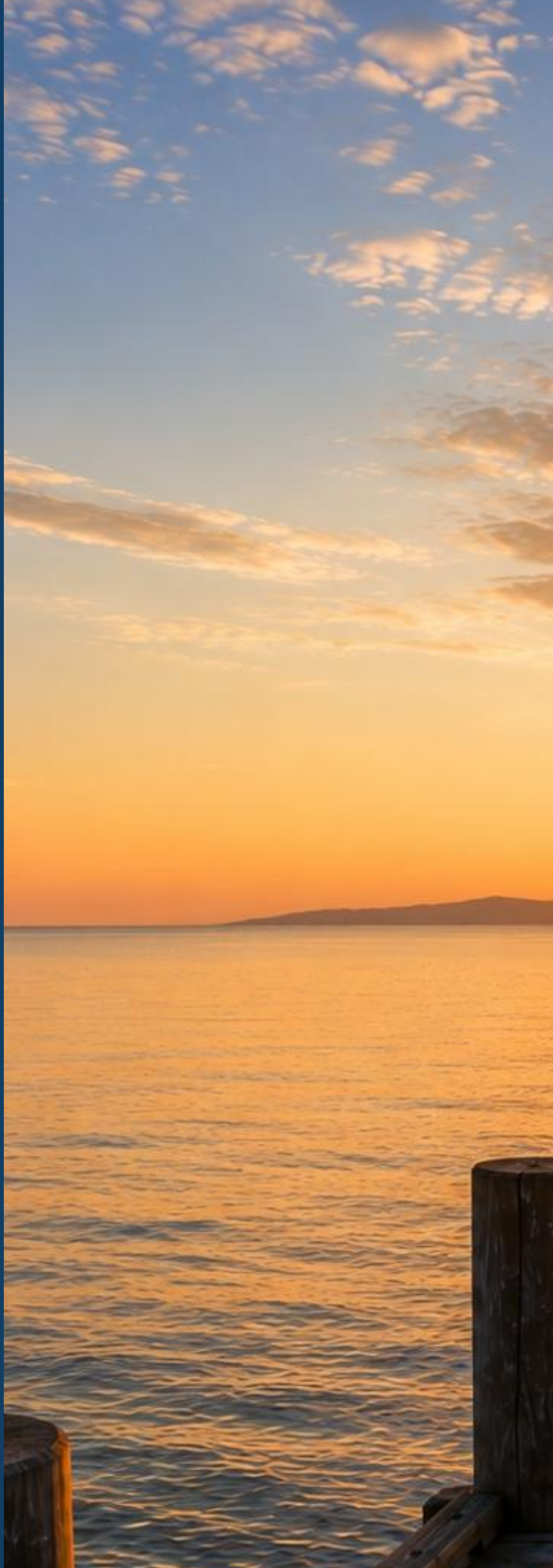
J-Bridge International Audit Firm

J-Bridge 国際監査法人

To be selected In the world

Strong moves for digitization and globalization are sweeping across the world of finance, accounting, audit, and taxation. Facing a revolutionary period in the 21st century, accounting professionals also continuously need to update expertise and improve skills.

We continue to take great pride in our professionalism and strive daily to deepen our knowledge so that we can be the best consultant for clients expanding business on a global scale. Above all, we care about our clients and strive to be a trusted partner who can support their growth and success from behind the scenes.



Our Purpose

Just for client's value and
do the best as Professional.

A Message from Our CEO

I have gained 25 years of experience as a certified public accountant and 20 years as a certified tax accountant. Along the way, I was involved in various projects. Also, I was blessed with an opportunity to be a CFO of a listed entity in Singapore. With continuous dedication and strong commitment, I was able to have precious experiences and achieve many significant accomplishments in those various projects.

After I came back to Japan after working abroad in Singapore, I worked for the finance and accounting department of a certain listed company. At that time, I was surprised that many Japanese companies paid a tremendous amount of service fees for international accounting services. Also, I noticed that foreign-capital companies were facing difficulties in dealing with even simple application procedures at the tax office and were paying a lot of service fees. In addition, I realized that, in Japan, there were far fewer accounting professionals who could speak English.

Although globalization is rapidly progressing, I came to question whether many Japanese companies hesitate to expand their businesses overseas or raise funds from foreign investors due to a shortage of accounting professionals with global knowledge and experience.

Also, I suspected that foreign-owned companies are facing difficulties in dealing with their operations in Japan due to the peculiarity of Japanese language and the complexity of the Japanese tax system. These ideas led me to the establishment of this accounting firm providing international support.

