[Translation]

Jul. 30, 2026

To Whom It May Concern:

Company Name:	Marubeni Corporation (URL https://www.marubeni.com/en/)
TSE Code:	8002
Listed:	Tokyo Prime
Representative:	Masayuki Omoto Director, Member of the Board, Representative Executive Officer, President and CEO
Contact:	Sachiko Matsushita General Manager, Media Relations Sec. (TEL +81-3-3282-4658)

Announcement of a Reclassification of a Subsidiary into a Specified Subsidiary

Marubeni Corporation (the "Company") hereby announces that a subsidiary will be reclassified as a specified subsidiary, as detailed below.

1. Reason for the Change
   For the purpose of strengthening its business management structure in the local region, the Company has resolved today to make an in-kind contribution to its wholly owned subsidiary, Marubeni ASEAN Pte. Ltd. (hereinafter, "Marubeni ASEAN"), consisting of all shares of the holding company that owns the Marubeni Group power generation business companies in the Republic of Singapore.
   Following the completion of and as a result of this transaction, Marubeni ASEAN will be reclassified as a specified subsidiary of the Company.

2. Overview of the Subsidiary Subject to Change (Marubeni ASEAN)

(1)Company Name	Marubeni ASEAN Pte. Ltd.
(2)Location	138 Market Street, #31-01 CapitaGreen, Singapore 048946
(3)Representative	Satoru Harada, President
(4)Principal Business	Import, export, and domestic sales of various commodities and materials
(5)Capital	Before capital increase: US$53 million After capital increase: US$185 million (planned)
(6)Date of Establishment	February 23, 1991
(7)Fiscal Year-End	March 31
(8)Shareholder Composition	Marubeni: 100%
(9)Relationship with Marubeni	Capital Relationship: The Company wholly owns Marubeni ASEAN. Personnel Relationship: The representative of Marubeni ASEAN is seconded from the Company. Business Relationship: There are transactions between the Company and Marubeni ASEAN, including import/export and business outsourcing transactions.

(10)Financial Position and Operating Results for the Most Recent Three Fiscal Years (IFRS) (Unit: million yen)			
	Fiscal year ended March 2024	Fiscal year ended March 2025	Fiscal year ended March 2026
Net Assets	18,542	17,310	19,405
Total Assets	68,445	99,675	94,372
Revenue	195,954	184,323	118,407
Profit before Tax	5,047	3,910	4,605
Net Income Attributable to Owners of the Parent	4,415	3,126	4,309

3. Schedule
   Planned capital increase: August 2026

4. Future Outlook
   This transaction is not expected to have any impact on the Company's consolidated business results for the fiscal year ending March 31, 2027.