corporation, is accounted for to cover the cost of properly disposing of said chemical waste as required by the Law for Promotion of Correct Waste Disposal of Polychlorinated Biphenyls.

Provision for loss on business withdrawal

A reasonably estimated amount is accounted for in preparation for loss expected to be incurred from business withdrawal.

Provision for loss on guarantees

In preparation for losses to be incurred from guarantees, an estimated amount of losses to be borne is accounted for in consideration of the financial condition, etc., of each individual counterparty for which guarantees are provided.

6. Hedge Accounting Methods

Hedge accounting methods:

Deferred hedge accounting methods are applied. Also, allocation treatment is applied to exchange fluctuation risk hedging in cases where requirements are met and “Exceptional accounting” is applied to interest rate swaps in cases where requirements are met.

Hedging instruments and hedged items:

Forward exchange contracts hedge against accounts receivable and payable denominated in foreign currencies and forecasted transactions denominated in foreign currency; interest rate swaps hedge against interest rate transactions involved in borrowings.

Hedging policy:

MGC follows the policy of utilizing hedging instruments in the amount of the actual demand based on the maximum limit of the derivative transactions and does not enter into derivative transactions for speculative purposes.

Method of evaluation of effectiveness of hedging:

Comparision is made between market fluctuations of the hedges and or cumulative cash flow fluctuations, and market fluctuations of the hedging instruments and cumulative cash flow fluctuations, and effectiveness is evaluated based on the proportion of the amount of fluctuation. However, effectiveness evaluation is omitted for interest rate swaps applying exceptional accounting.

7. Depreciation Method and Period for Goodwill

Periods for which the effects of investments are generated are estimated for each investment target, and are depreciated within 20 years using the straight-line method.

8. Other significant matters for preparing the consolidated financial statements

1) Recognition of net defined benefit liability

To prepare for the payment of retirement and severance benefits to employees, the amount of accrued pension liabilities minus pension assets is recorded as net defined benefit liability, based on the estimated amount at the end of the current fiscal year.

MGC has a retirement and severance trust.

In the calculation of estimated retirement and severance benefits, the method for attributing estimated retirement and severance benefits to the period up to the end of the current fiscal year is based on the benefit formula standard.

Unrecognized prior service cost is amortized by the straight-line method over a portion (10 years) of the estimated average remaining service years of employees at the time the cost was incurred.

Unrecognized actuarial gain or loss is amortized mainly by the declining balance method over a portion (10 years) of the estimated average of remaining service years of employees from the following fiscal year.

Unrecognized actuarial gain or loss and unrecognized prior service cost are recorded as remeasurements of defined benefit plans in accumulated other comprehensive income under net assets, after adjustment for tax effects.

2) Accounting Method for Consumption Tax, etc.

Tax segregation method is applied.

(Additional information)

Adoption of International Financial Reporting Standards (IFRS) regarding overseas associated companies, etc.

In applying the equity method to the associated company Japan Saudi Arabia Methanol Co., Inc. (Japan Saudi Arabia Methanol), investments in SAUDI METHANOL COMPANY, an overseas associated company of Japan Saudi Arabia Methanol, recognized through application of the equity method are included in the profit and loss of Japan Saudi Arabia Methanol. As of FY2017, SAUDI METHANOL COMPANY's financial statements created in compliance with IFRS are used as a basis. Additionally, in applying the equity method to the overseas associated company Tai Hong Circuit Industrial Co., Ltd., as of FY2017, financial statements created in compliance with IFRS are used as a basis. These treatments have been applied retrospectively.

Additionally, due to the cumulative effects of changes in accounting policies being reflected on net assets as of April 1, 2017, the balance of retained earnings as of April 1, 2017 decreased by ¥3,587 million.

Notes on Consolidated Balance Sheet

1. Collateralized Assets and Secured Debts

Collateralized assets are as follows:

	(millions of yen)
Land	3,792
Buildings and structures	1,271
Machinery, equipment and vehicles	449
Investments in securities (Note)	12,113
Total	17,626

Note: ¥10,606 million in shares of Brunei Methanol Company Sdn, Bhd., ¥46 million in shares of Mizushima Eco-works Co., Ltd., ¥1,352 million in shares of Yuzawa Geothermal Power Corporation and ¥108 million in shares of Fukushima Gas Power Co.,Ltd. are collateralized for their respective loans.

