

Comparison Table for the Revision of Articles of Incorporation

Before Revision	After Revision
<p>(Types of Members)</p> <p>Article 6</p> <p>1. The members of this Association shall be the following five types and the regular members and the special advisors shall be the voting members under the Act on General Incorporated Associations and General Incorporated Foundations (“the Associations Act”):</p> <p style="padding-left: 40px;">(1) Regular members: Juridical persons in Japan who endorse the aim of and have joined this association and have records of advanced use of FLIP, extensive transaction with this Association, and high performance in the research and development of FLIP;</p> <p style="padding-left: 40px;">(2) Special advisors: Persons in Japan of the persons with experience and academic standing, etc., who endorse the aim of and have joined this association, persons who execute the activities of this Association;</p> <p style="padding-left: 40px;">(3) General members: Juridical persons or individuals in Japan who endorse the aim of and have joined this association, and have records of advanced use of FLIP, extensive transaction with this Association;</p> <p style="padding-left: 40px;">(4) Advisors: Persons in Japan or overseas with experience and academic standing, etc., who endorse the aim of and have joined this association and give academic guidance and advice on the activities of this association (advisors in overseas shall be hereinafter referred to as “international advisors”); and</p> <p style="padding-left: 40px;">(5) User members: Juridical persons or individuals in Japan or overseas who endorse the aim of and have joined this association (user members in overseas shall be hereinafter referred to as “overseas members”)</p>	<p>(Types of Members)</p> <p>Article 6</p> <p>1. The members of this Association shall be the following five types and the regular members and the special advisors shall be the voting members under the Act on General Incorporated Associations and General Incorporated Foundations (“the Associations Act”):</p> <p style="padding-left: 40px;">(1) Regular members: Juridical persons in Japan who endorse the aim of and have joined this association and have records of advanced use of FLIP, extensive transaction with this Association, and high performance in the research and development of FLIP;</p> <p style="padding-left: 40px;">(2) Special advisors: Persons in Japan of the persons with experience and academic standing, etc., who endorse the aim of and have joined this association, persons who execute the activities of this Association;</p> <p style="padding-left: 40px;">(3) General members: Juridical persons or individuals in Japan who endorse the aim of and have joined this association, and have records of advanced use of FLIP, extensive transaction with this Association;</p> <p style="padding-left: 40px;">(4) Advisors: Persons in Japan or overseas with experience and academic standing, etc., who endorse the aim of and have joined this association and give academic guidance and advice on the activities of this association (advisors in overseas shall be hereinafter referred to as “international advisors”); and</p> <p style="padding-left: 40px;">(5) User members: Juridical persons or individuals in Japan or overseas who endorse the aim of and have joined this association. Of User members, juridical persons or individuals located outside Japan (hereinafter referred to as “Overseas members”) must have joined before October 6, 2023.</p>
<p>(Admission to the Association)</p> <p>Article 7</p> <p>1. Persons wishing to become regular, general, user or overseas members of the association</p>	<p>(Admission to the Association)</p> <p>Article 7</p> <p>1. Persons wishing to become regular, general, or user members of the association shall</p>

<p>shall submit an application form as set out separately, and obtain the approval of the council for regular and general members and of the president or the director in charge for user and overseas members.</p> <p>2. Special advisors, advisors or international advisor of this association shall be recommended by the council, without any application form, and a consent of the recommended persons must be obtained for such persons to become a member.</p> <p>3. Paragraph 1 of this Article shall be accordingly applied to a change of membership from one type to another.</p> <p>(None)</p>	<p>submit an Application Form for Admission or Change of Membership as set out separately. For application for regular member, only Application Form for Change of Membership is applicable. With respect to application, the approval of the council shall be required for regular and general members, and the approval of the president or the director in charge shall be required for user members.</p> <p>2. Special advisors, advisors or international advisor of this association shall be recommended by the council, without any application form, and a consent of the recommended persons must be obtained for such persons to become a member.</p> <p>3. Paragraph 1 of this Article shall be accordingly applied to a change of membership from one type to another.</p> <p>4. Applications for Overseas members of the association submitted on or after October 6, 2023 shall not be accepted. In addition, change of a membership type to overseas members on and after October 6, 2023 shall not be accepted.</p>
<p>(Voluntary Withdrawal from Membership)</p> <p>Article 11</p> <p>The members are free to withdraw from the membership at any time by submitting a notice of withdrawal in the form as set out separately.</p>	<p>(Voluntary Withdrawal from Membership)</p> <p>Article 11</p> <p>The members are free to withdraw from the membership at any time by submitting a notice of withdrawal in the form as set out separately, provided that neither Article 12 nor Article 13 applies.</p>
<p>(Loss of Eligibility)</p> <p>Article 13</p> <p>In addition to the events set forth in the preceding two articles, a member shall lose its eligibility if any of the following applies:</p> <ol style="list-style-type: none"> (1) Failure to pay membership dues for one year or more; (2) Upon agreement by all voting members; (3) In the event of death or dissolution of such member; or (4) In the event that a member no longer satisfies the requirements for qualifying the type of members set forth in the Articles of Incorporation or other rules of this association. However, a member is allowed to be a member of other type, if the 	<p>(Loss of Eligibility)</p> <p>Article 13</p> <p>In addition to the events set forth in the preceding two articles, a member shall lose its eligibility if any of the following applies:</p> <ol style="list-style-type: none"> (1) Failure to pay membership dues for one year or more; (2) Upon agreement by all voting members; (3) In the event of death or dissolution of such member; (4) In the event that a member no longer satisfies the requirements for qualifying the type of members set forth in the Articles of Incorporation or other rules of this association. However, a member is allowed to be a member of other type, if the