We have a philosophy that "We resolve tax, finance and management issues for various clients, from SMEs to big companies, based on international accounting competency". Guided by this philosophy, we will propose appropriate services with reasonable fees based on each client's situation. We promise to respond to your request with responsibility as a professional and with advanced knowledge and experience.

We look forward to contributing to your business and providing you with our professional services.

CPA of Japan
US CPA (Washington State)
Certified Tax Accountant (Japan)

Our Philosophy - What we value for -

”J-Bridge International Audit Firm” provides tax, accounting, audit and other services for foreign-owned companies operating a business in Japan and for Japanese companies expanding business overseas. Our members have extensive experience providing services for foreign-owned companies and sufficient knowledge regarding international accounting standards and cross-border tax issues. In addition, some members also have a practical background in finance and accounting in the course of working as a CFO or financial controller for listed entities.
We are committed to clients’ needs and to support our clients through professional communication with our extensive knowledge and experience.

Committed to Client Value

Our services are so-called behind-the-scenes works. Therefore, what we provide to clients may not create new value for them. However, we believe that it is possible to promote sustainable development by considering the success of clients’ business and providing appropriate services at reasonable fees. In addition, we can contribute to quick decision-making for our clients by providing the appropriate services in a timely manner. Our goal is to create additional value by giving reasonable and speedy services in a severe business environment, and to become an indispensable presence for our clients.

Do the best as Professional

Our advantage lies in international experience and professional expertise of our members has, as well as strong commitment to overcome difficulties and complete tasks in complex cross-cultural environments. We always communicate with clients with sincerity and make efforts to deal with various issues, even when facing a difficult problem that seems impossible to solve. We are proud of our professionalism cultivated from diverse experiences, which distinguishes us from other firms.
We pledge to do our best every day as professionals who can provide high-quality services supported by our deep understanding of international business.

Target Global Business

The Japanese economy is facing various problems such as a declining birthrate and an aging population. Under these circumstances, many Japanese companies are looking overseas as the next stage of business and struggling to expand their international business networks. However, we would have to say that there are too few accounting professionals with international experience and expertise in Japan to be able to deal with difficult challenges in this rapidly changing 21st century.
We would like to be a good partner and work closely with our clients so that overseas companies seeking latent possibilities in the Japanese market do not have difficulty with administrative work and Japanese companies targeting overseas markets do not hesitate to take the next step toward globalization.

Our Features

Contribution to Client's Value

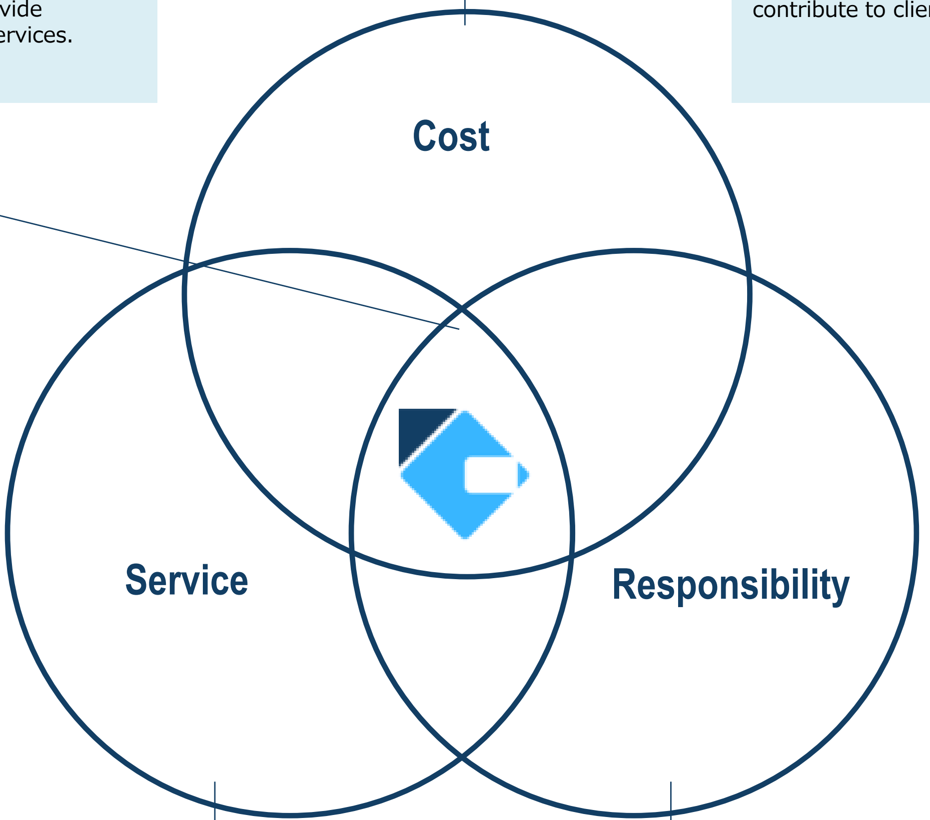
Our business strength lies in making agile decisions that align with clients' needs while maintaining high-quality services and maintaining accountability. We believe that consistent efforts contribute to the value we provide to our clients.