Secured debts are as follows:

	(millions of yen)
Current portion of long-term loans payable	86
Long-term debt	344
Total	430

2. Cumulative depreciation of property, plant and equipment: ¥531,859 million
   Cumulative depreciation includes cumulative impairment loss on fixed assets.
3. Guarantees: ¥25,160 million

Notes on Consolidated Statement on Changes in Net Assets

1. Matters Related to Issued and Outstanding Shares
   Common Stock: 231,739,199 Shares
2. Matters Related to Dividends
   (1) Dividends Paid

Resolution	Class of Stock	Total Amount of Dividends	Dividend per Share	Record Date	Effective Date
Board of Directors' Meeting; May 26, 2017	Common	¥4,747 million	¥22.00	March 31, 2017	June 8, 2017
Board of Directors' Meeting; November 1, 2017	Common	¥5,179 million	¥24.00	September 30, 2017	December 6, 2017

   (2) Dividends for Which Record Date Falls in the Current Consolidated Fiscal Year but Effective Date Falls in the Following Consolidated Fiscal Year

Resolution	Class of Stock	Total Amount of Dividends	Resource	Dividend per Share	Record Date	Effective Date
Board of Directors' Meeting; May 25, 2018	Common	¥7,476 million	Retained Earnings	¥35.00	March 31, 2018	June 7, 2018

Notes on Financial Instruments

1. Matters Relating to the Conditions of Financial Instruments
   (1) Policy on Financial Instruments
   The MGC Group primarily takes the plans for future cash flow into account when procuring necessary funds (mainly through bank loans and bond issues). Temporary surplus of funds is managed through secure financial assets and short-term working capital is financed through bank loans. The MGC Group uses derivatives for the purpose of mitigating the risks described below and does not engage in transactions for speculative purposes.
   (2) Contents and Risk of Financial Instruments
   Trade notes and accounts receivable are trade receivables, which are subject to the credit risks of the customers. Trade notes and accounts payable are trade liabilities due within one year. Although a portion of the Group's trade receivables and trade liabilities, being denominated in foreign currencies, are subject to risks associated with changes in the foreign currency exchange rates, the net position is basically hedged through the use of forward exchange contracts.
   Short-term investments and investments in securities mainly comprise held-to-maturity bonds and stocks of companies with which the Group has business relations, and are subject to risks associated with fluctuations of their market prices.
   Borrowings, bonds and lease liabilities associated with finance leases are used primarily for procuring the necessary funds for capital expenditures and working capital. Although a portion of

these funds, having floating interest rates, is subject to risks associated with fluctuating interest rates, such risks are hedged through the use of derivative transactions (interest rate swap agreements).

Derivative transactions include forward exchange contracts used for the purpose of hedging against risks of exchange rate fluctuations of foreign-currency denominated receivables and liabilities, and interest rate and currency swap contracts used for the purpose of hedging against risks associated with the payment of interest and changes in the currency exchange rates of loans.

For methods of hedge accounting, hedging targets and hedging policies, please refer to "Methods of Hedge Accounting" under "Matters Related to Accounting Standards," stated above.

(3) System of Risk Management for Financial Instruments

1) Management of Credit Risks (risks associated with breach of contract by the customer)

MGC and its consolidated subsidiaries, in accordance with the Rules on the Management of Trade Receivables, manage their operating receivables by having the Sales Administration Department at each Division regularly monitor the status of their major customers and keep track of the payment dates and outstanding balances of each customer, while also enabling early recognition and mitigation of cases where there is concern for collection due to deteriorating financial conditions and other factors. Held-to-maturity bonds, pursuant to the Rules on Investment of Surplus Funds, are managed as bonds that may be converted into cash at any time.

The maximum risk amount as of the end of current fiscal year has been represented as the Consolidated Balance Sheet Amount of financial assets subject to credit risk.

2) Management of Market Risks (risks associated with changes in exchange and interest rates)

MGC and its consolidated subsidiaries, in accordance with the Financial Rules and the Rules for the Management of Derivatives, engage in transactions entailing market risks only after the division in charge of finances has obtained the approval of the officer in charge or other authorized decision-making parties.

