



# Executive Agility

## Value Proposition: IFRS to US GAAP Financial Statements Conversion

### SEC-ready. Auditor-aligned. Designed to Reduce Audit Rework.

*Executive Agility manages IFRS-to-US GAAP conversions by coordinating finance teams, securities counsel & PCAOB auditors from methodology alignment through final delivery - reducing avoidable rework & timeline pressure.*

*Most IFRS-to-US GAAP conversions stall because methodology, documentation, auditor expectations & delivery timelines are not aligned before execution begins. Work performed in isolation can create avoidable rework, audit friction & timing pressure. Executive Agility reduces that risk by coordinating methodology alignment, client finance inputs, auditor-ready support schedules & delivery through audit review.*

#### How We Help

- **Conversion Methodology:** methodology paper addressing material IFRS-to-US GAAP differences, including proposed accounting positions, conversion adjustments, disclosure impacts & supporting rationale.
- **Conversion Methodology Alignment:** coordinated pre-execution methodology review with the client & auditor to align accounting positions, assumptions, documentation expectations & audit evidence requirements.
- **US GAAP Financial Statements:** Preparation of draft balance sheets, income statements, equity statements, cash flows & notes – for 2 or 3 audited fiscal years plus latest interim period, ready for counsel & auditor review.
- **IFRS-to-US GAAP Reconciliation Bridges:** reconciliation schedules for key conversion adjustments, mapped by standard, line item & period, and formatted for auditor review.
- **Management Support Schedules:** support schedules for PCAOB audit procedures, including key estimates, judgments, significant accounting policies & management representation support materials.
- **MD&A Financial Narrative Support:** preparation of management draft financial narrative inputs for securities counsel review, including period-over-period analysis, key metrics & accounting policy summaries.
- **SRC / EGC vs. Non-SRC Filer Scoping:** liaison with management & securities counsel to confirm applicable financial statement periods before commencement.
- **Introductions:** to US PCAOB auditors based on client size, sector, jurisdiction & listing pathway, if needed.

#### The Outcome for Your Business

- **Reduced Rework Risk:** Auditor methodology alignment before execution materially reduces avoidable rework, late-stage restatement risk & audit-cycle friction.
- **Financial Statements Delivered:** full US GAAP financials, reconciliation bridges & accounting policy summary formatted for Form S-1 / F-1 / 20-F inclusion.
- **Compressed Timeline:** PCAOB audit commences with agreed methodology, mapped adjustments & auditor-ready support schedules organized for review. (Typically 6 weeks (8 weeks for complex or non-SRC filers)).
- **Focused Finance Team:** your CFO & finance team stay focused on BAU while we drive conversion execution.
- **Filer classification confirmed upfront:** SRC / EGC vs. non-SRC / Accelerated Filer determination made with securities counsel before commencement.

#### Why Executive Agility

- **Coordinated & Aligned Workplan:** introductions, methodology aligned, execution, liaison & delivery.
- **Senior Executives:** only CFO / CAO-level advisors with experience managing IFRS-to-US GAAP conversions for cross-border US listings deployed to projects.
- **Reduced Audit Friction:** pre-organized methodology, reconciliation bridges & support schedules reduce issues, duplicated effort & avoidable review cycles.
- **Cross-Border Experts:** extensive experience supporting international issuers navigating US listings.

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EA does not provide legal, securities, audit, tax or investment advice. All audit & attestation work is the responsibility of the client's engaged PCAOB-registered auditor. EA's conversion services are preparatory & coordination-focused; the client's PCAOB auditor retains full audit & attestation responsibility. (c) Executive Agility LLC 2026.