Fair Pricing Service

Services provided by accounting professionals may not always create new value in themselves. However, we believe that we can contribute to our clients by providing appropriate services at reasonable fees. Therefore, we believe that the first step toward the goal is to align ourselves with clients' needs and provide accurate and timely services.

Reduce Indirect Costs

Our work involves documentation tasks in the office. However, our remote working environment enables us to work smoothly without a large office space. Our firm has actively adopted telecommuting and aims to operate with minimal indirect costs. Reducing our own costs will contribute to clients' benefits.



Expertise and Experience

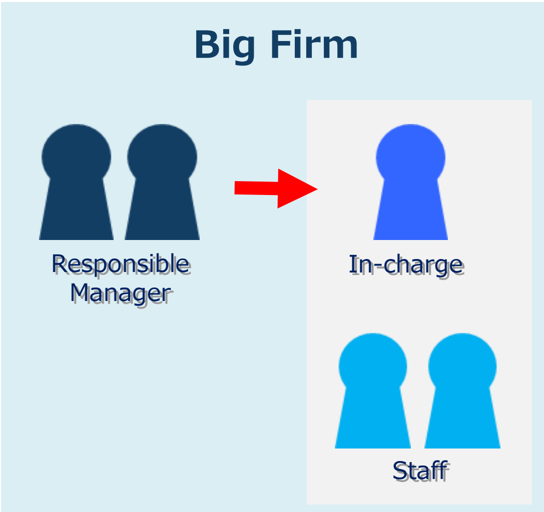
We ensure that CPAs with over 10 years of experience in finance and accounting, auditing and M&A services are involved in client services. In our firm, staff members who require on-the-job training are not involved in responsible positions. Our strength lies in the direct involvement by professionals with extensive field experience.

Clarify Responsibility

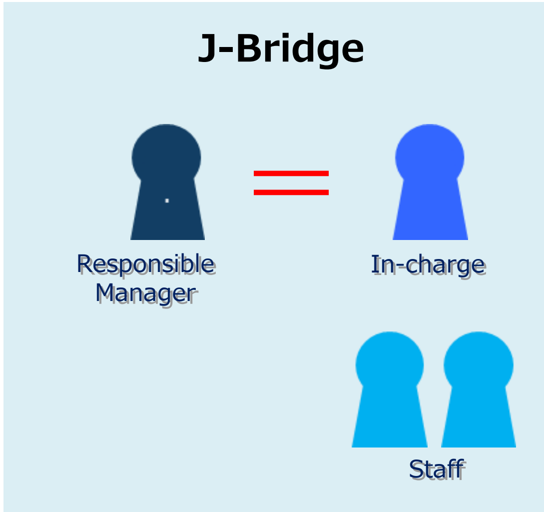
In Big4 audit firms or major consulting firms where multiple partners are involved in critical work, it is sometimes difficult to see where the responsibility lies. By contrast, we aim for flexible management, and the responsible partner directly takes responsibility and actively tries to participate in on-site work. We also place great importance on maintaining our accountability to enhance trust from our clients.

Project Team Organization

We aim for flexible management structure where the responsible manager is actively involved in on-site work.



