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Article 1

This Audit Committee Charter (the “Charter”) is adopted pursuant to Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.

Article 2

Matters relating to the number of members of the Audit Committee (the “Committee”), each member’s term of office, the powers vested in this Committee, the rules of procedure governing meetings of this Committee, and the resources to be provided to the Committee by the Company when the Committee exercises its powers shall be handled in accordance with this Charter.

Article 3

The main function of the Committee is to supervise the following matters:

1. Fair presentation of the financial reports of the Company.
2. The appointment, dismissal, compensation, and retention, in each case subject to the approval of the Board, and the independence and oversight of the work of any registered public accounting firm or certified public accountants of the Company (each of which shall report directly to the Committee).
3. The effective implementation of the internal control system of the Company.
4. The Company’s compliance with relevant laws and regulations.
5. Management of existing or potential risks faced by the Company.

Article 4

The Committee shall be composed of all independent directors of the Company, and in no event shall the number of its members be less than three. One of the members shall be the convener, and at least one of the members shall have accounting or financial expertise.

The independent director members of the Committee shall serve a 3-year term and may be re-elected to further terms. When the number of the independent director members of the Committee falls below the number prescribed in the preceding paragraph or in the articles of incorporation of the Company due to an independent director's dismissal or resignation for any reason, a by-election shall be held at the next shareholders’ meeting to fill the vacancy. When all independent directors of the Corporation are dismissed or resign, a special shareholders’ meeting shall be called within 60 days from the date of the occurrence of such event to hold a by-election to fill the vacancies.



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Article 5

All powers conferred by the Securities and Exchange Act, the Company Act, and any other law on supervisors shall be exercised by this Committee, except for those set forth in Article 14-4, Paragraph 4 of the Securities and Exchange Act.

Provisions of the Company Act governing the actions of supervisors and their representation of a company, as referred to in Article 14-4, Paragraph 4 of the Securities and Exchange Act, shall apply mutatis mutandis to the independent director members of the Committee.

Article 6

The powers of the Committee are listed below:

1. To adopt or amend the internal control system, pursuant to Article 14-1 of the Securities and Exchange Act.
2. To assess the effectiveness of the internal control system.
3. To adopt or amend procedures governing material financial or operational activities such as the acquisition or disposal of assets, engagement in derivatives trading, lending funds to others, making endorsements or providing guarantees to others, pursuant to Article 36-1 of the Securities and Exchange Act.
4. To resolve on matters in which a director is an interested party.
5. To approve asset transactions or derivatives trading of a material nature.
6. To approve loans of funds, the making of endorsements, or the provision of guarantees of a material nature.
7. To approve the offering, issuance, or private placement of securities of an equity nature.
8. The appointment, dismissal, compensation and retention, in each case subject to the approval of the Board, and the oversight of the work of any registered public accounting firm or certified public accountant (including the resolution of any disagreements between management and such auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The appropriate funding for such services shall be determined by the Committee and the costs of such services shall be borne by the Company.
9. To appoint or discharge a financial, accounting, or internal audit officer.
10. To approve annual and semi-annual financial reports.



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11. The establishment and maintenance of procedures, when and as required by applicable laws and rules, for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
12. The determination of the appropriate funding for the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out the Committee's duties, the costs of which shall be borne by the Company.
13. To approve other material matters as may be required by the Company or by the competent authority.

The matters set forth in the preceding paragraph shall be approved by one half or more of all members of the Committee and then be submitted to and resolved by the board of directors.

If not approved by one half or more of all members of this Committee, any matter set forth in the first paragraph, with the exception of subparagraph 10, may be adopted with the approval of two thirds or more of all members of the board of directors.

"All members," as used herein, shall refer to the number of members actually holding office at the given time.

The convener of the Committee shall represent the Committee to the public.

Article 7

Members of the Committee shall meet at least once each quarter, and a meeting may be called whenever necessary.

When calling a meeting of the Committee, a notice setting forth the reasons for convening the meeting shall be given to each independent director member at least 7 days in advance. In emergency circumstances, however, the meeting may be called on a shorter notice.

