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(Securities Code: 8113)
March 3, 2023

The 63rd Ordinary General Meeting of Shareholders

Items Subject to Measures for Electronic Provision

UNICHARM CORPORATION

Of the information that constitutes the content of Reference Documents for the General Meeting of Shareholders, etc. (items for which measures for providing information in electronic format are to be taken), Notes to Consolidated Financial Statements and Notes to Non-consolidated Financial Statements are not provided in the documents delivered to shareholders who have requested the delivery of paper-based documents as provided for by the provisions of laws and regulations and Article 14, section 2 of the Articles of Incorporation of the Company. Accordingly, the documents that are delivered to shareholders who have requested a delivery of paper-based documents are part of the documents included in the scope of documents audited by the Audit and Supervisory Committee and the Financial Auditor when they create their respective audit reports. Please visit the Company's website or the TSE website for Notes to Consolidated Financial Statements and Notes to Non-consolidated Financial Statements.

If revisions to the items subject to measures for electronic provision are to arise, a notice of the revisions and the details of the items before and after the revisions will be posted on the Company's aforementioned website and the TSE website.

The Company's website:	https://www.unicharm.co.jp/en/ir.html
TSE website (Listed Company Search):	https://www2.jpx.co.jp/tseHpFront/JJK020010Action.do?Show=Show Enter "Unicharm" on "Issue name (Company name)" box or "8113" on "Code" box to search. Select "Basic Information," then "Documents for public inspection / PR information." The information will appear in "Notice of General Shareholders Meeting / Informational Materials for a Ordinary General Shareholders Meeting" section under "Filed informational available for public inspection."

Reference Documents for the General Meeting of Shareholders

Proposals and References

Proposal No. 1: Election of Three Directors (excluding Directors who are Audit and Supervisory Committee Members)

The terms of office of all three Directors (here and hereafter in this proposal, excluding Directors who are Audit and Supervisory Committee Members) will expire upon the conclusion of this General Meeting of Shareholders. Accordingly, the Company proposes the election of three Directors: Mr. Takahisa Takahara, Mr. Toshifumi Hikosaka, and Mr. Kenji Takaku.

In addition, the candidates for Directors were nominated following deliberations by the Nominating Committee, which comprises one Representative Director, two Independent Outside Directors, and one Non-Executive Director.

Candidate No.	Name		Position and responsibilities in the Company	Attendance at meetings of the Board of Directors
1	Takahisa Takahara	Re-election	Representative Director, President & CEO	100% (10 out of 10)
2	Toshifumi Hikosaka	Re-election	Director, Senior Managing Executive Officer, Responsible for standardization, Co-Chief Research & Development Officer (CDO), General Manager of Global Research & Development Division, Department Manager of Blue Sky Project, and General Manager of Intellectual Property Division	100% (7 out of 7)
3	Kenji Takaku	New appointment	Senior Managing Executive Officer, Co-Chief Marketing Officer (CMO), Chairman, Unicham India Private Ltd., Responsible for Unicharm Gulf Hygienic Industries Ltd. and Unicharm Middle East & North Africa Hygienic Industries Company S.A.E.	–

No special interest exists between any of the above candidates for Directors and the Company.

The Company has entered into a liability insurance contract with an insurance company for directors and officers, etc., as stipulated in Article 430-3, Paragraph 1 of the Companies Act, to cover damages that may arise from the insured, including Directors of the Company, assuming responsibility for the execution of their duties or receiving claims related to the pursuit of such responsibility. However, the coverage excludes the events of the insured receiving private profits or benefits illegally, criminal acts by the insured, acts of the insured carried out with recognition of a violation of a law, and other events. If each candidate is elected as Director, each candidate will become an insured under said insurance contract. The Company also plans to renew such insurance contract at the next renewal time.

