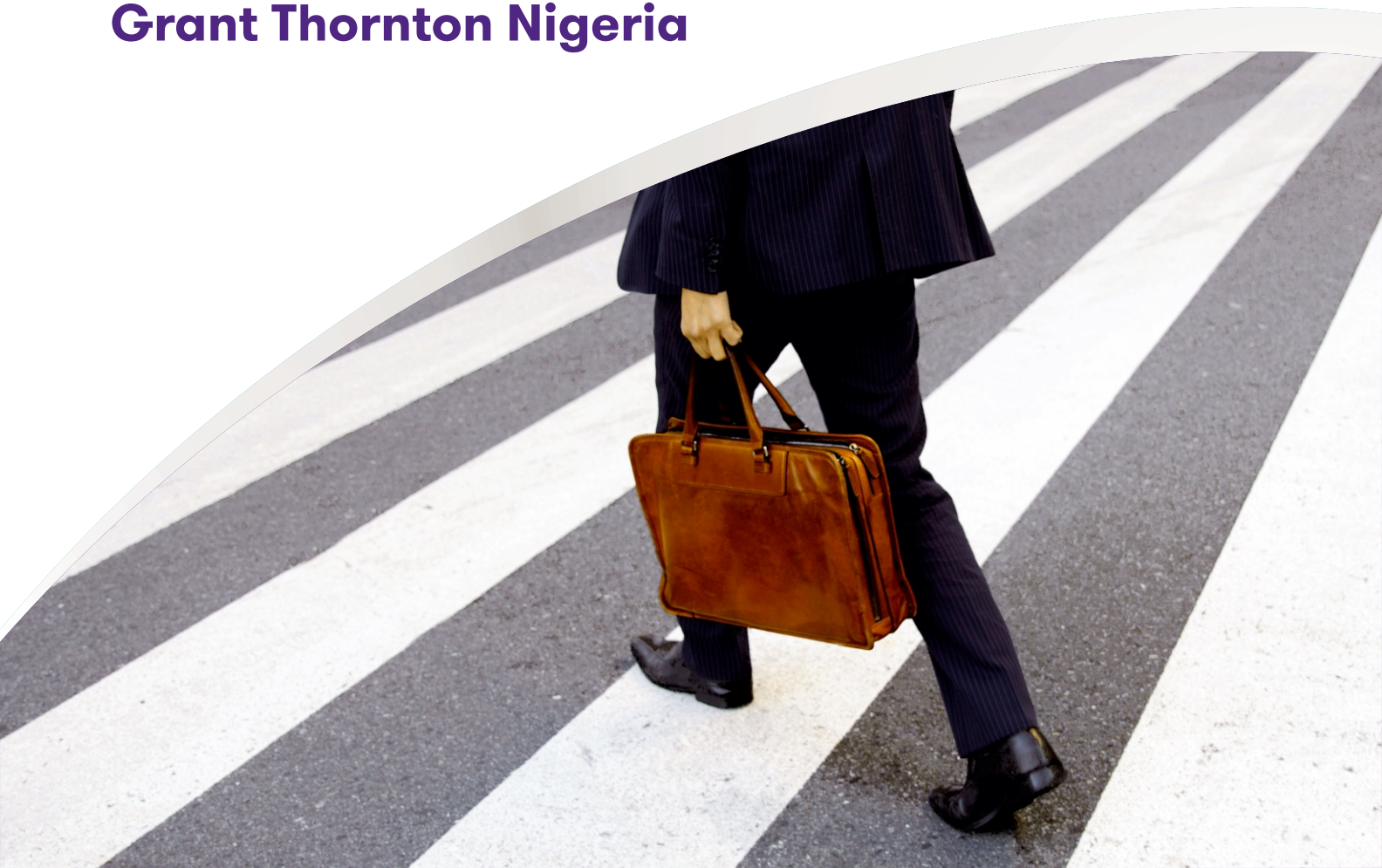




**Let's go
beyond together**

Grant Thornton Nigeria



“We know that the challenges of our increasingly complex world can be severe for businesses. At Grant Thornton Nigeria, our teams are equipped and positioned to proffer customized solutions and to bring innovative strategies in dealing with the issues.”



