

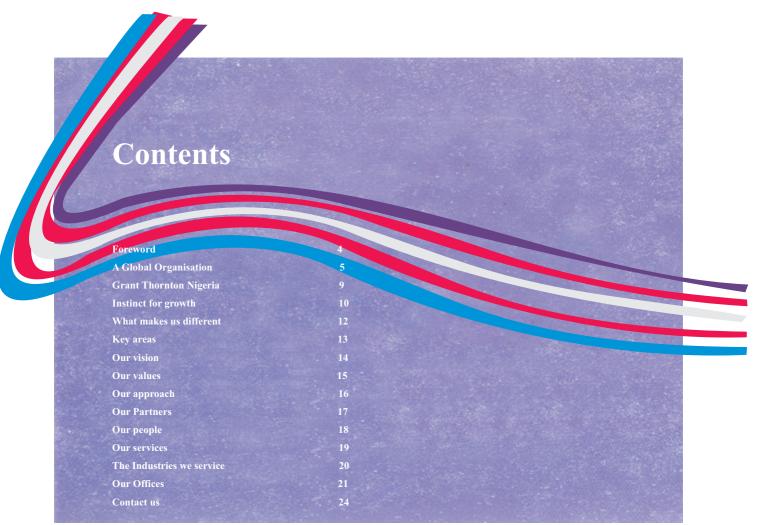
GrantThornton An instinct for growth^{**}

The leading advisor to dynamic organisations: helping our clients unlock their potential for growth

About us

Grant Thornton Nigeria is a member firm of Grant Thornton International Limited (GTIL). Services are delivered by Grant Thornton member firms around the world. References to Grant Thornton are to the brand under which the Grant Thornton member firms operate and/or to one or more member firms, as the context requires. GTIL and the member firms are not a worldwide partnership. Each member firm is a separate legal entity. Membership in the global organisation does not make any firm responsible for the services or activities of other member firms. Member firms carry the Grant Thornton name, either exclusively or as part of their national practice names.

Firm Profile 2



"As one of the leading firms in Nigeria we are continually inspired to anticipate changes in the environment and adjust strategies to seek out new opportunities"

Foreword

Our unique position as a firm is that our size enables us to provide personalised service with hands-on involvement at partner level on assignments. Our success is attributed to the professional experience and skills of our partners, consultants, managers and supporting staff that consistently ensure that the highest standard of service is delivered at all times in an ethical manner.

Peter N.Orizu Executive Chairman

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Firm Profile 4

A Global organisation

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms.

For more than 100 years, Grant Thornton has provided valued service to organisations with the potential to grow to operate internationally, that needed to adapt to market conditions and deal with complex events or transactions.

We are the leading business advisor helping dynamic organisations around the world unlock their potential for growth by delivering meaningful and forward-looking advice. We do that by providing real insight through a combination of technical rigour, commercial experience and intuitive judgement. We have more than 38,500 Grant Thornton people in over 130 countries, working with privately owned, publicly listed and public sector clients each day.

Our strong global organisation, combined with our understanding of both the local market and dynamic economics across the world, enables Grant Thornton to support you no matter where you choose to do business.



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Our global positioning

Largest accounting organisation in all major economies including the UK and the USA.

2,400

Assurance clients listed on Over 20 exchanges worldwide **2**nd

Largest accounting firm in Botswana

Largest accounting firm in South Africa

> Of the Forbes global 100 Served by Grant Thornton

Among 10 Top Accounting Firms in Nigeria 38,500

Grant Thornton people



Global awards for excellence



At the 2013 global International Accounting Bulletin awards, Grant Thornton out-shined global competitor audit firms to win the Network of

The Year's award. The International Accounting Bulleting awards are held each year to recognise achievement and performance of the global accounting and audit industry

Top 50 world's most attractive employer

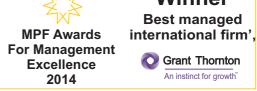


More than 200,000 students named Grant Thornton one of the top 50 most attractive global employers

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Best managed international firm





The Managing Partners' Forum, a professional body that celebrates leadership and management excellence, named Grant Thornton 'Best managed international firm', Judged by an independent panel of subject matter experts, the award recognises the strength of Grant Thornton's global strategy and leadership, which has enabled Grant Thornton to lead the major global accounting networks in revenue growth in the last two years.

The award criteria focuses on six key areas: effective communication of the strategy; collaboration with external specialists and partners; positive impact on the client experience; enthusiastic employees living the firm's values: performance improvement and commercial success .

Grant Thornton has been named global 'Employer of the Year' by International Accounting Bulletin.



www.internationalaccountingbulletin.com

Ed Nusbaum, global CEO, said, "We are honoured to receive this award which recognises the strength of our internal training programmes and the opportunities that we offer internationally through our global talent mobility programme. Supporting the growth and development of Grant Thornton employees across the global organisation is central to our ongoing growth and success. It is the 38,500 people who work for Grant Thornton that make it such a great place to work."

