

S-LINK Partners Tax Accountant Corp. CORPORATE PROFILE



June 2021



Message from Managing Partner

We contribute to your business growth with “Client First” mindset.

Thanks to all of you, we can fortunately mark our 10th anniversary this year. In May, we launched new Advisory Practice division in order to help our clients with their various business issues and financing, in addition to our core accounting/tax services. This new division provides transaction service in M&A and business revitalization project and in financing activities.

Also, we joined “Morison KSi” in October 2017, a renowned global accounting network, to meet business globalization needs of medium to small sized companies and to expand our global business support services.

Our reliable professionals with considerable experience and expertise are ready to help you with your business growth and goal achievements. Our goal is to build robust and lasting relationship as your excellent business partner.

June 2021

S-LINK Partners Tax Accountant Corporation

Tomohito Suga, C.P.A Tax Accountant

Managing Partner, Group Representative

Our Offices

Tokyo (Kioicho) Office: 12 People

S-LINK Partners Tax Accountant Corporation

including with CPA(Japan)3 Tax Accountant 4, US CPA 1

Tomohito SUGA, Managing Partner, CPA, CTA

Yuka ISHIMARU, Partner, CTA

Kenichiro SAKURAI, Principal, CPA, CTA

Kyoko KITAJIMA, Manager, CTA

Address: 8th Floor, Kioicho Bldg., 3-12 Kioicho, Chiyoda-ku,
Tokyo 102-0094 Japan

Phone: +81 - (0)3-6265-4833

Facsimile: +81 - (0)3-6265-4893

Access (subway):

2 min walk - Kojimachi Station Exit 2 (Yurakucho Line)

7 min walk - Hanzomon Station Exit 2 (Hanzomon Line)



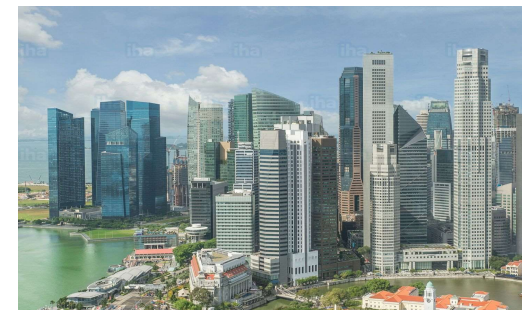
Singapore Office: 2 People

SUGA & ASSOCIATES ASIA (Singapore) Pte. Ltd.

Address: 20 Collyer Quay #23-01, Singapore 049319

Phone: +65 - 6653-8329

Facsimile: +65 - 6832-8018



Morison KSi

S-LINK Partners/ Suga & Associates joined Morison KSi, a Global professional accountants network as its member firm in Tokyo, since September 2017. Morison KSi is well known as one of leading global accounting network, which is ranked at 25th globally.

Morison KSi is a global accounting and tax professional network embracing 162 offices in 84 countries. Its member firms concentrate its expertise in audit, accounting, tax, advisory, consulting and corporate finance to provide wide range of services to solve increasingly complex challenges confronting our clients.



Japan Firm

1. A&A Partners (Audit)
2. S-LINK, Suga & Associates (Tax accounting and Advisory)
3. Nakata & Associates LLC (Osaka)

Our Team – Tomohito Suga (Group Representative)



Representative
Managing Partner
Tomohito SUGA
(CPA & Tax Accountant)

Tel : 090-3406-1112
Mail : t.suga@s-linkp.com

IPO advisory for more than 20 companies and 2 successful listings, M&A due diligence, statutory audits for clients listed in the First Section of the Tokyo Stock Exchange at PricewaterhouseCoopers.

Led Management Planning Division at SEIKOH GIKEN Co., a JASDAQ listed company with approx. 200 employees, and also served as a director of its foreign subsidiary promoting its new business development and oversea business expansion.

Assisted CFO as a deputy general manager of Finance Department of RAKUTEN Inc., a JASDAQ listed company with approx. 4,000 employees, arranging \$1 Billion class stock offering and \$1 Billion M&A finance and managing M&A transactions.

Served as Global CFO and a board director in a technology venture company with 40 employees, in charge of business planning, VC fund raising, business acquisition, foreign operation management.

Currently engaged in number of Management consulting project for Japanese Listed company and IPO candidate support project.