Ngozi Ogwo

Managing Partner / CEO
Grant Thornton Nigeria

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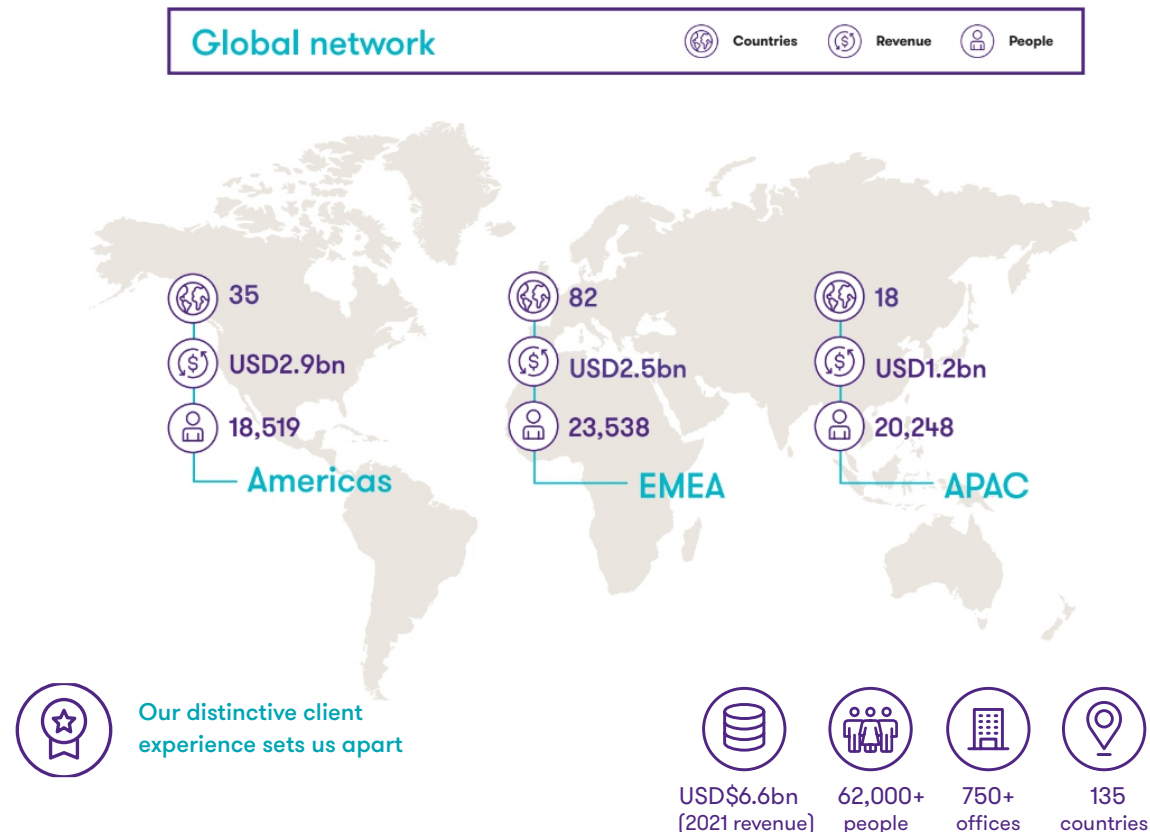
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About Grant Thornton

We are a network of independent assurance, tax and advisory firms, made up of 62,000+ people in over 135 countries. We go beyond business as usual to deliver a different experience. More personal, agile and proactive. We challenge conventions to find better solutions. So our people, clients and communities can positively shape tomorrow.

For more than 100 years, we have helped dynamic organisations realise their strategic ambitions. Whether you are looking to finance growth, manage risk and regulation, optimise your operations or realise stakeholder value, we can help you.

We've got scale, combined with local market understanding. That means we are everywhere you are, as well as where you want to be.

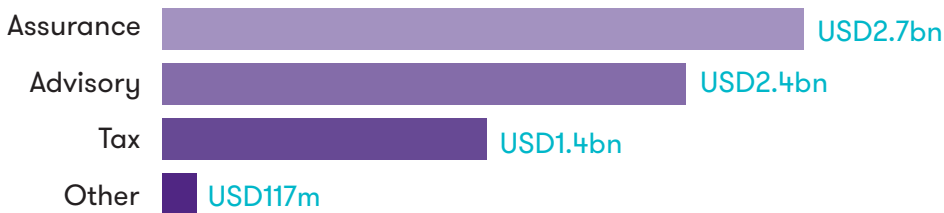




A different way of doing business

Privately owned enterprises, listed companies and public sector organisations come to us for our global scale, quality, industry insight and deep technical expertise. What sets us apart is our distinctive client experience which leads to more meaningful advice and a better working relationship. Going beyond makes us different and is what our clients value most.

