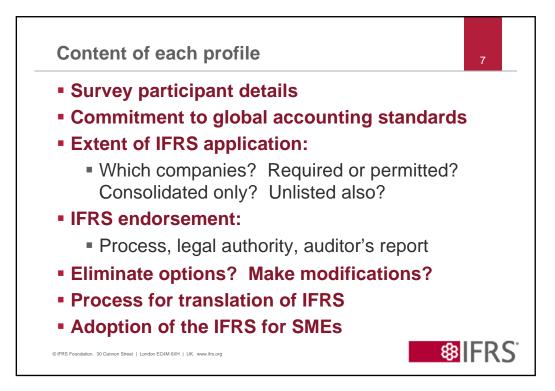
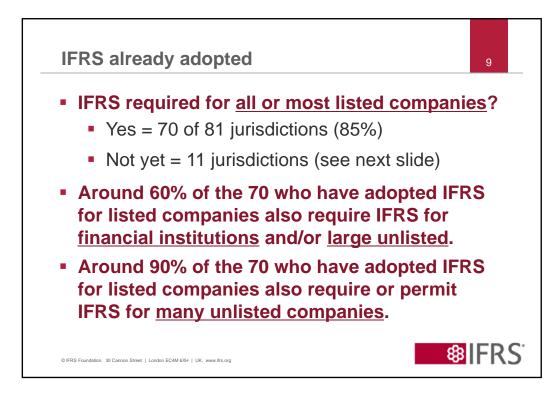


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Argentina	Colombia	Jamaica	Norway	Turkey
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Austria	Denmark	Lesotho	Romania	Ukraine
Bahamas	Ecuador	Lithuania	Russia	United Kingdom
Belgium	European Union	Масао	Saudi Arabia	United States
Bhutan	Fiji	Macedonia	Serbia	Uruguay
Bolivia	France	Malaysia	Singapore	Venezuela
Botswana	Georgia	Malta	Slovakia	Zambia
Brazil	Germany	Mauritius	South Africa	Zimbabwe
Brunei	Hong Kong	Mexico	South Korea	
Bulgaria	India	Mongolia	Sri Lanka	
Canada	Indonesia	Myanmar	Switzerland	
Chile	Israel	Netherlands	Taiwan	



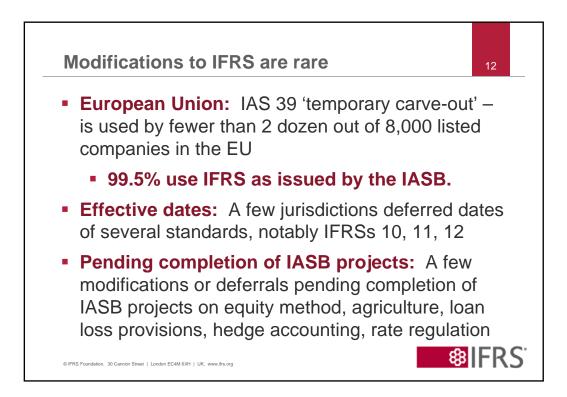






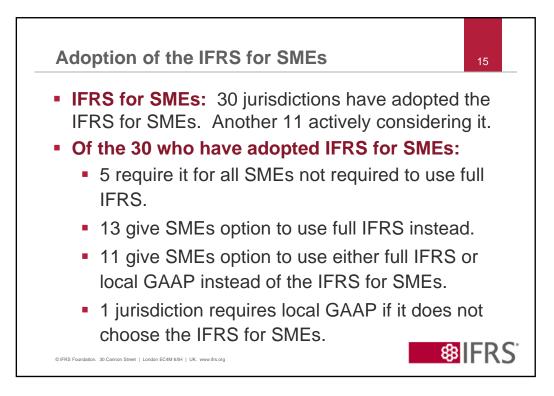


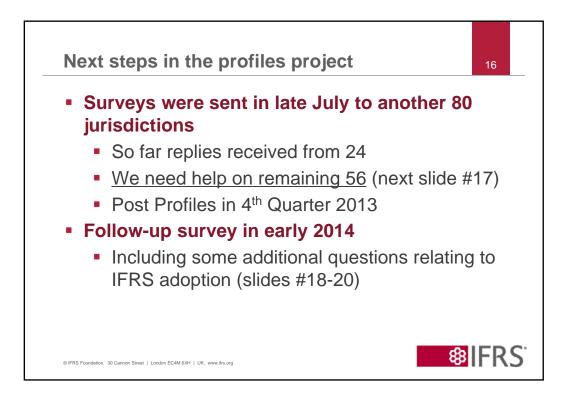






Endorsement process in the 81 ju	irisdictions 14	
No endorsement required	23 jurisdictions	
European Union process	31 jurisdictions	
Endorsement done solely by professional accounting body	8 jurisdictions	
Endorsement done solely by government agency	8 jurisdictions (includes Japan)	
Endorsement involves both professional body and government	6 jurisdictions	
IFRS not yet adopted for domestic or foreign companies	5 jurisdictions	





Angola	Croatia	Kyrgyzstan	Nicaragua	Syria
Armenia	Cuba	Lebanon	Panama	Tajikistan
Bahrain	Ethiopia	Liberia	Papua NG	Тодо
Benin	Gambia	Libya	Peru	Tonga
Burkina Faso	Ghana	Madagascar	Philippines	Trinidad -Tobago
Burundi	Guatemala	Malawi	Rwanda	Tunisia
Cambodia	Guyana	Mali	Samoa	Turkmenistan
Cameroon	Haiti	Monaco	Senegal	Vietnam
Congo Braz.	Iran	Morocco	Sierra Leone	
Congo DR	Jordan	Mozambique	Solomon Is	
Costa Rica	Kazakhstan	Namibia	Sudan	
Cote d'Ivoire	Kuwait	Nepal	Swaziland	

