

**CHAPTER V Audit & Supervisory Board Members and
Audit & Supervisory Board**

ARTICLE XXVII (Election of Audit & Supervisory Board Members)

Audit & Supervisory Board Members shall be elected by resolution of a general meeting of shareholders.

With respect to a resolution for the election provided for in the preceding paragraph, the attendance of shareholders owning not less than one-third of the total voting rights of qualified shareholders shall be required.

ARTICLE XXVIII (Term of Office of Audit & Supervisory Board Members)

The term of office of each of Audit & Supervisory Board Members shall expire at the close of the ordinary general meeting of shareholders held for the last business year that ends within four years from assumption of office.

ARTICLE XXIX (Full-time Audit & Supervisory Board Members)

Full-time Audit & Supervisory Board Members shall be elected by Audit & Supervisory Board from among Audit & Supervisory Board Members.

ARTICLE XXX (Convening of Meetings of Audit & Supervisory Board)

Each of Audit & Supervisory Board Members shall be notified of a meeting of Audit & Supervisory Board at least three (3) days before the date set for such meeting.

ARTICLE XXXI (Remuneration for Audit & Supervisory Board Members)

Remuneration for Audit & Supervisory Board Members (refers to remunerations, etc. provided for in the Companies Act, Article 387) shall be decided by resolution of a general meeting of shareholders.

ARTICLE XXXII (Reduction in Liabilities of Audit & Supervisory Board Members)

The Company may exempt its Audit & Supervisory Board Members from their liabilities within the limit of laws and ordinances based on a resolution of the Board of Directors (refers to a resolution pursuant to the Companies Act, Article 426, Paragraph 1).

The Company may conclude an agreement with its Audit & Supervisory Board Members limiting their liabilities to the amount prescribed by relevant laws or ordinances (refers to an agreement based on the Companies Act, Article 427, Paragraph 1).

CHAPTER VI Accounts

ARTICLE XXXIII (Business Year)

The business year of the Company shall begin on April 1 of each year and end on March 31 of the following year.

ARTICLE XXXIV (Dividends Based on Surplus)

The Company may, by resolution of a general meeting of shareholders, distribute dividends to those shareholders or pledgees who are entered or recorded in the register of shareholders as of the close of business on the last day of each business year.

In addition to the arrangement in the preceding paragraph, the Company may, by a resolution of the Board of Directors, pay interim dividends to those shareholders or pledgees who are entered or recorded in the register of shareholders as of the close of business on September 30 of each year.