The 'Employer of the year' award was judged by an independent panel and was based on Grant Thornton's "strong commitment to its employees, secondment programmes, and focus on quality." The judges cited "Grant Thornton's Advanced Manager Programme, the Leadership Foundation programme (which helps staff develop into better leaders), and the Grant Thornton global talent mobility programme, which has so far supported more than 320 secondments across the network."

Earlier this month, Grant Thornton employees joined a three day online engagement event to connect, collaborate and share ideas. Discussions were led by global leaders, managing partners and external experts, and had more than 14,000 people (one in three of the global organisation) registered to join conversation. Almost double the participation from previous IBM Innovation Jam events elsewhere.

Peter N. Orizu, the Executive Chairman at Grant Thornton Nigeria added by paying tribute to the commitment to quality and sense of ownership by each employee. "At the end of the day, our people make us who we are. Coupled with a focus on quality, we believe that there is no limit to how far we can go. Without quality, we have nothing."

Grant Thornton Nigeria

Nigeria coverage

Who we are

Grant Thornton is one of the fastest growing professional services firms in Nigeria. The firm provides a comprehensive range of services which include, among others, audit & assurance, tax and specialist business advisory service to listed companies, large privately held businesses, private equity backed organisations, and public interest entities. Grant Thornton Nigeria is a member firm of Grant Thornton International Limited.

At Grant Thornton, we have scale, we have breadth and depth, we have quality, but we also do business in a very different way, our delivery model enables partners and senior people to give clients more attention. We are big believers in being approachable and accessible so that our clients get personal, hands-on service that results in an entirely different experience - the **"Grant Thornton Experience"**



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An instinct for growth.



At Grant Thornton, we apply both reason and instinct to help dynamic organisations navigate complexity and unlock their potential for growth.

An instinct for growth

Unlocking your potential for growth

What does this mean? At its simplest, it is what we stand for and what set us apart from our competitors. We want to become the leading business advisor to dynamic organisations by unlocking their potential for growth. This is communicated by our tag-line, 'An instinct for growth.' Our capabilities, expertise and culture reflect this and make us perfectly placed to fill the role of trusted advisor.

'An instinct for growth', points to a distinctive approach that helps our clients solve their business issues. This touches everything we do, from the services we provide to our culture and behaviour. We know that growth is a fundamental priority for dynamic organisations-whether in financial measures, operational

efficiency, new ways of working or stakeholder relationships. Central to our approach is the

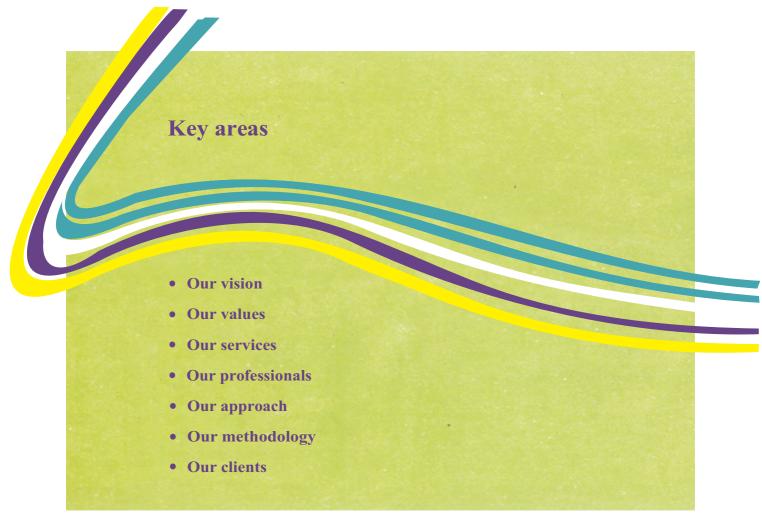
"Grant Thornton is an agile, fast-moving organisation without any complex hiearcrhies. You feel as if you are talking to individuals who fully understand your business not just a faceless organisation combination of **reason** (our technical excellence and rigour) and **instinct** (experience and intuition). 'An instinct for growth recognises the role that both reason and instinct play in business decisions.

By combining our reason with our instinct, we are able to provide our clients with more meaningful, insightful advice and help them unlock their potential for growth. We are keen to understand their business. We ask insightful questions, we challenge their thinking. All our people are accessible and approachable. Our client service teams have the power to act and we make decisions quickly. These all add up to a coordinated approach that is fast and agile.



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Our Vision:

"To be the leading business advisors to dynamic organisations by helping them unlock their potential for growth."



