



Change

the way you see

Accounting



Nakamoto & Company



Firm Philosophy

Nakamoto&Company's objective is sustained growth in client value through ever-improving services. We will achieve this objective by having a total commitment to the highest ethical standards, by treating everyone with honesty, fairness and respect, and by conducting our business with the highest level of integrity. We believe in open, informal communications, hard work, and prudent financial management. These are Nakamoto&Company's core values, the foundation on which our business culture is based.

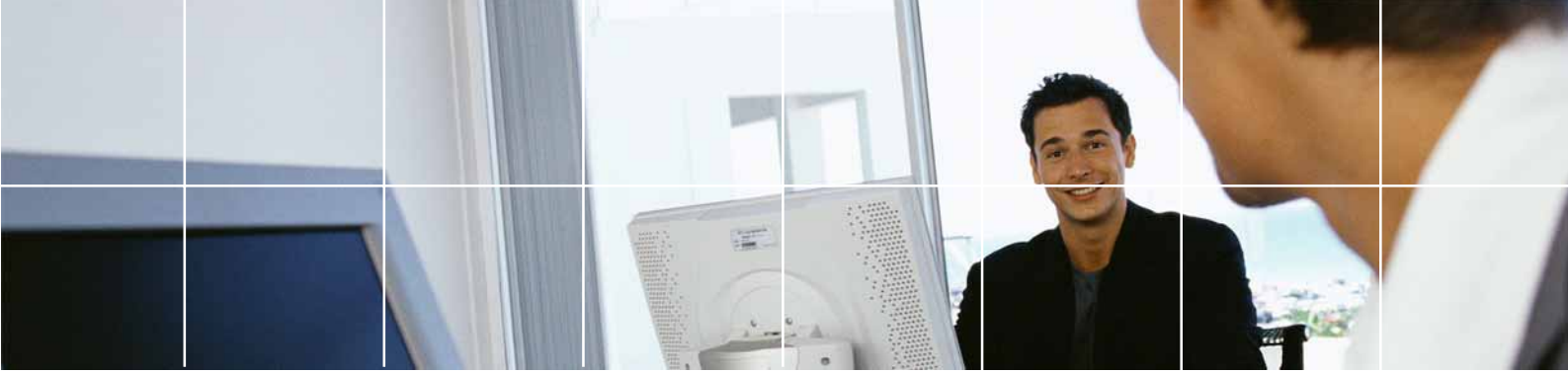
Our Mission is to add value to our clients by making available a broad range of mission-critical, cost-effective transaction. But a statement of values is not enough. Unless our values are consistently practiced, they become just platitudes. Consistent implementation occurs only when each of us respects the rights of others, when our actions are free from discrimination, and when each associate is accorded full equal op-

portunity.

As we continue to grow and as our businesses become increasingly complex, a shared, well-communicated Firm Philosophy is more important than ever. We are not perfect. Our actions will occasionally fall short of our aspirations. Such shortcomings should be viewed as an opportunity to learn and to refocus our efforts to live up to our values and Firm Philosophy.

Sincerely,

*Eiko Nakamoto
Representative Partner*



Accounting Outsourcing

Nakamoto&Company can handle your high-volume transaction processing needs by delivering effective solutions.

- Bookkeeping

Nakamoto & Company focuses to relieving you from paperwork nightmare. We have a broad base of knowledge and solutions that will ensure your specific needs are met. Your work is only to mail your transaction documents to us.

- Reporting


We can adjust ourselves to any financial report. Which means not only specific format but accounting principles. Our Japanese GAAP basis ledger will be transformed to under any any different principle.

- Payroll and Time & Expense

Whichever solution you choose, a team of experienced dedicated account managers and service support specialists ensures a smooth payroll process from start to finish. Our processes allow even the largest companies to handle their multiple locations and complexities with ease.

- Payment

This service will take bank transfer processing for you. Your employees handle only petty cash under our control. Instead of assigning employees to the work which requires time but create no corporate value, you can concentrate valuable resource to core business.



Tax Strategy and Return

Nakamoto & Co., focuses on driving value.

With deep experience, we deliver ideas and answers on a global scale.

- Understand your business

We take time to analyze your business objectives, operations and markets. To this end, we apply our unique industry insights and experience to help ensure that we are properly focused on your tax strategy.

- See the whole picture

Our solutions look beyond the effect on a single tax. Rather, we take into account the resulting impact across an array of taxes. Additionally, we help you manage the implications that implementing tax decisions can have on your accounting, systems, human resources and legal functions.

- Think ahead

We invest heavily in the research and development of innovative tax solutions. We systematically share best practices and industry knowledge to ensure that our ideas fit your company.

- Put ideas to work

Our thoughts do not stay on the drawing board. We look for ideas that have impact and get them to our clients fast. The strength of our worldwide force of tax professionals is not just in numbers, but in its world-class experience at implementing tax solutions.

- Focus on effectiveness

Our priority is to help ensure that your tax department operates with maximum efficiency. That means having access to the widest range of accurate tax information. It also means advising you on how best to organize your tax function in order to meet your business objectives.

- Be where you are

We are positioned to ask the right questions and provide the right advice, quickly. The knowledge capital accumulated among our professionals, supported by our world-class technology infrastructure, is a significant asset to you and only a phone call or keystroke away.



Assurance in Action

Nakamoto & Co., will provide clients with cost-effective auditing services that meet local and international statutory and regulatory professional requirements, and, most importantly, meet the client's needs.

The assurance to be gained from a rigorous local audit by auditors who recognise that the ultimate owner of the business is their true client should not be underestimated.

But the annual audit is more than a control procedure or a statutory obligation. It also offers a fresh insight into your business - an insight that could identify opportunities to improve client's foreign business.

We are experienced auditors of groups operating in several countries. We are frequently appointed parent company auditors with responsibility for managing the audit process across the whole group.

Just as often, we act as auditors of a sub-

sidary undertaking, applying our skills to ensure that a parent company's reporting requirements are met.

We are particularly happy to carry out multinational audit work with a team of our member firms but we also have a great deal of experience of working successfully with other firms as necessary.

- Royalty Compliance Audit

A midst inexorable global competition, a corporation's intangible assets strategy are increasingly the keys to survival and growth. Corporations will need to secure more their royalty revenue and monitor them closely.

Nakamoto & Company provides clients with royalty audit in wide range of industries with the resources and support they need to resolve issues in today's complex legal, business and economic environment.



Incorporation

launching your business in Japan

Expanding your operation is a big step. Although you have experience of developing a business in your own country, new challenges face you here in Japan. Nakamoto & Company is familiar with advising foreign owned clients. We provide you with advice on:

- incorporation
- back-office service (accounting outsourcing)
- taxation and business structure
- accounting and auditing requirements
- political and social customs

If necessary, we would formate a team with an affiliated law office to assist clients comprehensively.

[A Trusted Solution to Meet Your Needs](#)

Whether you're a small- or mid-sized corporation or large organization, Nakamoto & Co., offers a comprehensive solution of services for accounting outsourcing, auditing, taxation, and analysis services designed to meet your business requirements. Our services will help customers save valuable time... make the most of their employees and resources... and boost their bottom line.

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