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

ITOCHU Corporation

(Code No. 8001, Tokyo Stock Exchange, 1st Section)

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Difference in Earnings Results for the 3rd Quarter of Fiscal Year 2014
Ending March 31, 2014 Compared to the Same Period of the Previous Fiscal Year

ITOCHU Corporation (hereinafter "ITOCHU") hereby announces difference in its earnings results for the 3rd quarter of fiscal year 2014 ending March 31, 2014 (April 1, 2013 to December 31, 2013) compared to the same period of the previous fiscal year (April 1, 2012 to December 31, 2012).

1. Difference Between Earnings Results For the 3rd Quarter of Fiscal Year 2014 Ending March 31, 2014 and Same Period of Fiscal Year 2013

(Millions of yen)

	Total trading transactions	Trading income	Income before income taxes and equity in earnings of associated companies	Net income attributable to ITOCHU
3rd Quarter of Fiscal Year 2013 ending March 31, 2013 (A)	9,273,860	164,207	190,610	208,134
3 rd Quarter of Fiscal Year 2014 ending March 31, 2014 (B)	10,740,018	195,076	250,286	240,326
Difference (B - A)	1,466,158	30,869	59,676	32,192
Difference (%)	15.8%	18.8%	31.3%	15.5%

2. Reasons for Difference

Please refer to the Consolidated Financial Results for the 3rd Quarter of Fiscal Year 2014 ending March 31, 2014 which ITOCHU released today.