

Total plan Monthly Advisory fee estimate

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| 1. Basic advisory fee | 50,000 JPY |
| ("Visit monthly" and "Operation of bookkeeping") | |
| 2. If we calculate payroll(*1) (Around five employees) + | 5,000 JPY |
| (Around ten employees) + | 10,000 JPY |
| 3. If you are consumption taxpayer | + 10,000 JPY |
| 4. Respond to email or LINE by foreign languages(*2) | + 10,000 JPY |
| 5. If you want us to organize documents | + _____ JPY |
| (Forexample receipt, invoice, payslip, etc) | |
| 6. Other | ± _____ JPY |
| (Addition(*3) and discount(*4) by business size and situation) | |

Monthly Advisory fee (non-taxed) JPY

*1 If you employ more than 10 employees, you need consultation with us.

*2 Only English is available

*3 For example:

- We have to check large amounts of past year's accounting data
- You are not good at operating a personal computer
- You don't know accounting well

*4 For example:

- you use internet banking
- you use cloud accounting software