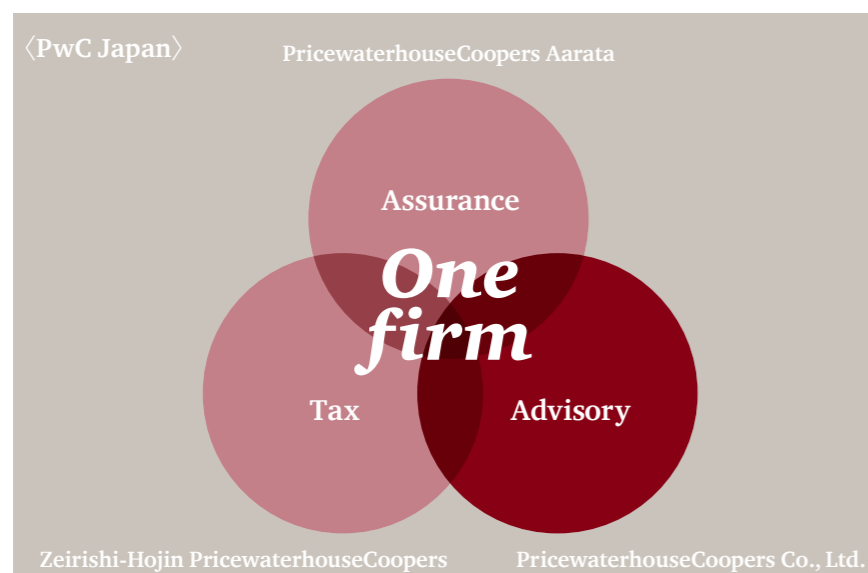


# *Corporate Profile*

PricewaterhouseCoopers Co., Ltd.

## Who we are

PwC Japan's expert professionals guide the way to solving our clients' complex business challenges



PricewaterhouseCoopers Co., Ltd. is a Japanese member firm of the global network of PwC (PricewaterhouseCoopers), one of the world's leading providers of professional services in the fields of advisory, assurance and tax services. As one of the largest consulting firms in Japan, we provide both deal advisory and business consulting services. Our Deal Advisory group, consisting of M&A, business recovery and restructuring specialists, and our Consulting group, which offers comprehensive services covering all needs from corporate strategy planning through actualisation, work in close alignment to provide our clients with a broad range of integrated solutions. PricewaterhouseCoopers Co., Ltd. belongs to the group of firms known collectively as PwC Japan, alongside PricewaterhouseCoopers Aarata, Zeirishi-Hojin PricewaterhouseCoopers and their affiliates. Each of PwC's Japanese member firms operates as a separate legal entity. All told, PwC Japan encompasses approximately 4,000 partners and staff who provide expert advice tailored to our clients' needs. As the pace of globalisation accelerates in corporate activities, there are an increasing number of complex corporate activities spanning multiple specialisations, such as the adoption of International Financial Reporting Standards (IFRS), overseas M&A transactions and the construction of global supply chains. In responding to such complex business challenges, we strive to provide our clients with high-level, one-stop services in partnership with PricewaterhouseCoopers Aarata and Zeirishi-Hojin PricewaterhouseCoopers, to achieve a seamless linkage between our advisory, assurance and tax services.

## Message

Building trust and creating value together globally

**Shiro Uchida** (left)  
CEO,  
PricewaterhouseCoopers Co., Ltd.

**Masataka Mitsuhashi** (right)  
Executive Vice President,  
PricewaterhouseCoopers Co., Ltd.

## Building relationships Creating value



In a fluctuating business climate, clients face an increasingly diverse and complex set of issues as they seek to assist them in realizing that value. From corporate profit and market share to international competitiveness and sustainability, the varied aspects of value creation are often intricately interwoven. Our team of diversely skilled and experienced expert professionals works together with clients to create value in its many forms by identifying where unrealised value lies and how it can be actualised. Our success in helping diverse clients identify and create diverse forms of value depends foremost on our ability to build relationships of trust by

