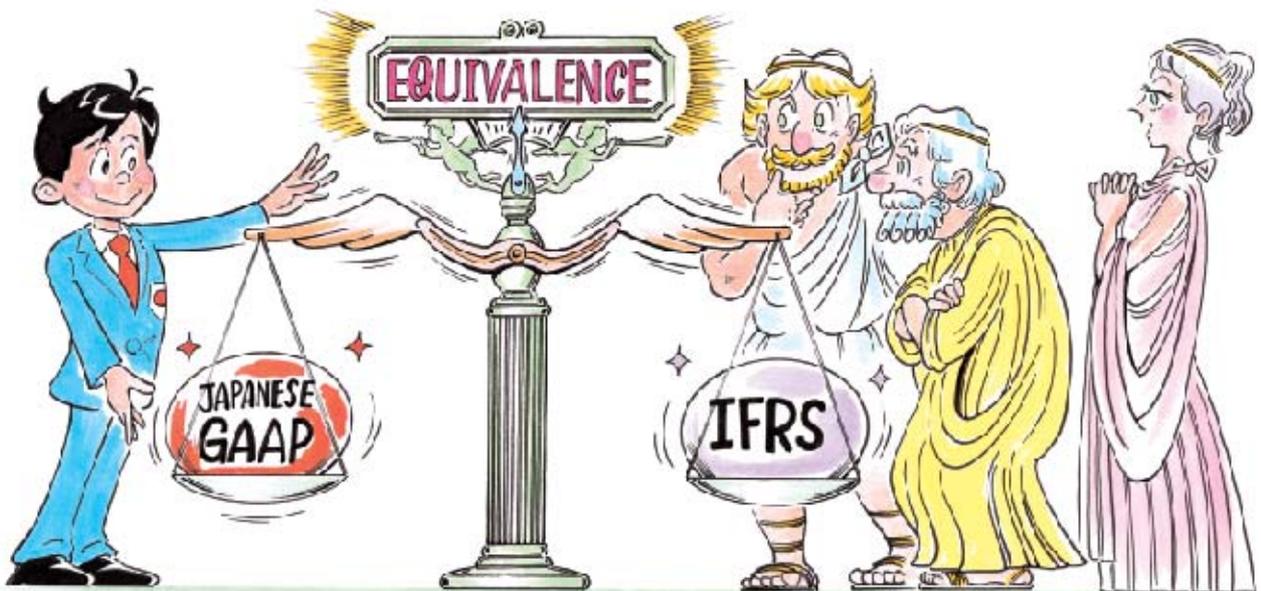


**EVOLVING**

# **JAPANESE GAAP**

**HIGH QUALITY ACCOUNTING STANDARDS**



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Japanese GAAP is equivalent to IFRS.