



June 15, 2015

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Notice on final value of assets and liabilities to be succeeded for Spin-off (Simplified Absorption-type Spin-off) to Cosmo Petroleum Gas Co., Ltd.

As to the company's news release, "Spin-off (Simplified Absorption-type Spin-off) to Cosmo Petroleum Gas Co., Ltd.", disclosed on December 12, 2014, we have updated the numbers in "Assets and liabilities to be succeeded".

1. Overview of business segment to be succeeded

[Before revision]

(3) Assets and liabilities to be succeeded (planned)

Assets		Liabilities	
Current assets	<u>5,578 million yen</u>	Current liabilities	<u>5,865 million yen</u>
Non-current assets	<u>210 million yen</u>	Non-current liabilities	—
Total	<u>5,789 million yen</u>	Total	<u>5,865 million yen</u>

[After revision]

(3) Assets and liabilities to be succeeded (as of March 31, 2015)

Assets		Liabilities	
Current assets	<u>5,930 million yen</u>	Current liabilities	<u>5,781 million yen</u>
Non-current assets	<u>208 million yen</u>	Non-current liabilities	—
Total	<u>6,139 million yen</u>	Total	<u>5,781 million yen</u>

Changes are underlined.

*The official language for TonenGeneral Sekiyu's filings with the Tokyo Stock Exchange and Japanese authorities, and for communications with our shareholders, is Japanese. We have posted English versions of some of this information on this website. While these English versions have been prepared in good faith, TonenGeneral Sekiyu does not accept responsibility for the accuracy of the translations, and reference should be made to the original Japanese language materials.]*