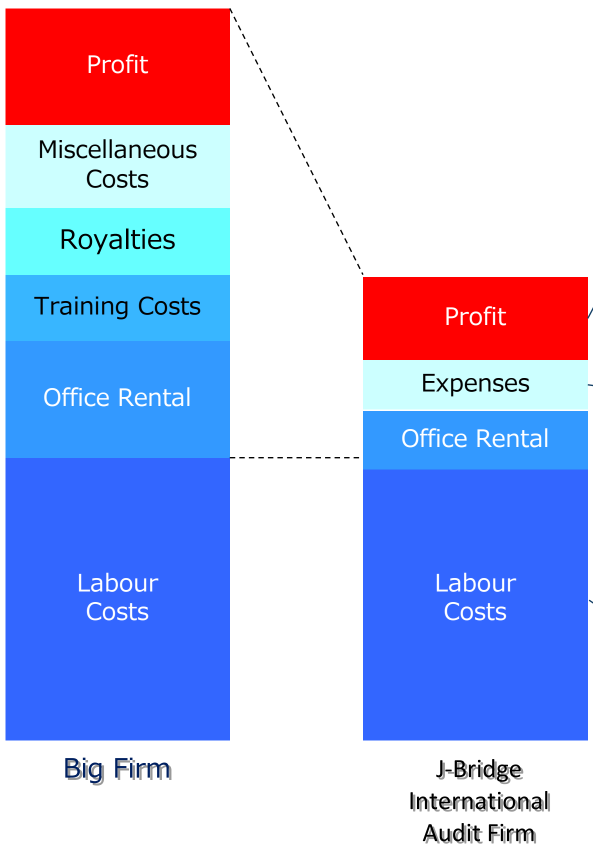
Since some managers share responsibility for a project and supervise on-site work, which could limit the project's flexibility.



Since the project manager takes direct responsibility and serves as on-site supervisor, clients benefit from smooth communication.

Cost Structure

We propose reasonable service fees to clients by reducing indirect costs while maintaining appropriate compensation paid for our professionals.



- In principle, we do not propose service fees that disregard profitability and we do not participate in fierce price competition between peers, as such practice may significantly hinder our operations.

- We avoid excessive investments in systems and office equipment.
- For professional development, we encourage individual self-improvement to maintain and enhance the quality of our professional services.

- We maintain the same level of service quality as other firms by assigning experienced professionals.
- Hourly rates are set at a lower or the same level as those of big audit firms.

Our Service

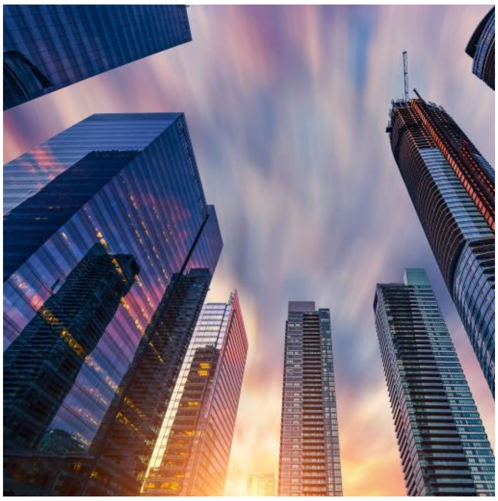
IFRS/US-GAAP Audit

Many countries around the world adopt IFRS, and listed entities in France, Germany, South Korea, China, Singapore, etc. are obligated to comply with IFRS. In addition, businesses under the parent company in the United States should prepare financial results in accordance with US-GAAP. We provide audit services for subsidiaries that have to report in accordance with IFRS or US-GAAP at a reasonable fee compared to Big4 audit firms.

Eligible Companies

■ Subsidiary of an overseas listed company adopting IFRS.
■ Subsidiary of a US-listed company adopting US-GAAP.
■ Japanese company required to be audited in accordance with IFRS.
■ Affiliate company under foreign capital (equity-method company).
■ Joint venture with foreign capital.

Audit for Subsidiaries in Japan (Referred Work)



Audits for subsidiaries domiciled in Japan are often conducted under the instructions of the group auditor. In the case of large sized group company, it is common for the group audit to be performed by Big 4 audit firms. However, it is not an unusual practice to ask an individual CPA or small-sized audit firms, if the size of the subsidiary is not so big. You should consider engaging us as your component auditor since we have abundant experience and expertise in international audit.

Eligible Companies

■ Subsidiary audited under the instruction of the group auditors of the overseas parent company.
■ Small subsidiary under foreign capital audited by Big4 firm.
■ Subsidiary considering reducing audit fees.
■ Joint venture with foreign capital.

Statutory Audit (under the Companies Act of Japan)

Under the Companies Act in Japan, a company with a capital stock of 500 million yen or more or with liabilities of 20 billion yen or more is defined as “a Large company” and required to appoint an external auditor. And then, its financial statements must be audited.
We believe it would not be necessary to appoint Big4 firms for audit in some cases. For example, please consider appointing us as an external auditor where its operating business would not be on such a large scale.

