

Asia Alliance Partner Co., Ltd.

<Profile of Asia Alliance Partner Co., Ltd.>

As of October 17th, 2018

Company name: Asia Alliance Partner Co., Ltd.

Managing director: Mr. Susumu Kitsunai (CPA of Japan)

Address: 1 Glas Haus Building, 12 Floor, Soi Sukhumvit 25, Sukhumvit Rd.,
Klongtoey-Nua, Wattana, Bangkok 10110

Establishment: September 2004

Number of employees: Total 300 (Included 18 Japanese staffs and 56 PAS staffs)

- CPA of Japan: 4 , CPA of Thailand: 4 (under PAS),
Attorney at law in Thailand: 1
- Accounting staffs: 172, Audit staffs: 49
- Coordinator staffs: 14 Japanese, 19 Thai
- Other staffs: 37

Number of clients (Not included irregular clients): 440 companies (Included 78 PAS's
clients)

*Certified ISO9001, Certified Accounting Practice (Quality assurance of accounting
firms) from Department of Business Development, MOC Thailand

Service line:

- Supporting Service for Foreign Companies setting up business in Thailand
(Agent for Company / Representative Office Establishment, Supporting BOI
Company Registration, Supporting Foreign Investment)
- Preparing Annual/Monthly Financial Statement, Tax Return, Consolidation
Package, etc. (Accounting Outsourcing), Payroll service
- Supporting/Reviewing service for Month End Closing Bookkeeping
- Auditing service (Statutory audit/ Voluntary audit/ Consolidation audit, etc.)
- Research service (Internal Audit supporting service for head office/ new
company, Legal/Financial Due Diligence, Stock Valuation)
- International tax consulting service
- Corporate legal service (General legal advice, Visa/ Work permit application/
renewal service, Supporting service for submitting application to government
office, Change of registration, Work Rules preparation supporting service,
Company Liquidation supporting service
- Insurance broker service
- Local authorities overseas development supporting service, Tourism (inbound)
PR
- Other professional services (Japanese⇔Thai Interpreting service)

Tel.: 02-261-8182, Fax: 02-261-8183, Website: <http://www.aapth.com>

Subsidiary Companies:

(Companies in Thailand)

- Professional Auditing Service Co., Ltd. (PAS) (Providing Accounting and Auditing Services in Thailand) (Member of Nexia International)
- AAP Capital Co., Ltd. (Real Estate Investment Advisory, Business Investment Advisory, M&A Advisory, Real Estate Brokerage in Thailand)
- Asia Consulting Service Co., Ltd. (Investment Supporting Services in Thailand)
- Asian Leaders Career Recruitment Co., Ltd. (Recruitment service in Thailand)

(Overseas Companies)

- Asia Alliance Partner Japan Co., Ltd. (Professional service in Japan (Tokyo office))
- Asia Alliance Partner (Vietnam) Co., Ltd. (Professional service in Vietnam (Ho Chi Minh City office))
- Asia Alliance Partner Mexico S. de R.L. de C.V. (Professional service in Mexico (Aguascalientes, Leon City office))
- PT. APM Japan Consulting (Professional service in Indonesia (Jakarta office)) (Joint-stock company)
- Global Japan AAP Consulting Private Limited (Professional service in India (Chennai office)) (Joint-stock company)

[Partnership with Local authorities] (Entrusted Operation)

- Shimane Business Support Office (Shimane Prefecture): from November 2014
- Tottori - Southeast Asia Trade and Tourism Bureau (Tottori Prefecture): from April 2016
- Thailand - Osaka Business Support Desk (Osaka Prefecture): from April 2016
- Okayama - Thailand Business Support Desk (Okayama Prefecture): from April 2018
- Niigata Business Development Consultation Service for SE Asia(Niigata Prefecture) : from August 2018

Seminar Organizing Experience

- Seminars for clients who are Financial institutions/ Bank employees (Regional Banks Association of Japan, Juroku Bank, Shizuoka Bank, Gunma Bank, Daishi Bank, San-in Godo Bank, Hokuriku Bank, Shikoku Bank, Tokyo Tomin Bank, Chugoku Bank)
- Seminars sponsored by Local authorities (Toyama Prefecture, Kawasaki City, Tottori Prefecture)
- Other seminars (Seminars sponsored by auditing firms/ Institute of Certified Public Accountants, etc.)

