



Translation

February 1, 2013

To Whom It May Concern:

Company Name: Marubeni Corporation  
Representative: Teruo Asada, President & CEO,  
Member of the Board  
TSE Code: 8002 (1st Section)  
Contact: Hirokazu Iwashima,  
General Manager, Media Relations Sec.  
(TEL +81-3-3282-4803)

### **Notice of Voluntary Adoption of International Financial Reporting Standards**

Marubeni Corporation (“Marubeni”) today announced that a decision to adopt International Financial Reporting Standards (“IFRS”) for its financial results announcements, securities reports under Japan’s Financial Instruments and Exchange Act, and consolidated financial statements under Japan’s Companies Act was approved at a meeting of the Board of Directors held on February 1, 2013.

Marubeni’s quarterly financial results announcements, and quarterly securities reports under the Financial Instruments and Exchange Act will be prepared in accordance with IFRS from the first quarter of the fiscal year ending March 31, 2014. The annual financial results announcements, the annual securities reports under the Financial Instruments and Exchange Act and consolidated financial statements under the Companies Act will be prepared in accordance with IFRS from the fiscal year ending March 31, 2014, instead of U.S. GAAP. Consolidated financial results and consolidated financial statements under IFRS for the fiscal year ending March 31, 2013 will be included with the quarterly financial results announcement and the quarterly securities report under the Financial Instruments and Exchange Act for the first quarter of the fiscal year ending March 31, 2014.

Marubeni’s annual financial results announcement, annual securities report under the Financial Instruments and Exchange Act and consolidated financial statements under the Companies Act for the fiscal year ending March 31, 2013 will be prepared in accordance with U.S. GAAP, the same as in prior years.

#### Disclosure Schedule (Tentative)

<u>Month</u>	<u>Description</u>	<u>Reporting GAAP</u>
May 2013	Annual financial results announcement for the fiscal year ending March 31, 2013	(U.S. GAAP)
May 2013	Consolidated financial statements under the Companies Act for the fiscal year ending March 31, 2013	(U.S. GAAP)
June 2013	Annual securities report under the Financial Instruments and Exchange Act for the fiscal year ending March 31, 2013	(U.S. GAAP)
August 2013	Quarterly financial results announcement for the first quarter of the fiscal year ending March 31, 2014	(IFRS)(*)
August 2013	Quarterly securities report under the Financial Instruments and Exchange Act for the first quarter of the fiscal year ending March 31, 2014	(IFRS)(*)

(\*)Including the consolidated financial results and consolidated financial statements for the fiscal year ending March 31, 2013, respectively