



**Let's go
beyond together**

Grant Thornton Nigeria



“Grant Thornton Nigeria strives to achieve the highest level of excellence in delivering services in accordance with recognized quality standards.”

Orji Okpechi
Managing Partner/CEO
Grant Thornton Nigeria

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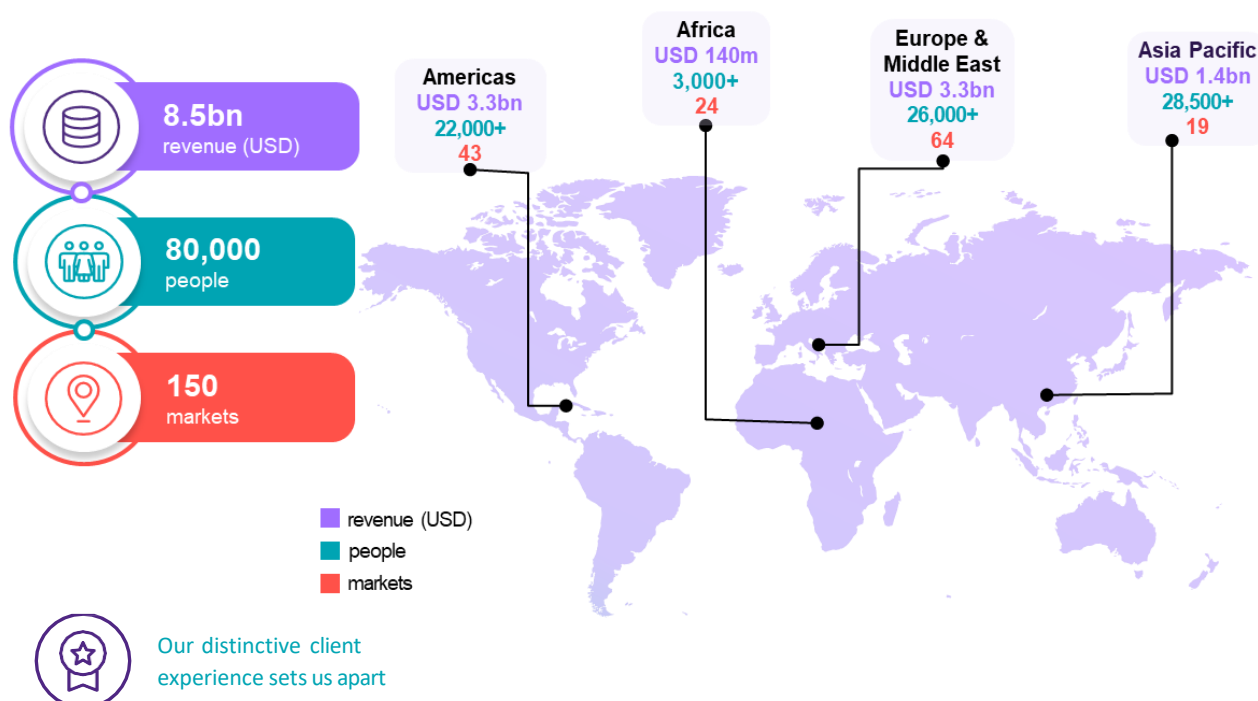
About Grant Thornton

"We are a network of independent assurance, tax and advisory firms, made up of 80,000 people in over 150 markets. We are the fastest growing international professional services network with technology powered by AI, grounded in human insights, and shaping better futures for our people, our clients and our communities.

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.

Our global scale and capabilities



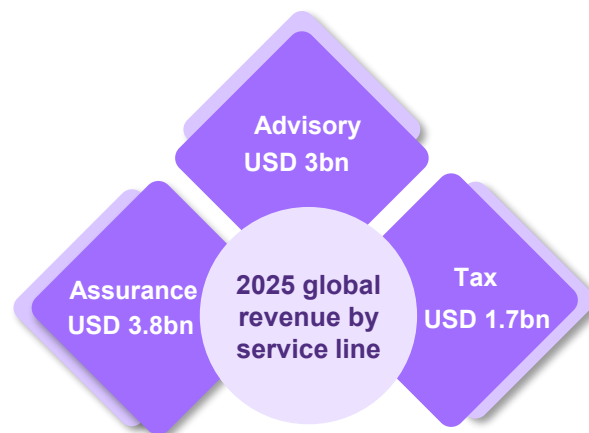
A different way of doing business

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.

8.72/10

Client satisfaction rate

Based on our four engagement drivers. As per **12,000 responses** from **33 members firms** included in the ClinetVoice global benchmarking report.



Our Core Values

It's not just what we do at Grant Thornton Nigeria that matters: We also pay attention to how we do it. Our Values are our core beliefs, guiding and unifying our actions and behaviors. Shared across every level and in every country, jurisdiction and territory in which we operate, they are the foundation of our unique culture.

CARE- Our CARE values are what set us apart. They guide how we work, how we lead, and how we grow.



CARE

- **Collaboration** – working together across borders and disciplines
- **Agility** – adapting quickly and thoughtfully to change
- **Respect** – valuing every voice and perspective
- **Excellence** – striving for the highest standards in everything we do

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 200+ 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 Nigerian 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 realize 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 industry sectors

Technology, Media and Telecommunication, Energy & Natural Resources, Travel, Tourism & Leisure, Hospitality, Not-for-Profit, Public Sector, Consumer Products, Education Services, Construction and Real Estate, Healthcare Services, Financial Services, etc.



