

March 25, 2009

Regarding the Amendment of Our Basic Policy for the Establishment of an Internal Control System

Taikisha Ltd. (the Company) today announced that at the meeting of its Board of Directors held on March 25, 2009, the Company resolved to amend the basic policy for the establishment of an internal control system. The details are as follows (amendments underlined):

Established on May 9, 2006

Amended on May 11, 2007

Amended on March 27, 2008

Amended on March 25, 2009

Basic Policy for Establishment of an Internal Control System

[Objectives]

This resolution shall stipulate the outline regarding each provision, which is required to improve our company's internal control system, as provided in Article 362, paragraph 4, item 6 of the Companies Act and Article 100 of the Ordinance for Enforcement of the Companies Act for establishment of an internal control system to be implemented by the President, pursuant to Article 362, paragraph 5 of the Companies Act, in order to recognize the fact that the biggest current managerial risk is violation of the laws, and to familiarize and thoroughly carry out execution of observance of the law. The establishment of an internal control system, in accordance with this resolution, shall be implemented as soon as possible, and shall be improved by constant review with the purpose of creating an efficient and proper company structure.

[Specific Details]

1. The System to Ensure Director and Employee Conformance to Laws and Articles of Incorporation

(1) According to company philosophy and policy, we shall consider our management vision—to conduct transactions through free and fair competition by abiding by the laws and their spirit, and to contribute to our customers, partners, shareholders, employees, community, society and global environment through transparency and high ethical standards—and Taikisha's Code of Conduct as performance guidelines for directors and employees, and shall remind all persons involved about

these standards. In addition, pursuant to Taikisha's Code of Conduct, our company shall oppose any antisocial involvement in our business and eliminate all requests from such forces.

(2) The Business Ethics Committee shall meet from time to time as needed (at least once a month), headed by the president as chairperson and consisting of operating officers at the level of Senior Executive Officer or higher, Executive Officers responsible for management planning, the General Manager of the Internal Audit Office in order to examine and respond to issues regarding compliance in the overall business operations of our company from a management standpoint. In addition, corporate auditors shall attend the Business Ethics Committee with an independent stance to assure the effectiveness of management auditing.

(3) The Company-wide Compliance Committee, with an Executive Officer as chairperson, shall meet from time to time as needed (at least once every two months) in order to examine compliance with laws and articles of incorporation.

(4) The Compliance Department shall constantly conduct educational and dissemination activities related to compliance in order to familiarize all management and employees of Taikisha with the management vision and Taikisha's Code of Conduct, and shall make every effort to prevent any violations of the law in cooperation with other compliance-related divisions and other departments, and shall report all relevant activities to the Company-wide Compliance Committee.

(5) For instances where an officer or employee finds a violation of laws or articles of incorporation, an internal reporting system for employees' information and an external reporting system for business partners' information shall be established. The Compliance Department shall keep all persons involved, both inside and outside of the company, informed about an internal and independent-lawyer-participating external reporting contact in order to effectively utilize such contacts.

(6) In the event of a compliance violation, the offenders concerned shall be severely disciplined according to company rules.

2. The System regarding the Storage and Management of Information Related to the Directors' Execution of Duties

Information and materials related to the Directors' execution of duties (hereinafter referred to as information regarding duty execution) shall be handled pursuant to the rules, including the

company's Information and Materials Management Rules and related management manuals, and shall be appropriately stored, managed, and disposed of. If necessary, management status shall be examined and each rule shall be reviewed.

3. Rules regarding Risk Management of Loss and Other Systems

(1) Regarding risk management of Taikisha Group, the company shall, in accordance with the Risk Management Rules, establish the Risk Management Committee to identify risks in an integrated fashion and to implement effective and efficient risk management. The Committee shall establish basic policies, responsibility systems, operations and other necessary measures for risk management of Taikisha Group, and shall keep all persons involved informed about the establishment and implementation.

(2) Regarding risks associated with operations, such as quality control, safety control and compliance, assigned to each department, each department shall identify and prioritize the risks, draft specific measures against the risks and report to the Risk Management Committee. Each department shall improve related rules and regulations, operation standards, manuals, and other related documents, and shall keep all persons involved informed about the details of the improvements.

(3) In the event of a risk that does not belong to any specific department, or belongs to more than one department, the President shall promptly appoint a department responsible for the risk.