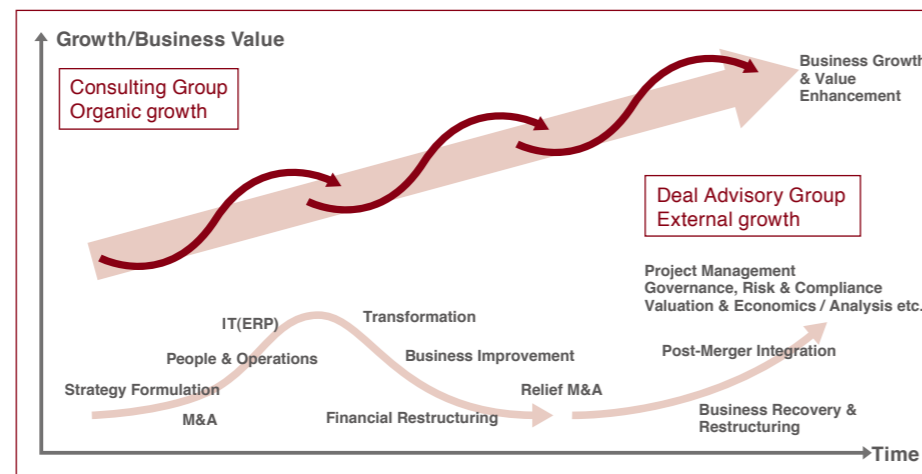
listening carefully to what clients say. Underlying the "PwC Experience" is a set of principles that we use both to deepen our understanding of a client's goals and position and to continually assess and reassess which of our services can best provide clients with value. PwC provides professional services that support corporate value creation and transformation while contributing to the health and growth of the Japanese and world economies. We are, and always will be, unrelenting in our efforts to build deep, durable relationships of trust with clients as we help them to realise new forms of value creation.

## Approach

Two approaches to support long-term corporate growth

PwC relies on two approaches to help clients. Our consulting services provide companies with sustainable long-term strategies, including organisational restructuring and business transformation, while our deal advisory services provide them with external corporate growth strategies, including M&A and alliances to accelerate and optimise business start-up.

In the past, these services were generally provided by separate firms. The two groups of PricewaterhouseCoopers Co., Ltd. integrate such services under a single firm to deliver increased corporate value and business growth to our clients. This thorough mid-and long-range support for a corporation's lifecycle is what distinguishes our approach.



## Industry Professional

An experienced team for any industry

Deals & Consulting

1,600

people

Our expert team of 1,600 consultants brings to bear wide-ranging industry experience in diverse area of business

### Industries

| Manufacturing, Retail, Services  | Finance  | Government and Public services   |
|--|--|--|
| <ul style="list-style-type: none"> <li>Automotive</li> <li>Chemicals</li> <li>Industrial manufacturing</li> <li>Pharmaceutical &amp; life sciences</li> <li>Forest, paper &amp; packaging</li> <li>Retail &amp; consumer</li> <li>Engineering &amp; construction</li> <li>Transportation &amp; logistics</li> <li>Energy, utilities &amp; mining</li> <li>Technology</li> <li>Communications</li> <li>Entertainment &amp; media</li> <li>Hospitality &amp; leisure</li> <li>Trading</li> </ul> | <ul style="list-style-type: none"> <li>Banking &amp; capital markets</li> <li>Asset management</li> <li>Insurance</li> </ul> | <ul style="list-style-type: none"> <li>Government</li> <li>Public services (including international institutions, NPOs and NGOs, education)</li> <li>Healthcare</li> </ul> |

Clients face issues and needs that are often strongly affected by the features and trends of their particular industries. Our teams are organised by business area to provide focused support on issues that are specific to any given industry. Experts in Deal Advisory and Consulting work together to provide clients with industry-specific solutions.

