

## **CHAPTER V Audit & Supervisory Committee**

### **ARTICLE 28 (Full-time Audit & Supervisory Committee Members)**

The Audit & Supervisory Committee shall, by its resolution, select Full-time Audit & Supervisory Committee Members from among its members.

### **ARTICLE 29 (Convening Meetings of the Audit & Supervisory Committee)**

Each of the Audit & Supervisory Committee Members shall be notified of a meeting of the Audit & Supervisory Committee at least three (3) days before the date set for such meeting. However, this period may be shortened in case of urgent necessity.

## **CHAPTER VI Accounts**

### **ARTICLE 30 (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 31 (Dividends Based on Surplus, etc.)**

- (1) The Company may, by a resolution of the Board of Directors, determine the matters set forth in each item of Article 459, Paragraph 1 of the Companies Act including matters concerning dividends based on surplus and acquisition of treasury shares, etc.
- (2) The Company may pay dividends based on surplus to those shareholders or pledgees who are entered or recorded in the register of shareholders as of the close of business on September 30 or such other date as the Board of Directors may determine in addition to March 31 of each year.

### **ARTICLE 32 (Period of Exclusion of Payment of Dividends)**

If the dividend property is cash and payment thereof is not received within three (3) full years from the date of commencement of the payment, the Company shall be relieved of the obligation to pay such dividends.

### **Supplementary Provisions**

- (1) With respect to the exemption from liability under Article 423, Paragraph 1 of the Companies Act, by a resolution of the Board of Directors regarding the acts of Audit & Supervisory Board Members (including those who were Audit & Supervisory Board Members) prior to the conclusion of the ordinary general meeting of shareholders for business year 2023 to be held in June 2024, Article 32 of the Articles of Incorporation before the amendment by a resolution of the said ordinary general meeting of shareholders shall apply.
- (2) With respect to the agreement to limit the liability under Article 423, Paragraph 1 of the Companies Act regarding the acts of Audit & Supervisory Board Members (including those who were Audit & Supervisory Board Members) prior to the conclusion of the ordinary general meeting of shareholders for business year 2023 to be held in June 2024, Article 32 of the Articles of Incorporation before the amendment by a resolution of the said ordinary general meeting of shareholders shall apply.

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