



# Introduction of Japanese Services Group

Deloitte the Netherlands  
2023

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# Deloitte JSG introduction

# Japanese Services Group: JSG

We support your overseas business from the perspective of both the Japanese head offices and overseas subsidiaries

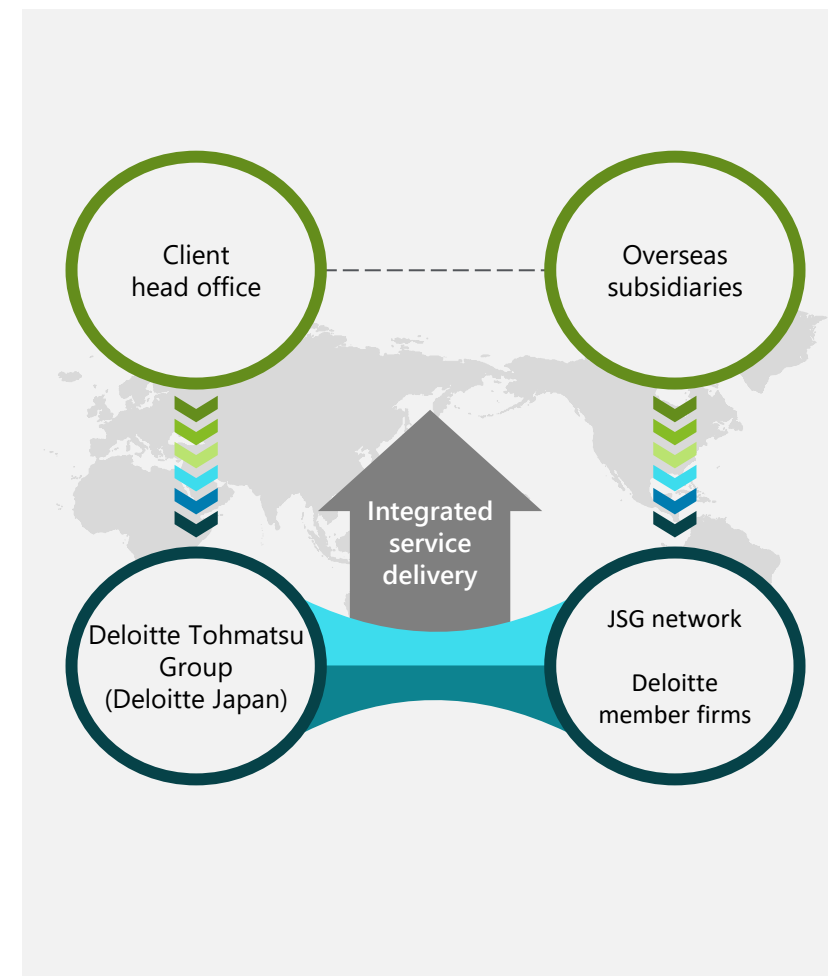
The Japanese Services Group (“JSG”) was launched in 1975 as a professional group dedicated to addressing the unique needs of Japanese companies expanding their business overseas. Since its launch, we have been working to provide multifaceted and comprehensive support to help our clients address the increasingly complex and advanced business challenges faced by Japanese companies.

When expanding business overseas, companies must have many different perspectives to consider environmental changes and various types of risks that impact business in both Japan and overseas. Japanese head offices responsible for making decisions must also have sufficient knowledge about overseas finance, tax, labor, legal affairs, and local systems and customs. Furthermore, smooth communication between Japanese head offices and overseas subsidiaries is essential for a business’s global advancement and sustainable growth.






JSG uses the best possible combination of Deloitte resources such as its network, expertise, industry knowledge, and Japanese-speaking bilingual professionals to support our Japanese client companies in operating their business both in Japan and around the world.

Deloitte Tohmatsu Group is the core of Japanese Services Group (“JSG”).

JSG is a global organization holding over 1,200 professionals fluent or bilingual in Japanese, including expatriates from Japan. Its members also consist of specialists in various fields who are well versed in Japanese business practices and culture, enabling it to provide Japanese companies with the highest level of service.

