

Munetaka Shiratori

EXPERIENCE

MALONEBAILEY, LLP - TOKYO, JAPAN

December 2024 - present

Audit Director

- Initial audit for Japanese companies going public in the U.S. to become listed on the NASDAQ, NYSE or OTC via an IPO, De-SPAC or reverse merger.
- Preparation of SEC reporting such as Form 10-K, Form 10-Q, Form 20F, Form F1, Form S-1, Form 1-A, Form 1-K, 1-SA.
- Preparation of U.S. GAAP financial statements.
- Audit, accounting and consulting services for Japanese subsidiaries of U.S. companies.
- Annual interim reviews and audit work for Japanese companies listed on the U.S. stock exchanges.
- Ongoing general accounting consulting services for Japanese companies using SEC and U.S. GAAP expertise.

KPMG AZSA LLC - TOKYO JAPAN

2009 – 2024

Audit Partner

- Managed financial statements audit & review & SOX (US/ Japan) internal control advisory/ consultations to both public & non-public entities, in automobile, retails, pharmaceutical, machinery and software industry, including finance/ real-estate investment fund audits. Managed at 10 to 15 audits routinely overseeing 20 to 30 auditors (managers, seniors, staffs CPAs on an ongoing basis).
- Also acted as a member of management & operational roles within KPMG AZSA as leader roles in implementation of 1) firm-wide ISQM1 project (audit firm internal control monitoring process as team leader) and 2) firm-wide Independency Monitoring role of audit engagements as a team leader (per revised IESBA rule).
- Presentation speech at KPMG Shanghai office (audience; China partner, and audit professionals – about KPMG Japan and Japan Economy).

KPMG LLP - SILICON VALLEY/ MOUNTAIN VIEW, CALIFORNIA USA

2002 – 2009

Senior Manager, Audit

- Worked and managed financial statement audit, review, and advisory/consultations; also had merger & acquisition (M&A's)/due diligence work experience; with over 15 clients (at all time as engagement manager). Managed approx. 20 staff on ongoing basis over \$2.5 million in net fees.

ARTHUR ANDERSEN LLP - SAN FRANCISCO, CALIFORNIA USA

1994 – 2002

Experienced Manager, Audit

- Performed audit and review work of financial statements in real estate, healthcare, consumer products, financial services industries, and various pension plans. Also performed consultations and various due diligence engagements with a variety of clients, including SEC (Securities and Exchange Commission) matters and IPO (initial public offerings)'s. Had over 30 in-charges for audit and review clients, including internal-audit of Asahi & Co. - Arthur Andersen Japan, and several other engagements in Japan.
- Experienced in teaching Andersen audit methodology in Tokyo (taught audience: Japanese CPA).

ARTHUR ANDERSEN & CO. - SAN JOSE, CALIFORNIA USA**1994 – 1995**

Tax Staff

- Prepared various US Federal & States Corporate/ Individual Tax Returns, (including impenetrates/INPAT), Payroll, Personal Property & States/ Use Tax Returns and other various IRS tax forms. Gained knowledge of federal and state taxes including basis difference in tax and book. Also performed several financial statements compilation / book-closing engagements.

EDUCATION**SAINT MARY'S COLLEGE OF CALIFORNIA**

Moraga, California USA

- Major in Accounting (1994)

PROFESSIONAL ACCREDITATION/ORGANIZATIONS

- TOEIC score – 980 (Oct 2011)
- US Certified Public Accountant/ License currently active in the State of California (certificate No: CPA 74563); and State of New York (088545-1); inactive in the State of Minnesota (21902)
- Member of:
 - AICPA
 - JICPA (2010 to 2024)