(4) The Internal Audit Office, which is under the direct control of the President, shall conduct internal audits in accordance with the Internal Audit Rules. The effectiveness of internal audits shall be ensured by the appointment of an Internal Audit Office Chief chosen from employees at the level of Executive Officer or higher, and by the placement of other necessary personnel. Furthermore, the Internal Audit Office shall examine auditing methods and items to be audited, and shall amend the auditing procedures as needed.

4. The System to Ensure the Efficient Execution of Duties by Directors

(1) By adopting an operating officer system, responsibilities and authorities of corporate management and duty execution shall be clarified, aiming for revitalization of the Board of Directors, promotion of rapid decision-making, and advancement of management reforms.

(2) The matters addressed in the Board of Directors Rules, and matters applicable for submission to the Board, shall be submitted to the Board of Directors. In this regard, the appropriate materials concerning the agendas shall be distributed to all directors in advance based on the principles of management judgment.

(3) With the company's philosophy as a foundation, each departmental headquarters, as well as the business operations department, after a policy review meeting, shall establish an appropriate annual business plan and yearly target, and shall work in order to achieve those targets.

(4) The Management Committee, mainly consisting of members at the level of Executive Officer or higher, shall be established, and shall conduct deliberations regarding Taikisha and the whole of the Taikisha Group's management policies, important issues, risks in operations to be addressed, and other matters, and shall make prompt decisions on these issues. In addition, the Management Committee shall examine the progress toward yearly targets by monthly reviewing operating reports.

5. The System to Ensure the Appropriateness of Operations conducted by the Corporate Group Consisting of Corporations, their Parent Companies, and Subsidiaries

(1) Our subsidiaries and affiliate companies (hereinafter referred to as subsidiaries) shall be supervised by the governing departments pursuant to the Management Rules for Affiliate Companies, and shall enhance the management efficiency of all group companies.

(2) A system for implementing periodical auditing, provided mainly by the Internal Audit Office, shall be established in order to identify the existence of risk information in subsidiaries. In addition, a post-auditing system shall be established in order to promptly report the risk of loss, detected in subsidiaries, to directors, corporate auditors, and other departments responsible.

(3) Regarding a system to ensure the adequacy of materials concerning the finances and accounting of all group companies, and to ensure the adequacy of other related information pursuant to the Financial Instruments and Exchange Law, our company shall, under the instructions of the President, establish the Basic Rules for Internal Control in compliance with the "Standards for Evaluation and Audit on Internal Control over Financial Reporting" and "Practice Standards for Evaluation and Audit on Internal Control over Financial Reporting" issued by the Financial Services Agency. In addition, the Internal Audit Office shall conduct improvement and management status assessments of internal control procedures carried out by all group companies.

6. The System regarding an Employee in Cases where Corporate Auditors Request to Hire Employees to Assist in its Auditing Operations, and regarding Matters concerning Independence of the Employees from Directors

Our company shall establish a Corporate Auditors Office under the direction of corporate auditors, and shall appoint employees who will assist the corporate auditors in order to ensure auditor independence. In addition, regarding appointments, dismissals, transfers, and personnel evaluations, the corporate auditors' approval shall be required.

7. The System for Directors and Employees to Report to Corporate Auditors, and the System regarding Other Matters concerning Reporting to Corporate Auditors

Directors and employees shall be obligated to report the following matters to corporate auditors, and shall also provide the necessary reports and information upon request from each corporate auditor pursuant to the Regulations for the Board of Corporate Auditors and the Corporate Auditors Auditing Rules.

- Matters resolved and reported by the Management Committee
- Matters discussed by the Business Ethics Committee, Risk Management Committee, and Crisis Management Committee
- Matters which may cause serious harm to Taikisha and its group companies
- Violations of the laws and articles of incorporation by Directors or employees, or facts that may lead to such violations
- Results of internal audits conducted by the Internal Audit Office
- Request forms for internal managerial decisions and proceedings of meetings requested by corporate auditors

8. The System to Ensure the Effective Implementation of Auditing by Corporate Auditors

(1) The President, the General Manager of the Administrative Management headquarters, and the General Manager of the Internal Audit Office shall arrange meetings and consultations in order to thoroughly discuss and examine the improvement of the environments for audit operations conducted by corporate auditors, and shall ensure the effectiveness of such auditing.

(2) Corporate auditors may make requests for improvement of the audit system and other related matters in order to ensure the effectiveness of auditing conducted by corporate auditors.