

The List of Foreign Issuers in Japanese Capital Markets

(日本の資本市場における外国企業一覧)

Nationality (国籍)	Company (会社名)	Accounting Standards (会計基準)
United Kingdom (18 companies)	Cable and Wireless PLC	UK GAAP
	Barclays PLC	UK GAAP
	BP PLC	UK GAAP
	The Peninsular and Oriental Steam Navigation Company	UK GAAP
	Dixons Group PLC	UK GAAP
	Cordiant Communications Group PLC	UK GAAP
	Severn Trent PLC	UK GAAP
	United Utilities PLC	UK GAAP
	Kelda Group PLC	UK GAAP
	Pennon Group PLC	UK GAAP
	International Power PLC	UK GAAP
	Scottish and Southern Energy PLC	UK GAAP
	Nomura Global Funding PLC	UK GAAP
	Goldman Sachs International	UK GAAP
	Mitsubishi Corporation Finance PLC	UK GAAP
	GlaxoSmithKline PLC	UK GAAP
	Reuters Group PLC	UK GAAP
	Vodafone Group PLC	UK GAAP
Germany (8 companies)	Dresdner Bank Aktiengesellschaft	IAS
	Commerzbank Aktiengesellschaft	IAS
	Bayer Aktiengesellschaft	IAS
	Volkswagen Aktiengesellschaft	IAS
	Deutsche Bank Aktiengesellschaft	German GAAP
	Deutsche Telekom AG	German GAAP
	DaimlerChrysler AG	US GAAP
	Deutsche Post AG	IAS

Nationality (国籍)	Company (会社名)	Accounting Standards (会計基準)
France (10 companies)	Alcatel	French GAAP
	Aventis	French GAAP
	Dexia Credit Local	French GAAP
	Société Générale	French GAAP
	France Telecom	French GAAP
	BNP Paribas	French GAAP
	Crédit Lyonnais	French GAAP
	Renault	French GAAP
	Nestlé Finance France S.A.	French GAAP
	L'air Liquide S.A.	French GAAP
Spain (3 companies)	Telefónica, S.A.	Spanish GAAP
	Banco Santander Central Hispano, S.A.	Spanish GAAP
	Endesa, S.A.	Spanish GAAP
The Netherlands (7 companies)	Aegon N.V.	Dutch GAAP
	Volvo Group Finance Europe B.V.	Dutch GAAP
	Volkswagen International Finance N.V.	Dutch GAAP
	Associates First Capital B.V.	Dutch GAAP
	Equant N.V.	French GAAP
	BMW Finance N.V.	Dutch GAAP
	Coöperatieve Centrale Raiffeisen-Boerenleenbank B.A.	Dutch GAAP
Finland (2 companies)	Teollisuuden Voima Oy	Finnish GAAP
	Sampo Bank PLC	Finnish GAAP
Luxembourg (2 companies)	Asia Bond and Currency Fund	Luxembourgian GAAP
	Fiat Finance and Trade Limited, société anonyme	Luxembourgian GAAP
Ireland (1 companies)	Daejeon Riverside Expressway Funding Public Limited Company	Irish GAAP