



Deloitte Legal Japan Desk

Japanese Services Group

Sound advice for Japanese companies expanding into Europe

Japanese companies from a range of industries have been key investors in the EMEA region for decades. As globalization continues on the one hand, and companies focus on their core competencies and specialist knowledge on the other, Deloitte offers Japanese companies excellent conditions for market entry in Europe as part of their worldwide expansion.

The Deloitte Japanese Services Group (JSG), established in 1975, is a group of over 1,000 bilingual professionals

worldwide who specialize in responding to the unique needs of Japanese companies. The JSG combines its extensive client service experience and knowledge with careful consideration for Japanese business culture and customs. The JSG network of professionals in the EMEA region supports Japanese businesses across the broad scope of Deloitte offerings, including legal services, and integrates multiple services, such as legal, tax, consulting, and financial advisory, across borders. ➔

Our network of legal professionals provides support in corporate and employment law, company secretarial services, corporate reorganization, and national and international mergers as its core services. The teams combine their expertise to provide solutions in a multitude of scenarios, which can be broadly categorized into the areas of market entry services, corporate reorganizations, and mergers and acquisitions. In each of these areas, we have accumulated knowledge and experience in serving Japanese clients and provide support for both domestic and cross-border projects involving numerous European locations.



Deloitte Legal provides Japanese companies with an individually tailored legal base for their business in the EMEA region and enables them to realize their expansion strategies based on

successful legal drafting. Due to our expertise in all areas of business law - especially corporate/M&A, commercial, IP/IT, banking & finance, HR, antitrust - and our experience from collaborating

with numerous Japanese companies, many of them global players, we are the ideal partner for planning and executing projects and for implementing innovative legal structures.

Our services

Consulting

- Strategy, Analytics and M&A
- Customer & Marketing
- Core Industry Operations
- Human Capital
- Enterprise Performance

Legal*

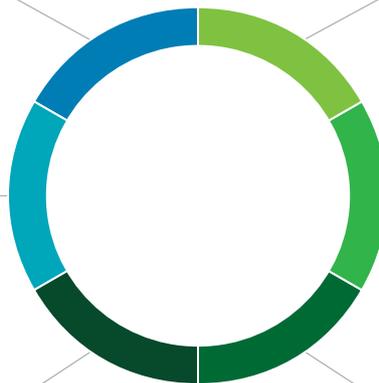
- Corporate Law & M&A
- Employment Law & Benefits
- Commercial
- Regulated Industries
- Dispute Resolution
- IP/IT Law

Financial Advisory

- Actuarial & Insurance Services
- Corporate Finance Advisory
- Forensic
- Financial Advisory Analytics
- Operational Transaction Services
- Restructuring & Transaction Services

Risk Advisory

- Accounting & Internal Controls
- Cyber & Strategic Risk
- Regulatory & Legal Support



Tax

- Business Tax/International Tax
- Transfer Pricing
- Tax Management Consulting
- Global Employer Services
- Indirect Tax

Audit & Assurance

- Audit
- Accounting & Reporting Advisory
- Business Assurance

* Legal advisory services in Germany are provided by Deloitte Legal.

Working with our colleagues on a day-to-day basis as part of the Deloitte Japanese Services Group, we have deepened our comprehension of how Japanese companies approach business and make decisions. We are available to our clients at all times as we consider maximum responsiveness an important value.

One-stop shop

We offer our Japanese clients comprehensive advice from one source. Apart from legal services and corporate immigration services, this also includes tax, corporate finance, M&A transactions, and consulting services. The Deloitte Japanese Services Group provides native speakers to support and advise you in your own language.

Deloitte

We are just as big as you need us to be. Like you, we think in business terms. That is why we keep our organization lean and the decision-making paths short. We offer you a wide range of expertise and a regular contact person with overall responsibility, who appoints a team of attorneys according to the particular requirements of our client. Clearly defined principles ensure that we fulfil the client's needs in a fast, efficient and cost-transparent way.

Legal

Multinational organizations need legal advisors who can assist with day-to-day activities as well as corporate life events across many jurisdictions. Deloitte Legal practices provide holistic guidance around strategic business decisions, offering cost-effective support for routine legal activities.

Risk Advisory

Executives need the right insight, best-in-class corporate governance, and a risk culture aimed at driving value. Learn how our strategic & reputation risk services help organizations make risk-informed strategic choices and respond to disruptions.

Consulting

Innovation, transformation, and leadership occur in many ways. The ability to solve complex issues is critical. Together, we can help you imagine, deliver, and run your business, wherever you compete, using the latest technologies like cloud and cognitive, from strategy development through implementation.

Tax

What is most needed in the global tax environment is also most elusive: Confidence. We help you connect for impact by anticipating change, unlocking the full potential of your people, extracting strategic insights from your data, and creating new value through digital technologies.

Financial Advisory

Our end-to-end advisory solutions help unlock and preserve value in mergers and acquisitions, restructuring, investigations and disputes.

Audit & Assurance

Auditing is a highly complex process, and the importance of auditors as a vital link in the financial reporting chain has never been more important nor their role as trusted advisors more valued.

