

Consolidated Statement of Changes in Net Assets

Ube Industries, Ltd. and Consolidated Subsidiaries

Millions of yen

For the year ended March 31, 2021	Number of shares issued (thousands)	Capital stock	Capital surplus	Retained earnings	Treasury shares	Valuation difference on available-for-sale securities	Deferred gains (losses) on hedges	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Share acquisition rights	Non-controlling interests
Opening balance	106,200	¥58,435	¥40,300	¥245,980	¥(12,645)	¥1,984	¥ 9	¥2,122	¥(3,790)	¥573	¥21,479
Cash dividends at ¥90.00 per share	—	—	—	(9,110)	—	—	—	—	—	—	—
Profit attributable to owners of parent	—	—	—	22,936	—	—	—	—	—	—	—
Purchase of treasury shares	—	—	—	—	(5)	—	—	—	—	—	—
Disposal of treasury shares	—	—	(179)	—	270	—	—	—	—	—	—
Change in scope of consolidation	—	—	—	—	—	—	—	—	—	—	—
Purchase of shares of consolidated subsidiaries	—	—	538	—	—	—	—	—	—	—	—
Net changes of items other than shareholders' equity	—	—	—	—	—	2,096	(6)	5,598	4,480	(26)	(404)
Closing balance	106,200	¥58,435	¥40,659	¥259,806	¥(12,380)	¥4,080	¥ 3	¥7,720	¥ 690	¥547	¥21,075

Millions of yen

For the year ended March 31, 2020	Number of shares issued (thousands)	Capital stock	Capital surplus	Retained earnings	Treasury shares	Valuation difference on available-for-sale securities	Deferred gains (losses) on hedges	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Share acquisition rights	Non-controlling interests
Opening balance	106,200	¥58,435	¥40,355	¥235,671	¥(12,798)	¥ 4,217	¥ (5)	¥ 6,075	¥(2,430)	¥626	¥24,406
Cash dividends at ¥125.00 per share	—	—	—	(12,659)	—	—	—	—	—	—	—
Profit attributable to owners of parent	—	—	—	22,976	—	—	—	—	—	—	—
Purchase of treasury shares	—	—	—	—	(7)	—	—	—	—	—	—
Disposal of treasury shares	—	—	(27)	—	160	—	—	—	—	—	—
Change in scope of consolidation	—	—	—	(8)	—	—	—	—	—	—	—
Purchase of shares of consolidated subsidiaries	—	—	(28)	—	—	—	—	—	—	—	—
Net changes of items other than shareholders' equity	—	—	—	—	—	(2,233)	14	(3,953)	(1,360)	(53)	(2,927)
Closing balance	106,200	¥58,435	¥40,300	¥245,980	¥(12,645)	¥ 1,984	¥ 9	¥ 2,122	¥(3,790)	¥573	¥21,479

Thousands of U.S. dollars (Note 1)

For the year ended March 31, 2021	Number of shares issued (thousands)	Capital stock	Capital surplus	Retained earnings	Treasury shares	Valuation difference on available-for-sale securities	Deferred gains (losses) on hedges	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Share acquisition rights	Non-controlling interests
Opening balance	106,200	\$526,441	\$363,063	\$2,216,036	\$(113,919)	\$17,874	\$ 81	\$19,117	\$(34,144)	\$5,162	\$193,505
Cash dividends at ¥90.00 per share	—	—	—	(82,072)	—	—	—	—	—	—	—
Profit attributable to owners of parent	—	—	—	206,631	—	—	—	—	—	—	—
Purchase of treasury shares	—	—	—	—	(45)	—	—	—	—	—	—
Disposal of treasury shares	—	—	(1,613)	—	2,432	—	—	—	—	—	—
Change in scope of consolidation	—	—	—	—	—	—	—	—	—	—	—
Purchase of shares of consolidated subsidiaries	—	—	4,847	—	—	—	—	—	—	—	—
Net changes of items other than shareholders' equity	—	—	—	—	—	18,883	(54)	50,433	40,360	(234)	(3,640)
Closing balance	106,200	\$526,441	\$366,297	\$2,340,595	\$(111,532)	\$36,757	\$ 27	\$69,550	\$ 6,216	\$4,928	\$189,865

See accompanying notes.