Candidate No.	Name (Date of birth)	Career summary, position and responsibilities in the Company (Significant concurrent positions)	Number of shares of the Company held
1	<p>Takahisa Takahara (July 12, 1961)</p> <p>Male</p> <p>Re-election</p> <p>Special interest with the Company None</p> <p>Attendance at meetings of the Board of Directors 100% (10 out of 10)</p>	<p>April 1991 Joined the Company</p> <p>June 1995 Director</p> <p>April 1996 Director, General Manager of Procurement Division and Deputy General Manager of International Division</p> <p>June 1997 Senior Director</p> <p>April 1998 Senior Director, General Manager of Feminine Hygiene Business Division</p> <p>October 2000 Senior Director, Responsible for Management Strategy</p> <p>June 2001 Representative Director, President</p> <p>June 2004 Representative Director, President & CEO (to present)</p> <p>[Significant concurrent positions]</p> <p>Outside Director of Calbee, Inc.</p> <p>Outside Director of Nomura Holdings, Inc.</p>	3,793,151
<p>Reasons for Nomination as a Candidate for Director</p> <p>Mr. Takahisa Takahara, as described in his career summary above, has managed global strategy as a Representative Director since 2001. He has exhibited his competence in management by increasing the ratio of overseas sales to more than 65% through proactive expansions in areas. He has also worked to activate a matured Japanese market by providing products with new added value. He has demonstrated his managerial skill to enhance corporate value through these initiatives, which have, since he took office, resulted in sales approximately quadrupling, operating income approximately quintupling, and market capitalization also increasing by almost ten times due to his clear and proactive business strategies and appropriate dissemination of information. He also led the company to achieve dividend increases for 21 periods in a row. In recent years, he plans and drives “KYOSEI LIFE VISION 2030,” a mid- to long-term ESG goal as well as enhancing DX initiatives. As a result, the company has made the following achievements: selected as a component stock of five ESG indices that have been applied by the Government Pension Investment Fund (GPIF); certified as a Digital Transformation Certified Company; selected as the “Most Honored Company” by Institutional Investor’s “2022 Japan Executive Team Rankings.” He plays an active role in further enhancing corporate value by accelerating integration of the businesses with ESG. Additionally, as Chairman of the Board of Directors, Mr. Takahara provides full and appropriate explanations of material matters and serves to enhance the decision-making function of the Board of Directors. Mr. Takahara has been re-nominated as a Director based on the Board’s determination that he is the right person for continuously raising corporate value of the Company and the Board requests his re-election as a Director.</p>			

Candidate No.	Name (Date of birth)	Career summary, position and responsibilities in the Company (Significant concurrent positions)	Number of shares of the Company held
2	<p>Toshifumi Hikosaka (August 20, 1960)</p> <p>Male</p> <p>Re-election</p> <p>Special interest with the Company None</p> <p>Attendance at meetings of the Board of Directors 100% (7 out of 7)</p>	<p>February 1982 Joined the Company</p> <p>April 2008 Department Manager of Engineering Development Department, Global Research & Development Division</p> <p>April 2010 Department Manager of Product Innovation Development Department, Global Research & Development Division</p> <p>April 2012 Department Manager of Blue Sky Project, Global Research & Development Division</p> <p>January 2016 Executive Officer, Deputy General Manager of Global Research & Development Division</p> <p>January 2020 Managing Executive Officer and General Manager of Global Research & Development Division</p> <p>January 2022 Senior Managing Executive Officer, Co-Chief Research & Development Officer, General Manager of Global Research & Development Division, Department Manager of Blue Sky Project, and General Manager of Intellectual Property Division</p> <p>March 2022 Director, Senior Managing Executive Officer, Responsible for standardization, Co-Chief Research & Development Officer (CDO), General Manager of Global Research & Development Division, Department Manager of Blue Sky Project, and General Manager of Intellectual Property Division (to present)</p> <p>[Significant concurrent position] None</p>	12,300
<p>Reasons for Nomination as a Candidate for Director</p> <p>Mr. Toshifumi Hikosaka, as described in his career summary above, leads the product developments, equipment and facilities developments, and procurement departments as the officer in charge of the development departments of the Group. He has engaged in optimal management across the Company by allocating people, goods, and money from a global perspective. In addition, he has long years of experience in the manufacturing equipment development department, one source of strength of the Group. Through his high level of expertise, he has achieved results in developing cutting-edge equipment and facilities, building global production systems, and enhancing production quality. Through Kyushu Factory, which commenced its operation in 2019 and is positioned as a smart factory, he leads the utilization of control systems and robots to achieve labor saving and efficiency improvement. Along with other activities, he has been vigorously promoting the future manufacturing technology reform of the Group. In the product development field, he engages in proposing added value looking ahead to the consumer needs of each area from a medium- to long-term perspective and reducing environmental load of the company's products. Through these initiatives, the Company won an "Consumer-oriented Activities Award" from the Association of Consumer Affairs Professionals (ACAP). He plays an essential managerial role toward the achievement of SDGs, the purpose of the Company. Mr. Hikosaka has been re-nominated as a Director based on the Board's determination that he is the right person for continuously raising corporate value of the Company and the Board requests his re-election as a Director.</p>			