Eligible Companies

■ Company considering replacement of external auditor.
■ Japanese company with sales of less than 10 billion yen.
■ Subsidiary with sales of less than 10 billion yen.
■ Subsidiary under a global company expanding its business overseas.
■ Company with relatively simple business model.

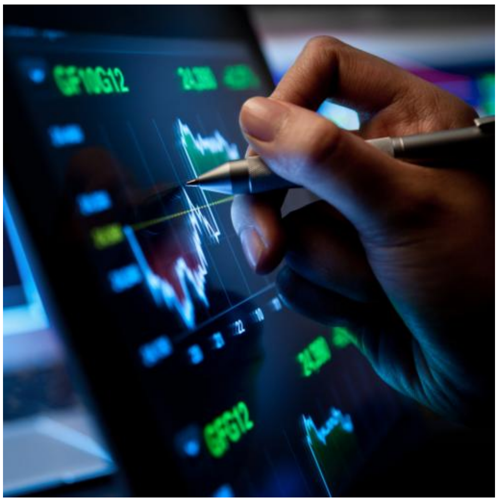
Fund Audit / SPC Audit

Sometimes, third-party investors may request fund entities to be audited. Statutory audit is required if limited partnership (LPS) is established in Japan; however, investors might demand fund operators to be audited by a CPA. If incorporating a fund entity in Japan, there are several types of organization, such as Tokumei-Kumiai (TK structure) and special purpose company (SPC/TMK). We provide audit services for fund entities according to the fund's structure and have enough experience.

Eligible Entities

- Limited partnership entity for which statutory audits are necessary.
- Fund entity that is requested by investors for external audit, such as Tokumei-Kumiai (TK structure) and special purpose company (SPC).
- Fund entity requested by overseas investors to provide financial reports in English.

Financial Instruments and Exchange Act Audits (Non-listed Companies)



Even for non-listed companies, an audit based on the Financial Instruments and Exchange Act is required for companies that are obligated to submit securities reports. However, such companies are often not required to maintain the large-scale audit structure expected of listed companies, so engaging a small or medium-sized audit firm staffed with experienced CPAs, rather than a Big4 firm, can be a viable option. J-Bridge International Audit Firm provides these services through staff experienced in audits under the Financial Instruments and Exchange Act for non-listed companies, serving a wide range of clients from operating companies to funds.

Eligible Companies

- Non-listed company required to submit a securities report.
- Non-listed company that has conducted a public offering or secondary distribution of shares of 100 million yen or more.
- Non-listed company with 50 or more shareholders.
- Fund that has solicited Tokumei-Kumiai (anonymous partnership) contributions of 100 million yen or more.
- Privately placed fund with 50 or more investors.

Voluntary Audit

Voluntary audit is an audit whose objectives and scope are freely determined by agreement between the parties, rather than one required by law. Employee fraud is not uncommon at small and medium-sized companies that do not undergo an accounting audit, and an audit can serve as an effective deterrent against such fraud. Taking into account the concerns of parent companies regarding control over their subsidiaries, as well as the intentions of creditor financial institutions, we provide voluntary audit services.

Eligible Companies

- Company that has suddenly decided to undergo an accounting audit.
- Company being asked by a financial institution to undergo an audit.
- Company that wants an accounting audit but hesitates due to the high fees quoted by major audit firms.
- Company that wants to introduce an audit by a CPA for the purpose of preventing employee fraud.

Our Service

Agreed-Upon Procedures (AUP)

J-Bridge International Audit Firm conducts agreed-upon procedures (AUP) engagements at the request of Japanese companies with overseas subsidiaries. Local governments and public authorities overseas sometimes require third-party assurance regarding the financial soundness of a subsidiary's parent company and its ability to continue providing financial support. However, Big4 firms often decline to prepare such reports for governance reasons, and our firm, being a small, partner-led practice, is able to respond flexibly.

Eligible Companies

- Company requested by an overseas government or authority to prepare an AUP report.
- Company that needs a report in a format other than the standard practice guidelines.
- Company that wishes to receive reporting in English.
- Company that needs to prepare a report in the content and format required by an overseas or public institution.

Due Diligence Support Services

The first step to a successful M&A is to evaluate corporate value accurately without overlooking significant factors. Needless to say, it is useful not only for buyer-side companies but also for seller-side companies to understand the target company's business and value in advance. We provide due diligence support services mainly for overseas companies acquiring Japanese entities and meet the client's various needs.

