



INNERSCAN PRO
Serial No. 88/571,248

Exhibit A

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[My Tanita \(https://my.tanita.com/\)](https://my.tanita.com/) |

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THE STANDARD

COMPANY OVERVIEW

Worldwide Leader

Tanita is a world leader in precision electronic scales. With almost 50% of its domestic market share, the name Tanita is a household name in Japan. The company's success and expanding global presence is the result of superior technology, unique design, and high manufacturing standards that have earned ISO 9001 certification, CE marking, membership in the JQA (Japanese Quality Association), FDA clearance and the Good Housekeeping Seal.

In addition to the parent company headquarters in Tokyo, Tanita maintains five sister companies strategically located to meet the challenges of international business.

Creating a New Market Category

Founded in 1944, Tanita's core business has been the manufacturing of precision scales. Today, Tanita is looking beyond scales to products that enable consumers to monitor their own health. Based on medical evidence linking excess body fat to heart disease, diabetes and certain cancers, Tanita introduced the world's first integrated body composition analyzer/scale to the professional markets in 1992. Using the same technology used in our professional analyzers Tanita developed the world's first scale plus body fat monitor for home use in 1994. Backed by extensive clinical research and an independent medical advisor board, Tanita's accuracy, innovation and durability are trusted worldwide.

Body Fat Scale Leader

This pioneering work has led to the creation of an entirely new category of consumer products that could make the conventional weight scale obsolete. Used by physicians, clinicians, health and fitness experts worldwide, Tanita is considered the gold standard of bioelectric impedance analysis scales and monitors.

Technology Innovator

Tanita continues to innovate in the scale category for both consumer and professional models. Recent innovations include the first to market with segmental body composition analysis, differentiating fat and muscle in each limb. Multi-frequency technology enhances the already industry leading body composition accuracy. And an impressive array of radio wireless products that employ ANT+, Bluetooth and Wi-Fi protocols for remote monitoring and trend analysis.

Tanita's Mission

Tanita's goal is to help people enjoy healthier lives.

In 1990, the Tanita Best Weight Research and Development Center was established to fulfill this commitment. The Center, located in Tokyo, studies the relationship between a person's weight and well-being by analyzing not only medical and nutritional conditions, but also the impact of physical activity, psychological stress and sociological factors.

Public Awareness Initiatives

Tanita commissions the Annual American Body Fat Perception Poll, a national research survey to measure Americans' understanding of important health and fitness issues. To date, poll findings confirm Americans' lack of understanding which may be putting them at increased risk for serious health complications. In addition, most falsely believe that reducing body fat is a short-term proposition.

Tanita sponsors a Research Networking Program to develop credible research into body composition issues. Tanita makes its equipment (professional and consumer) available and serves as a clearing house for up-to-the-minute information on weight management.

Tanita is an active, charter member of the Partnership for Healthy Weight Management, a Federal Trade Commission sponsored coalition to promote sound guidance for achieving and maintaining healthy weight. It is comprised of over 40 organizations and individuals from industry, public advocacy, government agencies, scientific associations and academia.

Together with other concerned organizations, Tanita has developed a Public Service Announcement (PSA) campaign targeting the professional medical communities regarding the risks and implications of obesity and other weight management issues. The first of these messages appeared in the July 1999 issue of the American Journal of Clinical Nutrition and American Family Physician.

Tanita proudly donates time, equipment, funding, and other resources to a variety of community and school events at local, state, national, and international levels.

> **About Us (/en/about-us/)**

> Why Choose Tanita? (/en/why-choose-tanita/)

> How BIA works (/en/howbiaworks/)

> Why Measure Body Fat? (/en/living-healthy/)

> Women & Body Fat (/en/messageforwomen/)

> Children & Body Fat (/en/healthylivingforkids/)

> Understanding your Measurements (/en/understanding-your-measurements/)

> Supporting Research (/en/supporting-research/)

> Technical Bulletin (/en/technicalbulletin/)

> Tanita Publications (/en/tanita-publications/)

> Software Options (/en/software-options/)



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(/EN/PRODUCTS/PRO)

All Products Filter (/en/professional-scales-overview/)

