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This document is an English translation of a statement written originally in Japanese. The Japanese original should be considered as the primary version.

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**Notice Regarding the Differences between Non-Consolidated Financial Results
for the Fiscal Year Ended March 31, 2023 and the Fiscal Year Ended March 31, 2022
of a Subsidiary (ITOCHU-SHOKUHIN Co., Ltd.)**

ITOCHU Corporation announces that ITOCHU-SHOKUHIN Co., Ltd., a subsidiary of ITOCHU Corporation, provided information on the differences between non-consolidated financial results for the fiscal year ended March 31, 2023 and the fiscal year ended March 31, 2022.

Non-consolidated financial results for the fiscal years ended March 31, 2023 and March 31, 2022

(%: Changes from the previous fiscal year)

	Revenues		Ordinary profit		Net profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%
Fiscal year ended March 31, 2023	635,007	5.0	10,334	55.5	6,442	67.4
Fiscal year ended March 31, 2022	604,681	-	6,646	-	3,847	-

Note: As the "Accounting Standard for Revenue Recognition" (ASBJ Statement No. 29, March 31, 2020), etc. have been applied from the beginning of previous fiscal year, the respective figures for the fiscal year ended March 31, 2022 reflect the application of the said accounting standard, etc., and the changes from the previous year are not stated.