




Going Forward with you



- ◆ 4-minute walk from Exit 2, **Roppongi-itchohome Station**  Tokyo Metro Namboku Line
- ◆ 6-minute walk from Exit 3 or 5, **Roppongi Station**  Tokyo Metro Hibiya Line
- ◆ 6-minute walk from Exit 3 or 5, **Roppongi Station**  Toei Subway Oedo Line

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## Message from Managing Partner

The Japanese economy continues to grow with the support of nearly 4,000 listed and 2.6 million small to medium size companies. Moreover, the Japanese economy evolves by responding sensitively to overseas economic and political movements.

Marking our 50<sup>th</sup> anniversary as experts in accounting, tax, auditing, consulting and social insurance, we have carved out histories together with our clients as management partners by providing on-target advice with persistent regard not only to domestic but to global economic trends.

Since the time of establishment, our management philosophy has consistently been the “peace of mind” of our clients.

To offer “peace of mind” we believe that providing high quality services as experts in our field and the cultivation of strong relations based on trust is paramount, and this belief is reflected in our daily operations.

To have our clients say “I can trust this with you” is our starting point, and to grow and contribute to society with our clients is our goal.

Our challenge continues as long as the high requirements of our client remain. By providing increasingly higher quality services, it’s our sincere desire to continue to deliver on the expectations of society.

**Mitsuru Komiyama**

Managing Partner of Komiyama & Co.  
Deputy President of the Japanese Institute of Certified Public Accountants  
Japanese representative member of the IASB Working Group on the IFRS for SMEs  
Japanese representative member of the IFAC SMP Task Force  
Professor of Keio University Graduate School



Keiko Komiyama *Senior Partner* Ryoichi Komiyama *Chairman* Mitsuru Komiyama *Managing Partner*

## Global Network - CPAAI

CPAAI (CPA Associates International) is an association of independent CPA and Chartered Accounting Firms that provide clients with professional accounting, auditing, tax and a variety of consulting services. CPAAI is an exclusive organization which includes 158 members in 65 countries throughout the world. Each member draws on the services of CPAAI and resources of fellow members to better serve their clients and manage their firms. Please check the web site (<http://www.cpaai.com>) to know more about how CPAAI help their members.

Komiyama & Co. is a representative member firm of CPAAI in Japan.



## History

- 1959 Established Certified Public Tax Accountant Office in Tokyo
- 1983 Established Payroll Service Firm (IGI K.K.)
- 1984 Merged with Certified Public Accountant Firm (Komiyama & Co.)
- 2001 Joined representative member firm in Japan of CPAAI
- 2007 Established Certified Public Tax Accountant Co. (Azabu Partners Tax & Accounting Co.)
- 2009 50<sup>th</sup> Anniversary
- 2011 Established Certified Social Insurance & Labor Consultant Co. (Azabu Partners Social Insurance & Labor Co.)
- 2014 55<sup>th</sup> Anniversary

# Services

## Services for Entities

### Member Firms

#### Komiyama & Co.

Komiyama & Co. is an audit firm which has domestic and international clients, including the statutory audit of commercial companies, public interest corporations, schools, medical conventions, among others.

#### Azabu Partners Tax & Accounting Co.

Azabu Partners Tax & Accounting Co. is a tax service corporation which provides not only preparation of tax returns but also accounting services, such as bookkeeping, reporting, year-end closing and payment of salaries, expenses and taxes. Tax consultation for both individuals and entities are also provided.

#### IGI K.K.

IGI K.K. is a payroll service corporation which provides payroll calculation, documentation of social insurance, year-end procedures and consultation on payroll and working regulations.

#### Azabu Partners Social Insurance & Labor Co.

Azabu Partners Social Insurance & Labor Co. is another payroll service corporation with the purpose of expanding the business to meet client needs. In addition to payroll services, the dispatch of professionals for payroll calculation to the personnel division is also provided.

