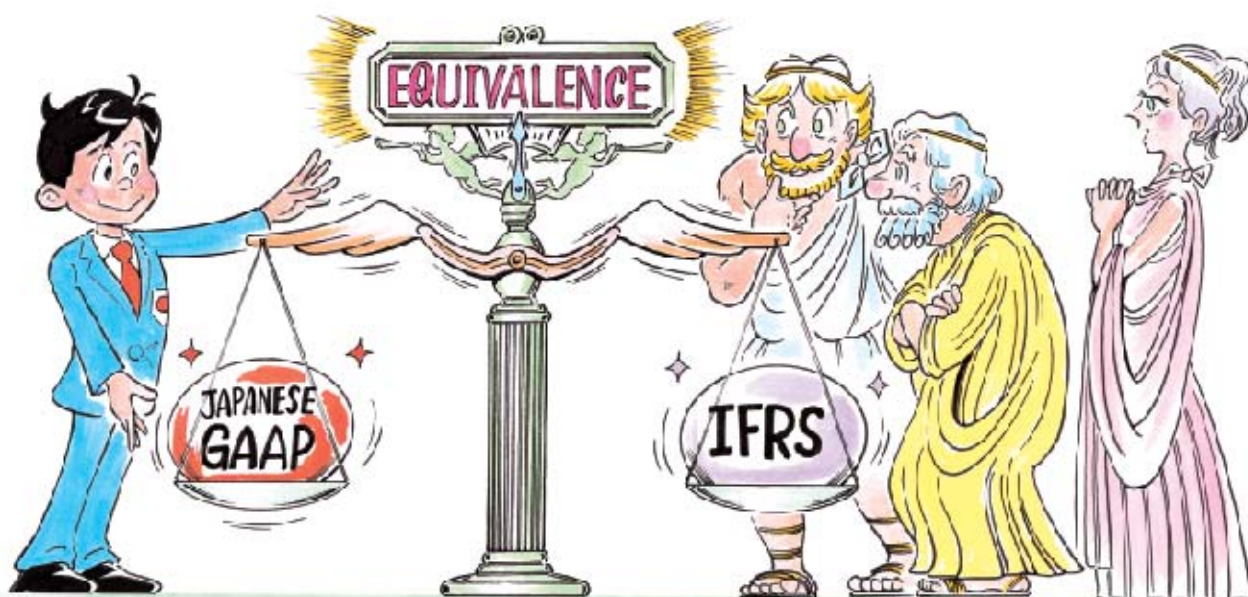


EVOLVING

JAPANESE GAAP

HIGH QUALITY ACCOUNTING STANDARDS



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Japanese GAAP is equivalent to IFRS.