Segmental Body Composition (/en/body-composition-analyzer/)

Wrestling Scales (/en/wrestling-scales/)

Multi-Frequency (/en/multi-frequency-scales/)

Full Body Composition (/en/professional-full-body-composition/)

CONSUMER

(/EN/PRODUCTS/CONS/)

All Products Filter (/en/consumer-scales-overview/)

Segmental Body Composition Analyzers (/en/segmental-body-composition-monitors/)

Full Body Composition Analyzers (/en/consumer-full-body-composition/)

Multi-Frequency Scales (/en/consumer-multi-frequency/)

MINI SCALES

(/EN/PRODUCTS/MINI/)

All Products Filter (/en/mini-scales-overview/)

What's New (/en/mini-scales-whats-new/)

Carat / Gem Scales (/en/carat-gem-scales/)

Commercial Scales (/en/commercial-scales/)

High Capacity Scales (/en/high-capacity-scale/)

[Weight Scales \(/en/professional-weight-scales/\)](/en/professional-weight-scales/)

[Pediatric Scales \(/en/professional-pediatric-scales/\)](/en/professional-pediatric-scales/)

[What's New \(/en/whats-new-professional/\)](/en/whats-new-professional/)

[Commercial Scales \(/en/tanita-commercial-scales/\)](/en/tanita-commercial-scales/)

[Veterinary Scales \(/en/veterinary-scales/\)](/en/veterinary-scales/)

[Acute Care \(/en/acute-and-long-term-care-scales/\)](/en/acute-and-long-term-care-scales/)

[Legal For Trade \(/en/legalfortrade/\)](/en/legalfortrade/)

[Discontinued Products \(/en/discontinued/\)](/en/discontinued/)

[Accessories \(/en/professional-accessories/\)](/en/professional-accessories/)

CUSTOMER SERVICE (/EN/FAQ/)

[FAQ \(/en/faq/\)](/en/faq/)

[Service Guarantee \(/en/tanita-service-guarantee/\)](/en/tanita-service-guarantee/)

[Service and Product Support \(/en/service-and-product-support/\)](/en/service-and-product-support/)

[Product Manuals \(/en/downloads/\)](/en/downloads/)

[Downloads \(/en/software/\)](/en/software/)

[Product Registration \(/en/product-registration/\)](/en/product-registration/)

[Service \(/en/contact-customer-service/\)](/en/contact-customer-service/)

[Warranty \(/en/warranty/\)](/en/warranty/)

[Returns \(/en/returns/\)](/en/returns/)

[Press Releases \(/en/press_releases/\)](/en/press_releases/)

[Contact \(/contact-us/\)](/contact-us/)

[Kids Scales \(/en/consumer-kids-scales/\)](/en/consumer-kids-scales/)

[Ironman Body Composition Monitors \(/en/ironman-monitors/\)](/en/ironman-monitors/)

[What's New \(/en/consumer-whats-new/\)](/en/consumer-whats-new/)

[Body Fat Scales \(/en/body-water-monitors-fat-scales/\)](/en/body-water-monitors-fat-scales/)

[Weight Scales \(/en/weight-scales/\)](/en/weight-scales/)

[Kitchen Scales \(/en/consumer-kitchen-scales/\)](/en/consumer-kitchen-scales/)

[Tanita Hand Held Monitors \(/en/hand-held-monitors/\)](/en/hand-held-monitors/)

[Tanita Accessories \(/en/personal/accessories/\)](/en/personal/accessories/)

TANITA TECHNOLOGY (/EN/ABOUT-US/)

[About Us \(/en/about-us/\)](/en/about-us/)

[Why Choose Tanita? \(/en/why-choose-tanita/\)](/en/why-choose-tanita/)

[How BIA works \(/en/howbiaworks/\)](/en/howbiaworks/)

[Why Measure Body Fat? \(/en/living-healthy/\)](/en/living-healthy/)

[Women & Body Fat \(/en/messageforwomen/\)](/en/messageforwomen/)

[Children & Body Fat \(/en/healthylivingforkids/\)](/en/healthylivingforkids/)

[Understanding your Measurements \(/en/understanding-your-measurements/\)](/en/understanding-your-measurements/)

[Supporting Research](/en/supporting-research/)

[Gram Scales \(/en/products-mini-new/\)](/en/products-mini-new/)

[In the News \(/en/news/\)](/en/news/)

[Technical Bulletin](/en/technicalbulletin/)

[Grant In Aid Program](http://www.tanita.co.jp/company/tanita-grant/)

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THE STANDARD

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WHY CHOOSE TANITA?

