

COST OF ACQUISITION (Provisional)

Issue Date : 20-Jan-21

| PROPERTY DETAILS | Middle Hirafu House |
|------------------|---|
| Address | 170-200, -261, -313, -314 Aza-Yamada, Kutchan-cho |
| Purchase price | ¥120,000,000 |

1. Expense to the Seller ¥120,322,300

| | |
|----------------------------------|--------------|
| Purchase price | ¥120,000,000 |
| Annual fixed assets tax (1 year) | ¥322,300 |

2. Expense to the legal office ¥585,500

| | |
|--------------------------------|----------|
| Solicitor/translation fees | ¥220,000 |
| Title registration license tax | ¥357,060 |
| Postal charge | ¥8,000 |
| Bank charge for Solicitor | ¥440 |

3. Expense to Niseko Property ¥4,793,700

| | |
|--|------------|
| Niseko Property commission <small>(purchase price × 3% + ¥60000) + 10% tax</small> | ¥4,026,000 |
| Contract stamp duty | ¥60,000 |
| Acquisition tax (estimation) <small>(will be payable on your property within 6-12 months of title transfer)</small> | ¥707,700 |

Total ¥125,701,500

| | |
|--|---------------------|
| COST OF ACQUISITION[※] | ¥125,701,500 |
|--|---------------------|

※ Banks may charge transfer fees separately.

Please note - Some figures are estimates only and subject to review