



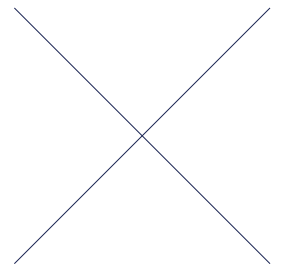
Tokyo Kyodo Accounting Office

Lead our clients to make
new moves with greater certainty.

mind

**Work harder than anyone else
to deepenone’s knowledge
and always be sincere**

We are a group of professionals, and our reason for existence lies in our thorough professionalism. Our code of conduct is to work diligently and harder than anyone else to continue to deepen our knowledge and to propose client-oriented services backed by expertise and practical experience. We are thoroughly committed to providing high quality services in order to always contribute to the interest of clients by sincerely facing their needs while at times taking a stance like a craftsman working tenaciously to refine a technique.



stance

**Continue to take on challenges
to create new value for society**

Since its founding, Tokyo Kyodo Accounting Office has been providing highly professional consulting and administrative outsourcing services related to accounting, tax, and finance focusing mainly on the fields of financial services and international trade, to support the management and financial strategies of its clients. We will never cease to work hard to sharpen our expertise and take on challenges in order to be able to provide various highly professional services in a manner to adapt to changes in the social situation. Our core identity lies in our spirit in which we continue to expand our knowledge and develop new fields of expertise in order to help our clients to solve their problems and take next steps forward more confidently.



Tokyo Kyodo Accounting Office is a group of professionals.
Our reason for existence lies in our thorough professionalism.



We were established in 1993 as an independent accounting firm providing accounting, tax, and financial consulting services with a focus on the finance field.

Starting from the asset securitization business using SPCs, we have expanded our business into the area of services directly targeting corporate finance, tax strategies, and personal finance strategies, based on the achievements and trust we have built through our core businesses of structured finance, project finance, corporate finance, wealth management, and international taxation. Our strength is in providing more comprehensive services to our clients by crossing the boundaries of traditional finance-related fields and by organically combining the Tokyo Kyodo Accounting Office and Tokyo Kyodo Accounting Group corporations.

As professionals unrivaled in knowledge, experience, and wisdom, each of us shares the common value of leading our clients to make new moves with greater certainty. Our mission is to contribute to the establishment of a new trend in the global economy, starting from Japan and then beyond, and we would like to carry on this mission as an important tradition of the entire Tokyo Kyodo Accounting Group for a long time to come.

To this end, Tokyo Kyodo Accounting Office and our group companies will keep a close watch on national policies, taxation systems, and economic trends in Japan and overseas countries, and will use our best efforts and professionalism to develop and provide the services demanded by society and our clients. And each one of us should feel pleasure and joy in doing so.

Representative Partner

Ryutaro Chizumu



1.

A specialized firm that has shaped the accounting firm of the new era

Strengths of our services are finance, renewable energy, and international business.

Our core businesses are structured finance, project finance, corporate finance, international taxation, and wealth management, and we are expanding our businesses. We have accumulated skills and knowledge in international business cultivated through our securitization business projects, as well as know-how specialized in the field of finance. We are also strategically developing new services directly related to financial and management issues of global companies, such as legal services, cash flow modeling, cross-border M&A support, EPA/FTA-related services, and transfer pricing consulting services. We will continue to focus on services that can leverage the strengths of Tokyo Kyodo Accounting Office to respond to the ever-changing needs of the era and will creatively develop services for our diverse clients, ranging from traditional Japanese, U.S., and European major financial institutions and investment funds to multinational companies, leading medium-sized companies, small and medium-sized companies, wealthy individuals, and so on.

2.

A group of professionals who have accumulated knowledge in multiple layers

We provide advisory services taking into account not only accounting and taxation, but also legal and practical matters.

For example, each of our accounting and tax professionals not only has in-depth knowledge of accounting and taxation, but also acquires and studies the legal and practical knowledge that accompanies the accounting and taxation fields, enabling us to provide multilayered advisory services. We are highly law-abiding and have the skills to propose multiple solutions to the risks involved in the execution of projects based on our high level of experience. Meanwhile, the project execution phase requires professionalism with different values that can support the execution of practical work patiently and honestly, and our strength lies in our ability to respond to these needs.

3.

A pioneer in securitization using SPCs

We obtained an internal control system certification report that ensures the safety and security of our vehicle management operations.

As a pioneer in the securitization business utilizing SPCs, we have a vast record of accomplishment and experience in handling a wide variety of asset classes and schemes. Backed by these experiences, we provide comprehensive services including precise advisory and paperwork administrative services during the structuring phase of a project. In managing vehicles, we have established internal controls and made systematic improvements, always conscious of creating a system that prevents fraud and errors. Along with these efforts, we prepare a description of the business processes related to vehicle management operations based on the International Standard on Assurance Engagements of the American Institute of Certified Public Accountants and The International Auditing and Assurance Standards Board (IAASB), and have our internal control effectiveness verified by an auditing firm and obtain an evidence report every year.