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Our values



Our CLEARR values help us navigate complexity

Collaboration:	Unite through global collaboration Ask for help, give help. We work well together!
Leadership :	Demonstrate leadership in all we do Have courage and inspire others. We challenge each other to be the best we can!
Excellence :	Promote a consistent culture of excellence Find a better way every time. We never get complacent!
Agility :	Act with agility Think broadly, act quickly. We thrive on change!
Respect :	Ensure deep respect for people Use influence wisely. We own our actions!
Responsibility:	Take responsibility for our actions Listen and understand, be forthright. We create honest relationships!

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Our approach

Global reach, client service excellence and an integrated approach.



• innovative approach tailored to client needs

We make a difference everyday

Client service excellence

- high level partner involvement on assignments
- dedicated staff with specialised skills
- broad resource base of sector specialists- geographically mobile



Our staff

Our Partners

At Grant Thornton we use both reason and instinct to help dynamic organisations navigate complexity and unlock their potential for growth.



P. N. Orizu Executive Chairman

I. E. Esene Managing Partner





V. O. Osifo Partner & Head: Audit Assurance Services



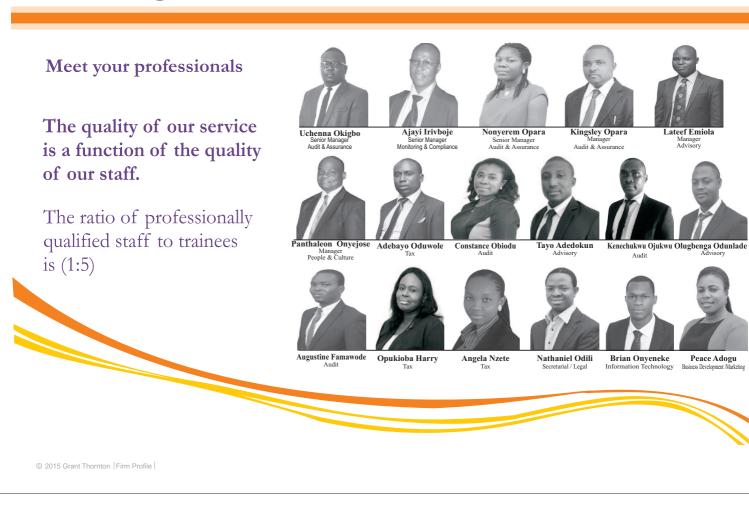
N. A. Ogwo Partner & Head: Advisory Services & Int'l Practices



N. U. Abuka Partner & Head: Tax Services

Our Managers

Our staff



Outline of services

Assurance Financial statements

- audit - international companies
- privately held businesses
- public companies

Compilation of financial statements (Including IFRS)

Financial statements review

Reporting on internal controls

Review and agreedupon procedures engagements



Compliance & advisory - transaction planning - income tax - VAT, CGT and other

 VAT, CGT and other transactional taxes
 reorganisations, mergers and acquisitions

Tax health checks International tax

Tax

- expatriate tax

- international tax advisory
 - transfer pricing
 Private wealth
 - personal and corporate tax

- family wealth planning

Compensation and benefits - expatriate tax services

Deceased estates and trusts

Private client services

Advisory

Operational services - business risk services

- business consulting

Transactional services - transaction advisory services

- valuations

- M & A advisory

Forensic services

- forensic accounting - fraud investigation
- digital forensics
- Information technology
- IT Audits - IT due diligence
- penetration testing
- vulnerability assessment

Recovery & reorganisation - judicial management

- liquidation
- curatorship

Governance, risk and compliance

- enterprise risk management
 governance & regulatory
- internal audit

Human resources consultancy - recruitments & placements - payroll management

- payroll management

Outsourcing

- learning & development
 industrial relation
- HR systems design

Bookkeeping/financial accounting

Company secretarial services

Payroll processing

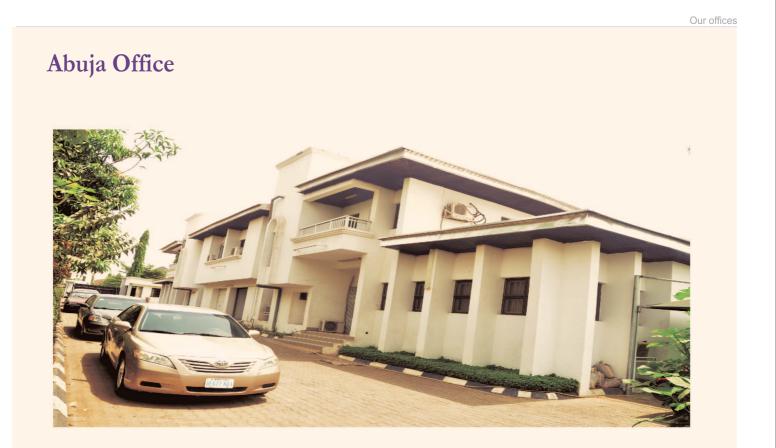
Business process outsourcing

Processing consulting

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Our ser





Our offices

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