

October 2013
Tokyo Kyodo Accounting Office

Basic Business Alliance Agreement with Quantera Global

Tokyo Kyodo Accounting Office (Location: Tokyo; Representative Partner: Ryutaro Uchiyama; hereinafter, "TKAO") is pleased to announce that it has entered into an agreement with Quantera Global in connection with an alliance that focuses on the area of transfer pricing.

1. Details of the Business Alliance

Globalization has progressed rapidly and with it, so too have the many complexities associated with transfer pricing. For many Japanese companies looking to expand overseas, transfer pricing has become a matter of significant importance and TKAO has taken steps, including by entering into this agreement with Quantera Global, to position itself as the adviser of choice for such companies as they seek support to navigate the benefits and potential pitfalls of this otherwise complicated area.

Notwithstanding the existence of a business relationship with Transfer Pricing Associates (hereinafter, "TPA") from the past, TKAO has also decided to form this business alliance, since members who served as senior partners in TPA have recently established Quantera, which specializes in transfer pricing matters from within Asia as well as among Asia, America and Europe.

2. Objectives / Expectations of TKAO

- i. With its worldwide network of branches and a focus on major cities in Asia, TKAOs partnership with Quantera Global will provide clients with service that is not only locally rooted, but also supported consistently and cohesively through multilateral expertise.
- ii. In the area of transfer pricing, TKAO will serve clients as part of a multinational team together with members of the Quantera Global team who possess a wealth of relevant business experience. By actively incorporating Quantera Global's tested techniques into delivery of its services, TKAO will be able to offer the highest quality in transfer pricing services.
- iii. The combined flexibility and agility of the TKAO / Quantera Global partnership offers clients something that differentiates it from the Big 4 accounting firms. Through this partnership, TKAOs global clients will have access to a truly cohesive team that provides targeted and flexible transfer pricing solutions based on the specific needs of each client.

3. Overview of Quanterra Global

Quanterra Global is an independent firm that was established in April, 2013 and specializes in the area of transfer pricing. It was established by members, who served as senior partners in the Transfer Pricing Associates group, a leading transfer pricing specialist global network. Quanterra Global has 11 offices in 10 countries, including in Europe and with a focus on Asia, including Australia, it provides highly specialized transfer pricing consulting services to multinational companies of all sizes.

<http://www.quanteraglobal.com/>

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