Eligible Companies

- Japanese company planning cross-border M&A.
- Japanese company seeking professional advice from a financial and accounting perspective in negotiating conditions with an overseas company.
- Company that is hesitant to use financial professionals because of expensive service fees for due diligence.
- Japanese company considering acquisition of relatively small overseas companies.

Forensic Investigation

Forensic investigation is a service in which a CPA investigates and clarifies the facts when the use of funds is unclear or employee fraud is suspected. In addition to serving as a deterrent to fraud through audit procedures such as balance confirmations with financial institutions, it can also be conducted in the form of AUP (agreed-upon procedures) or internal investigations, taking into account the wishes of the overseas parent company.
J-Bridge International Audit Firm provides prompt and flexible forensic response services to meet the diverse requests of our clients.

Eligible Companies

- Company that wants to strengthen internal controls to prevent fraud.
- Company that does not undergo an external audit but suspects fraud has occurred.
- Japanese entity being asked by its overseas parent company to strengthen internal controls.
- Company where fraud has actually been detected and a root-cause investigation is required.
- Company considering conducting a fraud investigation urgently.

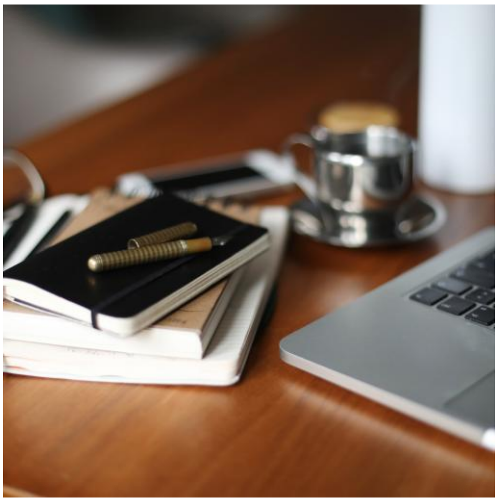
Internal Control Assurance (SOC)

As the use of cloud services becomes more widespread, a problem occurring within a service provider's organization can cause significant damage to the operations of the companies that outsource to it. A SOC report (a report providing assurance over a service organization's internal controls) is used to address this risk. We support internal control assurance engagements ranging from relatively small outsourcing vendors to large-scale service providers, and we also issue SOC reports in English.

Eligible Companies

- Service provider being asked by a foreign-capital company or large corporation to submit a SOC report.
- Company that wishes to have its SOC report issued and audit handled in English.
- Non-listed service provider being asked by an overseas outsourcing company to submit a SOC report.

Internal Audit Services



At global companies, internal audits are conducted under the chain of command of the parent company's head office. Specifically, the head office's internal audit team visits offices around the world to carry out prescribed audit procedures. However, auditors often have limited knowledge of local business practices, and in countries such as Japan, where unique business customs and an emphasis on harmony (wa) prevail, internal audits led by foreign-capital companies frequently do not function effectively. Against this background, we support internal audits conducted by foreign-capital companies under head-office leadership.

Eligible Companies

- Company considering outsourcing its internal audit.
- Company having difficulty with instructions given in English by its parent company.
- Company struggling with English communication with internal auditors.
- Company lacking sufficient resources for internal audit.
- Company that needs backup support as a member of its parent company's audit team.

Sustainability Reporting Assurance

Sustainability information has been voluntarily disclosed mainly by global companies operating overseas, in integrated reports and sustainability reports. As such disclosure has become more widespread, an increasing number of companies are obtaining third-party assurance.
J-Bridge International Audit Firm, our members who have been responsible for sustainability disclosures in accordance with GRI/SASB standards at overseas listed companies provide assurance services, drawing on their practical experience.

Eligible Companies

- Listed company considering obtaining third-party assurance over its sustainability disclosures.
- Company that wants to establish a disclosure framework compliant with guidelines such as GRI/SASB.
- Company that needs reporting and data checks for consolidated subsidiaries at the request of an overseas parent company.
- Large company preparing in advance for mandatory disclosure requirements starting from the fiscal year ending March 2027.

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服部 真介　Shinsuke Hattori
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佐藤 一光　Kazuaki Sato
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田島 寛之　Hiroyuki Tajima
公認会計士

又吉 敦史　Atsushi Matayoshi
公認会計士・税理士

小路 隆巨　Takanao Shoji
米国公認会計士（ワシントン州）

Firm Profile

概要

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社員	田島　寛之（公認会計士） 佐藤　一光（公認会計士） 又吉　敦史（公認会計士）
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