

Human Capital

Building a Public-Ready Team

ALIGN YOUR PEOPLE STRATEGY FOR IPO SUCCESS

Craft a Competitive Compensation Strategy

- Benchmark total rewards, executive pay, and equity incentives against public company peers.
- Evaluate the impact of IRC Section 162(m) (and evolving “covered employee” rules) on the deductibility of executive compensation and related disclosure/planning.
- Develop a clear compensation philosophy for proxy disclosures.

Strengthen Governance and Structure

- Evaluate compensation committee composition to meet public company standards.
- Assess risks in existing compensation plans to align with investor expectations.

Upskill Your Team

- Conduct a gap analysis of personnel skills to meet public company reporting and control demands.
- Optimize functional structures for efficiency and compliance.

KEY ACTION STEPS

1. Review and refine compensation plans for appropriateness and effectiveness.
2. Build a roadmap to address skill gaps and ensure robust governance.

Information Technology



IT Readiness: Powering a PubCo

BUILD A COMPLIANT, SCALABLE IT FOUNDATION FOR IPO SUCCESS

Assess and Optimize IT Systems

- Review architecture and in-scope applications (e.g., general ledger, payroll) for compliance with SOX and SEC requirements.
- Evaluate functionality and controls to ensure data integrity and security.

Strengthen IT Leadership and Skills

- Interview IT leaders to clarify roles and responsibilities.
- Conduct a gap analysis to identify and address skill shortages for public company demands.

Create a Remediation Roadmap

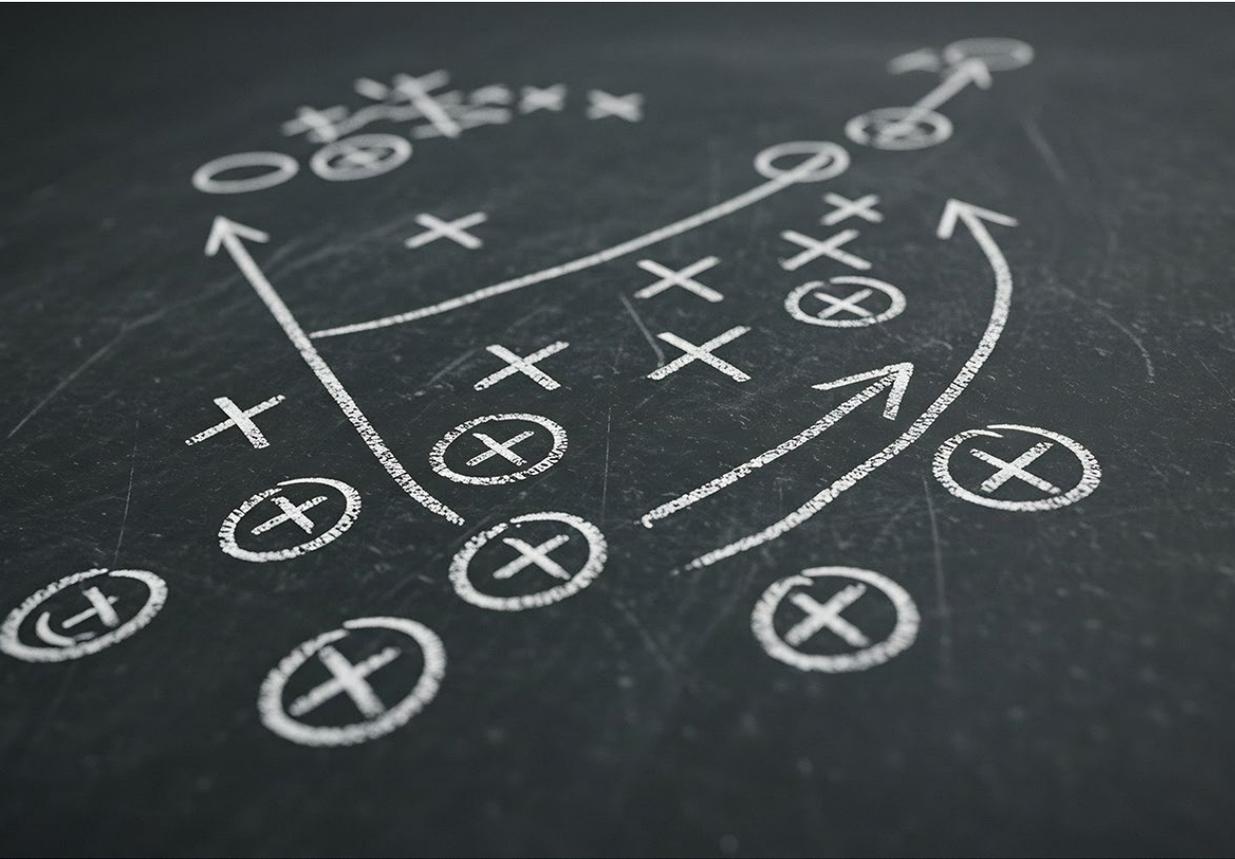
- Assess IT operations and processes against public company expectations.
- Develop actionable recommendations with a clear timeline and resource plan.

KEY ACTION STEPS

1. Prioritize scalable, secure IT systems to support financial reporting.
2. Build a robust IT governance framework to ensure compliance and efficiency.

Tax

Tax: Technical Considerations



- Tax Attributes across all legal entities
- Tax Impact of Alternative IPO Structures
- Tax Reserves Analysis
- “Above the Line” Taxes (sales/use, gross receipts, franchise, escheat, payroll)
- Existing Incentive Based Compensation Arrangements, especially Stock Based Compensation
- Review key implications from recent federal tax reforms (e.g., the One, Big, Beautiful Bill Act and related guidance) and how they affect corporate rate, deductions, incentives, and compensation planning.

Tax: Requirements and Readiness

CONDUCT READINESS ASSESSMENT

- Assess impacts across:
 - **Data:** Validate IPO requirements; ensure quality, consistency, and centralization.
 - **People:** Define new roles and responsibilities for tax personnel.
 - **Process:** Build agile workflows; automate manual tasks.
 - **Technology:** Streamline systems to enhance automation.
 - **Controls:** Fix gaps; implement manual or automated controls.
 - **Reporting:** Meet IPO needs; improve speed, flexibility, modeling, and analytics.

DEVELOP TRANSITION ROADMAP

- Create a plan with dependencies, aligned to the IPO timeline.