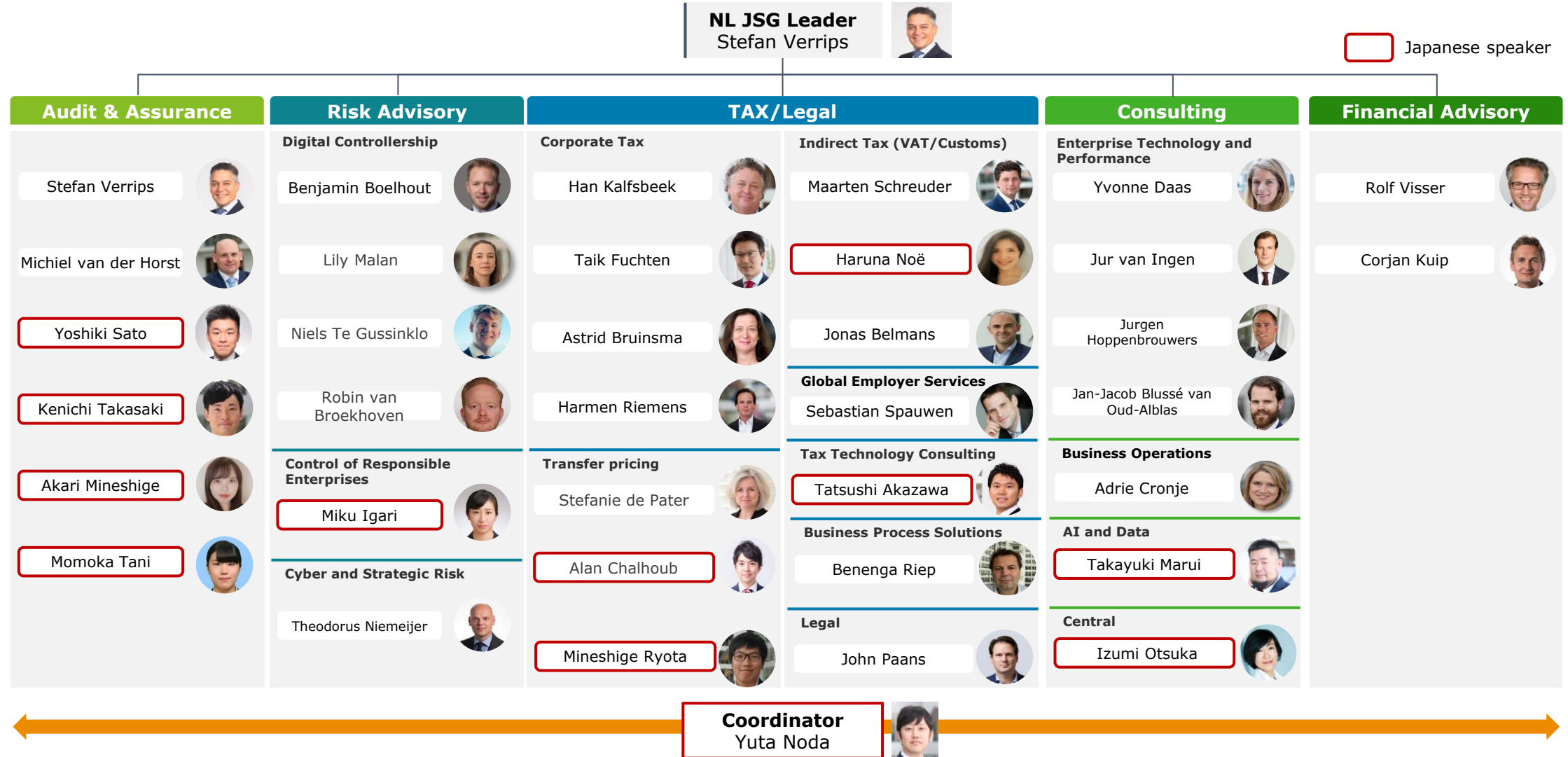


# Overview of services offered

	Category	Typical Service Content
<b>Audit &amp; Assurance</b> 	Accounting audit	Financial statement audits, Internal control audits, IFRS adoption support, IPO advisory services
	Advisory	Accounting standard application advisory services, Settlement procedure advisory services, Business assurance services
<b>Consulting</b> 	Strategy, analytics, M&A	Monitor Deloitte (Strategy), Analytics & Cognitive technologies, M&A
	Customer marketing Core business operations	Customer design, Advertising/marketing/e-commerce branding, Digital customer operational transformation, Industry solutions, System engineering, Cloud engineering
	Human capital	HR function transformation, Organization transformation, Workforce transformation
	Enterprise technology and performance	Technology strategy and transformation, SAP, Oracle, Finance performance, Supply chain/network operations
<b>Financial Advisory</b> 	M&A	M&A advisory services, M&A strategy, M&A transaction preparation, Due diligence, Intellectual property advisory services, Business succession support
	Forensics & crisis management	Fraud investigation support, Crisis response management, Forensics surveys, Fraud risk management, Regulatory risk management, Information leak management
	Turn-around & restructuring	Turn-around, Revitalization transactions, Value creation, Overseas business restructuring
	Infrastructure and public sector advisory	Infrastructure procurement advisory services, Infrastructure investment advisory services, Capital project advisory services
<b>Risk Advisory</b> 	Accounting & internal controls	Accounting/financial reporting, Internal auditing, Internal controls, System risk, Digital governance
	Cyber	Cyber strategy design, Global security governance, Security operations centers (CICs), Compliance with cyber security regulations, Personal information protection
	Strategic risk	Strategic risk, Global governance, Crisis management (BCPs), Sustainability, Third party risk management
	Regulatory	Regulatory & compliance support, Financial regulation compliance support, Financial crime (anti-money laundering)
<b>Tax &amp; Legal</b> 	Tax	International tax services, M&A services, Transfer pricing services, Indirect tax services, Global employer services, Business tax services, Family consulting services, Outsourcing, Immigration services
	Legal	Corporate legal affairs/crisis management, M&A, reorganizations, HR/labor, Finance, Intellectual property

## Deloitte NL JSG team

Deloitte NL JSG team is represented in five service lines. The NL JSG team consists of a team of partners and staff (local and seconded) specializing in working with Japanese groups



