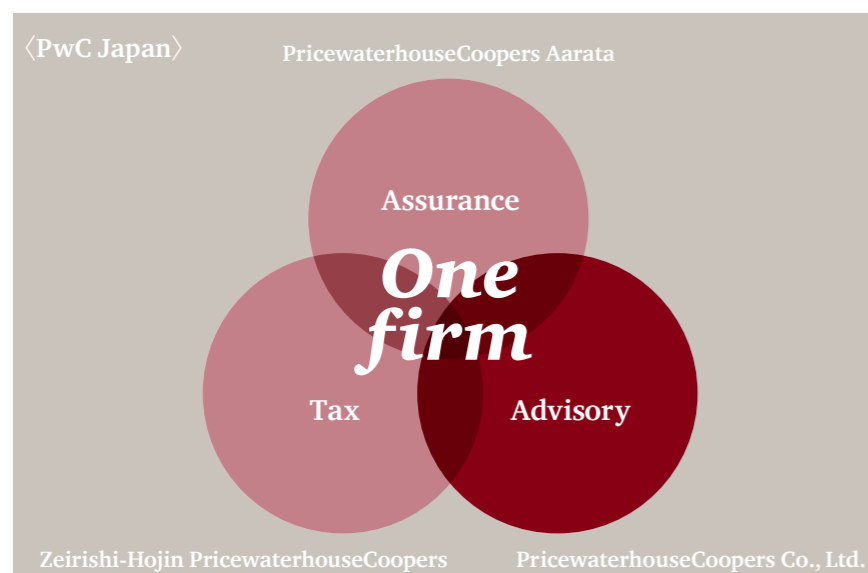


Corporate Profile

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

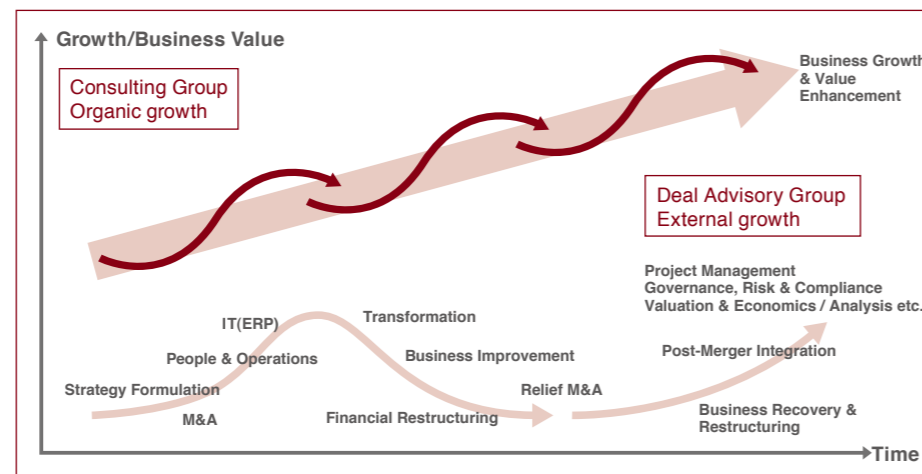
listening carefully to what clients say. Underlying the "PwC Experience" is a set of principles that we use both to deepen our understanding of a client's goals and position and to continually assess and reassess which of our services can best provide clients with value. PwC provides professional services 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"> •Automotive • Chemicals • Industrial manufacturing •Pharmaceutical & life sciences • Forest, paper & packaging • Retail & consumer • Engineering & construction • Transportation & logistics • Energy, utilities & mining • Technology • Communications • Entertainment & media • Hospitality & leisure • Trading 	<ul style="list-style-type: none"> • Banking & capital markets • Asset management • Insurance 	<ul style="list-style-type: none"> • Government • Public services (including international institutions, NPOs and NGOs, education) • Healthcare

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

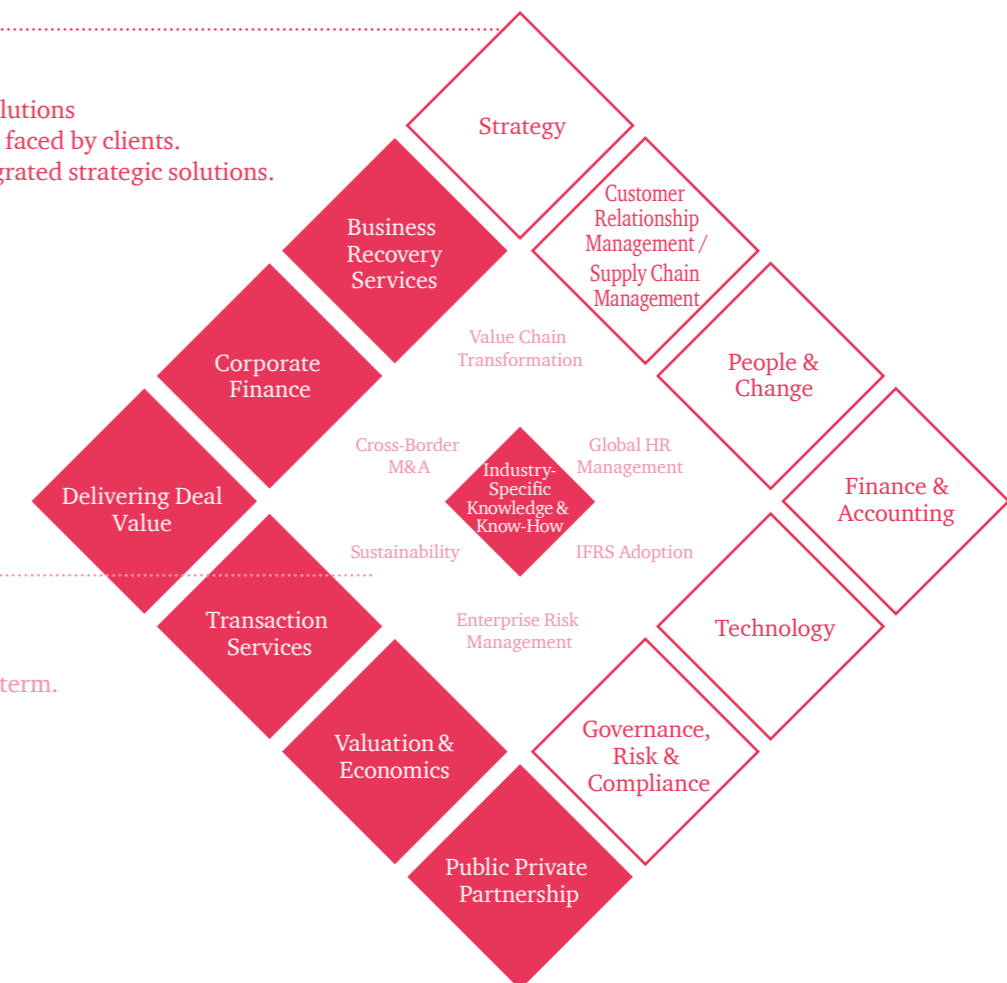
Integrating diverse solutions that create new value

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

Deals & Consulting

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

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)

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.

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)

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

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)

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)

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
Contact	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