We have built a service system that meets the needs of our clients from a wide range of angles, with structured finance, project finance, corporate finance, wealth management and international taxation as the pillars of our services.

Accounting and tax related advisory services

— Structured finance

Accounting, taxation, valuation and assurance

Tokyo Kyodo Accounting Office offers a one-stop, highly specialized consulting service ranging from product and scheme designed to accounting and taxation support for special purpose vehicle management and administration.

— Project finance

Accounting, taxation, and cash flow projection

As the trustworthy concierge or caretaker for clients engaged in infrastructural business chiefly involving renewable energy, we have been engaged in project financing for numerous cases in Japan and other countries.

— Corporate finance

Due diligence, valuation, accounting, and taxation

We offer consulting, corporate value assessment, due diligence, etc. services pertaining to execution of important corporate business strategy, as accounting and taxation specialists.

— Wealth management

Integrated service covering the entire scope of asset formation, inheritance and business succession, based on knowledge and experience fostered through counseling services to investors.

— Domestic taxation

Income tax, corporate tax, inheritance tax, gift tax, and consumption tax

As an accounting and taxation firm specializing in finance, we offer services of high added value and with careful attention to details, in order to respond to client needs.

— International taxation Transfer price

TK Global Transaction Advisory Co., Ltd.

Our transfer pricing taxation team with extensive experience in helping global enterprises to address their transfer pricing issues provides advisory services.

— International taxation EPA and FTA (tariffs)

Tokyo Kyodo Trade Compliance Co., Ltd.

Our advisory services have achieved tariff reductions through utilization of EPA and FTA, and by paying early attention to changes in international commerce rules that can become management issues for global corporations.

— Domestic taxation

Income tax, corporate tax, inheritance tax, gift tax, and consumption tax

As an accounting and taxation firm specializing in finance, we offer services of high added value and with careful attention to details, in order to respond to client needs.

Fund management services

— Fund management

A group of professionals engaged in vehicle management tasks for a broad range of asset classes. We have established an internal control system to ensure reliable execution of tasks.

We have built a service system that meets the needs of our clients from a wide range of angles, with structured finance, project finance, corporate finance, wealth management and international taxation as the pillars of our services.

Other professional services

— **Corporate finance strategy advisory**
M&A/Restructuring of companies and their business
Tokyo Kyodo FAS Co., Ltd.
From sourcing to execution of projects Provision of a full range of hands-on services.

— **Real estate**
Real estate brokerage and other related services
Tokyo Kyodo Asset Advisors Co., Ltd.
Our experts with real estate broker license provide real estate brokerage and other related services.

— **Financial Management upgrade support**
Bank connection services
Tokyo Kyodo Holdings Co., Ltd.
We support the establishment of overseas bank account connections and operational systems, which are key tasks in group financial management for companies doing business globally.

— **Renewable energy**
— **Renewable energy power generation business asset management**
Tokyo Clean Power Management Co., Ltd.
We operate and manage asset management services concerning renewable power generation business.

— **Renewable energy business consulting**
Tokyo Forest Power Co., Ltd.
We provide various consulting services related to renewable energy businesses.

— **Professional services**
— **Judicial Scrivener**
Tokyo Kyodo Judicial Scrivener Office
As a judicial scrivener office in the Tokyo Kyodo Group, we provide not only legal affairs and registration-related service but also accounting, taxation, permit and approval-related services, etc. seamlessly.
— **Consulting on preventing legal liability of certified public tax accountants**
Tokyo Kyodo Risk Management Service Co., Ltd.
We provide liability prevention consulting and liability prevention system development support services to CPTA corporations and CPTAs.
We also offer insurance coverage that is wider than that of insurance for legal liability of certified public tax accountants, such as insurance that adds to the amount of indemnity/fills the difference in terms and conditions.

— **Administrative Scrivener**
Tokyo Kyodo Gyoseishoshi Lawyer Office
As a member of the Tokyo Kyodo Group, we provide services specialized in financial and fintech-related licensing.

— **Patent Attorney**
Tokyo Kyodo IP
We help clients to formulate and execute intellectual property strategies through the creation of intellectual property, such as invention and discovery, securing intellectual property rights by submitting applications for patents and trademark registration, and supporting clients in the valuation of, the use of, and the resolution of disputes involving intellectual property rights.

Our highly specialized group companies provide a comprehensive range of services, including a variety of businesses and asset management related services for renewable energy projects.

Tokyo Kyodo FAS Co., Ltd.

M&A/Restructuring of companies and their business

It is a consulting firm in the area of financial advisory services (FAS) for M&A transactions and business restructuring. It offers a full range of hands-on services, from sourcing to execution of projects.

Tokyo Clean Power Management Co., Ltd.