Candidate No.	Name (Date of birth)	Career summary, position and responsibilities in the Company (Significant concurrent positions)	Number of shares of the Company held
3	<p>Kenji Takaku (October 5, 1960)</p> <p>Male</p> <p>New appointment</p> <p>Special interest with the Company None</p> <p>Attendance at meetings of the Board of Directors —</p>	<p>April 1983 Joined the Company</p> <p>April 1997 Marketing Director of Sanitary Business Group, Marketing Division</p> <p>October 2000 Director of Marketing Department, Baby Care Business Division</p> <p>April 2002 Deputy Managing Director and General Manager of Marketing Department, Shanghai Unicharm Co., Ltd.</p> <p>October 2005 Deputy General Manager of Global Marketing Division and Department Manager of Feminine Care SBU</p> <p>April 2008 Executive Officer and General Manager of Global Marketing Division</p> <p>December 2014 Managing Executive Officer and General Manager of Global Marketing Division, Country President, UNICHARM DO BRASIL INDÚSTRIA E COMÉRCIO DE PRODUTOS DE HIGIENE LTDA.</p> <p>July 2017 Managing Executive Officer, Managing Director, Unicharm India Private Ltd.</p> <p>January 2022 Senior Managing Executive Officer, Co-Chief Marketing Officer (CMO), Chairman, Unicharm India Private Ltd., Responsible for Unicharm Gulf Hygienic Industries Ltd., and Unicharm Middle East & North Africa Hygienic Industries Company S.A.E. (to present)</p> <p>[Significant concurrent position] None</p>	22,387
<p>Reasons for Nomination as a Candidate for Director</p> <p>Mr. Kenji Takaku, as described in a career summary above, has served as a responsible official of marketing divisions of the Group, having experienced marketing leader positions of the businesses mentioned above. He has contributed to enhance brand values of the Company and products by planning and executing highly distinctive and systematic marketing strategies from consumers' perspective under his strong leadership. He took a lead in planning and implementing a rollout strategy of the Company's Asian business expansion. He also contributed to rejuvenate subsidiaries, launch new subsidiaries, and mergers and acquisitions. In addition, he exercises his management skills as prominently as his marketing skills as a person in charge of the company's subsidiaries in China and India, two of the key subsidiaries and growth drivers. In India, he has led its business' rapid growth and doubled the sales in five years since he took office. He plays an essential role in leading the Company to the goals of becoming a global company as well as a marketing company. Mr. Takaku has been nominated as a Director based on the Board's determination that he is the right person for continuously raising corporate value of the Company and the Board requests his new appointment as a Director.</p>			

Audit and Supervisory Committee Members' View on Selecting Director Candidates

All the Company's Audit and Supervisory Committee Members are also members of Nomination Committee (half of the Committee members are independent Outside Directors) and has confirmed the followings through discussions at the Nomination Committee: the nomination procedure of Director candidates was appropriate; the Board of Directors had balanced knowledge, experiences, and capabilities as a whole to play its role and fulfill its responsibilities, and was composed in a way so that it was diverse and at the same time at an appropriate scale, based on the Company's mission, specific management strategies, and environments surrounding the Company. As a result, all Audit and Supervisory Committee Members have deemed that the candidates for Directors were appropriate. Accordingly, Audit and Supervisory Committee has deemed that it does not have to state an opinion on the appointment of Directors at the Ordinary General Meeting of Shareholders as stipulated in Article 342-2, Paragraph 4 of the Companies Act.

All the Company's Audit and Supervisory Committee Members are also members of Compensation Committee (half of the Committee members are Independent Outside Directors) and confirmed the following: a policy of deciding compensation etc. of individual Director and the details of them reflected the Company's mid- to long-term performance as well as potential risks; their compensation was appropriately incentivized so that Directors could exercise healthy entrepreneurial spirit; the percentage of the company's mid- to long-term performance related compensation was set appropriately; the ratio of cash compensation and stock compensation was arranged appropriately; decisions of compensations went through a fair and appropriate procedure. As a result, all the Company's Audit and Supervisory Committee Members have judged that a policy of deciding compensation etc. of individual Director and the details of them were appropriate, and deemed that it does not have to state an opinion on the compensation etc. of Directors at the Ordinary General Meeting of Shareholders as stipulated in Article 361, Paragraph 6 of the Companies Act.

