

Subsidiaries and Affiliates

Subsidiaries (Consolidated)

Company	Issued share capital (Millions)	Principal activities
Chemicals and Plastics		
Thai MMA Co., Ltd.	THB5,590	Production and sale of MMA monomer and BMA monomer
Hui zhou MMA Co., Ltd.	USD65	Production and sale of MMA monomer
Suzhou Sanyouli Chemicals Co., Ltd.	USD2.4	Production and sale of BMA monomer
Jiangsu Xinling Chemical Co., Ltd.	USD39.6	Production and sale of MA and DMF
MRC Unitec Co., Ltd.	JPY57	Production and sale of perfumes, functional monomers
Diapolyacrylate Co., Ltd.	THB233	Production and sale of PMMA pellets
Nantong Rayon Chemical Co., Ltd.	USD20.7	Production and sale of PMMA pellets
Mitsubishi Rayon Polymer Nantong Co., Ltd.	USD27.5	Production and sale of acrylic sheets and acrylic coating resins
Diatec Co., Ltd.	JPY95	Production and sale of display panels
Toei Kasei Co., Ltd.	JPY248	Production and sale of coating and reagents
Dianal America, Inc.	USD15	Production and sale of coating resins
MRC Kohda Co., Ltd.	JPY150	Processing of plastic products, membranes and medical products
Acrylic Fibers & AN Monomer and Derivatives		
Ningbo Rayon Acrylic Fibers Co., Ltd.	USD70	Production and sale of acrylic fibers
Tosen Co., Ltd.	JPY60	Dyeing, processing and sale of textile products
Dia-Nitrix Co., Ltd.	JPY2,000	Production and sale of AN, AAM and polyacrylamide
Carbon Fibers & Composite Materials		
Grafil, Inc.	USD1.3	Production and sale of carbon fibers
Newport Adhesives and Composites, Inc.	USD2.1	Production and sale of adhesives and composites
MRC Composite Products Co., Ltd.	JPY50	Production and sale of carbon fiber composites
Dia Injection Molding Co., Ltd.	JPY30	Processing and sale of GFRP products
MRC Golf Co., Ltd.	USD0.3	Sale of carbon fiber composites
Acetate Fibers & Membranes and Others		
Mitsubishi Rayon Textile Co., Ltd.	JPY450	Wholesale of fabric
Ryoko Sizing Co., Ltd.	JPY50	Sizing of acetate
MRC Pylon Co., Ltd.	JPY300	Production and sale of polypropylene fibers
Dia Mode Co., Ltd.	JPY100	Sale of fabric and clothes
Mitsubishi Rayon Engineering Co., Ltd.	JPY1,200	Engineering
MRC Home Products Co., Ltd.	JPY50	Sale of water purifiers for home and industrial use
Ryoko Co., Ltd.	JPY100	Sale of MMA-related products
Nitto Gypsum Board Co., Ltd.	JPY200	Production and sale of construction materials
MRC Polysaccharide Co., Ltd.	JPY50	Processing and sale of polysaccharide
Mitsubishi Rayon America Inc.	USD0.8	Selling and information services
MRC Asia (Thailand) Ltd.	THB12	Selling and information services
MRC Hong Kong Co., Ltd.	HKD1.4	Selling and information services

Subsidiaries (Consolidated)

Company	Issued share capital (Millions)	Principal activities
Acetate Fibers & Membranes and Others		
MRC Finance Co., Ltd.	JPY30	Finance
MRC Information Systems Co., Ltd.	JPY50	Information systems
Acry Sunday Co., Ltd.	JPY30	Sale of acrylic sheets and water purifiers
Mitsubishi Rayon (Shanghai) Co., Ltd.	USD0.6	Sales and management supervision of Group companies in China

Affiliates (Accounted for by the Equity Method)

Company	Issued share capital (Millions)	Principal activities
Chemicals and Plastics		
Daesan MMA Co., Ltd.	KRW120,000	Production and sale of MMA monomer and polymers
Du Pont MRC Dry Film Ltd.	JPY100	Production and sale of dry film photoresists
Du Pont-MRC Co., Ltd.	JPY1,000	Production and sale of artificial marble
Acrylic Fibers & AN Monomer and Derivatives		
UMG ABS Co., Ltd.	JPY3,000	Production and sale of ABS resins

(As of March 31, 2009)