2021 Global revenue by service line (USD)



Greater partner attention for clients (member firm partner to people ratio)



Source: International Accounting Bulletin 2018



Our Core Values

Our ambition is to drive global growth by serving dynamic organisations especially in the mid-market stream/sector, unlocking the potential of our clients and our people. Attracting, retaining and inspiring the best people are at the heart of our people and culture strategy and requires an environment in which our people understand how, every day, their contribution makes a difference. We strive to create a common experience for everyone who works for Grant Thornton, anywhere in the world. Our global CLEARR values underpin everything we do and serve as a declaration of who we intend to be and how we intend to achieve our ambition.



Excellence

Find a better way every time
We never get complacent

Respect

Listen and understand,
be forthright
We create honest relationships

Collaboration

Ask for help, give help
We work well together



Responsibility

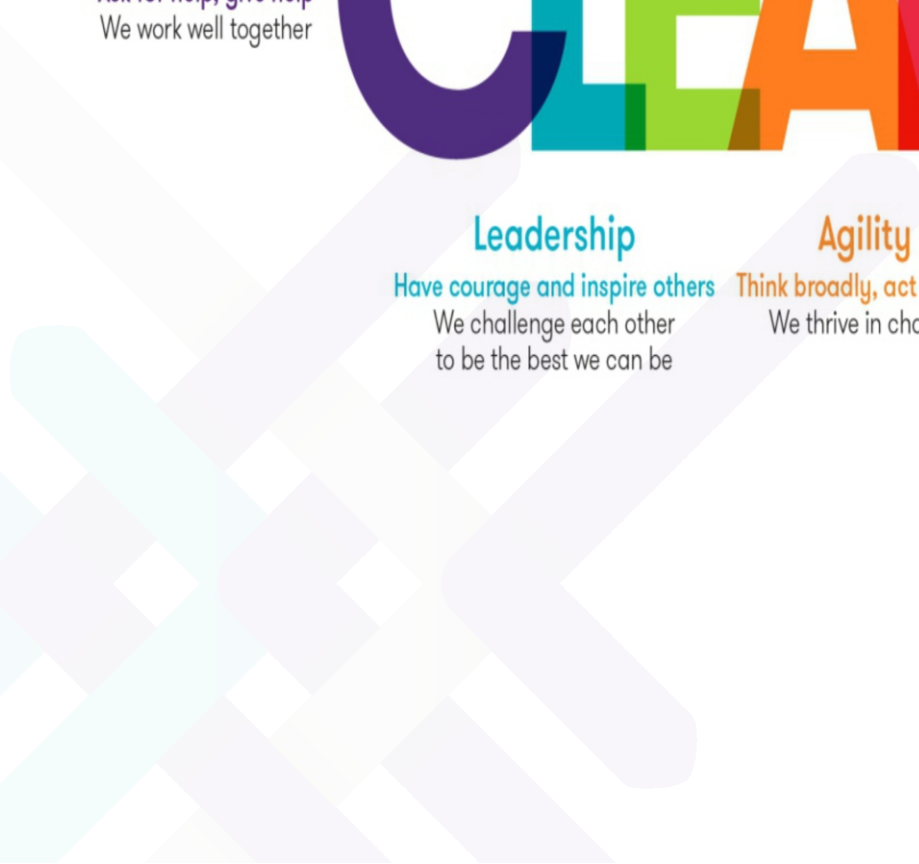
Use influence wisely
We own our actions

Leadership

Have courage and inspire others
We challenge each other
to be the best we can be

Agility

Think broadly, act quickly
We thrive in change





Local feel, global team

A focus on Nigeria

Grant Thornton Nigeria is a leading provider of national audit, tax and advisory services. With 4 offices in Nigeria and over 140 people we apply strong technical guidance and breadth of experience to ensure that clients receive a truly different experience.

The firm, formerly known as Spiropoulos, Adiele, Okpara & Co was a correspondent firm of Grant Thornton International Limited for approximately 20 years. It became a full member firm of Grant Thornton International Limited with effect from 1st February, 2013. We have progressed expeditiously in every aspect ever since our establishment.

We are registered with the Office of the Auditor General for the Federation for the provision of Accounting and Auditing Services. We are also registered with the Securities and Exchange Commission (SEC) for the provision of Financial Advisory and Reporting Accountants services to quoted companies in the capital market and with the Bureau of Public Enterprises (BPE).

