

**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.

**ARTICLE XXXV (Period of Exclusion of Payment of Dividends and Interim Dividends)**

If dividends or interim dividends are not received within three (3) full years from the date of commencement of payment thereof, the Company shall be relieved of the obligation to pay such dividends or interim dividends.

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