## What we do

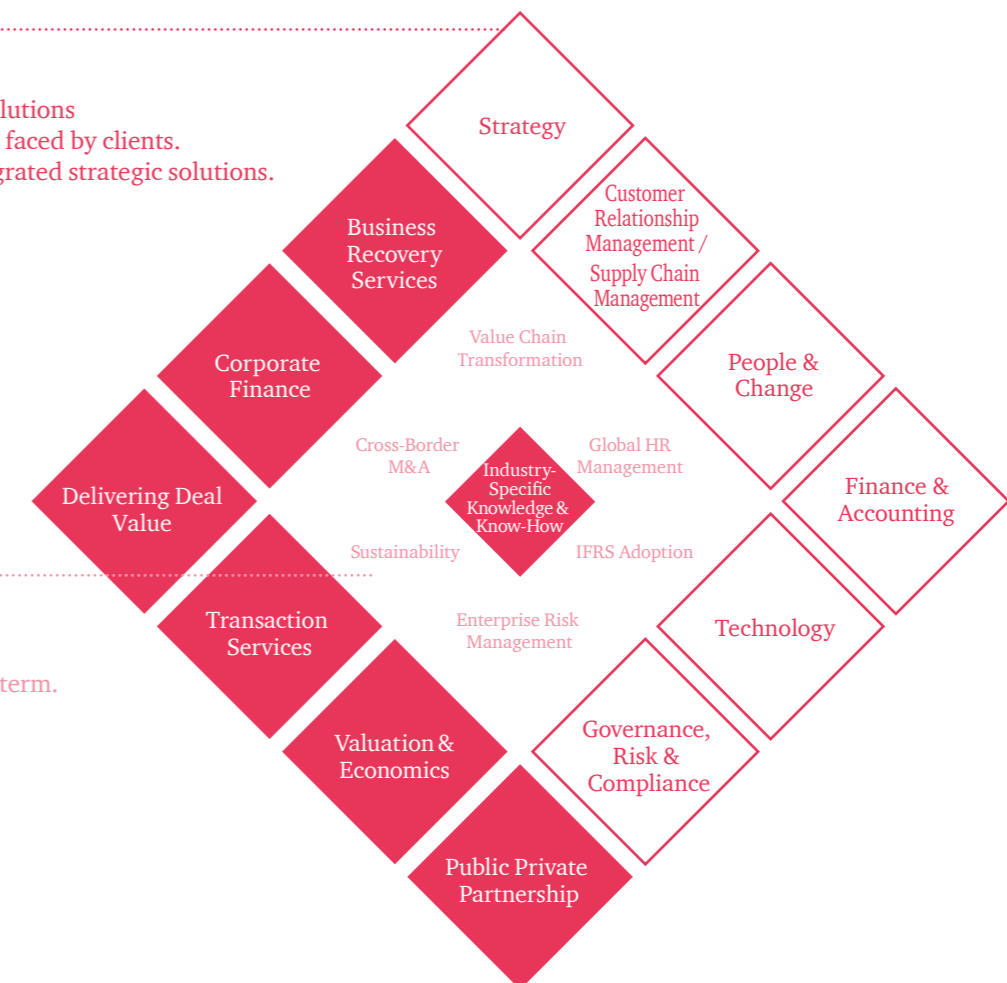
Integrating diverse solutions that create new value

The most important, long-term issue currently faced by any company in any industry is the same; namely, how to transform itself in a constantly changing environment by executing necessary strategies that will enable it to provide value in a sustainable way. If a firm is to help clients achieve this with success, then it must adopt a view of corporate activities that is broader and more varied than ever before.

PricewaterhouseCoopers Co., Ltd. offers solutions that support clients beyond mere strategic planning or the closing of a deal to the realisation of the plan and the actualisation of the deal's synergies. PwC does not resolve issues with a single turnkey solution; rather, its emphasis is on producing new value for clients by flexibly integrating diverse solutions with industry-specific knowledge and know-how. Such thinking is at the root of the services provided by PricewaterhouseCoopers Co., Ltd. It defines the originality of PwC's advisory services and enables us to meet the diverse needs of clients long-term.

### Solutions

Consulting and Deal Advisory solutions that are needed to resolve issues faced by clients. We support clients through integrated strategic solutions.



### Issues

Common client issues that impact corporate activities long-term.

## Line of Service

Diverse services to support companies from both within and without

### Deal Advisory

With our high level of expertise across all domains of deal-making, we support the external growth strategies of companies in transition

### Business Recovery Services

- Mid/long-term strategy review
- Mid-term business planning, probability validation, explanation to financial institutions
- Implementation planning and monitoring
- Support for enhancement of business and cash flow management
- Review of measures taken to increase revenues, cut costs, manage subsidiaries, etc.
- Review of measures taken to stabilise finances

### Corporate Finance

- M&A strategy proposal and valuation
- Acquisition target selection
- Deal sourcing using PwC network
- Management of deal process stages
- Negotiation support
- Agreement signing support
- Support for optimal deal closing

### Delivering Deal Value

- Day 1 planning
- 100 day planning and monitoring
- Project management, carve out support,
- Other post-deal related services

### Transaction Services

- Financial and business due diligence
- Vendor/seller due diligence ● Structuring
- Modeling ● Sale/purchase contract support
- Cross-border transaction support
- M&A process execution support
- Other M&A related services

### Valuation & Economics

- M&A valuation and purchase price allocation ● Accounting valuation Advisory
- Real estate related services
- Other valuation related services (intellectual property, brand, etc.)