BA, Department of Economics, Keio University

MBA, Ross School of Business at the University of Michigan

Business Alliance

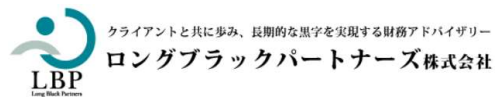
Audit Firms



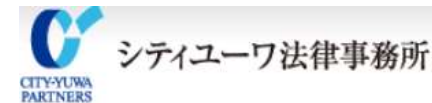
Accounting and Tax Firms



Advisory Service



Legal Firms



Accounting Support (Domestic/Overseas)



Business Consulting



Our Services

Accounting / Tax / HR

Domestic Japanese clients

Accounting,
local tax and
payroll & social
insurances

Outbound services for
Japanese clients

Accounting, int'l tax,
oversea expansion
and business
globalization

Inbound services for
foreign clients

Accounting (incl.
consolidated closing),
local tax and
payroll & social
insurances

Advisory

Transaction
Advisory Service

M&A, business
revitalization and
accounting

Accounting & Tax Services

S-LINK Partners Tax Accountant Corporation
SUGA & ASSOCIATES ASIA (Singapore)
Member firms of Morison KSi Group

Transaction Services

SUGA & ASSOCIATES ADVISORY
& other alliance partners

Accounting and Tax Services

- **Domestic Tax Services**

- Domestic tax advisory, closing, tax return preparation and accounting for Japanese companies and Japanese arm of foreign companies.
- Monthly reporting in designated forms. Closing and tax return only service is also available.
- Firm visiting and client visiting styles are available.
- Firm visiting style service is in which you visit our office and we can provide advices and explanations on you issues, and priced more reasonably compared to the client visiting style.

- **MASTA : Accounting Support & Tax Advisory for Multinational companies**

- We have a history of more than 10 years of providing accounting support and local tax services to more than 100 corporate clients.
- High quality accounting and tax advisory by ex-Big 4 accountants and bilingual staffs. Communications (mail, phone, meetings) are available in English.
 1. Accounting and financial reporting: compilation, monthly HQ reporting (Japan GAAP IFRS accounting is supported))
 2. Tax: Corporate income /enterprise tax returns, foreign entity specific tax issues, non-resident withholding tax, expat employee tax returns, etc.

Accounting and Tax Services (continued)

- **International Tax Services**

- For Japanese companies to do overseas business, it is critical to understand and comply with local laws and regulations and to put a global level system in place. Through our membership in Morison KSi group, SUGA & ASSOCIATES GROUP can give comprehensive accounting/tax support to our clients around the world.
 1. Oversea expansion / tax advisory on establishment of foreign branches and subsidiaries
 2. Global tax strategy
 3. Foreign tax

- **Payroll & Social Insurance Services** (*Currently, the service is provided by affiliated partners)

- Monthly payroll, social insurance, annual tax adjustment, new year processing of resident tax, etc. for Japanese companies.
- Business remodeling and outsourcing services tailored to your current needs such as providing payroll calculation + pay advice issuance (PDF) + payment as a integrated service.
- Our service is also offered to foreign companies. We can communicate directly to HQ personnel manager on your behalf so that Japanese local office can reduce its workload.

Outbound Accounting and Tax Services

Increasing number of Japanese companies are realizing and contemplating business globalization while not-a-few of them are facing talent shortage for their foreign business administrations. SUGA & ASSOCIATES GROUP can offer following services to help Japanese companies to solve their problems.

- **Overseas Expansion Support Services**

- For Japanese clients contemplating new business and investment outside the country, we provide one-stop services in “Japanese” to help you with feasibility study, company formation and tax affairs.
 1. Feasibility study and overseas market research for new business
 2. Strategic planning of new business
 3. Company formation for local penetration

- **Global Business Support Services**

- We provide professional services for Japanese clients already engaged in foreign business on their group entities’ performance management, cash management, tax accounting, etc. As SUGA & ASSOCIATES GROUP can take advantage of the Morison KSi network, our clients do not need to directly communicate/consult with foreign firms but in Japanese with us.
 1. Outsourcing of monthly closing/cash management for group entities
 2. Visualization of foreign subsidiaries’ tax and accounting practice
 3. Local business merger and/or restructuring
 4. Researches on internal controls and compliance

Advisory Services

We provide support in all aspects of your deal - from Strategy planning, transaction, valuation to post-merger integrations. We primarily engage in M&A and business revitalization advisories as follows:

- **M&A Advisory Services**

- Seamless services from pre-deal to post-deal to support your critical decision making in corporate and/or business disposal and acquisition.
 1. Due diligence (finance, tax, business etc.)
 2. Sell-side financial advisory (negotiation support, sell-side due diligence valuation , IM preparation, etc.)
 3. Buy-side financial advisory (negotiation support, execution, acquisition structuring, valuation, LOI preparation, purchase agreement development support, etc.)

- **Business Revitalization Advisory Services**

- Advisory on strategy and implementation to find a path to get your business off the ground and on the growth track again.
 1. Financial research (actual net asset assessment, cash management, financial strategy development, financial impact calculation, etc.)
 2. Business research (business plan, restructuring plan development, etc.)
 3. M&A support focusing on troubled company and/or business
 4. Negotiation support with financial institutions (document preparation, negotiation strategy proposal, etc.)
 5. Legal liquidation support (support for before petition-stage, post-petition stage, financing, etc.)
 6. Sales support for non-core assets (properties, fine arts, etc.)