

To Whom It May Concern:

| Company Name: | Taiyo Nippon Sanso Corporation | |
|-----------------|---|--|
| Representative: | Yujiro Ichihara, Representative Director, | |
| | President-CEO | |
| | (Code: 4091, 1 st Section of Tokyo Stock | |
| | Exchange) | |
| Contact:: | Hisataka Ose, Managing Director, | |
| | Corporate Communications | |
| | (TEL: 03-5788-8015) | |

(Updated) Partial Revision to the "Notice of Acquisition (100% Ownership) of US Company, Praxair, Inc.'s European Businesses"

We hereby announce that there were misstatements in a part of the "Notice of Acquisition (100% Ownership) of US Company, Praxair, Inc.'s European Businesses" announced on July 5, 2018, and revisions are made as outlined below.

Details of the revision

Page 2

(Before amendment)

4. Principal Target Businesses

As we are not able to disclose management performance and financial position for certain of the companies related to the target businesses, we inform a brief description of three major entities conducting the target businesses.

| (1) | Name | Praxair Espana, S.L. | | |
|--------|---|--|-----|--|
| (2) | Address | Calle Orense, 11 E-28020 Madrid, Spain | | |
| (3) | Name and position of representative | Eduardo Gil (Managing Director) | | |
| (4) | Type of business | Manufacture and sale of industrial gas and related machinery and equipment | | |
| (5) | Capital amount | 1,012,180.16 Euro | | |
| (6) | Year of Establishment | 1954 | | |
| (7) | Major shareholders and stockholding ratio | Praxair Euroholding S.L. (100%) | | |
| (8) ti | Relationship between | Capital relationship | N/A | |
| | the listed company and the target companies | Personal relationship | N/A | |
| | | Transactional relationship | N/A | |

(After amendment)

4. Principal Target Businesses

As we are not able to disclose management performance and financial position for certain of the companies related to the target businesses, we inform a brief description of three major entities conducting the target businesses.

| (1) | Name | Praxair Espana, S.L. | | |
|-------|---|--|-----|--|
| (2) | Address | Calle Orense, 11 E-28020 Madrid, Spain | | |
| (3) | Name and position of representative | Jose Revuelta (Managing Director) | | |
| (4) | Type of business | Manufacture and sale of industrial gas and related machinery and equipment | | |
| (5) | Capital amount | 1,012,180.16 Euro | | |
| (6) | Year of Establishment | 1954 | | |
| (7) | Major shareholders and stockholding ratio | Praxair Euroholding S.L. (100%) | | |
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