75 years of **SUCCESSFUL** designs, manufacturing, and distribution of weight and body composition scales world wide.

- Professional, Consumer, and Mini Scales
- Global Leader in Body Composition Testing
- Clinically Validated FDA Cleared Products
- Japanese Owned Celebrating 75th Anniversary

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75th
ANNIVERSARY
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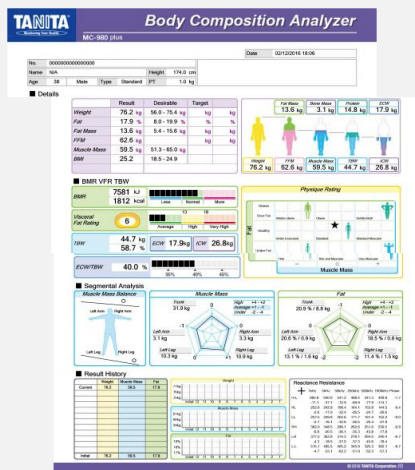


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- ✓ Technology Innovators Since 1944
- ✓ Over 20 Million Units Sold Worldwide
- ✓ Trusted by Industry Experts
- ✓ Scientific Excellence Recognized Worldwide
- ✓ Highest Levels of Clinical Accuracy
- ✓ Ground Breaking Research
- ✓ ISO 9001 Japanese Quality
- ✓ FDA Cleared Products
- ✓ Dedicated Service and Support
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- ✓ Our Only Business is Scales

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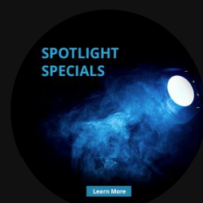


WHAT IS BODY WATER?

Body Water is the proportion of water to the total body weight. Body Water Mass is the actual weight of water in your body.

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- All Products Filter
- Segmental Body Composition
- Analyzers
- Full Body Composition Analyzers
- Multi-Frequency Scales
- Kids Scales

MINI SCALES

- All Products Filter
- What's New
- Carat / Gem Scales
- Commercial Scales
- High Capacity Scales
- Gram Scales

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- FAQ
- Service Guarantee
- Service and Product Support
- Product Manuals
- Downloads
- Product Registration

TANITA TECHNOLOGY

- About Us
- Why Choose Tanita?
- How BIA works
- Why Measure Body Fat?
- Women & Body Fat
- Children & Body Fat

Pediatric Scales	Ironman Body Composition Monitors	Service	Understanding your Measurements
What's New	What's New	Warranty	Supporting Research
Commercial Scales	Body Fat Scales	Returns	Technical Bulletin
Veterinary Scales	Weight Scales	Press Releases	Tanita Publications
Acute Care	Kitchen Scales	Contact	Software Options
Legal For Trade	Tanita Hand Held Monitors	In the News	
Discontinued Products	Tanita Accessories	Grant In Aid Program	
Accessories			

Professional Scales

Tanita's line of US Food & Drug Administration (FDA) approved professional scales incorporate state-of-the-art technology within the most user-friendly package in the industry. Our Legal for Trade professional product line provides invaluable information to: clinical researchers and medical experts, point-of-care physicians in the Acute Care, Long-Term Care, Pediatric and Veterinary practices, sports coaches (wrestling training rooms), and scientists working in the fields of obesity, cardiology, physiology, diabetes, nutrition, chiropractic, and rehabilitation therapies. These monitors and doctor scales, physician scales also help doctors by improving patient understanding and compliance in treatment programs and provide greater accessibility for patients, as well as, increased portability and accuracy for healthcare professionals in the geriatric and bariatric fields.

