

HEXION INC.
CONSOLIDATED STATEMENTS OF COMPREHENSIVE (LOSS) INCOME

(In millions)	Successor		Predecessor	
	Year Ended December 31, 2020	July 2, 2019 through December 31, 2019	January 1, 2019 through July 1, 2019	Year Ended December 31, 2018
Net (loss) income	\$ (230)	\$ (88)	\$ 2,895	\$ (163)
Other comprehensive loss, net of tax:				
Foreign currency translation adjustments	(8)	(3)	(8)	(8)
Unrealized (loss) gain on cash flow hedge	(18)	2	—	—
Loss recognized from pension and postretirement benefits	—	—	—	(2)
Other comprehensive loss	(26)	(1)	(8)	(10)
Comprehensive (loss) income	(256)	(89)	2,887	(173)
Comprehensive (income) loss attributable to noncontrolling interest	—	(1)	(1)	1
Comprehensive (loss) income attributable to Hexion Inc.	<u>\$ (256)</u>	<u>\$ (90)</u>	<u>\$ 2,886</u>	<u>\$ (172)</u>

See Notes to Consolidated Financial Statements