



Shirokane CPA Firm

To Be Your Trusted Business Advisor

Recommended Company Type

Which company should be incorporated

Shirokane CPA Firm

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Recommended Company Type

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1 Deciding on the type of company

- We can support to establish all of the following entities.
 - Kabushiki Kaisha (hereinafter KK, similar to Corporation in the U.S. and Public Limited Company in the G.B.)
 - Godo Kaisha (hereinafter GK, similar to Limited Liability Company in the U.S. and Limited Liability Partnership in the G.B. but GK does not use pass-through taxation.)
 - Gomei Kaisha
 - Goshi Kaisha
 - Ippan Shadan Hojin (hereinafter ISH, similar to Nonprofit Corporation in the U.S. and Company Limited by Guarantee in the G.B. but ISH activities are not limited to non-profit endeavors; they can also include commercial activities (businesses).)
 - Ippan Zaidan Hojin (hereinafter IZH)¹
- The process of establishing a company that offers legal protection to investors and can operate on a large scale is rigorous and, therefore, expensive.
- KK is recommended.

Those are four types of corporations stipulated in the Japanese “Companies Act”: KKKs, GKs, Gomei Kaisha (general partnership companies), and Goshi Kaisha (limited partnership companies). In addition, there are Ippan Shadan Hojin and Ippan Zaidan Hojin under the “Act on General Incorporated Associations and General Incorporated Foundations”.

1.1 Target of incorporation services

We can support the establishment of any of those, but the companies that can be used for business are KKKs and GKs, which can realize indirect limited liability.

ISHs are used when the purpose is membership activities, etc., or when used for business schemes.

1.2 Different establishment procedures

The incorporation procedures differ depending on the type of company. As a result, the complexity of the documents and procedures to

¹Ippan Zaidan Hojin is created through the endowment more than JPY 3M) of assets by a founder. These assets are legally separated from the founder and must be used in accordance with the foundation’s stated purpose.



be prepared for the establishment application differs, and the costs of registration and license taxes, etc. also differ.

The establishment procedures for KK and Ippan-Zaidan-Hojin, where ownership and management are legally separated, are complex.

2 Recommended company

If the purpose is business, we recommend KK. GKs are usually used as investment vehicles and family-run businesses, and GKs may not be able to gain sufficient credit. In addition, GKs will fail the screening for opening a bank account after the company is established these days.

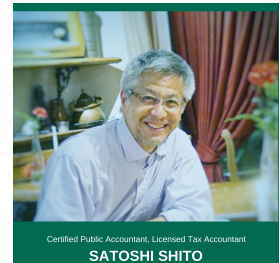
A KK can be established with a single shareholder. It can also have just one director and no employees.

If your business activities qualify for an ISH, we recommend establishing one. However, in practice, we believe this is often not the case.



3 My Profile

3.1 Personal Information



Name	SATOSHI SHITO
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3.2 Mission

My objective is to offer adept guidance and steadfast support to entrepreneurs as well as small and medium-sized enterprises. Additionally, I strive to facilitate seamless communication between foreign nationals and the Japanese business community. Rooted in this mission, my commitment lies in nurturing growth and fostering success for all stakeholders as we collectively navigate the path forward into the future.

3.3 Professional Career Summary

3.3.1 M&A Excellence

I founded Shirokane CPA Firm on June 25, 2013, in collaboration with esteemed professionals, establishing a boutique consultancy offering specialized financial and tax advisory services. My proficiency spans extensive financial and tax due diligence for Tokyo Stock Exchange-listed entities engaged in M&A transactions. Moreover, I possess a proven track record in overseeing both statutory and non-statutory audits for discerning clientele.



3.3.2 Cross-Border Collaboration & Hong Kong IPO with IFRS

A significant facet of my journey has centered on nurturing emerging IT venture enterprises, guiding them through intricate tax compliance and strategic business alignment. Leading the audit engagement for Microsoft Japan KK stands as a testament to my leadership. With precision, I directed a dedicated team while concurrently assuming responsibilities as the conduit for Japanese statutory audit, and as a component auditor within Deloitte Seattle's cross-border Microsoft Corp. project. This involvement facilitated seamless collaboration across international boundaries, interfacing with teams in Seattle, Shanghai, and Singapore, fortifying my global perspective on intricate cross-border financial frameworks.

Pioneering noteworthy accomplishments, I orchestrated the groundbreaking Japanese public offering on the Hong Kong Stock Exchange in 2011. Expertly overseeing a Japanese professional team, I meticulously synchronized efforts with the Hong Kong Deloitte team, culminating in the triumphant IPO of SBI Holding, Inc., a prominent force in the Japanese brokerage landscape listed on the Tokyo Stock Exchange.

3.3.3 Transformation and Strategy in IPO Preparation

Within Deloitte's Integrated Service Department, I masterminded the metamorphosis of PGM Golf Group in preparation for their Initial Public Offering (IPO). Harnessing my adeptness, I orchestrated strategic transitions and effectively steered the divestiture of credit holdings from Japanese financial institutions. My purview extended to executing post-IPO group audits for a diverse pool of up to 40 companies, and providing strategic counsel on Japan Internal Control Audit intricacies.

My illustrious 19-year CPA career spans partnerships with over 130 diverse companies, evaluating the intricacies of approximately 30 M&A opportunities. These multifaceted experiences have endowed me with a profound comprehension of varied management paradigms, refining my discernment in critical decision-making, and accentuating the imperative of context-sensitive strategies. From shaping organizational frameworks to orchestrating seamless departmental dynamics and sculpting pragmatic crisis mitigation strategies, I am resolutely prepared to seamlessly integrate my comprehensive expertise and business acumen to surmount future challenges.