Proposal No. 2: Election of Three Directors who are Audit and Supervisory Committee Members

The terms of office of all three Directors who are Audit and Supervisory Committee Members will expire upon the conclusion of this General Meeting of Shareholders. Accordingly, the Company proposes the election of three Directors who will be Audit and Supervisory Committee Members: Mr. Hiroaki Sugita, Ms. Noriko Rzonca, and Mr. Shigeru Asada.

The candidates for Directors who are Audit and Supervisory Committee Members were nominated following deliberations by the Nominating Committee, which comprises one Representative Director, two Independent Outside Directors, and one Non-Executive Director. In addition, the consent of the Audit and Supervisory Committee has been obtained for this proposal.

Candidate No.	Name		Position and responsibilities in the Company	Attendance at meetings of the Board of Directors etc.
1	Hiroaki Sugita	Re-election Outside Independent	Outside Director, Audit and Supervisory Committee Member	Board of Directors 100% (10 out of 10) Audit and Supervisory Committee 91% (10 out of 11)
2	Noriko Rzonca	New appointment Outside Independent	–	–
3	Shigeru Asada	Re-election	Director, Audit and Supervisory Committee Member (full time)	Board of Directors 100% (10 out of 10) Audit and Supervisory Committee 100% (11 out of 11)

No special interest exists between any of the above candidates for Directors who are Audit and Supervisory Committee Members and the Company.

Mr. Hiroaki Sugita is currently an outside Director (Audit and Supervisory Committee Member) of the Company, and his tenure will be two years at the conclusion of this General Meeting of Shareholders.

The Company has entered into a liability insurance contract with an insurance company for directors and officers, etc., as stipulated in Article 430-3, Paragraph 1 of the Companies Act, to cover damages that may arise from the insured, including Directors of the Company, assuming responsibility for the execution of their duties or receiving claims related to the pursuit of such responsibility. However, the coverage excludes the events of the insured receiving private profits or benefits illegally, criminal acts by the insured, acts of the insured carried out with recognition of a violation of a law, and other events. If each candidate is elected as Director, each candidate will become an insured under said insurance contract. The Company also plans to renew such insurance contract at the next renewal time.

Candidate No.	Name (Date of birth)	Career summary, position and responsibilities in the Company (Significant concurrent positions)	Number of shares of the Company held
1	<p>Hiroaki Sugita (February 14, 1961)</p> <p>Male</p> <p>Re-election Outside Independent</p> <p>Special interest with the Company None</p> <p>Attendance at meetings of the Board of Directors 100% (10 out of 10)</p> <p>Attendance at meetings of the Audit and Supervisory Committee 91% (10 out of 11)</p>	<p>April 1983 Joined JAPAN TRAVEL BUREAU Inc. (currently JTB Corp.)</p> <p>April 1994 Joined the Boston Consulting Group.</p> <p>January 2001 Partner & Managing Director</p> <p>November 2006 Supervisor of Japan Office</p> <p>May 2007 Senior Partner & Managing Director</p> <p>January 2014 Asia Pacific Client Team Leader</p> <p>January 2016 Japan Chair</p> <p>January 2021 Managing Director & Senior Partner</p> <p>March 2021 Outside Director of the Company (Audit and Supervisory Committee Member) (to present)</p> <p>January 2023 Senior Advisor, the Boston Consulting Group (to present)</p> <p>[Significant concurrent position] Senior Advisor, the Boston Consulting Group</p>	6,000
<p>Reasons for Nomination as a Candidate for Outside Director and a summary of expected roles</p> <p>Mr. Hiroaki Sugita, as described in his career summary above, served as a Japanese representative of the Boston Consulting Group, a leading foreign consulting firm. He has a high level of insight through his affluent consulting experiences in corporate finance and accounting, as well as management strategies: particularly globalization strategy, corporate governance, group management, digitalization, and transformation. He has been nominated as an outside Director who is an Audit and Supervisory Committee Member based on the Board's determination that he will provide appropriate advice on governance and management strategy as the Company further expands its business globally and the Board requests his re-election as an Outside Director who is an Audit and Supervisory Committee Member.</p> <p>The Company has registered Mr. Sugita as an independent director with Tokyo Stock Exchange, Inc. as provided for by the aforementioned exchange. If the re-election of Mr. Sugita is approved, the Company will maintain his registration as an independent director. The company expects that he becomes chairperson of Nomination Committee and Compensation Committee, leveraging his fair and independent position.</p>			