### Public Private Partnership

- Advice for government and private sector concerning privatisation, project finance, and public private partnerships



## Consulting Service

From strategy formulation to system adoption, we support the internal growth strategies of a company with an overarching perspective on the issues that need resolving

### Strategy

- New/existing business strategy
- Mid-term business plan support
- Organisational restructuring
- Business portfolio valuation
- M&A, alliance strategy
- PMI (Post-merger integration)

### Customer Relationship Management / Supply Chain Management

- CRM (customer relationship management)
- Marketing/Sales/Customer service transformation
- SCM (supply chain management)
- Operation reform QuickScan ● ERP project rescue
- Optimisation of visualised structure
- Global supply and demand adjustment structuring

### People & Change

- HR system/organisation design
- Pension/retirement allowance plan, director's remuneration plan
- HR/organisation integration plan preparation and implementation
- Change management ● HR operation reform, system structuring
- HR operation outsourcing

### Finance & Accounting

- F&A operation processes, F&A department reform ● IFRS adoption support
- Business integration following reorganisation
- Group management/budget control system restructuring ● Cost management restructuring
- Consolidated/accounting system restructuring and adoption support
- Internal/IT control reform (including J-SOX consulting)

### Technology

- IT strategy preparation, IT cost reduction support
- IT deal support service (IT DD, PMI)
- IT plan preparation to development and implementation support
- IT outsourcing, application maintenance service
- IT control & compliance service
- Cloud computing strategy planning to implementation support

### Governance, Risk & Compliance

- Corporate governance
- Enterprise risk management
- Risk management ● Compliance
- Control system support for fraud investigation and prevention
- Business litigation support

## Global Network

Innovative ideas and growth backed by a global network

PwC, of which PricewaterhouseCoopers Co., Ltd. is a member firm, has a staff of over 161,000 people in 766 cities and 154 countries around the world. This network keeps us informed of the latest news and trends from around the world and allows us to support clients in collaboration with overseas offices. Many of PwC's global offices are also staffed with Japanese professionals or others who speak Japanese, making them all the more useful to Japanese clients.

Worldwide  
**154** countries **766** cities

**161,718** people

Revenues  
**US\$26,569** million

Afghanistan  
Albania  
Algeria  
Angola  
Antigua  
Argentina  
Armenia  
Aruba  
Australia  
Austria  
Azerbaijan  
Bahamas  
Bahrain  
Barbados  
Belgium  
Bermuda  
Bolivia  
Bosnia and Herzegovina  
Botswana  
Brazil  
British Virgin Islands  
Bulgaria  
Cambodia  
Cameroon, Republic of  
Canada  
Cape Verde  
Cayman Islands  
Chad  
Channel Islands  
Chile  
China, People's Republic of  
Colombia  
Congo, Democratic Republic of  
Congo, Republic of  
Costa Rica  
Cote d'Ivoire  
Croatia  
Cyprus  
Czech Republic  
Denmark  
Dominican Republic  
Ecuador  
Egypt  
El Salvador  
Equatorial Guinea  
Estonia  
Fiji Islands  
Finland  
France  
Gabon, Republic of  
Georgia  
Germany  
Ghana  
Gibraltar  
Greece  
Guatemala  
Guinea  
Guinea-Bissau  
Honduras  
Hong Kong, SAR  
Hungary  
Iceland  
India  
Indonesia  
Iraq  
Ireland  
Isle of Man  
Israel  
Italy  
Jamaica  
Japan  
Jordan  
Kazakhstan, Republic of  
Kenya  
Korea  
Kosovo  
Kuwait  
Kyrgyzstan  
Laos  
Latvia  
Lebanon  
Libya  
Lithuania  
Luxembourg  
Macau, SAR  
Macedonia  
Madagascar  
Malawi  
Malaysia  
Maldives  
Malta  
Mauritius  
Mexico  
Moldova  
Monaco, Principality of  
Montenegro  
Morocco  
Mozambique  
Namibia  
Netherlands Antilles  
Netherlands, The  
New Caledonia  
New Zealand  
Nicaragua  
Nigeria  
Norway  
Oman  
Pakistan  
Panama  
Papua New Guinea  
Paraguay  
Peru  
Philippines  
Poland  
Portugal  
Puerto Rico  
Qatar  
Romania  
Russia  
Rwanda  
Saudi Arabia  
Senegal  
Serbia  
Singapore  
Slovak Republic  
Slovenia  
South Africa  
Spain  
Sri Lanka  
St Kitts & Nevis  
St Lucia  
Swaziland  
Sweden  
Switzerland  
Tahiti  
Taiwan  
Tanzania  
Thailand  
Trinidad & Tobago  
Tunisia  
Turkey  
Turks & Caicos Islands  
Uganda  
Ukraine  
United Arab Emirates  
United Kingdom  
United States of America  
Uruguay  
Uzbekistan  
Venezuela  
Vietnam  
West Bank & Gaza  
Yemen, Republic of  
Zambia  
Zimbabwe