Tanita's wide variety of professional analyzers provide a detailed full body and segmental body composition analysis - weight, impedance, body fat percentage, body fat mass, body mass index (BMI), fat free mass, estimated muscle mass, total body water, and basal metabolic rate (BMR) for the entire body by using Bioelectrical Impedance Analysis (BIA) or Direct-Segmental Bioelectrical Impedance Analysis (DSM-BIA) technology (two of the most thorough and reliable ways to measure body composition). All scales are built with Tanita's high standards, and many products feature a convenient carrying case, height rod, USB (Type B) & RS232 outputs, software, and a remote display, guaranteeing long-lasting performance, even in the most demanding healthcare environments.

Tanita's best-selling professional line of high-capacity scales include pediatric/pediatrician (baby, neonatal) scales, physician scale, hospital scales, digital column scales, wheelchair scales, handrail and beam scales, NTEP scales, food/restaurant scales and a collection of laboratory scales. The lab scales are used for a variety of diagnostic measurements, including hypertension, metabolic syndrome, childhood obesity, and visceral fat detection used to identify bariatric surgery cases and those who may be at a higher risk for cancer.

As the world-leader in providing scales for healthcare professionals, Tanita scales are more affordable and convenient than DEXA (dual energy X-ray absorptiometry) or hydrostatic weighting, yet offer accuracy used in measuring multiple frequency BIA. Our scales provide insight into such indicators as weight loss, caloric intake, diet and exercise, adipose tissue, and total body water (intracellular and extracellular water) in both pounds and kilograms - making them useful for fitness gyms and clubs as well. Some models feature stadiometers (height rods), are EMR compatible, are Welch Allen compatible, and wireless output, but all are ISO 9001 certified. TANITA is the only scale trusted by the NCAA Wrestling Championships, USA Wrestling, the Midlands Wrestling Championships, the Reno Tournament of Champions, the Dan Gable International Wrestling Institute and Museum as well as countless other tournaments, programs and organizations worldwide.

Consumer Scales

Tanita's robust line of best-selling consumer scales and body composition monitors meet the highest health standards, and are FDA approved (US Food & Drug Administration). While competitors bypass this stringent process, all Tanita scales and monitors undergo the quality tests and measures required by the FDA to ensure health care professionals and consumers get the highest quality products on the market.

By using Tanita's BIA (Bioelectrical Impedance Analysis) technology, our body composition monitors can measure your: weight, body fat percentage, body water percentage, muscle mass, physique rating, basal metabolic rate (BMR), daily caloric intake (DCI), metabolic age, bone mass, and visceral fat. These clinically-researched scales / analyzers serve a wide range of health-conscious consumers (from beginner to advanced), by offering: standard digital weight-only scales, bathroom scales, dial and analog scales, solar-powered scales, high-capacity scales with large platforms, body fat scales, body water scales, Ironman, Iron Girl, and InnerScan branded lines, as well as, software and scales with outputs...and even the first wireless Bluetooth scales and ANT+ scales!

With current advances in technology, Tanita's newest products provide segmental body composition readings to aid in injury rehabilitation for competitive athletes that participate in such sports as such as triathlons, marathons, boxing, gymnastics, swimming, Ultimate Fighting, and Mixed Martial Arts (MMA). In addition, Tanita offers the highest level of precision available to consumers with 0.1 lb (50 grams) accuracy, providing consumers the power to see even the slightest change in their bodies. Rounding out the Tanita consumer line is a collection of accurate kitchen scales to control food portion size, pedometers, heart rate monitors, and electronic jump ropes.

Tanita's new kids scales give parents the ability to track not only weight but also body fat percentage. These children scales are also available with ANT+ wireless options, giving users the ability to send the readings directly to our IronKids software. Tanita's new line of child body fat scales are designed to give parent, educators, and care givers a true picture of children's health and fitness levels. These scales are designed for children ages five to seventeen years old, taking each gender's physical developmental milestones into account for accurate measurements.

As the world-leader in providing accuracy and reliability for consumers, Tanita scales are more affordable for consumers than DEXA (dual energy X-ray absorptiometry) or hydrostatic weighting, and more convenient and private than skin fold (calipers) tests. Our consumer scales allow for personal, in-home monitoring, detailed analysis of diet, and exercise and weight loss progress, while also offering modern design. Tanita scales feature multiple person memory with recall, sleek glass platforms with transparent electrodes, and a low profile. They are ISO 9001 certified and measure in both pounds and kilograms.