Risks associated with trade receivables/trade obligations denominated in foreign currencies and surplus funds that have been monitored on a monthly basis and according to each currency are basically hedged through the use of forward exchange contracts. Additionally, interest rate and currency swap contracts are used to hedge against the risks associated with the payment of interest and changes in the currency exchange rates of loans.

In terms of short-term investment securities and investments in securities, their fair values and the financial status of the issuers (customers) are monitored on a regular basis; while the holding status of securities classified in categories other than held-to-maturity bonds are continuously reviewed.

3) Management of Liquidity Risk (risk of not being able to execute payment on payment date)

MGC and its consolidated subsidiaries manage liquidity risks by having the divisions in charge of finances prepare and update cash flow plans, as necessary, and maintain a certain level of liquidity at hand.

(4) Supplementary Explanation of Matters Relating to the Fair Value of Financial Instruments and Others

Fair values of financial instruments include the values based on market prices, and the values obtained by reasonable estimates when the financial instruments do not have market prices. Since certain variable factors are incorporated into such calculations, they may differ when adopting different assumptions.

2. Matters Relating to the Fair value of Financial Instruments and Others

The following are the consolidated balance sheet amounts, fair values and differences between them as of March 31, 2018.

Financial instruments whose fair values are extremely difficult to determine have been excluded from the table (see (Note 2)).

	Consolidated Balance Sheet Amount	Fair Value	Difference
(1) Cash and deposits	101,090	101,090	―
(2) Notes and accounts receivable-trade	165,606	165,606	―
(3) Short-term investment securities and investments in securities	51,968	53,638	1,670
Total assets	318,665	320,335	1,670
(1) Notes and accounts payable-trade	88,720	88,720	―
(2) Short-term loans payable	71,155	71,155	―
(3) Accrued expenses	16,591	16,591	―
(4) Corporate bonds	10,000	10,074	74
(5) Long-term loans payable	25,328	25,965	636
Total liabilities	211,795	212,507	711
Derivative transactions			
1) Derivative transactions not qualifying for hedge accounting	(124)	(124)	―
2) Derivative transactions qualifying for hedge accounting	(0)	(9)	(9)
Total derivative transactions	(124)	(134)	(9)

(*) Net receivables and liabilities generated through derivative transactions are presented as net amounts and in cases where the total amount represents a net liability, such amounts have been put in parentheses.

Notes: 1. Calculation Method of Fair Value of Financial Instruments

Assets

(1) Cash and deposits and (2) Notes and accounts receivable - trade

As these assets are settled in a short period of time, their fair values are deemed nearly equivalent to their book values. Consequently, their fair values are calculated from their book values.

(3) Short-term investment securities and investments in securities

The fair values of stocks are calculated on the basis of stock prices quoted on the stock exchanges, while the fair values of bonds are calculated on the basis of prices quoted on the stock exchanges or prices indicated by the financial institutions that are the counterparties to the transactions.

Liabilities

(1) Notes and accounts payable - trade, (2) Short-term loans payable, (3) Accrued expenses

As these liabilities are settled in a short period of time, their fair values are deemed nearly equivalent to their book values. Consequently, their fair values are calculated from their book values.

(4) Corporate bonds

The fair values of bonds issued by MGC are calculated on the basis of their market prices.

(5) Long-term loans payable

The fair values of Long-term loans is measured based on the present value of future cash flows of principal and interest, discounted at an interest rate that would be charged for a newly financed similar loan transaction.

Derivative transactions

The fair values of derivative transactions are calculated on the basis of prices indicated by the financial institutions that are the counterparties to the transactions.

2. Financial Instruments whose Fair Values are Deemed to be Extremely Difficult to Determine

	Consolidated Balance Sheet Amount
Unlisted stocks (*1)	¥109,545 million

(*1) As unlisted stocks have no market value, and in light of the extreme difficulty of determining their fair value, they have been excluded from "Assets (3) Short-term investment securities and investments in securities."

Notes on Rental Property

Matters Concerning the Status and Fair Value of Rental Property

1. Outline of Rental Property
   MGC and a portion of its subsidiaries own land and buildings for rent in Tokyo and in other areas.