One member of the Committee shall be elected as the convener and meeting chair by all members of the Committee. When the convener is on leave or unable to call a meeting for any reason, the convener shall appoint another independent director member of the Committee to act as the acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by the remaining independent director members of the Committee to serve as the acting convener.

The Committee may request that managers of relevant departments, internal audit officers,



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accountants, legal counsels, or other personnel of the Company to attend its meetings and provide necessary related information to the Committee. However, these participants shall recuse themselves from discussion and voting sessions.

When a meeting of the Committee is called, relevant information shall be prepared and furnished to members of the Committee present at the meeting for their reference.

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 be made available for reference.

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

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

Resolutions of meetings of the Committee shall be adopted with the approval of one half or more of all members of the Committee. 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 all members of the 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 above.

A proxy under Paragraph 2 of this Article may only act as the proxy of one other member of the Committee.

Article 9

Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:

1. The session, time, and place of the meeting.



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2. The name of the meeting chair.
3. Attendance by the independent director members, including the names and the number of members present, excused, and absent.
4. The names and titles of those attending the meeting as non-voting participants.
5. The name of the minute taker.
6. The matters reported at the meeting.
7. Agenda items: For each proposal, the method of resolution and the result; a summary of the comments from the independent director members of the Committee and experts and other persons present at the meeting; the names of independent director members that recused themselves due to a conflict of interest, pursuant to Article 11, Paragraph 1 below; material aspects of the conflict of interest, basis for directors' decisions whether to recuse themselves or not, and any objections or reservations expressed.
8. Extempore motions: The name of the proposer; the method of resolution and the result for each motion; a summary of the comments from the independent director members of the Committee and experts and other persons present at the meeting; names of independent director members that recused themselves due to a conflict of interest pursuant to Article 11, Paragraph 1 below; material aspects of the conflict of interest; basis for directors' decisions whether to recuse themselves or not; and any objections or reservations expressed.
9. Other matters required to be recorded.

The attendance book constitutes a part of the minutes for each meeting of the Committee and shall be preserved for as long as the Company exists.

The minutes of a Committee meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each independent director member of the Committee within 20 days after the meeting. The minutes shall be deemed important corporate records and be appropriately preserved for as long as the Company exists.

The meeting minutes referred to in Paragraph 1 of this Article may be produced and distributed in electronic forms. Other matters not settled or covered by this Charter shall be handled in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and other regulations promulgated by the competent authority.

Article 10

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



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forward proposals for discussion by the Committee.

Article 11

An independent director member of the Committee shall disclose to the Committee material aspects of his/her conflict of interest when he/she is an interested party with respect to a given agenda item. If the conflict of interest could have a negative impact on the Company's interests, the independent director member shall recuse himself/herself from the discussion and voting and may not present during the discussion and voting sessions. Furthermore, such independent director member may not exercise the voting right of another independent director member by acting as a proxy.

If for the reason stated in the preceding paragraph of this Article, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to and resolved by the board of directors.

Article 11-1

The Corporation shall make an audio or video recording of the entire meeting of the Committee, and shall preserve the recording for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph of this Article any litigation arises in connection with a resolution adopted by the Committee, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where a meeting of the Committee is held via video conference, the audio and visual recording of the video conference shall form a part of the meeting minutes and shall be well preserved during the existence period of the Company.

Article 12

The Committee may resolve to retain the service of an attorney, accountant, or other professionals to audit or provide advice with respect to matters identified in Article 6 above. The appropriate funding for such services shall be determined by the Committee and the costs of such services shall be borne by the Company

Article 13

Members of the Committee 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 the board of director for its resolution.

Article 14



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

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other members of the Committee. During the execution period, the person to whom the task was so delegated shall report to the Committee either orally or in writing from time to time, and submit the execution status to the Committee at the next meeting for ratification or report, if necessary.

Article 15

This Charter and any amendments thereto shall come into in force after being adopted by a resolution of the board of directors.