Mini and Pocket Scales

Tanita's line of professional pocket and mini scales are used in a variety of applications worldwide, which include: measuring and weighing gold, precious gemstones, and diamonds, medical/clinical, letter/mail, and antique coins. Our line of digital miniscales brings quality, reliability, and selection to numerous professionals. Whether you're a jeweler weighing gold, silver, precious gems, semiprecious gems, or minerals; a clinician or pharmacist weighing medicine; a hunter weighing gun powder for reloading; a postal clerk weighing postage, a smoker measuring rolling tobacco; a herbologist weighing herbs; pharmacist weighing pharmaceuticals; or a law enforcement agency weighing small quantities of drugs / narcotics; Tanita's mini scales will always weigh certifiably accurate for extreme precision.



Helping Your Company Do Business In Japan

Kabushiki Kaisha (Stock Company)



Setting up in Japan

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[Godo Kaisha \(Limited Liability\)](#)

[Comparison: Godo Gaisha Vs Kabushiki Gaisha](#)

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Kabushiki Kaisha in Japan

A Kabushiki Gaisha, or Kabushiki Kaisha, usually abbreviated as KK, is a type of business corporation defined under Japanese law.

Japanese companies often translate the phrase as Co., Ltd, Corporation or Incorporated. The Japanese Government uses the term “stock company” as the official translation.

A KK is not allowed to buy back its own stock according to Japanese law.

It is possible to set up a business entity in Japan in 4 days. In order to promote start-ups and foreign direct investment, the government lowered the required capital for setting up a joint stock company (Kabushiki Gaisha) to JPY 1 from JPY 10 million 2003. The total cost, therefore, of an incorporation stands at JPY 240,000 (around USD 2,500).

The main steps in incorporation are as follows:

1. Preparation and notarisation of articles of incorporation
2. Receipt of capital (directly or through an offering)

KKs require only one incorporator, which may be an individual or a corporation. If there multiple incorporators are involved, a partnership agreement must be signed before incorporation of the company can occur.

Under current Japanese law, a KK must have a board of directors comprised of at least three individuals. Directors will serve a term of two years, and auditors will serve a term of four years.

Japanese tax laws also require that Kabushiki Kaisha be subject to double taxation of profits and dividends – similar to many other countries.

Differing from other countries however, Japan also levies double taxes on close corporations (yugen gaisha and godo gaisha).

Due to this, taxation should not be a factor when deciding how best to structure your business in Japan.

All publicly traded companies follow the KK structure, and so smaller businesses often choose to incorporate as a KK simply to appear more prestigious.

In addition to income taxes, KKs must also pay registration taxes to the national government, and may be subject to local taxes as well.

Japan's Ministry of Economy, Trade & Industry (METI) sponsors programmes to promote foreign investment into Japan, and this includes bank loans through the Japan Bank for International Cooperation and the Development Bank of Japan.

Entry-level business support programs are provided by the Japan External Trade Organisation (JETRO) as well as by some municipal and prefectural governments. Current information on investing in Japan, establishing an office, and other JETRO programs for foreign businesses can be found on [JETRO's website](#).

Questions about setting up a company in Japan?

Get in touch

Founding Partners



The Founding Partners support our not-for-profit's mission to support companies as they develop their business in Japan.

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Japan Office:
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Navigation

[Home](#)
[Search by Industry](#)
[Step by Step Guide](#)
[Partner Programme](#)
[E2J Podcast](#)
[Business Express Service](#)
[Events](#)

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[A Practical Guide To Japan](#)
[Selling In Japan Through E-Commerce Platforms](#)
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Kabushiki Kaisha (KK) vs. Godo Kaisha (GK): Choosing the right set up for your company

- [Company](#)

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It is appropriate to choose the appropriate company structure for the goals of your business. The key to making the right choice requires a better understanding of the capabilities and limitations of each type of company, with a clear-eyed assessment of your business goals and current financial capacity.

