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Notice Regarding Posting of Loss on Coal Project in Canada

Marubeni Corporation ("Marubeni"), through its wholly-owned subsidiaries, Marubeni Coal Japan Co. Ltd. ("MCJ") and Marubeni Coal Canada Ltd. ("MCC"), currently owns a 39.996% partnership interest in Grande Cache Coal LP which owns and operates a coal mine in Canada and a 40% shareholding in Grande Cache Coal Corporation which is the general partner and owner of a 0.01% interest in the partnership (collectively "GCC").

Marubeni and Up Energy Development Group Limited ("Up Energy"), a Hong Kong Stock Exchange listed company, are negotiating a sale and purchase agreement in respect of all of MCC's ownership interest in GCC, as per Marubeni's announcement on its website on 1 October 2014, "Notice Regarding Coal Project in Canada". Following its decision to classify its ownership interest in GCC as an asset held for sale, Marubeni hereby announces that it posted a loss in Q2 FY2015/3 (1 July 2014 – 30 September 2014) in relation to the transaction as follows.

1. Details of the loss

(1) Non-consolidated basis

Marubeni will recognize an extraordinary loss in the amount of approximately 19.1 billion yen as "Provision for loss on business of subsidiaries and affiliates" in respect of the expected loss from a bad loan to MCJ.

(2) Consolidated basis

Marubeni will recognize a loss in the amount of approximately 26.0 billion yen as "Gains (losses) on investment securities" in respect of the sale of ownership interest in GCC.

2. Yearly prospect for its consolidated financial result for FY2015/3

Marubeni's yearly prospect for its consolidated financial result for FY2015/3 announced on 9 May 2014 (profit attributable to owners of the parent being 220.0 billion yen) remains unchanged.