2. The Consolidated Balance Sheet Amount of Rental Property, Major Changes Thereof during the Fiscal Year, the Fair Value Thereof as of the Fiscal Year-end and the Method for Calculation of Fair Value

Consolidated Balance Sheet Amount			Fair value as of March 31, 2018
Balance as of April 1, 2017	Changes during fiscal year	Balance as of March 31, 2018	
¥10,828 million	¥814 million	¥11,642 million	¥14,410 million

Notes: 1. The consolidated balance sheet amount is the amount of acquisition cost less cumulative depreciation and cumulative impairment loss.
2. Major changes
New rental by MGC : ¥1,093 million
3. Method for calculation of fair value
The amount is based primarily on indices including roadside land prices.

3. Profit or Loss Relating to Rental Property
   Profit or loss from rent on rental property: ¥334 million
   Profit or loss selling property: ¥144 million

Notes on Per Share Information

Net Assets per Share ¥2,187.99
Net Income per Share ¥281.39

Other Notes

Amounts less than ¥1 million are rounded off.

- End of Notes to Consolidated Financial Statements -

(Translation)

(Notes to Non-consolidated Financial Statements)

Notes Related to Important Accounting Principles

1. Valuation Standard and Method for Securities

   Interest in Subsidiaries and Affiliates:

   Moving average cost method

   Other Securities

   Securities with fair value: Market value method based mainly on the average market price and the like for the month prior to the closing of the fiscal year (revaluation variances are all included directly in net assets, and costs of sales are calculated by the moving average method)

   Securities without fair value: Moving average cost method

2. Valuation Standard and Method for Inventories:

   Total average cost method (The amounts on the balance sheet have been calculated using the cost accounting method of reducing book value based on declining profitability.)

3. Valuation Standard for Derivatives: Market value method

4. Depreciation of Fixed Assets

   Tangible Fixed Assets (except for lease assets):

   Straight-line method

   Intangible Fixed Assets (except for lease assets):

   Straight-line method

   The expenses for internal use computer software are amortized by the straight-line method over the estimated useful life (5 years).

   Lease assets:

   Finance lease transactions that do not transfer ownership to the lessee

   Straight-line method for the duration of the lease period with a remaining balance of zero.

5. Accounting Standards for Reserves

   Allowance for doubtful accounts:

   Estimated uncollectible amounts are accounted for based on historical loan loss ratios in the case of general receivables and based on case-by-case examination of collectability in the case of specific receivables, including doubtful receivables, in preparation against loss from the inability to collect on accounts receivable, loans, and the like.

   Provision for bonuses:

   Estimated bonus payments for the current fiscal year are accounted for in preparation for payment of bonuses to employees.

   Provision for business structure improvement:

   A reasonably estimated future loss amount is accounted for in preparation for loss expected to be incurred in line with the business structure reform of unprofitable businesses.

   Provision for retirement benefits:

   An amount based on estimated accrued pension liabilities and pension assets as of the end of the current fiscal year is accounted for in preparation for payment of retirement and severance benefits to employees.

   MGC has a retirement and severance trust.

In the calculation of accrued pension liabilities, the method for attributing estimated retirement and severance benefits to the period up to the end of the current fiscal year is based on the benefit formula standard.

Prior service cost is amortized by the straight-line method over a portion (10 years) of the estimated average remaining service years of employees at the time the cost was incurred.

Unrecognized actuarial gain or loss is amortized by the declining balance method over a portion (10 years) of the estimated average of remaining service years of employees from the following fiscal year.

Provision for directors' retirement benefits:

MGC accounts for an amount payable at the end of the fiscal year pursuant to internal rules in preparation for payment of retirement benefits to corporate officers and Executive Officers under the reserved retirement benefit system for benefits to be paid upon retirement for the same.

Provision for environmental measures:

An estimated amount of disposal and transport costs of polychlorinated biphenyl wastes, based on the handling cost publicized by Japan Environmental Storage & Safety Corporation, is accounted for to cover the cost of properly disposing of said chemical waste as required by the Law for Promotion of Correct Waste Disposal of Polychlorinated Biphenyls.

Provision for loss on liquidation of subsidiaries and associates:

A reasonably estimated amount is accounted for in preparation for loss expected to be incurred in line with the liquidation of subsidiaries and associates.

Provision for loss on business withdrawal

A reasonably estimated amount is accounted for in preparation for loss expected to be incurred from business withdrawal.

Provision for loss on guarantees

In preparation for losses to be incurred from guarantees, an estimated amount of losses to be borne is accounted for in consideration of the financial condition, etc., of each individual counterparty for which guarantees are provided.