Europe  
**36** people

Ukraine (1), Slovakia (1), Switzerland (1)  
Turkey (2), Hungary (2), Czech (2)  
Ireland (2), France (5), Netherlands (2)  
UK (11), Poland (3), Russia (3)  
Germany (9), Belgium (3)

Europe, Middle East, and Africa

**74,572** people

**US\$12,611** million

Asia and Oceania  
**39,075** people

**US\$4,228** million

Asia and Oceania  
**109** people

South Korea (30), China (39)  
India (1), Taiwan (12), Vietnam (2)  
Singapore (2), Indonesia (2), Australia (9)  
Philippines (3), Thailand (6), Malaysia (4)

Americas  
**48,071** people

**US\$9,730** million

Americas  
**46** people

Canada (6), U.S. (36)  
Mexico (2), Brazil (2)

**46** Global offices with Japanese-speaking staff (including Japanese)\*

\*Rank of manager or higher

\*Because of overlap, regional staff totals do not equal the sum of staff in each country

\* as of June, 2010

## **Award**

Recognition the world over is testament to our reliability and strength

Respected expert organisations the world over have recognised PwC's advisory services with numerous awards. A wealth of accumulated knowledge and know-how stands behind PricewaterhouseCoopers Co., Ltd.

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**Kennedy Information Global Consulting Marketplace Report 2009~2012**  
**Ranked #1 in Worldwide Business Advisory Services**

(Kennedy Information is a US-based research firm that conducts market analysis for the consulting industry as well as provide other research on a global level)

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**Project Finance International 2010 January**  
**Ranked #1 in Deals Volume (Worldwide)**  
**by Project Finance for advisory support of largest deals in volume/scale worldwide in 2009**

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**2009 Treasury Management International Awards for Innovation and Excellence**  
**Ranked #1 Treasury Consultant in Europe**

(Treasury Management International is a treasury and finance industry trade journal. Its annual Awards for Innovation and Excellence are awarded to companies voted by treasury and finance professionals as providing clients with penetrating insight and superior support)

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**IDC Worldwide and US Business Consulting 2008-2012 Forecast and Update**  
**Ranked #2 Worldwide Business Consulting Provider**

(IDC is a major U.S.-based market research firm. It provides market analysis and recommendations to numerous industries with a focus on domestic and overseas information/communications industries)

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**MergerMarket/Financial Times**  
**Asia-Pacific M&A Awards 2009**  
**"Accountancy Firm of the Year"**

## Corporate Profile

Company Name PricewaterhouseCoopers Co., Ltd.  
Date of foundation June 15, 1999  
The company name was changed in January 2010, following the merger of two companies:  
PwC Advisory Co., Ltd. and PricewaterhouseCoopers Consultants Co., Ltd.  
Representatives CEO Shiro Uchida  
Executive Vice President Masataka Mitsuhashi  
Capital JPY 2,350 million  
Number of Employees Approximately 1,600 (as of June 30, 2010)  
Business Content Deal advisory and consulting services  
URL [www.pwc.com/jp/advisory/e](http://www.pwc.com/jp/advisory/e)  
Contact [consultants.inquiry\\_mailbox@jp.pwc.com](mailto:consultants.inquiry_mailbox@jp.pwc.com)  
Offices  
Tokyo  
Sumitomo Fudosan Shiodome Hamarikyu Bldg.  
8-21-1 Ginza, Chuo-ku, Tokyo 104-0061  
Tel:03-3546-8480 Fax:03-3546-8481  
Nagoya  
JR Central Towers  
1-1-4 Meieki, Nakamura-ku, Nagoya-shi, Aichi 450-6038  
Tel:052-588-3958 Fax:052-588-3957  
Osaka  
Umeda Dai Bldg.  
3-3-10 Umeda, Kita-ku, Osaka-shi, Osaka 530-0001  
Tel:06-6346-1900 Fax:06-6346-1901