Renewable energy power generation business asset management

In addition to accounting, tax, and cash management support areas in collaboration with Tokyo Kyodo Accounting Office, it will contribute to investors' profits by providing active and appropriate asset management and value-added services, as well as contribute to a decarbonized society by supporting the growth of renewable energy.

Tokyo Forest Power Co., Ltd.

Renewable energy business consulting

Leveraging the Group's achievements in the renewable energy power generation business, it provides matching support services in the secondary market, specializing in the renewable energy sector.

Tokyo Kyodo Asset Advisors Co., Ltd.

Real estate brokerage and other related services

It is a real estate brokerage firm that meets the various needs of clients for purchase and sale. It has established an extensive network with both asset managers and brokers for offices, commercial buildings, residences, hotels, logistics warehouses, etc.

Tokyo Kyodo Judicial Scrivener Office

Judicial Scrivener

With a focus on procedures for registering the establishment of SPCs, it provides one-stop services that seamlessly meet the sophisticated needs of clients beyond the legal field, including real estate registration, registration of transfers of movable assets and receivables such as ABL, commercial registration, procedures under the Foreign Exchange Law, accounting and taxation, and licensing and authorization.

TK Global Transaction Advisory Co., Ltd.

Consulting Services for Global Transactions

We provide consulting services specialized in global transactions within the inter company of MNCs. Consulting service in relation to financial transaction is one of our main strengths, and we have a sophisticated expertise and outstanding track record and know-how in this area.

BTK Solution Co., Ltd.

Operations related to accounting of special purpose companies (SPCs)

It is a wholly owned subsidiary of Tokyo Kyodo Accounting Office, which has strengths and many achievements in the field of accounting related to structured finance, etc. It provides high quality services by leveraging the know-how and experience accumulated through the accounting firm's operations.

Tokyo Kyodo Nishinohon Business Center Co., Ltd.

Operations related to finance, accounting, and general affairs of special purpose companies

It was established as a BCP response base for the Tokyo Kyodo Group for the purpose of continuing urgent and significant remittance operations in the event of a major disaster or other emergencies in Tokyo. It has been playing an important role in the accounting recording and fund management operations of the SPCs under outsourcing from Tokyo Kyodo Accounting Office on a regular basis.

Tokyo Kyodo Trade Compliance Co., Ltd.

Consulting on the use of EPA and FTA

In addition to the establishment and operation of JAFTAS and support for the establishment of EPA/FTA-related internal controls and internal systems, it also provides unique services in the customs field, such as utilization surveys, effectiveness measurement, and implementation of training and workshops.

Tokyo Kyodo Risk Management Service Co., Ltd.

Consulting on preventing legal liability of certified public tax accountants

It is a company specialized in the prevention of legal liability of certified public tax accountants that provides consulting services for the prevention of legal liability of certified public tax accountants to tax firms and certified public tax accountants, as well as support for the establishment of the system that manages risk of legal liability of certified public tax accountants. It also offers insurance coverage that is wider than that of insurance for legal liability of certified public tax accountants, such as insurance that adds to the amount of indemnity/fills the difference in terms and conditions.

Tokyo Kyodo Gyoseishoshi Lawyer Office

Administrative Scrivener

It specializes in securities and finance-related business, and its strength lies in its meticulous support for practical operations, such as notifications to administrative agencies for the acquisition and maintenance of financial instruments business operator licenses for fund formation, as well as support for notifications for approval and authorization related to fund settlement, crypto-assets exchange, and others.

Tokyo Kyodo IP

Patent Attorney

It supports the planning and implementation of intellectual property strategies through the creation of intellectual property, the acquisition of rights through patent and trademark applications, etc., and support for evaluation, utilization, and dispute resolution. It provides multifaceted support that spans the areas of intellectual property and accounting, taxation, and finance, and contributes to the expansion of intangible asset value and business development.

Tokyo Kyodo Holdings Co., Ltd.

Tokyo Kyodo Accounting Office Co., Ltd.

Tokyo Kyodo Consultancy Services (Pvt.) Ltd.

Company Profile

| | |
|-------------------------|---|
| Company name | Tokyo Kyodo Accounting Office |
| Establishment | Aug-93 |
| Location | 9F, Kokusai Building, 3-1-1 Marunouchi, Chiyoda-ku, Tokyo 100-0005, Japan |
| Description of business | <ul style="list-style-type: none">- Structured finance- Project finance- Corporate finance- Wealth management- International taxation- Domestic taxation- Fund management- Corporate finance strategy advisory- Renewable energy-related- Real estate- Professional services- Financial management upgrade support |
| Overseas network | RSM International (Correspondent firm) Mergers Alliance (Member of Tokyo Kyodo FAS Co., Ltd.) |
| HP | https://www.tkao.com/e/ |

A group of professionals who support management
and financial strategies of our clients
Professional group