As a leading financial and business advisor, Grant Thornton Nigeria plays a tactical role in serving clients within the growing Nigeria market. Our offices serve clients across various industries and sectors which include energy and natural resources but is not limited to government, financial services, real estate, hospitality and healthcare. The firm has concentrated its efforts on maintaining a high standard of professional competence and service.

We combine global scale and capability with local insight and understanding to help you realise your ambitions in any environment. We offer a full range of services and we will listen, learn, challenge, collaborate and work with you to get things done.



Key figures and facts



4

offices across
Nigeria



Large international client base

We have extensive experience in servicing foreign clients. Adapting to your team, culture and context wherever you are in the world.



Some of our clients

11PLC (formerly Mobil Oil Nigeria Plc), Microsoft Nigeria Limited, The Okomu Oil Palm Company Plc, Western Union Support Services (Nigeria) Limited, SCC Nigeria Limited, Wema Bank Plc, Development Bank of Nigeria, Lecon Financial Services Limited, First Bank of Nigeria Limited, SIAT Nigeria Limited, Ranbaxy Nigeria Limited, Tech Mahindra Nigeria Limited, NIPCO Plc, Etc



140+

employees in
Nigeria



Office locations

- Abuja
- Lagos
- Port Harcourt



9

partners in
Nigeria



Our services

Assurance
Tax
Advisory
Corporate Accounting
Business Process Solutions
Transactional Advisory



Orji Okpechi

Principal Partner & Head,
Advisory Services

"The firm strives to achieve the highest level of excellence in delivering services in accordance with recognized quality standards."



What makes us different



How we work with you

We truly embrace your business and your challenges as our own which is why we always go beyond what is expected. Bringing the best thinking to deliver an experience that is more personal, agile and proactive. We combine deep industry expertise with newly uncovered insights.



We discover what's important to you and make it important to us

Our culture is built on a genuine interest in our clients – their challenges, growth ambitions and wider commercial context. You get the attention you deserve from approachable, senior professionals who ask the right questions, listen and provide real insight and a clear point of view.

The bottom line

- A relationship-led approach with more time and attention from partners and senior advisers.
- A deeper understanding of your business for more meaningful advice and recommendations



Agile and responsive service

Our size and structure create advantages for you. We adopt a flatter structure, with shorter decision making chains, empowered teams and no complex chains of command. We have all the necessary processes and controls but they're streamlined and efficient. Our teams are more responsive.

The bottom line

- A faster response when you need quick answers and clarity
- Anticipating the answers you'll need before you ask



Pragmatic solutions to help you improve and grow

Our teams bring ideas to the table, going beyond the technical issues to recommend ways to make your business better. Whether your goals include expansion, improving operational efficiency or building investor confidence, we balance a desire to do what's best for you in the future with an experienced sense of what's going to help you now.

The bottom line

- Helping you think ahead and think more broadly Proactively identifying opportunities for improvement and growth



Collaborative teams with a different mindset

Our people are open, accessible and easy to work with. We work through the issues alongside you, always with an independent perspective and challenging where necessary. Our collaborative style also enables us to assemble teams across service lines, industries and geographies to tailor our capabilities for you.

The bottom line

- Teams and solutions built around your needs not our structures
- A better working relationship with you and your team



We make business personal



Our service lines

To achieve their ambitions, dynamic organisations in every industry worldwide call on our independent assurance, tax and advisory services.

Audit and assurance

- External Audit
- Review Engagements
- Agreed upon procedures
- IFRS Conversions
- Financial Statement compilation
- Reporting of controls with service organisations

Business risk services

- Special attestation services
- Internal audit
- Governance and risk management
- Regulatory services
- Risk modelling services

Business consulting services

- Internal Audit
- Internal audit quality assessment
- Process improvement and re-engineering
- Preparation and update of policies and procedures
- Corporate Governance
- Internal controls review
- Organization development and HR advisory
- Contract risk compliance
- Forensic audit services

Transaction services

- Company valuation
- Business restructuring
- Feasibility studies
- Business diagnosis
- Business Plan
- Due diligence & investigation activities

Recovery and reorganisation

- Corporate restructuring
- Recovery

Forensic investigations

- Expert dispute resolution and advisory
- Insurance solutions
- Fraud solutions
- Digital forensics

Other advisory services

- Outsourcing and offshoring
- Technology implementation
- Others

Outsourcing

- Bookkeeping & Accounting
- Payroll administration/employee benefits
- Legal advice and Litigation support
- Company secretarial services
- Human resource management
- Information technology services
- Staff secondment

Tax

- Tax Returns/Compliance
- Tax Advice/Corporate Tax
- Pensions
- VAT and Customs
- Wage Tax and Social Security
- Financial Planning
- Expatriate Services
- Transfer Pricing

Audit & Assurance Services

We go beyond business as usual, so you can too.