# Appendix



# Audit & Assurance

We provide efficient and effective global auditing and advisory services performed in seamless coordination with parent companies

## Main Services

- Financial statement audits and reviews
- Audits and reviews of reporting packages for preparing parent companies' consolidated financial statements
- Accounting advisory services
- Internal controls, business management advisory services
- IPO advisory services
- Business assurance services
- ESG assurance services



## Audit & Assurance

## Current Topics

- Timely and efficient global auditing
- Finance & accounting personnel development
- IFRS adoption, application of new standards
- Digital transformation of accounting and settlement operations
- Cross-border IPO
- Necessity of assurance for advertising expenses and new areas such as blockchain
- Necessity of third-party evaluation in green finance

## Examples of issues faced by Japanese companies

- Is it possible to receive efficient and effective global auditing and reviews performed in seamless coordination with the parent company?
- We want to advance the digital transformation of our accounting and settlement operations
- Are we prepared to address ESG management?

## Our Solutions

### Global auditing

Effective audits led by the parent company audit team in coordination with our global network

### Business management advisory

Support for organizational management, automation and remoteness of accounting operations, including implementation of DX tools

### ESG assurance

Support for the establishment of information collection, internal control, accounting, and disclosure systems necessary to promote ESG management



# Consulting

We provide highly reliable consulting services for unique local issues, involving the Japanese headquarters

## Main Services

- Digital transformation
  - Digital strategy to implementation process
  - Cost reduction
  - Digital personnel development
- Optimization of supply chains/value chains
- Reconsideration of the ideal state of local functions
- Sustainability responses
- M&A
- Promotion of localized management
- Exit strategy



## Current Topics

- Digital transformation support
- Reconsideration of supply chains (strengthening crisis response)
- Reconsideration of the ideal state of regional headquarter functions
- M&A in new business areas
- Consideration on using offshore centers

## Examples of issues faced by Japanese companies

- Are we digitizing and modernizing everything from planning and strategy to operations? Are we caught up with the necessary personnel development?
- Will we need to consider reevaluating supply chains and value chains in anticipation of cases such as those seen in Russia and China?
- Are we optimizing the cost of the regional control function? Is there still room for improvement?

