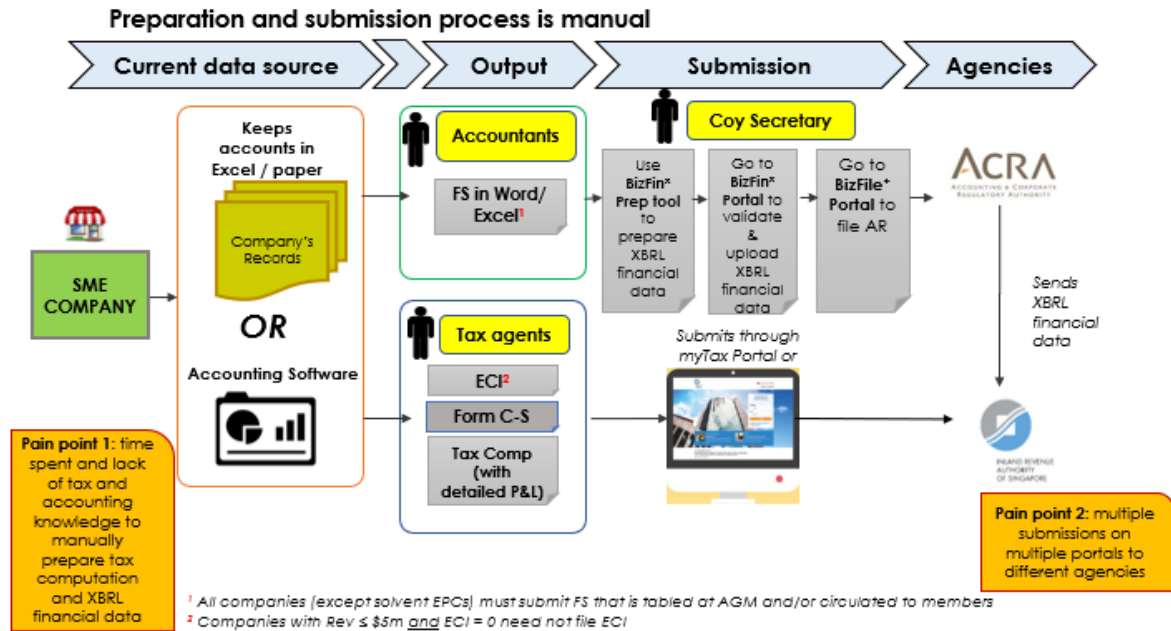


## Annex B: Comparison between Manual Preparation and Seamless Filing Solution

### Manual Preparation



### Seamless Filing Solution

