



June 15, 2015

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Notice on final value of assets and liabilities to be succeeded for EMG Marketing Godo Kaisha Spin-off
(Simplified Absorption-type Spin-off)

As to the company's news release, "EMG Marketing Godo Kaisha Spin-off (Simplified Absorption-type Spin-off)", 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)

Structures, signposts and other noncurrent assets, along with goodwill and cash involved in this business and security money for acceptance of assignment attached to this business as liabilities will be succeeded as assets, and that amount will be disclosed once it is confirmed.

[After revision]

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

<u>Assets</u>		<u>Liabilities</u>	
<u>Current assets</u>	<u>830 million yen</u>	<u>Current liabilities</u>	<u>616 million yen</u>
<u>Non-current assets</u>	<u>2,286 million yen</u>	<u>Non-current liabilities</u>	<u>—</u>
<u>Total</u>	<u>3,116 million yen</u>	<u>Total</u>	<u>616 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.]