Audit and Assurance Services

**Our services can strengthen your business and stakeholders' confidence.
You'll receive professionally verified results and insights that help you grow.**

At Grant Thornton we offer more than just auditing. With personalised attention and domestic and local market knowledge, from Partners and Managers, we offer understanding and provide insights that help businesses succeed.

We believe it to be of paramount importance to add value to our audit. Indeed, the very culture of Grant Thornton and the demands placed upon us by our Client base is all about challenging the way our Clients operate and bringing a different and independent perspective and input to their businesses.

The Grant Thornton audit process gives us a thorough understanding of our Client's business and requires us to assess the business risks and control systems, which puts us in a unique position to add value to your Company.

We are highly experienced in managing audit assignments. All of our auditors use common audit systems based on our GTI Horizon approach. We believe that success will only be delivered through having a close working relationship with your accounting team and through careful, well-instituted planning, in order to promote understanding and buy into our common goals and timetables.

Our Audit and Assurance Services include:

- 1 Statutory audit**
- 2 IFRS audit**
- 3 Review of financial statements and financial information**
- 4 Reporting accountant**
- 5 Compilation of financial information**
- 6 Cross-border audit**
- 7 Agreed-upon procedures**

Audit quality



PARTNER LED

The Audit Partners will lead from the front throughout the audit cycle, taking full responsibility for the quality of our audit services.



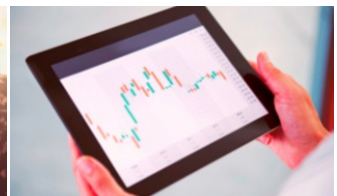
RISK FOCUSED

We will focus on areas of greater risk in your business. Issues are identified and addressed at an early stage.



HIGHLY AUTOMATED

We adopted Horizon - an innovative audit approach, via the use of our audit software Voyager and supplementary software Tbeam and Pentana Checker. This enables the audit team to generate audit programs that are tailored to client specific situations and focused on the identified risk areas. This approach helps to deliver more extensive and proactive advice.



Planning the Audit

What we do

- extend our knowledge of the business
- assess risk
- understand the concerns of management
- liaison with overseas auditors

What you see

- regular contact between management and our audit team

Agreeing the Audit strategy

What we do

- assess materiality
- produce an audit strategy memorandum

What you see

- meetings to discuss the content of the audit strategy memorandum and timetable

Fieldwork stage

What we do

- assess effectiveness of controls
- revisit initial risk assessment
- complete substantive testing programmes
- evaluate results of work

What you see

- prompt reporting of issues as they arise
- meetings with management to discuss progress
- locally based knowledgeable staff

Reporting

What we do

- prepare and issue a detailed agenda on key issues
- issue an audit opinion

What you see

- meetings to discuss any issues from the audit
- audit opinion on the financial statements
- reports and attendance at Audit Committee meetings

During year: update on imminent legislation; regular meetings with senior management

Tax Services



We go beyond business as usual, so you can too.



Tax Services

Our tax services help you gain trust and stay ahead, enabling you to manage your tax transparently and ethically.

At Grant Thornton Nigeria we blend a well experienced team, proven methodology and sensitivity to our clients' needs to give our clients value for money tax compliance and advisory services.

Our approach

Understanding your objectives. Understanding the nature of your entity, its cash flows.

Aligning your needs with the regulatory provisions and requirements.

Innovative Methodology and Technology

Inbuilt follow-up and feedback system

Continuous communication with your management

Our tax services include:

- Transfer pricing - helping clients to comply with transfer pricing rules, in a cost effective and efficient way, as legislation continues to develop
- Direct international tax - advising clients on clear and practical tax planning solutions to help manage tax exposure
- Global mobility services - helping clients proactively address the challenges of differing regulations so that international relocations meet very specific and complex tax rules.
- Indirect taxes - providing services, at every stage of a business cycle, to clients that operate across borders making commercial transactions as well as advising clients looking to seize opportunities in new markets.
- Tax Compliance and Advisory
- Transaction Planning
- Income Tax
- VAT, CGT, WHT...
- Reorganisation
- Merger and Acquisition
- Tax Health check
- International Tax
- Expatriate tax
- International tax advisory
- Private wealth
- Personal and corporate tax
- Family tax plan
- Deceased estates and trust

Advisory Services

We go beyond business as usual, so you can too.



