(iii) the number of operating years in the construction business;

(iv) the conditions of accounting in the construction business;

(v) the amount of research and development expenditure;

(vi) the acquisition of ISO9001 or ISO14001 certification;

(vii) the employment and development of young engineers and skilled workers;

(viii) the amount of sales for completed construction work; and

(ix) the amount of sales for completed construction work as a prime contractor; and

(b) take due account of indicators of the supplier realised outside Japan, which may include:

(i) the amount of equity capital;

(ii) the amount of earnings before interest, taxes, depreciation and amortization (EBITDA);

(iii) the ratio of net interest expense to sales amount;

(iv) the liabilities turnover period;

(v) the ratio of gross profit on sale to gross capital;

(vi) the ratio of recurring profit to sales amount;

(vii) the ratio of equity capital to fixed asset;

(viii) the equity ratio;

(ix) the amount of cash flows from operating activities; and

(x) the amount of accumulated earnings.