



Global Capital Markets Advisory Services

Ken has significant experience assisting international companies with IPOs and private placements of securities. Specifically, Ken has been involved in over 500 international capital markets transactions including registered securities offerings under Forms F-1 and S-1, exempt offerings under Rule 144A and Regulation S, as well as prospectuses and offering circulars used to comply with securities regulations in several countries within Europe and Asia. Specific capital markets advisory assistance services include:

- **Assessing IPO readiness** – assessment of existing financial statement processes, resources and financial reporting expertise pre-IPO, remediation recommendations and implementation assistance during the IPO process and post IPO advice to promote timely and accurate financial reporting and effective internal controls over financial reporting.
- **Determining financial statement requirements** – those to be included in the registration statement or offering circular. This includes financial statement requirements of the issuer, any significant subsidiaries or associates, target companies and guarantors.
- **Implementing accounting standards and financial reporting requirements** -those applicable to public companies and those wishing to raise capital (e.g., segment reporting, earnings per share and interim financial statements).
- **Financial reporting compliance** – Ken’s significant financial reporting expertise in both IFRS and US GAAP coupled with his extensive years of service dealing with the US SEC and International Forum of Independent Audit Regulators (**IFIAR**) puts him a unique position to understand and advise on hot topics and best practices.
- **Drafting and/or reading and commenting on various sections of the registration statement or offering document** - with a view towards a proper balance of regulatory compliance and expectations, effective communication with investors and analysts, and issuer risk management objectives. This includes:
 - Management’s Discussion and Analysis (MD&A) | Operating and Financial Review and Prospects
 - Selected Financial Data and Summary Financial Information
 - Quantitative and Qualitative Disclosures About Market Risk
 - Statements regarding the effectiveness of internal controls over financial reporting
 - Responses to regulator comments and questions during the registration or listing process
- **Liaison to the issuer** – particularly with comfort letter and due diligence meeting requests from underwriters, broker-dealers or other financial intermediaries acting as principal or agent in an offering or placement of securities. Resolving disputes that occur between the company’s auditors and underwriters legal counsel regarding appropriate items in which comfort can be provided, appropriate due diligence questions and which party should provide the response, and representation letter matters.