



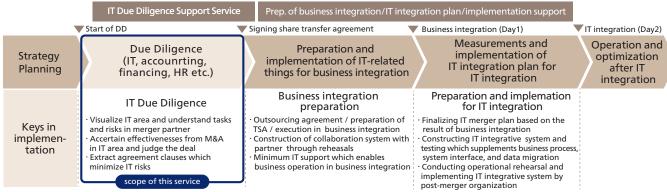
IT Due Diligence Support Service

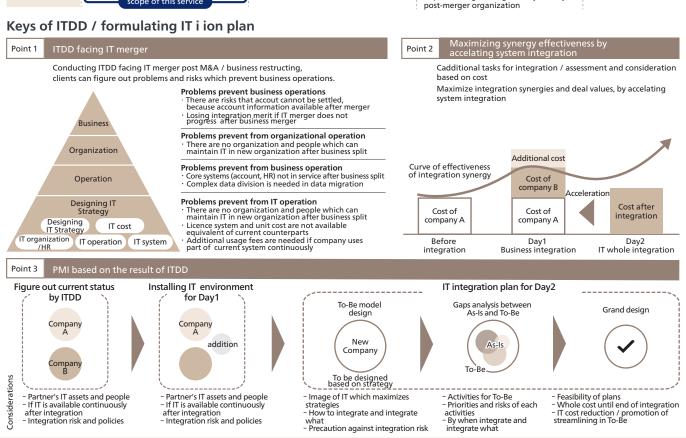
 \sim Assisting in comprehending IT merger risks and providing most suitable IT merger, for success of M&A \sim

In recent business activities, IT is essential as infrastructure in operation.

However, if company does not conduct IT Due Diligence (ITDD), Post Merger Integration (PMI) based on the result of ITDD, and IT merger at M&A or restructing, the merger often results in serioius consequences which shake the foundation of business itself: closedown / no synergies from M&A or merger / unexpected cash-out. ABeam Consulting supports client's M&A and maximizing values from restructing, by utilizing our sophisticated expert knowledges based on an abundance of project accomplishments as a full service consultancy, and conducting IT assessment and formulating IT merger plan based on assessment results.

Process approach in M&A projects and scope of this service





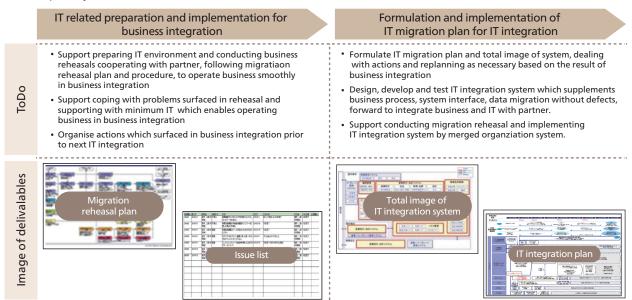
ITDD support service - outline

We utilize ABeam Consulting's unique framework, and support clients actions for improving IT values, by clarifying and categorizing current IT status and tasks. We visualize whole IT lifecycle, and assess for IT integration, based on business and operational impacts.

Send questionnaire / Consider measures Formulate integration plan check existing information against tasks and risks for business integration Collect information from partner, based on initial information collection · Based on collected information, Determine whole policy and requisite for merger clarify vague points and problems, and IT merger policy: ① Maintain current systems both in acquirer list and survey confirm further details through visiting sites or conference call Investigate every element thoroughly in IT sector. and partner 2 Close partner's system ToDo Formulate measures against tasks and 3 Migrate part of partner's system to acquirer's risks in partner's systems system A Renew system both in acquirer and partner • Analyze collected data, and write survey report which reports the current Fix implementation scheme of system and outline of business process to realize business merger IT status in partner Formulate integration plan as business integration image Image of delivalables nitial information collection list nalysing framew

Business integration preparation service / IT merger plan formulation service / Implementation support service

We sup ents to go forward provisional tasks for business integration based on strategy of M&A / business restructing and result of ITDD survey. Then, we support in formulating IT integration plan and implementing integrated system based on organization's resources and feasibilities separately.



Case example

Industry	Project outline	Content of project
Manufacturing (textile)	ITDD/IT integration	We assisted whole service from ITDD to IT integration and changeover in carve-out M&A project which looking ahead to expand business in ASEAN area.
Manufacturing (non-metal material)	ITDD/IT integration	We assisted ITDD and business integration, and PMO regarding IT merger in cross border, carve-out M&A project for manufacturer in Europe.
Service	IT integration in business merger	We assisted IT merger, which is expected effectivenesses such as making synergies and redusing double operations after business merger, from PMO role.