### Assurance

*Audit procedures and accounting standards change drastically. With our expertise and experience, we are providing audit or review of financial statements prepared by clients, including companies, foundations and educational corporations in order to answer to the requirements of shareholders, clients, and parent companies.*

#### Statutory Audit

Entities whose share capital is equivalent to or more than JPY 500 million or whose loan payable is equivalent to or more than JPY 20 billion, are obliged to be audited under the Companies Act. We provide statutory audit of all kinds of entities in accordance with related laws and regulations.

#### Voluntary Audit

We provide voluntary audit or review in accordance with requirements from parent companies and other stakeholders. We provide audit or review of subsidiaries or affiliated companies in Japan for reasonable assurance and prepare the audit or review report, complied with GAAS, ISA and other audit instruction.

#### Audit or Review of Consolidated Package

With special purpose, we provide audit or review of the consolidated reporting packages prepared by the subsidiaries or affiliated companies in Japan.

#### Other Services

We provide other assurance related services, such as agreed-upon procedures.



## Corporate Tax

*Entities in Japan are obliged to file tax returns within a tight schedule. Confirming the latest applicable tax laws, our tax experts prepare both national and local tax returns.*

### Corporate Tax Return

Corporations are obliged to file corporate tax returns within 2-3 months after year end date. We provide filing services of tax returns and related attachments to the national and local tax offices through governmental online filing system.

### Consumption Tax Return

Corporations are obliged to file consumption tax return within 2 months after year end date. We provide filing services of both interim tax return and final consumption tax return.

### Other Tax Returns

In addition to the tax returns above, we file property tax return, acquisition tax of real estate, etcetera, within designated due date.

### Documentation and Tax Audit

We file necessary documents to tax offices to notify changes of company name, address, directors and other information at proper time. Also, upon request, we present as a proxy on behalf of the clients at the time of the tax audit.

## Establishing Entities in Japan

*When foreign companies establish new subsidiaries or branches in Japan, they may face problems on how to proceed with the establishment and how to prepare the necessary documents in Japanese. We provide a comprehensive service package for establishing entities.*

### Legal Registration

We prepare documents for establishment, including articles of incorporation and the application form for share purchase, both in Japanese and in English. Also, we advise on how to pay for shares.

### Initial Set-up of Bank Account

After registration, we support in the opening of bank accounts and installing online banking.

### Documentation to Tax Offices and Social Insurance Agency

We file necessary documents to the national and local tax offices to notify the establishment of the entity. We also apply for the enrollment of social and labor insurance.

## Outsourcing (Accounting)

*Complied with GAAP and accounting guidelines instructed by the clients or their parent companies, we provide accounting and financial reporting services.*

### Bookkeeping & Year-end Closing

We keep books in Japanese or in English on behalf of the clients. At year end, we close the book after reconciliation of accounts and confirmation/estimation of taxes, etc. We support legal documentation, such as shareholder meeting minutes.

### Payment Service

On behalf of the clients, we provide payment service of vendor expenses, staff travel expenses, utilities, income tax, inhabitant tax, social insurance premium, etc. We support the approval procedure of payment.

### Reporting Service

In accordance with reporting requirements of clients, we prepare the reporting package for clients and parent companies.

## Outsourcing (Payroll)

*Rules of social insurance and tax withholding are unique in each country. With our expertise, we provide comprehensive services related to salary and social insurance in accordance with laws and working regulations.*

### Payroll Calculation

We calculate salary, bonus, social and labor insurance premium of employees' due, withholding income tax and inhabitant tax, etc. Upon the clients' request, we can provide payment service to staff.

### Documentation for Enrollment/Retirement

We file necessary documents to enroll new employees into social insurance or to withdraw retired employees from social insurance.

### Year-end Adjustment & Annual Documentation

We do year end adjustment of withholding tax every December. In addition, we prepare annual filing on salary and withholding taxes, social insurance and labor insurance.



