



Executive Agility

Value Proposition: PCAOB Audit & SEC Disclosure Readiness

Audit-Ready. Disclosure-Compliant. Built for Public Markets.

Executive Agility prepares your finance function for PCAOB audit & SEC disclosure requirements. Preparing your finance function upstream delivers more efficient audits – accelerating schedule & reducing costs.

Your highest ROI move in any listing or SEC reporting journey is upstream preparation. Executive Agility embeds experienced finance executives directly into your team - preparing your control environment, financial statements, Audit Committee governance & disclosure infrastructure before PCAOB fieldwork begins. The result: a faster, cleaner audit, a more efficient filing process & a finance function built for the rigors of public company reporting.

How We Help

- **PCAOB Auditor Selection:** we run a structured, institutional-grade RFP process, including independence pre-screening, evaluation matrix & engagement
- **Audit Readiness & PBC Preparation:** chart of accounts review, close process documented, consolidation workpapers structured, PBC list issued - we manage audit query liaison so your team stays focused on BAU
- **IFRS Technical Position Memos:** IFRS 15 (revenue), IFRS 2 (share-based compensation), IFRS 16 (leases), IAS 12 (taxes), IAS 21 (FX), IAS 24 (related parties), IAS 37 (contingencies) - pre-cleared before fieldwork
- **IFRS to US GAAP Conversion:** end-to-end accounting policy conversion & financial statement restatement - coordinated with PCAOB auditors in advance of audit
- **Audit Committee Establishment:** composition confirmed, financial expert designated (Nasdaq/NYSE mandatory), charter adopted, PCAOB reporting protocols established, first quarterly review cycle facilitated
- **SEC Disclosure Controls (DC&P):** Disclosure Committee constituted; policy drafted & adopted; sub-certification questionnaire operational; SOX 302 CEO/CFO certification process documented
- **Reg FD, MD&A & FPI Framework:** Reg FD policy, MD&A template to SEC FPI (F-1/20-F) standards, EDGAR agent coordinated, iXBRL tagging confirmed, finance team trained on ongoing FPI SEC obligations
- **Independent Board Director Placement:** SEC-qualified Audit Committee financial experts & independent directors for Audit, Compensation & Governance / Nominating Committee roles

The Outcome for Your Business

- **PCAOB auditors engaged:** selected through a structured institutional-grade RFP process - matched to your size, sector & listing pathway
- **Audit-ready financials:** PBC package issued, IFRS position memos pre-cleared before fieldwork begins
- **Efficient, well-scoped audit engagement:** auditors commence fieldwork with organized financials, a clear PBC package & a constituted Audit Committee
- **Audit Committee constituted & operational:** financial expert designated, charter adopted, first cycle facilitated
- **SEC disclosure controls in place:** DC&P, SOX 302, Reg FD, MD&A template & ongoing obligations calendar

Why Executive Agility

- **Execution-focused:** we manage the PCAOB auditor selection process end-to-end, applying institutional-grade methodology & SEC-level rigor
- **Early preparation drives better outcomes:** issues resolved upstream deliver faster audit timelines, less cost, cleaner filings & more efficient engagement
- **IFRS & FPI expertise:** deep technical capability across IFRS 15, IFRS 2, IFRS 16, IAS 12 & FPI regulatory navigation (F-1, 20-F, FPI eligibility)
- **Quarterback model:** one lead coordinating PCAOB auditors, securities counsel, EDGAR agents & the Audit Committee - CEOs & CFOs focus on the business
- **Senior operators:** our executives are CFOs, CAOs & CPAs with direct PCAOB audit experience - deployed at significantly lower rates than large advisory firms

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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. Final auditor selection is the sole responsibility of the Board & Audit Committee. All fees indicative pending formal SOW. (c) Executive Agility LLC 2026.