



Baker Tilly knows Japan

As the third largest economy in the world, Japan represents a strategic business opportunity for multinational companies. Baker Tilly's professionals focused on Japanese companies are well-versed in the issues, nuances and culture aspects in which you operate. As an independent member of the Baker Tilly International network, we have also access to global resources and experience.

You operate in a rapidly changing environment and the accounting- and tax-related rules and regulations are changing as fast as your business. We will work closely with you to address the impact of such changes as they apply to you. Baker Tilly is dedicated to supporting Japanese-owned businesses by providing timely and professional assurance, tax, and advisory services. Our professionals leverage their unique experience working with Japanese-owned businesses to deliver best-inclass services.

You will benefit from our competitive advantages, including:

- Industry experience and technical breadth
- Right size firm/consultative approach
- Customized service plans
- Value for fees
- Commitment to quality
- Global reach

We take great care in understanding your global business strategies and tailor our services to complement your strategic objective and business goals.

Audit services

Our Japan-centric audit team supports clients with operations in U.S. and/or Japan. Well-versed in both domestic and overseas accounting and auditing practices, our professionals work closely with Baker Tilly International member firms to provide cross-border services. Japanese companies have special needs of professionals who are experienced in the laws and regulations in both U.S. and Japan. To ensure nothing is lost in translation, we coordinate our assurance services with bilingual professionals and respond to these critical matters unique to Japanese companies:

- Audit and review of the financial statements
- Group audit including coordination with the principal auditors in Japan
- J-Sox compliance

IPO — SEC/PCAOB AUDIT

Transitioning from a privately held company to a publicly traded organization through an initial public offering (IPO) requires careful preparation and a thorough understanding of the process. Our dedicated professionals can help you steer clear of potential pitfalls and optimize the benefits of your journey. We have assisted Japanese companies going public.



Tax services

The Japanese service group is dedicated to serving Japanese corporations operating in the U.S. With U.S. federal and state tax laws and regulations constantly changing, it is important to stay informed on current trends and developments. The professionals in our Japanese service group understand the relationship between U.S. operations, parent companies and global affiliates. We provide a broad range of tax and advisory services while working closely with our international tax and transfer pricing teams to coordinate cross-border services. Rely on our detailed expertise in these critical areas:

- Individual income tax Confidential and insightful review of business and investing strategies that help you develop an effective approach to tax planning and long-term wealth enhancement
- Financial and estate planning Effective guidance on plans to protect assets and develop wealth transfer solutions that minimize taxes, and achieve your legacy and charitable objectives
- **Federal tax** Develop informed strategies for effective tax planning that maximizes tax savings and meets your larger financial goals
- International tax Proactive solutions to complex challenges and obligations associated with multinational operations from experienced professionals with access to a network of international specialists
- State and local taxes Detailed analysis of business operations to advise on strategies that help you manage compliance, resolve disputes and implement a reliable reporting system
- Tax advocacy and controversy services Informed, specialized assistance with all aspects of an IRS or state audit and help in optimizing compliance programs

Advisory services

Baker Tilly's consulting professionals provide specialized, innovative services to help our clients drive transformation to address the needs of today and capitalize on the opportunities of tomorrow. The Japanese service group will work with you to customize the services that help your company. Our wide-ranging services in various industries include the following:

- Mergers and acquisitions
- Outsourcing and managed services
- Human capital
- CFO advisory services
- Client accounting services
- Risk advisory including regulatory compliance and legal support, cybersecurity, internal audit

IPO READINESS INCLUDING DE-SPAC AND REVERSE MERGER TRANSACTIONS

For growing companies considering the possibility of going public, an objective analysis of your readiness for an IPO is a critical first step. Baker Tilly works with clients to assess readiness and recommend appropriate action plans. Working with you, we mobilize a team of specialists to build a road map to IPO readiness.

Baker Tilly has assisted several companies either considering going public or are in the process of preparing an IPO, including:

- Assess accounting policies, practices and capabilities to ensure a clear path to accounting and reporting compliance for IPO transaction
- Assist with preparation of financial statements to be included in the registration statements and provide audit readiness support if necessary
- Assist with SEC comments on S-1/F-1 registration statements
- Our knowledgeable and experienced SEC partners and specialists can help streamline your IPO preparation process, reducing the burden on internal resources and staff

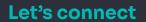
Worldwide: We are an extension of your team

Baker Tilly's international footprint enables your company to capitalize on local knowledge and cultural practices to help ensure compliance at a global scale. Our advisors help companies maximize their use of global trade management systems via robust complementary services wherever in the world you are today — or may need to be in the future.



About Baker Tilly

Baker Tilly US, LLP (Baker Tilly) is a leading advisory CPA firm, providing clients with a genuine coast-to-coast and global advantage in major regions of the U.S. and in many of the world's leading financial centers – New York, London, San Francisco, Los Angeles and Chicago. Baker Tilly is an independent member of Baker Tilly International, a worldwide network of independent accounting and business advisory firms in 141 territories, with 43,000 professionals and a combined worldwide revenue of \$5.2 billion. Visit bakertilly.com or join the conversation on LinkedIn, Facebook and Instagram.





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