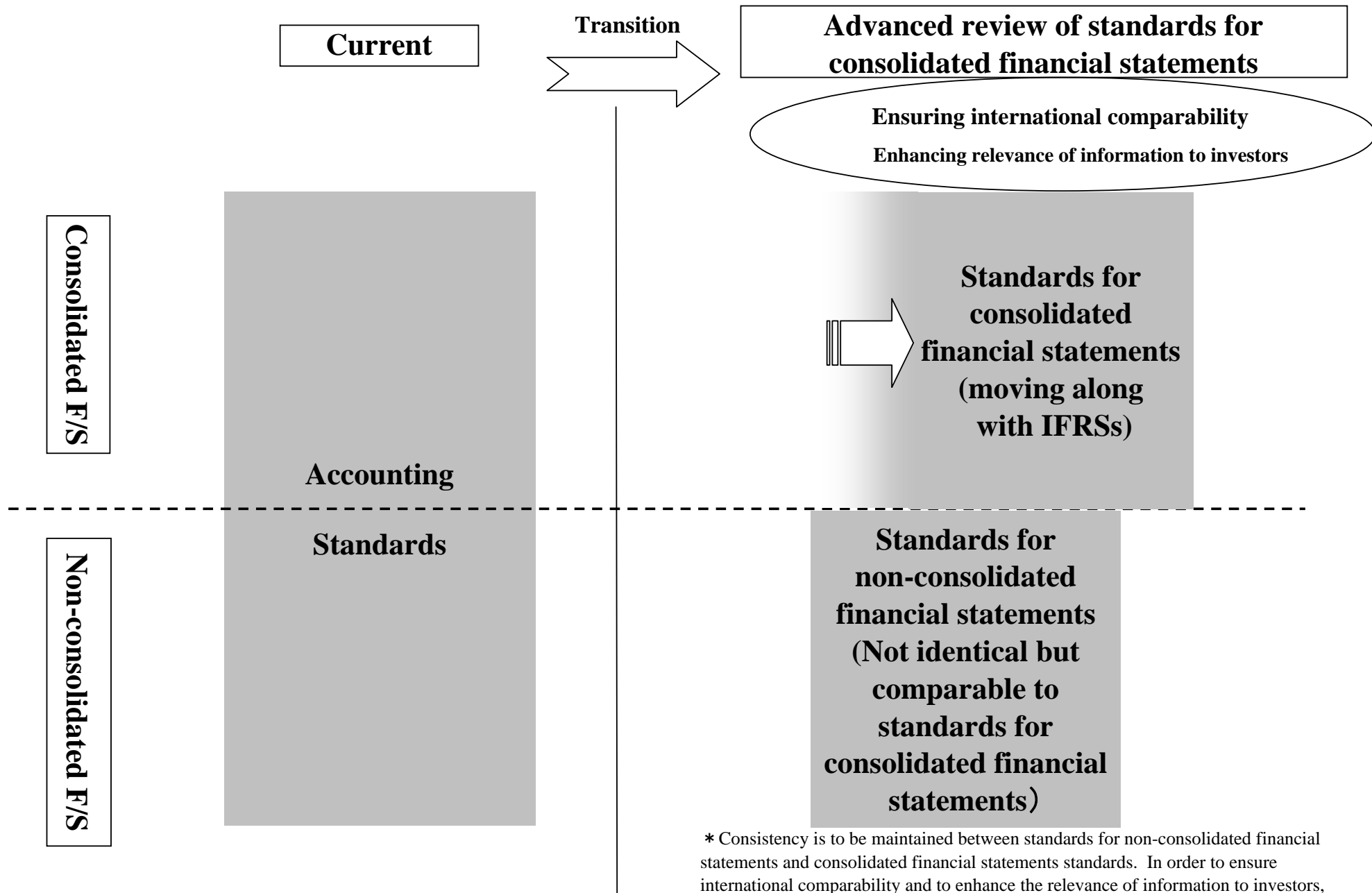


Idea of advanced review of standards for consolidated financial statements under the Financial Instruments and Exchange Act



* Consistency is to be maintained between standards for non-consolidated financial statements and consolidated financial statements standards. In order to ensure international comparability and to enhance the relevance of information to investors, standards for consolidated financial statements are revised in advanced manner.