<p>member meets the requirements for qualifying the other type and the change of type of members is approved by this association as set forth in Article 7.</p> <p>(None)</p>	<p>member meets the requirements for qualifying the other type and the change of type of members is approved by this association as set forth in Article 7; or.</p> <p>(5) In the event that any of the following events occurs for the member on or after October 6, 2023.</p> <ul style="list-style-type: none"> a. when the member has become a disappearing company in merger or a wholly owned subsidiary company in share exchange or share transfer; b. when all or a part of the right of membership of this association is to be succeeded by a third party due to corporate divestiture or business transfer; c. when the shareholders change by more than 50%; or d. when the FLIP consortium determines that there has been a significant change in effective controlling interest or business environment due to changes of the directors and other reasons.
<p>(Rights and Obligations after Loss of Membership)</p> <p>Article 14</p> <p>A member who is forfeited of its membership in accordance with the preceding three articles shall be denied the rights of and freed from obligations as a member of this association. A voting member who is forfeited of its membership shall lose its status as a voting member under the Association Act. However, the member who has lost its membership will be able to continue its own use of FLIP, limited to the version of FLIP upgraded or enhanced during its membership. No exemption may be granted to a member for any obligations already incurred but not yet carried out at the time of loss of membership.</p> <p>(None)</p>	<p>(Rights and Obligations after Loss of Membership)</p> <p>Article 14</p> <p>A member who is forfeited of its membership in accordance with the preceding three articles shall be denied the rights of and freed from obligations as a member of this association. A voting member who is forfeited of its membership shall lose its status as a voting member under the Association Act. However, the member who has lost its membership will be able to continue its own use of FLIP, limited to the version of FLIP upgraded or enhanced during its membership. No exemption may be granted to a member for any obligations already incurred but not yet carried out at the time of loss of membership.</p> <p>2. Notwithstanding the preceding paragraph, only members who have lost their memberships by voluntary withdrawal in accordance with Article 11 will be able to continue their own use of the FLIP Programs, limited to the versions improved or enhanced during their membership, even after their loss of membership.</p> <p>3. With regard to the preceding paragraph, in the event that a member has reached in any situation of the preceding Article (3) or (5) after its voluntary withdrawal, the member shall be no longer eligible for use of the FLIP Programs of which versions improved or</p>

	enhanced during its membership.
<p>(Partial Exemption or Limitation of Liability)</p> <p>Article 33</p> <p>1. If requirements under laws and regulations are met, this association shall be able to release the indemnity liability of officers set forth in paragraph 1, Article 111 of the Association Act subject to a resolution of the council, to the extent of the amount computed by deducting the minimum amount of liability specified in the laws and regulations from the amount of the indemnity liability.</p> <p>2. This association shall be able to conclude with an outside director an agreement to limit the indemnity liability due to acts under Article 111 of the Association Act based on Article 115 of the same Act. The amount of limitation of liability under such agreement shall be the amount specified in laws and regulations.</p>	<p>(Partial Exemption or Limitation of Liability)</p> <p>Article 33</p> <p>1. If requirements under laws and regulations are met, this association shall be able to release the indemnity liability of officers set forth in paragraph 1, Article 111 of the Association Act subject to a resolution of the council, to the extent of the amount computed by deducting the minimum amount of liability specified in the laws and regulations from the amount of the indemnity liability.</p> <p>2. This association shall be able to conclude with a director (only who is not an executive director or employee of the association) an agreement to limit the indemnity liability due to acts under Article 111 of the Association Act based on Article 115 of the same Act. The amount of limitation of liability under such agreement shall be the amount specified in laws and regulations.</p>
<p>(None)</p>	<p>Supplementary Provisions 5</p> <p>1. The Articles of Incorporation shall be applied and effective from September 5, 2023.</p> <p>2. For the member who had already been an Overseas member at the time of the enforcement of the Articles of Incorporation as set forth in the preceding paragraph, the definitions of types of membership in Article 6 shall remain the same as those given in the Articles of Incorporation applied and effective from September 15, 2020.</p>