## Management Consulting

*We support our clients in solving various management matters for long-term growth. Solutions include, devising business strategy and business plan, business efficiency promotion, M&A, business revitalization, business succession related support, IPO.*

### **Business Strategy and Business Plan Devising Support**

After familiarizing ourselves with the clients' present position and environment, we support the clients by devising suitable business strategies and implementation. We also support business plan formulation consistent with the developed strategy with use of simulation modeling.

### **Financial Analysis and Management Analysis**

We provide high-value growth and development promoting information to our clients by reassessment of resources, such as human resources, net asset value, existing corporate culture, and proceed to match their existing and future customers with existing and future technologies to clarify clients' positioning.

### **Business Efficiency Promotion and Internal Control Building Support**

After identifying the present condition of work content, time, cost, and the various problems of the work place, we execute concrete improvement activities together with your employees which meet the improvement criteria. In this way we support business efficiency, internal control building, and "adapting with the changing environment" by business process reengineering.

### **Accelerating Settlement Accounts Support**

Introduced in Q3 of FY2009, the quarter based financial reporting system and the early disclosure request from the securities market, not to mention the request from stakeholders, financial institutions, and the need for management to practice speedy decision making, has prompted the accelerated settlement of accounts need. We support this need by extracting problems via present data analysis, proposal of solutions to problems, and provide various advices on the problems that arise in the implementation of the solution.

### **Financial Due Diligence, Business Revitalization, Business Succession, and Other M&A Related Projects Support**

We create financial reports for venture capital, M&A, or for purposes of uncovering dishonest practices, based on detailed financial investigation. Our experienced staff in target screening, business due diligence and company integration projects provides M&A related advice. Also, we have considerable experience and expertise in business revitalization and business succession.

### **IPO Support**

In order to realize an IPO, it becomes necessary to surpass the revenue levels required by the stock market, together with the establishment of accounting systems, financial administrative structures, and internal control management. The entity must also have audits from accountants and screenings from securities firms. Our experienced staff assists with these activities to deliver a smooth IPO process.

*We also provide various consulting services, such as cash management advice, support in new business project undertaking, brand-building, and company vision-building support, human related consulting and so on.*



# Services for Individuals

## Individual Tax

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*Some individuals and sole business proprietors are obliged to file individual tax returns within March of the following year. We help you with the preparation of the tax returns with the blue-form return, which allows benefits on tax calculation for the clients. We also provide tax consultation services.*

### **Individual Tax Returns**

We prepare individual income tax returns and consumption tax returns with mandatory attachments. We also provide online filing services.

### **Bookkeeping and Preparation of Requirements on Tax Returns**

We provide bookkeeping and documentation services which meet requirements for the blue-form return.

### **Tax Consultation Service**

There are several options on which tax benefit can be applied and combined, especially in a case where the clients sell land and buildings or when the clients exercise stock options. We provide consultation services, including simulation, advisory, and documentation. We also provide consultation services on incorporation.

## Inheritance & Business Succession

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*When properties are inherited, the inheritors have to make decisions among various options on partition of the estate. This decision is linked to different conclusions of inheritance tax and gift tax. In addition, smooth business succession may be another issue for business proprietors. Depending on each circumstance, we flexibly provide a comprehensive package of services on inheritance and business succession.*

### **Evaluation of Properties**

Evaluation of real estate and unlisted stocks is the first step of inheritance and business succession. We prepare for evaluation of properties, considering whether preferential tax treatment can be applied.

### **Consultation on Inheritance and Business Succession**

We provide consultation services on inheritance and business succession through tax simulation, proposal of estate partition, and capital structure of the family corporation.

### **Inheritance Tax Return and Gift Tax Return**

We prepare for inheritance tax returns and gift tax returns for all heirs. We can act as a proxy on behalf of heirs at the time of the tax audit.

## Finance Planning

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*Asset management and finance for education and residence are big issues in our lifetime where large amounts of money are spent. We provide consultation services suitable for each current condition and future plan.*

### **Consultation Service on Finance Planning**

We can provide consultation services on asset management through life insurance and pension insurance and on finance for education and residence, considering applicable preferential tax treatment.

