

**(Translation for reference purpose only)**

18 June 2018

**JMIS Exposure Draft No. 6**

**Proposed amendments to *Application of “Japan’s Modified International Standards”* as issued in April 2018 (comparative version)**

※New text and deleted text are shaded.

Exposure draft	Current
<p><b>Japan’s Modified International Standards (JMIS): Accounting Standards Comprising IFRSs and the ASBJ Modifications</b></p> <p><b>Application of “Japan’s Modified International Standards”</b></p> <p style="text-align: right;">30 June 2015 Amended 25 July 2016 Amended 11 April 2017 Amended 31 October 2017 Amended 11 April 2018 Last Amended DD MMMM YYYY Accounting Standards Board of Japan</p>	<p><b>Japan’s Modified International Standards (JMIS): Accounting Standards Comprising IFRSs and the ASBJ Modifications</b></p> <p><b>Application of “Japan’s Modified International Standards”</b></p> <p style="text-align: right;">30 June 2015 Amended 25 July 2016 Amended 11 April 2017 Amended 31 October 2017 Last Amended 11 April 2018 Accounting Standards Board of Japan</p>
<p><b>Effective Date</b></p> <p>6. This Statement as amended in MMMM YYYY shall apply to consolidated financial statements for annual periods beginning on or after its issuance date. However, an entity may apply this Statement to consolidated financial statements for the annual period which includes the issuance date. In that case, this Statement shall apply to consolidated quarterly financial statements from the first quarter of the following annual period.</p>	<p><b>Effective Date</b></p> <p>6. This Statement as amended in April 2018 shall apply to consolidated financial statements for annual periods beginning on or after its issuance date. However, an entity may apply this Statement to consolidated financial statements for the annual period which includes the issuance date. In that case, this Statement shall apply to consolidated quarterly financial statements from the first quarter of the following annual period.</p>
<p><b>Appendix 1</b> <b>Standards Issued by the IASB and Adopted by the ASBJ</b></p>	<p><b>Appendix 1</b> <b>Standards Issued by the IASB and Adopted by the ASBJ</b></p>

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