May 7, 2010 **ITOCHU** Corporation

Exhibit B

## Highlight of Consolidated Financial Results for the Fourth Quarter of FY 2010 (U.S. GAAP) (from January 1, 2010 to March 31, 2010)

## Financial topics for the Fourth Quarter (4th Q) of FY 2010

(Unit: billion yen, (losses, decrease))

4Q "Net income attributable to ITOCHU" increased by ¥44.8bil, compared with the prev. 4Q and was the highest of ¥47.5bil, as 4Q, despite the total impairment loss of ¥9.4bil, on investments in a restaurant chain and a finance-related associated companies. In this 4Q, the net income in all the segments except for "Fin. Rlty, Insur. & LS" increased compared with the prev. 4Q. • Net income attributable to ITOCHU by segment, "Ener. Met. & Min." recorded ¥23.2bil. due to price rises in mineral resources, oil & gas and increased dividends received, and "Chem., FP & GM" recorded ¥6.6bil. due to recovery of chemical markets. "Textile" and "ICT & Aero., & Elec" recorded expected 4Q profit, they make profits intensively in 4Q. "Textile" recorded ¥9.2bil. due to cost reduction and addition of a new associated company in spite of market slowdown in textile materials, fabrics and apparels. "ICT & Aero., & Elec" recorded ¥5.6bil. although domestic IT business earned less profit compared with the prev. 4Q. "Food", even in a low-demand season, increased to ¥1.9bil. Though "Mach." recognized significant loss of inventory in the prev. 4Q, the segment recorded ¥1.9bil. as the result of reducing inventories gradually. On the other hand, "Fin. Rlty, Insur. & LS" recorded loss of ¥5.9bil. due to the impairment loss on a finance-related investment.

<b>Consolidated Financial</b>	4th Quarter	4th Quarter	Increase (	Decrease)		Summarv	of changes from the same period
Results of Operations	FY 2010	FY 2009 %		of the previous fiscal year			
		·		·	· · · · · · · · · · · · · · · · · · ·		
Revenue	902.7	889.2	13.5	1.5%			al recovery in condominium sales compared with the same
Gross trading profit	248.3	236.0	12.3	5.2%			on to the effect from the acquisitions of several companies Please refer to "Operating Please refer to "Operating
Selling, general and	(101.0)	(100.0)	60	(2.10()			n textile materials, fabrics and apparels
administrative expenses	(191.8)	(198.0)	6.2 2.1	(3.1%)			nventory write-down resulting from sluggish automobile
Provision for doubtful receivables	(2.1) (6.5)	(4.2) (7.4)	2.1	(50.7%) (12.4%)	market in the pro		cr : Low performance in domestic IT and mobile phone businesses
Net interest expense Dividends received	(0.3)	(7.4)	6.7	(12.4%) 84.6%	_		Increase in sales volume in coal and price upturns in oil & gas
Net financial income	8.1	0.5	7.6	04.0%			eral Merchandise / Incr : Market recovery in chemicals,
Loss on investments-net	(8.9)	(9.5)	0.5	_		f C.I.Kasei Co., Lt	d. stribution subsidiary
Loss on property and equipment-net	(9.4)	(10.3)	0.9	-	Finance, Realty, Insurance & Logistics Services / Incr: The gradual recovery of condominium sales,		
Gain on bargain purchase	4.9	-	4.9	-	the sale of investment office properties and warehouses, the acquisition of ITOCHU LOGISTICS CORP.		
in acquisition Other-net	2.9	5.1	(2.1)	) -	<ul> <li>SG&amp;A: Mainly</li> </ul>		continuous cost reduction effort in existing associated group
Total other expenses	(196.3)	(216.4)	20.0	(9.3%)	companies, and yen's appreciation • <b>Provision for doubtful receivables</b> : Mainly due to decrease in provision for doubtful receivables for		
Income before income taxes	52.0	19.6	32.4	165.1%	domestic customers		
Income taxes	(2.4)	(2.5)	0.1	(3.9%)	<ul> <li><u>Net financial income</u>: Improvement of net interest expenses due to decline in U.S. dollars interest rate, dividends received from an oil and gas-related investment +5.5, dividends received from LNG-related</li> </ul>		
Income after income taxes	49.6	17.1	32.5	189.4%	investments +1.3		
Equity in earnings of associated companies	2.1	(9.4)	11.5	-	Loss on investments-net: Impairment loss on investments +5.1, net gain on sales of investments     +2.8 and loss on business disposals and others -7.4		
Net income	51.7	7.8	43.9	565.3%	• Loss on property and equipment-net: Absence of the loss from Entrada Oil/Natural Gas Field Development Project including the reclassification of +3.4 billion yen from Other-net (i); and increase		
the noncontrolling interest	(4.2)	(5.1)	0.9	(17.5%)			
Net income attributable to ITOCHU	47.5	2.7	44.8	1,650.9%	<ul> <li>Gain on bargai</li> </ul>	n purchase in acq	uisition : Gain in the acquisitions of Leilian Co., LTD.
(Reference)			250.0			e tax effect: +2. 9) ence of the loss from	m Entrada Oil/Natural Gas Field Development Project including the
Total trading transactions	2,809.7	2,458.7	350.9	14.3%	reclassification t	o Loss on property	and equipment-net -3.4, foreign currency exchange gains and
Gross trading profit ratio	8.8%	9.6%	(0.8%)		<ul> <li>losses +2.1, other</li> <li>Equity in earning</li> </ul>		companies: TING HSIN (CAYMAN ISLANDS) HOLDING CORP.
							ation +1.7, Equity-method associated companies of I-Power oldings Co., Ltd (Note 1) -3.0, Orient Corporation (Note 2)
Adjusted profit	66.7	29.2	37.5	128.8%		s on investment (N	
Adjusted profit = Gross trading p							
	rofit + SCi&A i	expenses + Ne	t financial inc	ome			pairment loss is not included.
+ Equity in ear				ome	(Note 2) Refer to t	he results announce	vairment loss is not included. ed by each corresponding company, as their announcement dates are puncement date of Fiscal Year 2010.
5 1 01	nings of associ		s		(Note 2) Refer to t	he results announce ter ITOCHU's anno	ed by each corresponding company, as their announcement dates are puncement date of Fiscal Year 2010.
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operating in overseas