

Company Framework for Information Disclosure

1. **Making the Basic Policy with respect to Information Disclosure open for public**

The Basic Policy with respect to Information Disclosure stipulates that Showa Shell Sekiyu K.K. (hereinafter referred to as 'the Company') provides appropriate information immediately to parties legitimate interests in and out of the company. And Group Companies share the spirits of the Company's Basic Policy on Information Disclosure.

2. **The Company structure and its rules**

The Company established an operation system for collecting and managing information through setting up rules for managing information. And the Company has established a Disclosure Sub-Committee placed under Internal Control Promotion Committee, develop an organizational structure to realize and ensure information disclosure in timely and appropriate manner within the Company and its group company. For an important information disclosure, the Public Affairs Division is in charge of handling related information based on determination of Disclosure Sub-Committee according to the rules. These rules are announced to all employees.

3. **Emergency operation**

In the case of emergency, the Company shall immediately set up an emergency operation centre and the centre shall deal with all information related to the accident or disaster.

4. **Disclosing information of important decision**

The regulations lists the rules on decision-making within the Company, according to which all important decisions are made by resolutions of Board of Directors, and the information of important decision is disclosed immediately.

5. **Treatment of financial projections**

The Company reviews its budgets and performances on a regular basis, and it is capable of collecting necessary information to disclose immediately any alternations made to its financial projections.

6. **Monitoring the regulations**

In addition to the above regulations, the Company has established the Internal Control Promotion Committee to discuss about timeliness and appropriateness of important information of financial, social and environmental relevance pertaining to our group to be disclosed. And the Company monitors its operation system for meeting the regulations by making each department within the Company and its group to submit annual reports on their information management performances.