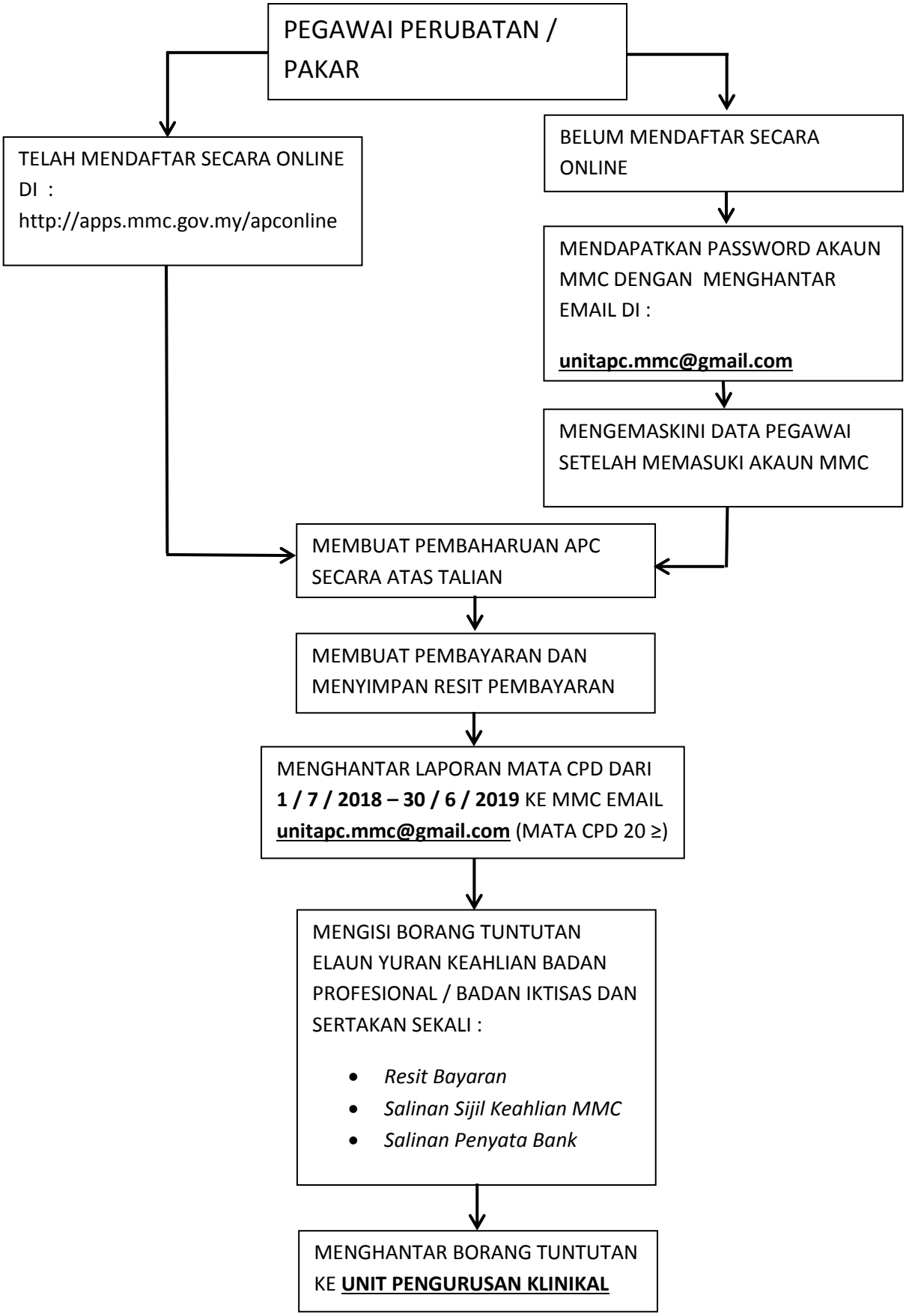CARTA ALIR PERMOHONAN SIJIL PERAKUAN TAHUNAN (ANNUAL PRACTICING CERTIFICATE – APC)