Our services

Audit & Assurance

Tax

Advisory

Corporate Accounting

Business Process Solutions

Transactional Advisory



200+

employees in
Nigeria



Office locations

- Abuja
- Lagos
- Port Harcourt



8

partners in
Nigeria

The background is a solid dark purple color. Overlaid on this are several large, overlapping, curved shapes in a lighter shade of purple. These shapes create a sense of depth and movement, resembling stylized hills or flowing liquid. The text is centered in the upper half of the image.

**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 services

To achieve their ambitions, dynamic organizations 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

Tax

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

Advisory

Business risk services

- Finance risk & modelling services
- Governance & risk management
- Internal audit
- Regulatory compliance services
- Special attestation services
- Technology risk services
- Financial services BRS

Business consulting services

- Business transformation
- Financial management
- Human capital
- Operations improvement
- Programme management
- Strategy
- Technology

Business process solution (Outsourcing)

- Bookkeeping & Accounting
- Payroll administration/employee benefits
- Human resource management
- Staff secondment

Transaction services

- Valuation
- Mergers & acquisition
- Recovery & reorganisation
- Asset tracing & recovery
- Insolvency
- Due diligence
- Feasibility studies
- Business diagnosis
- Business Plan

Cybersecurity services

- Cybersecurity testing
- Cyber strategy
- Identity & access management (IAM)
- Incident response
- Privacy & data protection
- Security operations
- Third-party cyber risk management

Forensic services

- Accounting integrity & conduct
- Anti-financial crime advisory/corporate compliance
- Corporate intelligence
- Digital forensics
- Disputes
- Forensic investigations

Other advisory services

- Legal advice and litigation support
- Company secretarial services



Audit & Assurance Services

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 personalized 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 LEAP Methodology 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.



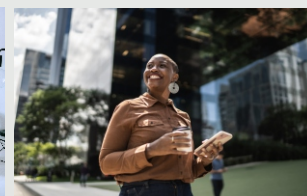
RISK FOCUSED

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



HIGHLY AUTOMATED

We adopted LEAP Methodology - an innovative audit approach, via the use of our audit software LEAP tool 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 stay

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

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 and indirect taxes - advising clients (corporate & individual) on clear and practical tax planning solutions to help manage tax exposure.
- Global mobility services - helping clients pro-actively address the challenges of differing regulations so that international relocations meet very specific and complex tax rules.
- International 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 tax advisory
- Income tax compliance
- Indirect tax compliance
- Tax Due Diligence (TDD)
- Reorganisation
- Merger and Acquisition (M&A)
- Tax health check
- Expatriate tax
- International tax compliance and advisory
- Private wealth management
- Non-resident persons tax compliance
- PE & SEP advisory
- Family tax plan
- Deceased estates and trust
- Tax advisory on specialized trade & businesses
- Tax support on Incentives, Relief, & Recovery,



Advisory services

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.

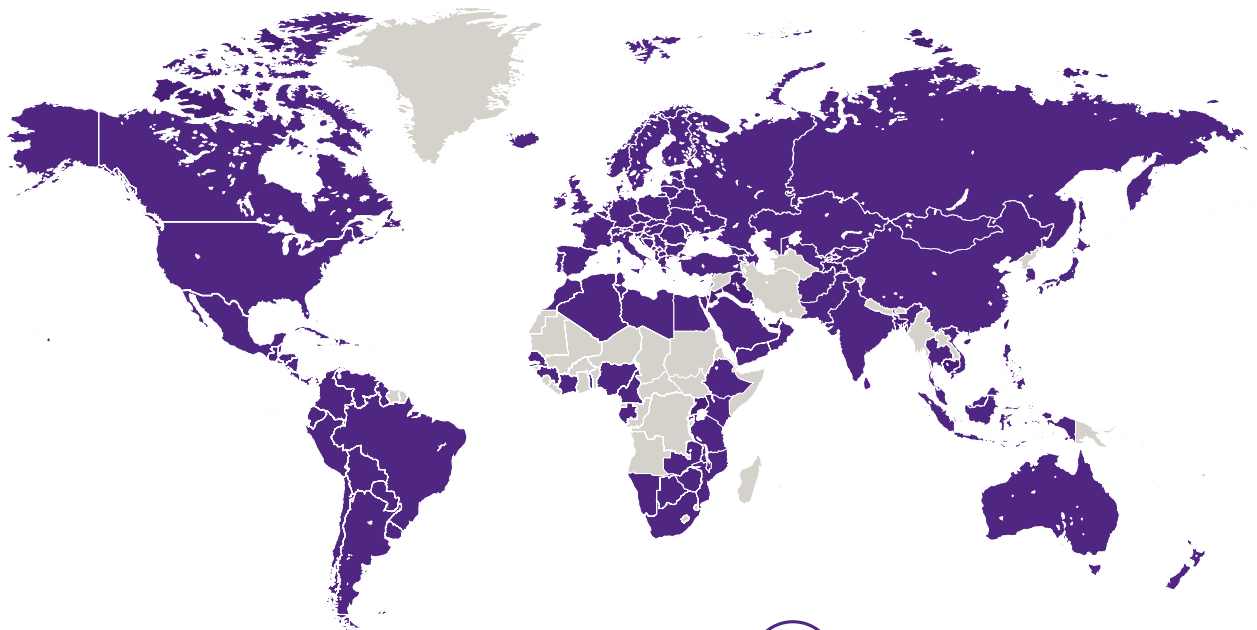
Our Advisory Services Overview

- 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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