Candidate No.	Name (Date of birth)	Career summary (Significant concurrent positions)	Number of shares of the Company held
2	<p>Noriko Rzonca (July 16, 1968)</p> <p>Female</p> <p>New appointment Outside Independent</p> <p>Special interest with the Company None</p> <p>Attendance at meetings of the Board of Directors –</p> <p>Attendance at meetings of the Audit and Supervisory Committee –</p>	<p>November 2000 Joined Allstate Insurance Company in the U.S.</p> <p>May 2005 Associate Market Manager at Marketing Analytics, W.W. Grainger, Inc. in the U.S.</p> <p>June 2006 Deputy Head of Marketing Business Analytics, CFJ G.K.</p> <p>May 2008 Head of Consumer Marketing Business Analytics Department, Nikko Citi Business Services Inc. (currently Citigroup Services Japan G.K.)</p> <p>September 2008 Vice President of Decision Management at Retail Banking Division, Citibank Japan Ltd. (dissolved in October 2017)</p> <p>May 2014 Marketing Director, Aegon Direct and Affinity Marketing Services Co., Ltd. (currently Aegon Insight Japan Co., Ltd.)</p> <p>May 2015 AVP, Head of Advanced Data Analytics Department, MetLife Insurance K.K.</p> <p>November 2017 Executive Officer, Head of Data Analytics Department and Responsible for CX Design Department, Sony Bank Incorporated</p> <p>June 2019 Executive Officer, Head of Marketing Science Department and Responsible for Content Planning Department</p> <p>April 2020 Executive Officer, Responsible for DX Strategy Department and Content Planning Department</p> <p>April 2021 Executive Officer, Head of Content Planning Department and Responsible for DX Strategy Department</p> <p>November 2021 Executive Officer, Chief Digital Officer (CDO), Head of Corporate DX Strategy Department, Cosmo Energy Holdings Co., Ltd.</p> <p>April 2022 Senior Executive Officer, Chief Digital Officer (CDO), Responsible for Corporate DX Strategy Department, Corporate Communication Department, and IT Initiative Department (to present)</p> <p>[Significant concurrent positions] Senior Executive Officer, Chief Digital Officer (CDO), Responsible for Corporate DX Strategy Department, Corporate Communication Department, IT Initiative Department, Cosmo Energy Holdings Co., Ltd.</p>	0