<Key Member Profile>

As of October, 17 2018

[Group Representative] Mr. Susumu Kitsunai, (CPA of Japan)

Mr. Kitsunai was born in Shinjuku, Tokyo in 1974. He graduated from Tokyo Metropolitan Toyama High School and Faculty of Economics and Business Administration, Tokyo Metropolitan University. After passing the second part of the CPA exam and certified as a CPA in Japan in 1997, he started working at Deloitte Touche Tohmatsu in Tokyo. While working there for 5 years until 2002, he gained a great deal of experience in many business fields such as Statutory Audit for manufacturing companies, trading companies, construction companies, banks, etc., Consolidation audit with International Accounting Standards for foreign-funded Japanese companies, Supporting service for unlisted company to be listed on the stock exchange and Due Diligence services for M&A and Non-Performing Loan Bulk-Sales. After his resignation from Deloitte Touche Tohmatsu in 2002, he set up his own Certified Public Accounting firm in Shinjuku, Tokyo which provided Thailand Investment consulting services, Statutory audit (for manufacturing/ wholesale/ advertising agency and securities companies, etc.) and Real Estate Fund Audit, etc.

In 2003, he joined BDO Global-affiliated accounting services firm in Bangkok, Thailand and was mainly engaged in providing various consulting services for Japanese companies considering business expansion in Thailand, Accounting & Tax Services and coordinating for Accounting and Auditing services.

In 2004, in order to provide more high-quality services to clients, he quit the company and then started his own company, Asia Alliance Partner Co., Ltd. which mainly provides Accounting, Tax and Legal services for Japanese companies and new set-up companies in Thailand.

<Thailand Offices' Key Members Profile>

[General Manager] Mr. Chakkrit Pumpaisanchai (Ph.D. in Economics)

After graduating with First Class Honors from Faculty of Commerce and Accountancy, Chulalongkorn University in 1999, Mr. Chakkrit started working at Bangkok Bank where he was responsible for bond issuance and loan business. In 2000, he resigned from Bangkok Bank after receiving scholarship from Japanese Government (Monbukagakusho) to study Master's degree at Hitotsubashi University. In 2006, he earned his Ph.D. from Faculty of Economics, Hitotsubashi University.

After returning to Thailand in 2006, he started working at Amata Corporation as Business Development Manager. He was mainly in charge of supporting clients' investment and business operation (mainly Japanese companies) and management of Amata Vietnam Industrial Estates.

He also worked at Kasikorn Bank from August 2009 as Assistant Vice President and was in charge of financing business for large enterprises. He joined AAP

Group in December 2010 and is currently Managing Director of AAP Capital Co., Ltd. and General Manager of Asia Alliance Partner Co., Ltd.

[Accounting Department's person in charge] Mr. Michiteru Nara (CPA of Japan)

Mr. Nara graduated from Gunma Maebashi Municipal High School and Faculty of Business and Commerce, Keio University. After certified as a CPA in Japan in 2007, he then joined Ernst & Young ShinNihon LLC. While working there, he was working in Financing Department and was mainly engaged in Auditing services for financial institutions such as trust companies, credit guarantee companies, securities companies, life insurance companies, non-life insurance companies and local banks. He joined AAP Group in March 2012 and is now in charge of Accounting Department in Thailand.

[PAS (Certified Public Accountant firm)'s Representative] Mr. Natthapol Musikaparn (CPA of Thailand and Cambodia)

Mr. Natthapol graduated from Faculty of Accountancy, Burapha University and Faculty of Political Science, Ramkhamhaeng University. He started working at BDO International Thailand in 2000 where he was responsible for Accounting and Auditing for manufacturing business, construction business, hospitals and real estate business, etc. After that, while working at RSM Thailand, he also worked as an Audit Partner for Mcmillan Woods Thailand. From 2010, he is now working as Audit Partner at Professional Auditing Service Co., Ltd., a Certified Public Accountant firm of AAP Group and is also a Managing Director of the company.