## Our Solutions

Digital transformation support	Support for digital personnel development in addition to planning, operations, and implementation
Reconsideration of supply chains and value chains	Business strategy advisory services necessary for avoiding various risks, including geopolitical risk
Overseas business restructuring	Support for optimization of business including review of regional functions, regional headquarters functions, and digitalization

# Financial Advisory

We provide advisory services for areas essential in global expansion, such as M&A areas and crisis management areas

## Main Services

- M&A advisory services
- Forensics & crisis management
- Turn-around & restructuring
- Infrastructure and public sector advisory services



## Current Topics

- Cross-border M&A (from sourcing for overseas startups to large deals)
- Responses for overseas subsidiary fraud crises
- Overseas business withdrawal & turn-around
- Overseas infrastructure projects

## Examples of issues faced by Japanese companies

- Need seamless support for cross-border M&A deals, from deal sourcing to PMI
- Need to detect fraud in overseas subsidiaries in a timely manner. How should we go about establishing recurrence prevention measures in the event of an actual fraud incident?
- Need to consider and execute restructuring or withdrawal of business due to geopolitical risks

## Our Solutions

### M&A advisory

M&A advisory and PMI services performed by the best team formations for Japan and overseas

### Risk management services

Provision of subscription-based "Whistleblowing" tools, crisis response management, and fraud risk management

### Restructuring

Evaluation of overseas business feasibility, support for internal restructuring of overseas business, support for withdrawal of overseas business

# Risk Advisory

Our experts help you solve your business challenges by providing assistance in the complex and intertwined areas of risk they face.

## Main Services

- Accounting/financial reporting
- Internal auditing/Internal controls
- System risk
- Digital governance
- Cyber strategy design
- Personal information protection
- Strategic risk
- Crisis management (BCP)
- Third party risk management
- Regulatory & compliance support
- Financial regulation compliance support/financial crime (AML countermeasures)



## Current Topics

- Global governance and global security governance
- Compliance with cyber security regulations
- Security operations centers (CICs)
- Sustainability
- Supply chain risk management

## Examples of issues faced by Japanese companies

- Has our group governance been clearly defined, and is it functioning appropriately in each location?
- Are we adequately addressing the increasing cyber risk? Also, is cyber strategy incorporated into business strategy and linked to growth strategy?
- Is there strategy promotion / responses in place that address sustainability expectations in each country and region?

## Our Solutions

Global governance system building	Implementation and monitoring of governance structure, delegation of authority, and system utilization based on a survey of governance issues at the head office and overseas subsidiaries
Cyber incident responses	Implementation and operation of a cyber defense program at Cyber Intelligence Centers (CICs) in addition to support for responses in the event of an actual incident
Sustainability promotion	Support sustainability strategy, risk assessment, and reporting (including regulatory compliance) of best practices related to social impact and resource management, including supply chain

# Tax & Legal

We offer compliance and advisory services aimed at establishing appropriate and efficient Tax & Legal operations for global expansion

## Main Services

- International tax services
- Business tax services
- M&A services
- Transfer pricing services
- Indirect tax services
- Global employer services



## Current Topics

- Comprehensive global tax and legal risk management for both Japanese head offices and overseas locations
- Strict compliance with appropriate tax filing and legal procedures
- Strategic capability for tax and legal operations in strategic business expansion, such as M&A and reorganization, supply chain review, and PMI
- Comprehensive management of tax and immigration matters for global personnel assignment, including remote support

## Examples of issues faced by Japanese companies

- Can our current compliance management be considered appropriate?
- Is double taxation from an international tax perspective being incurred? Otherwise, is our exemption from double taxation being handled appropriately?
- Will our company's transactions also be affected by FTAs or EPAs?

## Our Solutions

Global restructuring strategy design	Risk screening for compliance structures of overseas subsidiaries Support for establishment of head office reporting structures
Effective tax rate optimization management	Support for reviewing global tax efficiency through a comprehensive understanding of each country's tax affairs
FTA/EPA utilization support	Analysis of potential tariff reductions through FTAs/EPAs in current and future export/import transactions Practical operation support such as those for certificate of origin



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