The 2 most common company types in Japan are the **Kabushiki Kaisha (KK)** and the **Godo Kaisha (GK)** because of the limited liability protection it provides its shareholders. By comparison, the KK is far more common than the GK, comprising about 80% of all registered companies. Still, it's important to remember that one is not "better" than the other—there are advantages and disadvantages to consider for both types.

[Payroll & Social Insurance](#) Incorporating as a **Kabushiki Kaisha (KK)**

The KK, or joint stock company, is the structural equivalent to the American C Corporation. As the predominant type of corporation in Japan, it commands a perception of prestige from customers, employees, and the business community at large. The KK protects shareholders from personal liability, and has the capability to raise additional capital through a variety of ways (selling shares, stock options, etc.). There is a clear organizational distinction between ownership (shareholders) and management (directors), though it is possible to be a shareholder and director at the same time. All KKs must have at least one representative director, and this person can be a resident or non-resident.

- [Incorporation](#)



KKs are the most expensive type of company to register, and must meet more strict requirements than its LLC counterpart. Its organization is scalable, and can accommodate most companies of varying sizes. The KK designation is most appropriate for medium to large companies; but many small or “one-man” businesses can choose to incorporate as a KK if the image of a KK is preferred.

Because KKs are held in high esteem in Japan, depending on the industry it can be easier to attract local new customers and business partners for growing your business. Most locals prefer to work for KK companies, which is helpful for attracting the best native employees. KKs are also more amenable to expansion, since stock companies can attract additional outside investors in the public stock market.

Incorporating as Godo Kaisha (GK)

The Godo Kaisha (GK) is the Japanese term for the Limited Liability Company (LLC). Unlike the KK, the GK is of recent vintage, only coming into legal existence in 2006. Like the KK, GKs provide limited liability protection for its shareholders, making it an ideal structure for small business owners who want legal protection for their personal assets.



The registration process for GKs is comparably simpler and less expensive compared to KKs. GKs are not required to submit Articles of Incorporation, establish a board of directors, or hold member meetings. Unlike the KK, the GK cannot be listed in the Japanese stock exchange; it cannot sell shares or issue stock options, which limits the ability of raising additional capital for business operations. There is also no organizational separation between ownership (shareholders) and management (directors)—in contrast to KK investors, GK investors are legally considered partners, who help run the company. Investment amount is not proportionate to authority in a GK, which may be disadvantageous in the case future outside investment is desired.

GK incorporation is generally more appropriate for small to medium companies, though there are a few major American subsidiaries that are registered as GK. GKs are not as well known as KKs, which may hinder the company's chances of attracting new customers or acquiring employees, but this image is slowly changing. While it is possible to change your company registration from GK to KK later, or KK to GK down the road, it can be a long and expensive process. This is why it is always a good idea to seriously weigh the costs and benefits of each option before making your final decision.

Comparison Table KK vs. GK

Show entriesSearch:

	Kabushiki Kaisha (KK)	Godō Kaisha (GK)
Description	Stock Company	Japanese version of the Limited Liability Corporation (LLC).
Credibility	High	Medium
Advantages	Established reputation, trusted by Japanese customers, business partners, and employees, more scalable	Less expensive to incorporate, has most of the same legal protections as the KK. Can be considered a pass through entity for US parent investors.
Disadvantages	More expensive to set up, stricter regulatory requirements	Relatively recent legal existence, cannot raise additional capital or attract new investors in the public stock market Investment amount for member is not proportionate to authority.
Minimum starting capital	1 Yen +	1 Yen +
Liability	Limited to the amount of the shareholder's equity investment.	Limited to the amount of the shareholder's equity investment.

Showing 1 to 6 of 6 entries

◀ Previous Next ▶

Contact us

If you are looking to start a company in Japan and need expert assistance with the incorporation process, you can request a consultation with Shiodome Partners Group by contacting us at inquiry@shiodome.co.jp, calling our Tokyo office at 03-6228-5505 (+81), or by submitting a [Contact Request Form](#) at your convenience.

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- [Company](#)
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- [Privacy Policy](#)
- [Cookie Policy](#)
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[To Top](#)