6. Other significant matters that form the basis for preparing the non-consolidated financial statements

Hedge accounting methods

"Exceptional accounting" is applied to interest rate swaps in cases where requirements are met.

Accounting method for consumption tax, etc.

Tax segregation method is applied.

Accounting method for retirement benefits

The accounting method for unrecognized actuarial gain or loss and unrecognized prior service cost for retirement and severance benefits is different from that of consolidated financial statement.

Notes on Non-consolidated Balance Sheet

1. Collateralized Assets

Collateralized assets are as follows:

	(millions of yen)
Investments in securities (Note 1)	154
Stocks of subsidiaries and affiliates (Note 2)	11, 820

Notes: 1. Collateralized for the loans of Mizushima Eco-works Co., Ltd. And Fukushima Gas Power Co.,Ltd.
2. Collateralized for the loans of Brunei Methanol Company Sdn. Bhd. And Yuzawa Geothermal Power Corporation.

2. Cumulative depreciation of property, plant and equipment: ¥292,805 million

Cumulative depreciation includes cumulative impairment loss on fixed assets.

3. The amount of accelerated depreciation due to expropriation and the like deducted from the acquisition value of property, plant and equipment was ¥2,637 million, and the breakdown thereof was ¥1,051 million in buildings, ¥468 million in structures, ¥1,097 million in machinery and equipment, and ¥20 million in tools and appliances.

4. Guarantees

Loans of affiliates and other companies guaranteed:	¥35,247 million

5. Receivables from and Payables to Affiliates

Short-term receivables	¥85,065 million
Long-term receivables	¥3,312 million
Short-term payables	¥54,049 million

Notes on Non-consolidated Statement of Income

Volume of Transaction with Affiliates

Volume of Business Transactions

Sales	¥227,413 million
Purchase	¥120,696 million
Volume of Non-Business Transactions	¥28,306 million

Note on Non-consolidated Statement on Changes in Net Assets

Number of issued and Outstanding Shares

Common Stock	231,739,199Shares

Class and number of treasury stock as of the end the current fiscal year:

Common Stock	18,135,027Shares

Note on Deferred Tax Accounting

Major Components of Deferred Tax Assets and Liabilities

Major components of deferred tax assets

Retained Loss	¥3,483 million
Matters related to retirement and severance benefits	¥5,187 million

Deferred tax assets are presented net of valuation allowance.

Major components of deferred tax liabilities

Gain on contribution of securities to retirement benefit trust	(¥1,356 million)
Reserve for advanced depreciation of noncurrent assets	(¥1,074 million)

(Translation)

Notes on Transactions with Affiliated Companies

Subsidiaries and Affiliates, etc.

(millions of yen)

Attribute	Name of Company	% Voting Rights Owned	Relationship with Affiliated Company	Description of Transaction	Transaction Volume	Class	Year-End Balance
Subsidiary	Mitsubishi Gas Chemical Engineering-Plastics (Shanghai) Co., Ltd.	91.05% direct ownership	Guarantee of debts, etc.	Guarantee of debts	7,321	--	--
Subsidiary	MGC Electrotechno (Thailand) Co., Ltd.	100% indirect ownership	Guarantee of debts, etc.	Guarantee of debts (Note 1)	2,338	--	--
Affiliate	Brunei Methanol Company Sdn. Bhd.	50% direct ownership	Provision of collateral, etc.	Provision of collateral (Note 2)	7,001	--	--
Subsidiary of Affiliate	Caribbean Gas Chemical Ltd.	35% indirect ownership	Guarantee of debts, etc.	Guarantee of debts (Note1)	17,682	--	--

Notes: 1. MGC is guaranteeing the loans of its affiliates without compensation.
2. MGC has provided shares of Brunei Methanol Company Sdn. Bhd. that it holds as collateral on Brunei Methanol Company Sdn. Bhd.'s borrowings from financial institutions. MGC has not received any cash in return for this provision of collateral. Transaction volume shows the balance of liabilities covered by collateral at the end of the fiscal year.

Notes Related to Per Share Information

Net Asset per Share ¥1,288.62
Net Income per Share ¥192.39

Other Notes

Amounts less than ¥1 million are rounded off.

- END of Notes to Non-consolidated Financial Statements -

- END of this document-