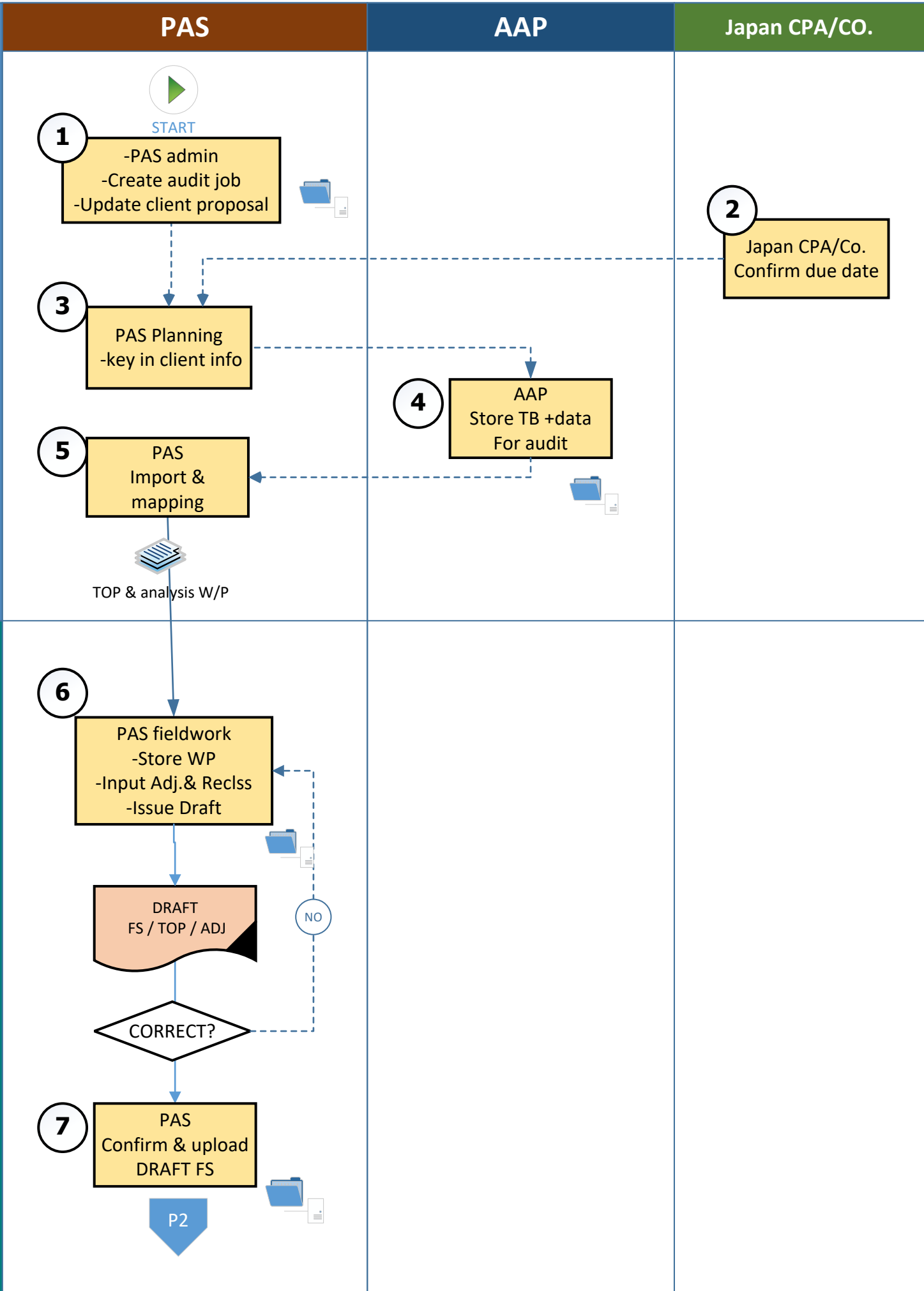


AAP & PAS Process Workflow

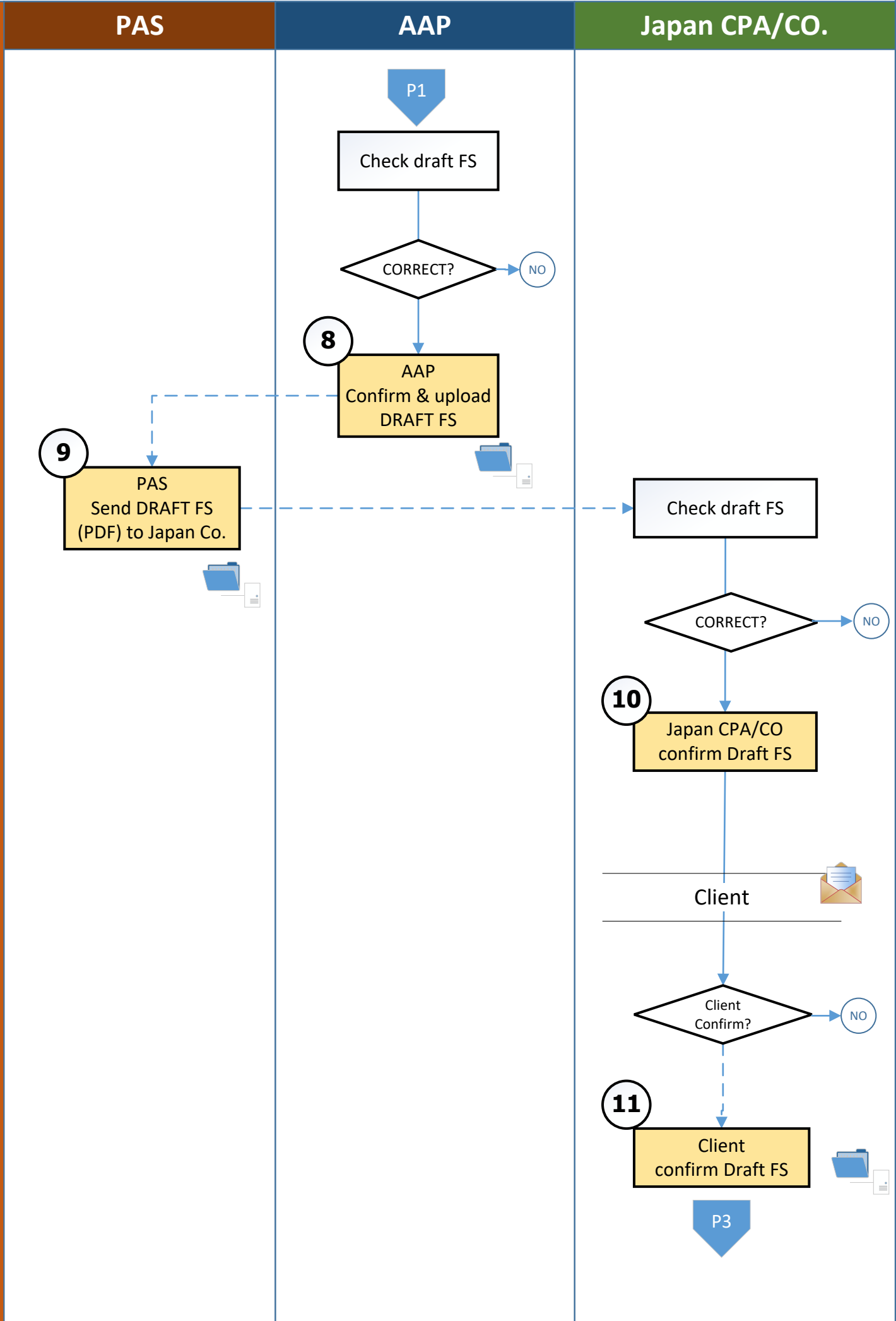
PLANNING PHASE

AUDIT PHASE



AAP & PAS Process Workflow

CONFIRMATION PHASE



AAP & PAS Process Workflow

PAS

AAP

Japan CPA/CO.

COMPLETION PHASE

