

Audit Committees Charter

Article 1

These Regulations are adopted pursuant to Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies

Article 2

Number, term, powers, rules of procedure for meetings of the committee are adopted pursuant to the regulations of Audit Committees.

Article 3

The operation of the committee is to supervise the following matters:

1. Appropriate expression of financial report.
2. The election (replacement) of independent auditor and performance evaluation.
3. Internal control system implementation
4. Regulatory compliance
5. Risk control of the company's existence or potential.

Article 4

The audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be committee convener, and at least one of whom shall have accounting or financial expertise.

The independent director of the committee shall serve a term of 3 years, and may be re-elected for a second term. In case an independent director is dismissed for any reason, resulting in a number of directors lower than that required quorum in accordance with the regulations, a by-election for independent director shall be held at the next following shareholders' meeting. When all independent directors have been dismissed, the company shall convene a special shareholders meeting to hold a by-election within 60 days from the date on which the situation arose.

Article 5

Powers conferred by the Securities and Exchange Act, the Company Act, and any other law to be exercised by supervisors, excepting those powers set out in Article 14-4, paragraph 4, of the Securities and Exchange Act, and shall be exercised by the committee. The provisions of Article 14-4, paragraph 4, of the Securities and Exchange Act concerning provisions of the Company Act concerning acts done by supervisors, and the role of supervisors as representatives of the company, shall apply to the independent director on the committee.

Article 6

The powers of the Committee are as follows:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment to the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others pursuant to Article 36-1 of the Securities and Exchange Act.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of a certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. Annual and semi-annual financial reports.
11. Other material matters as may be required by this Corporation or by the competent authority.

The matters under the preceding paragraph shall be subject to the approval of one half or more of the entire membership of the Committee and shall be submitted to the board of directors for a resolution. Any matter in the paragraph 1, with the exception of subparagraph 10, that has not been approved by one half or more of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire board of directors. "The entire membership," as used herein, shall be counted as the number of members actually in office at the given time. The convener of the Committee shall represent the Committee to the public.

Article 7

The committee shall meet at least quarterly, and may call a meeting at its discretion whenever necessary. The reasons for calling a meeting of the committee shall be notified to each independent director member at least seven days in advance. In emergency circumstances, however, this requirement does not apply.

One member shall be elected as the convener and meeting chair by and from among the entire membership of the committee. When the convener goes on leave or otherwise for any reason whatsoever is unable to convene a meeting, the meeting shall be convened by another independent director member designated by the convener, or if no such designation is made, by another member elected by and from among the independent director members of the committee.

The committee may request relevant department officers, internal auditors, certified public

accountants, legal counsels, or other personnel to provide pertinent and necessary information and attend the meeting as non-voting participants, provided that they shall leave the meeting when deliberation or voting takes place.

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

Article 8

When a meeting of the Committee is held, an attendance book shall be made available for signing-in by the independent director members in attendance, and thereafter made available for reference.

Independent director members shall attend meetings of the Committee in person; if an independent director member is unable to attend in person, the independent director member may appoint another independent director member as proxy to attend the meeting. Attendance via telecommunications is deemed as attendance in person.

A member of the Committee that appoints another independent director member as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the Committee shall be adopted with the approval of one half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing. If for a legitimate reason it is impossible to hold a meeting of the Committee, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the entire board of directors. Nevertheless, a written opinion indicating approval or disapproval shall be obtained from each independent director member with respect to the matters under Article 6, paragraph 1, subparagraph 10. The proxy under paragraph 2 may accept a proxy from one person only.

Article 9

Discussions at the committee meeting shall be included in the meeting minutes, which shall faithfully record the following:

1. Session, time, and place of meeting.
2. Name of meeting chair.
3. Attendance of independent director members at the meeting, specifying names and number of members present, excused, and absent.
4. Names and titles of those attending the meeting as a nonvoting participant.
5. Name of minutes taker.
6. Matters reported.
7. Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by independent directors, experts, or other persons; the name of any independent director that is an interested party as referred to in Article 11, paragraph 1 of

the Act, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting

8. Extraordinary motions: the name of the mover; the method of resolution and the result for each motion; a summary of the comments made by independent directors, experts, or other persons; the name of any director that is an interested party as referred to in Article, 11, paragraph 1 of the Act, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing.

9. Other matters required to be recorded.

The attendance book forms a part of the minutes for each meeting and shall be well preserved during the existence of the company.

The minutes of meeting shall bear the signature or seal of both the meeting chair and the minute taker; a copy of the minutes shall be distributed to each independent director within 20 days after the meeting and well preserved as important company records during the existence of the company.

The production and distribution of the meeting minutes referred to in paragraph 1 may be done in electronic form.

Article 10

The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.

Article 11

An independent director member of the Committee shall recuse himself or herself when they are an interested party with respect to a given agenda item, when such a relationship is likely to prejudice the interests of this Corporation, shall not join discussion nor voting, shall enter recusal when discussion and voting, and shall not be proxy of other independent directors when voting.

If, for the reason stated in the preceding paragraph, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the board of directors, which shall resolve on the item.

Article 11-1

A company shall record on audio or video tape the entire proceedings of an audit committee meeting, and preserve the recordings for at least five years, in electronic form or otherwise. If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of an audit committee meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded. Where an audit committee meeting is held by video

conference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be well preserved for the duration of the existence of the company.

Article 12

The Committee may resolve to retain the service of an attorney, certified public accountant, or other professionals to provide advice with respect to matters in connection with Article 6. The costs of their services shall be borne by this Corporation.

Article 13

The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the board of directors and shall submit their proposals to be resolved by the board.

Article 14

The Committee shall conduct periodic reviews of matters relating to this Charter and present the results for amendment by the board of directors.

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.

Article 15

This Charter and any amendments hereto, shall be implemented after adoption by the resolution of the board of directors.

Article 16

This charter was established on 8 October 2010, the second amendment was on 20 December 2016, the third amendment was on 20 December 2017.