Services _ JBA Group

Company	Main Service
JBA Holdings Co., Ltd. (JBAHD)	Operation Management of JBA Group companies Back office shared services of JBA Group companies (Accounting, Finance, Human resources, General affairs, Information system)
Japan Business Assurance Co., Ltd. (JBACC)	 Consulting services for Accounting & Finance Preparation support for financial reporting based on Japanese/US/IFRS Consulting for internal control (including US/J-SOX support)
JBA Kansai JBA Kansai Co., Ltd. (JBAKC)	 Consulting for M&A dealing (Due Diligence, etc.) Translation service (English, Japanese, Chinese) Consulting for management accounting / Costing.
JBA Process Innovation Consulting Co., Ltd. (JBAPIC)	 Process Consulting with advanced IT technologies Implementation support for accounting system Consulting for implementation for AI/RPA BPR consulting BPO implementation consulting
JBA Financial Advisory Co., Ltd.	Financial Advisory ServiceM&A Advisory (DD&Valuation)
JBA Capital LLC. (JBACL)	Investment in Equity
JBA HR Solution Co., Ltd. (JBAHRS)	Recruiting service for Human ResourceHead hunting service for managementTemporary staffing service
JBA Social Insurance and Labor Advisors Corporation (JBASR)	Human Resources Consulting Labor affairs consulting Advisory for work rules and regulations

Services _ JBA Group

Company	Main Service
JBA Tax Co., Ltd. (JBATAX)	 Tax advisory service Consulting for tax filing (Corporate/Personal tax package) BPO service for accounting and finance Book keeping service International tax consulting
JBA Judicial Scrivener Co., Ltd. (JBASS)	 Judicial scrivener service Real estate registration Commercial Registration ∕ Judicial affairs Administration of property Lawsuit work etc.
JBA Real Estate Appraisal Co., Ltd. (JBAREA)	 Real estate appraisal services Appraisal service for inheritance division (Tax purpose) Appraisal service for Real estate security Appraisal service for contribution in kind Other Real-Estate-related services
JBA Asset Management & Consulting Co., Ltd. (JBAAMC)	 Business transaction support services Real estate intermediation, buying and selling Value-added consulting for real estate Business transaction support

Services _ **JBA** Group

Company	Main Service
JBA Administrative Scrivener Office (JBAASO)	 Administrative scrivener service Obtaining licenses and permits Formation of companies Inheritance proceedings Estate planning, preparation of wills and other associated services
JBA Land and House Investigator Office (JBALH)	 Surveying of land Registration of Change of the Land Category Registration of Newly-built/Extension/Loss Apply for a transfer of government land etc.
JBA ASIA Co., Ltd. (JBAASIA)	 Cross-Border M&A Organization Restructuring, Turnaround Consulting Overseas Expansion Support Tax & Accounting Consulting for Overseas Subsidiary
JBA Shanghai Co., Ltd. (JBASH)	 China service Support for company establishment in China Tax service (Tax return preparation, etc.) Book keeping service Preparation support for consolidation package for HQ M&A service (Due diligence, etc.) Other china-related services