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Company Name	Marubeni Corporation
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Notice Regarding Posting of an Extraordinary Loss in the Non-consolidated  
Financial Statements for the Year Ended March 2016

Marubeni Corporation (“Marubeni”) hereby announces that it will post a loss in the Non-consolidated Financial Statements for the year ended March 2016 (from April 1, 2015 to March 31, 2016) in relation to Marubeni’s guarantee to its subsidiary, Marubeni North Sea Ltd. (“MNS”), as follows.

1. Details of the loss in the Non-consolidated Financial Statements

Marubeni owns a 100% share of MNS, a company engaging in exploration, development, production and sales business of crude oil and natural gas in the North Sea. Due to the deterioration of the financial position of MNS, Marubeni will recognize an extraordinary loss of ¥56.6 billion for the estimated amount of loss on Marubeni’s guarantee<sup>1)</sup>. The loss will be recorded in “Provision for loss on business of subsidiaries and affiliates” in the Non-consolidated Financial Statements.

2. Impact on the Consolidated Financial Statements

Marubeni had already recognized the loss by the end of the third quarter of the fiscal year ended March 2016 in the Consolidated Financial Statements. The loss was recorded in items such as “Impairment losses”<sup>2)</sup>.

<sup>1)</sup> MNS has borrowings from Marubeni Finance Europe plc, a wholly-owned subsidiary of Marubeni, and Marubeni has pledged a loan guarantee for these borrowings.

<sup>2)</sup> In the Consolidated Financial Statements, Marubeni had already recognized impairment losses of ¥24 billion in the fiscal year ended March 2015 and ¥30 billion in the third quarter of the fiscal year ended March 2016.