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(54) Title: DECORATIVE SHEET

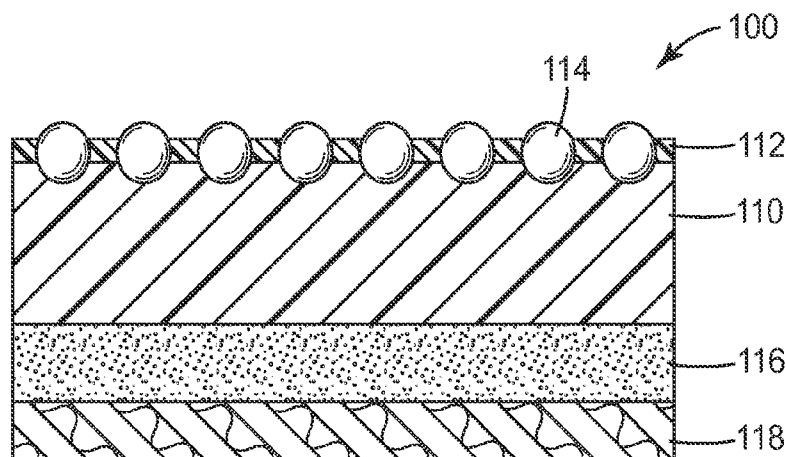


FIG. 1

(57) Abstract: A decorative sheet comprising a substrate layer and a scratch resistant layer comprising a clear resin layer and hard particles dispersed in the clear resin layer, wherein the average particle diameter of the hard particles is larger than a thickness of the clear resin layer, the amount of the hard particle is 30 parts by mass to 400 parts by mass with respect to 100 parts by mass of the clear resin layer, and the area ratio of the hard particles which protrude at least 3 micrometers from the outer surface of the clear resin layer is 10% to 80% of the scratch resistant layer is provided.



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