Advisory Services

Our progressive thinkers offer services to help create, protect and transform value today, so you have opportunity to thrive tomorrow.

Grant Thornton Nigeria provides advice, free from conflicts of interest, to bring clear insights, practical solutions and a commitment to quality.

Our approach to offering the best quality service possible is guaranteed by:

- our breadth of services and capabilities
- clear communication
- industry and subject matter expertise
- global reach with local know-how.

Our advisory services are arranged according to the commercial needs which are most relevant to your business:

- operational advisory services
- transactional advisory services; and
- forensic advisory.

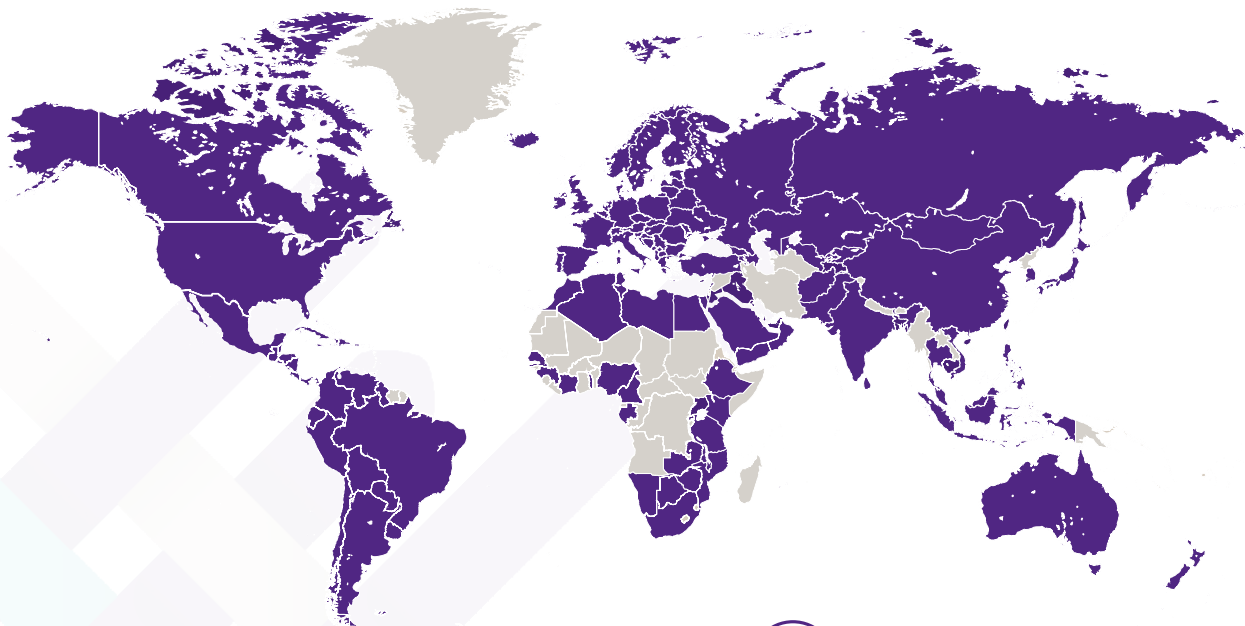
Our Advisory Services Overview

- Organization strategy
- Governance and management business intelligence
- Operational improvement and process transformation
- Technology effectiveness
- Optimization and systems implementation
- Risk management
- Internal audit
- Information security
- Forensics
- Compliance and third-party assurance reporting

Supporting you wherever you are

Our International Business Centres (IBCs) are the gateway to all resources throughout the global organisation.

Each centre is led by a partner who manages referrals, co-ordinates multi member firm pitches, identifies the experts and services required and helps to speed up cross-border pricing decisions. Involving an IBC director helps the lead firm meet client needs as they expand across borders.



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IBCs covering
every region

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**We don't predict
the future.
We help you shape it.**

Going beyond to offer proactive insight, practical guidance and positive progress.

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Grant Thornton

grantthornton.com.ng

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