Deloitte Legal offers

- a strong team of skilled legal professionals with various levels of experience and specialization providing both expert knowledge and the flexibility required to address matters cost-efficiently taking into account the complexity and importance of the matter for the client and the budget available
- capabilities in both day-to-day legal operations and business life events
- multiple perspectives thanks to the wider Deloitte network (including Tax, Consulting, Risk and Financial Advisory) to enable informed client decision-making and implementation
- a good understanding of the local legal, business, and administrative environment in the jurisdictions where it operates
- a delivery model that is based on well-established practices of lawyers experienced in serving multinational clients and in working with colleagues in Tax, Consulting, Risk and Financial Advisory as part of a well-managed Deloitte client service relationship team
- investment in and use of technology and automation enables us to deliver operational efficiencies and add value to business

Main service offerings for Japanese clients

Market Entry Services

We provide tax and legal services to highly skilled migrants and expats working for Japanese multinationals, including advice on immigration and employment law matters. We set up legal entities to serve as European sales, marketing, and distribution headquarters for Japanese companies, as well as establishing representative offices, branch offices, and shared service centers.

Corporate Reorganizations

We perform feasibility studies and legal advice for corporate transactions. We draft and implement corporate transactions, including domestic and cross-border mergers and conversions, branch conversions, business transfers, and compliance matters. We coordinate and manage the executive process and handle communication with the relevant Deloitte member firms, trade registries, district courts, third party valuers and accountants, and tax and governmental institutions.

Mergers & Acquisitions

We provide legal advice and assistance for acquisitions of target EMEA businesses by Japanese investors. We perform legal due diligence investigations for vendors and buyers, negotiate deal terms on behalf of clients, and negotiate, draft, and implement transactions and transaction documents.

Commercial

We provide legal advice and assistance regarding all aspects of doing business from the contractual framework for supply chain management and distribution networks, real estate, antitrust law and data protection to litigation and restructuring.

Employment law

We assist you in all aspects of employment law from individual employment law, relationships with worker representative bodies and labor law issues in restructuring to national and international social security law and mobility in immigration.

Tax law

We provide and represent you in tax audit strategy and consulting, tax controversy lifecycle management, and dispute resolution with tax authorities.

Your contacts

Legal

Andreas Jentgens

Partner

Tel: +49 69 719188411
Mobile: +49 172 8948766
ajentgens@deloitte.de

Klaus Gresbrand

Director

Tel: +49 211 8772 2501
Mobile: +49 151 58005448
kgresbrand@deloitte.de

Transfer Pricing

Andres Pelaez

Director

Tel: +49 211 8772 4165
Mobile: +49 151 58005513
apelaez@deloitte.de

Tax

Thomas Welz

Partner

Tel: +49 211 8772 3522
Mobile: +49 1788772067
twelz@deloitte.de

Iris-Sabine Moennich

Partner

Tel: +49 211 8772 3572
Mobile: +49 151 58004406
imoennich@deloitte.de

Financial Advisory/ Transaction Services

Stefan Goetzen

Partner

Tel: +49 211 8772 2848
Mobile: +49 178 8772848
sgoetzen@deloitte.de

Volker Pflieger

Director

Tel: +49-211-87723640
Mobile: +49 151 58002742
vpflieger@deloitte.de

Mason Gillies

Senior Manager

Tel: +49 211 8772 4564
Mobile: +49 151 58071877
magillies@deloitte.de

Tomohiro Nakamura

Senior Manager

Tel: +49 89 29036 7030
Mobile: +49 151 58071789
tomohnakamura@deloitte.de

**Financial Advisory/
Corporate Finance Advisory**

Claudius Thiehl

Managing Director

Tel: +49 69 75695 6227

Mobile: +49 151 58004765

cthiell@deloitte.de

Japanese language support

Tomokazu Ikezawa

Director

Tel: +49 69 75695 6253

Mobile: +49 151 18293411

tomikezawa@deloitte.de

Risk Advisory

Thomas Kirstan

Partner

Tel: +49 211 8772 3744

Mobile: +49 151 58000154

tkirstan@deloitte.de

**Audit/
Accounting**

Andre Konopka

Partner

Tel: +49 211 8772 4962

Mobile: +49 151 58075458

akonopka@deloitte.de

Martin Missmahl

Director

Tel: +49 211 8772 3195

Mobile: +49 151 58005224

mmissmahl@deloitte.de

Kou Watanabe

Manager

Mobile: +49 151 58001481

kouwatanabe@deloitte.de

Japanese Services Group Germany

Norbert Graetz

Partner

Tel: +49 211 8772 2324

Mobile: +49 177 8772324

ngraetz@deloitte.de

Japanese language support

Go Yonemura

Senior Manager

Tel: +49 211 8772 2241

Mobile: +49 151 14881712

goyonemura@deloitte.de

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/de/UeberUns to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500[®] and thousands of private companies. Legal advisory services in Germany are provided by Deloitte Legal. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's more than 345,000 people worldwide make an impact that matters at www.deloitte.com/de.

This communication contains general information only, and none of Deloitte GmbH Wirtschaftsprüfungsgesellschaft or Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.