

THE COMPANY IS NOT PROVIDING ANY PHYSICAL MATERIAL FOR MAILING. THUS, NO MAILING WILL BE MADE TO HOLDERS. WE URGE YOU TO CONTACT YOUR CLIENTS. IF YOU WISH TO RECEIVE AN ELECTRONIC COPY OF THE DOCUMENTS SEND A SERVICE CENTER TO CORPORATE ACTIONS, VOLUNTARY OFFER, EXPIRING.

FOREIGN RESTRICTIONS: THE BIDDER ANNOUNCED THAT THE OFFER IS NOT INTENDED FOR SHAREHOLDERS RESIDING IN, OR, RECEIVING NOTICE OF THE OFFER VIA, THE UNITED STATES (USA).

GENERAL OFFER TERMS: ITOCHU CORPORATION (THE 'BIDDER') IS OFFERING TO PURCHASE COMMON STOCKS OF ITOCHU CORPORATION AT AN OFFERING PRICE OF JPY 1,813 PER SHARE (TRADING UNIT 100 SHARES, ELIGIBLE TO OFFER ODD LOTS HELD AT JASDEC).

PLEASE NOTE IF 15.315PCT WITHHOLDING TAX RATE IS APPLICABLE TO YOU, THE ACTUAL PRICE BECOMES JPY 1,535.33905.

PURCHASE CONDITION: IF THE TOTAL NUMBER EXCEEDS 82,735,700 SHARES, THE OFFERED SHARES WILL BE PURCHASED IN PROPORTION TO YOUR OFFERING. OTHERWISE, ALL THE OFFERED SHARES WILL BE PURCHASED.

AS OF 08/13/26, JPY 1.00 EQUALS USD 0.00630.

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IF YOU QUALIFY AND WISH TO TENDER YOUR SHARES, PLEASE INSTRUCT VIA MASS ELECTIONS BY SELECTING 'POSITIONS' AND THEN SELECTING 'OPTION 1'.

IF YOU DO NOT WISH TO PARTICIPATE, NO INSTRUCTION IS REQUIRED. THE DEFAULT OPTION OF 'NO ACTION' WILL BE APPLIED.