<p>Reasons for Nomination as a Candidate for Outside Director and a summary of expected roles</p> <p>Ms. Noriko Rzonca, as described in her career summary above, has secular experiences overseas and at major foreign subsidized financial institutions in Japan both at hands-on and management levels. She has a high level of insight in corporate management strategy and corporate governance. As she has led digital transformation (DX) at Sony Bank Incorporated and Cosmo Energy Holdings Co., Ltd., which are in two very different industries, the Company expects that she contributes, by demonstrating her experiences across industries, to the following areas: the Company's managerial reform by leveraging the Company's digital resources; marketing and information technology human resource developments. In addition, from her working experiences overseas and at foreign subsidized companies, the Company expects that she will give right advice on planning and executing the Company's global strategies and risk management. Ms. Rzonca has been nominated as a new Outside Director who is an Audit and Supervisory Committee Member based on the Board's judgement that she will provide appropriate advice on sustainable management strategy as well as digital strategy for the company to become the world's number-one entity. The Board, therefore, requests her election as a new Outside Director who is an Audit and Supervisory Committee Member.</p> <p>If the election of Ms. Rzonca as a Director who is an Audit and Supervisory Committee Member is approved, the Company plans to register her as an independent director with Tokyo Stock Exchange, Inc. as provided for by the aforementioned exchange.</p>
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Candidate No.	Name (Date of birth)	Career summary, position and responsibilities in the Company (Significant concurrent positions)	Number of shares of the Company held
3	<p>Shigeru Asada (March 20, 1949)</p> <p>Male</p> <p>Re-election</p> <p>Special interest with the Company None</p> <p>Attendance at meetings of the Board of Directors 100% (10 out of 10)</p> <p>Attendance at meetings of the Audit and Supervisory Committee 100% (11 out of 11)</p>	<p>April 1973 Joined Matsushita Electric Industrial Co., Ltd. (currently Panasonic Corporation)</p> <p>March 1994 Managing Director Chief Financial Officer of Panasonic Do Brasil Limitada</p> <p>April 1999 General Manager (tax) of Corporate Accounting Department of Matsushita Electric Industrial Co., Ltd. (currently Panasonic Corporation)</p> <p>April 2004 Managing Director Chief Financial Officer of Panasonic Europe Co., Ltd.</p> <p>April 2006 Director General Manager of Internal Auditing Department of Matsushita Electric Industrial Co., Ltd. (currently Panasonic Corporation)</p> <p>April 2009 Standing Corporate Auditor, IPS Alpha Technology, Ltd. (currently Panasonic Liquid Crystal Display Co., Ltd.)</p> <p>February 2013 Advisor, Company Auditors Office of the Company</p> <p>April 2013 Executive Officer, General Manager of Accounting Control and Finance Division</p> <p>March 2017 Director, Audit and Supervisory Committee Member (full time)</p> <p>April 2019 Advisor, Audit & Supervisory Committee Office</p> <p>March 2021 Director, Audit and Supervisory Committee Member (full time) (to present)</p> <p>[Significant concurrent position] None</p>	2,000
<p>Reasons for Nomination as a Candidate for Director</p> <p>Mr. Shigeru Asada, as described in his career summary above, was a long-standing member of financial management divisions of Panasonic Corporation, where he served as a financial officer for overseas subsidiaries in three countries, in addition to serving as the head of Internal Auditing Department and the head of tax department of the global headquarters. He is highly familiar with and has a high level of knowledge regarding the accounting and finance fields for global management of manufacturing companies. He has demonstrated his skill in the management control of the Unicharm Group as a whole by assuming various posts of the Company, including Executive Officer, General Manager of Accounting and Finance Division since 2013, Director who is an Audit and Supervisory Committee Member from 2017 to 2019, and from 2021, and actively providing advice to the Company. In light of his performance, the Board requests his re-election as a Director who is an Audit and Supervisory Committee Member, assuming he will oversee the Company's management based on his accumulated experiences and knowledge.</p> <p>If the re-election of Mr. Asada as a Director who is an Audit and Supervisory Committee Member is approved, he will be nominated for chairperson of an Audit and Supervisory Committee for his high level of expertise in finance and accounting as well as detailed knowledge in audit duties.</p>			

Proposal No. 3: Election of an Accounting Auditor

The Company’s accounting auditor, PricewaterhouseCoopers Aarata LLC will retire from office due to the expiration of its term of office upon the conclusion of this General Meeting of Shareholders. Accordingly, based on the decision by Audit and Supervisory Committee Member, the Company proposes the new election of KPMG AZSA LLC as an accounting auditor.

The Audit & Supervisory Committee selected KPMG AZSA LLC as a candidate for accounting auditor in the expectation that the firm can offer new perspectives on audit, in addition, after reviewing comprehensively the firm’s global auditing structure, independence, expertise and quality control system, the Committee has concluded that the firm upholds a framework to ensure adequacy in conducting accounting audit.

Name of company	KPMG AZSA LLC	
Locations of major offices	1-2 Tsukudo-cho Shinjuku-ku, Tokyo	
History	July 1969	Established Audit firm Asahi & Co.
	July 1985	Established Audit firm Asahi Shinwa & Co. through a merger with Shinwa Audit Corporation (established in December 1974)
	October 1993	Established Asahi Audit & Co. through a merger with Inoue Saito Eiwa Audit Corp. (established in April 1978)
	January 2004	Established KPMG AZSA LLC through a merger with KPMG AZSA & Co. (established in February 2003)
	July 2010	Transitioned to limited liability auditing corporation and changed the corporate name in Japanese
Overview (As of December 31, 2022)	Capital	3,000 million yen
	Employees	
	Certified public accountant	3,000
	Passers of certified public accountant exam, etc.	1,030
	Audit support staff	1,540
	Other staff	725
	Total	6,295
Audit assurance	3,489	