

capital markets services

LITTLEJOHN

About Littlejohn

Littlejohn is an independent, top 30 firm of chartered accountants and business advisors based in London's Canary Wharf. The firm is one of the largest single office practices in the UK and provides a full range of tax, accountancy and financial services to UK and overseas based clients.

Our capital markets team

Littlejohn is a leader in providing audit, taxation and transaction support services to clients planning to list or already listed on AIM or PLUS. Our capital markets specialists help clients to overcome the challenges they face through a comprehensive commercial and technical understanding of their business and a high level of partner involvement.

Strong relationships, substantial partner involvement, honest answers and intelligent solutions from a dynamic team of accountants and advisers. *We work with you to deliver the best for your business.*

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A full range of services

We offer a full range of support – from acting as reporting accountants on your initial flotation to ongoing audit and IFRS reviews, tax planning and takeover and merger advice.

Transaction support

Access to external funding in public markets can help you grow your business. We provide support services for a variety of transactions.

As reporting accountants, the Littlejohn team has worked on over 50 flotations on markets in the UK and overseas. We also offer services relating to the City Code on Takeovers and Mergers.

With particular expertise in overseas transactions, we assist in the flotation of companies from China, the Middle East, North America and Europe onto UK exchanges.

Many of the companies who come to us for a particular transaction are looking for a long-term relationship. They recognise the value of working with people who have built up a detailed knowledge and understanding of their business and many ask us to continue to act for them as their auditors.

Audit & assurance

Littlejohn provides audit and assurance services to a wide range of entities listed on the capital markets. These businesses cover a broad spectrum of different industries in the commercial and regulated sectors. Our clients range from single cash shells to multinational companies operating in multi-jurisdictions with a significant number of subsidiaries.

Our well-resourced and experienced assurance team covers UK-wide and international audit assignments. We are often asked to handle not only the audit of UK operations but also those of overseas subsidiaries. Many clients appreciate the benefits this brings such as:

- streamlined communication of the audit process
- improved efficiency and timeliness
- considerable cost savings.

Our focus on planning ensures timely reporting to shareholders, audit committees and regulators.

Additional expertise is available from our technical team covering all aspects of International Financial Reporting Standards and relevant company law.

Tax

The Littlejohn tax team provides a full range of tax services, with access to resources that should satisfy all your business requirements.

Our specialists offer compliance services covering corporation tax and VAT issues, as well as niche areas such as insurance premium tax and landfill tax. We are also able to provide a fully outsourced payroll solution for UK employees.

Our input is not limited to compliance services. We also provide pro-active tax planning services to legitimately arrange the affairs of groups of companies in a commercial manner that reduces unnecessary exposure to tax risks.

We are able to advise on the tax consequences of major transactions, such as acquisitions and disposals, to ensure that unintended tax consequences do not arise. We regularly advise new companies on the Enterprise Investment Scheme and the significant benefits that can be obtained.

For international taxation matters, our membership of Polaris International gives our clients direct access to local tax advice in over 90 jurisdictions.

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Services

Transaction services

- acting as reporting accountants
- Takeover Code
 - advice on reverse takeovers
 - rule 3 advice
 - rule 9 (whitewash) advice
- commercial and financial due diligence.

Audit & assurance

- statutory audit
- reporting on interim financial statements
- audit of overseas operations
- corporate governance reviews
- reviews of procedures and systems.

Taxation

- tax compliance
- tax planning
- specialist advice including transfer pricing and international tax
- indirect taxes.

Other services to AIM and PLUS

- public to private
- valuations
- acquisition searches
- disposal mandates
- strategic reviews.

An international perspective

We have particular expertise in bringing overseas companies to AIM and PLUS – notably those from China and the Middle East, as well as North America and Europe. And through our international network, Polaris International – with members in over 90 countries – we can give you a sound base from which to provide a strategic overview of your international plans and aspirations. The firm is also registered with the PCAOB in the United States.

Why choose Littlejohn?

With us you get a firm that is:

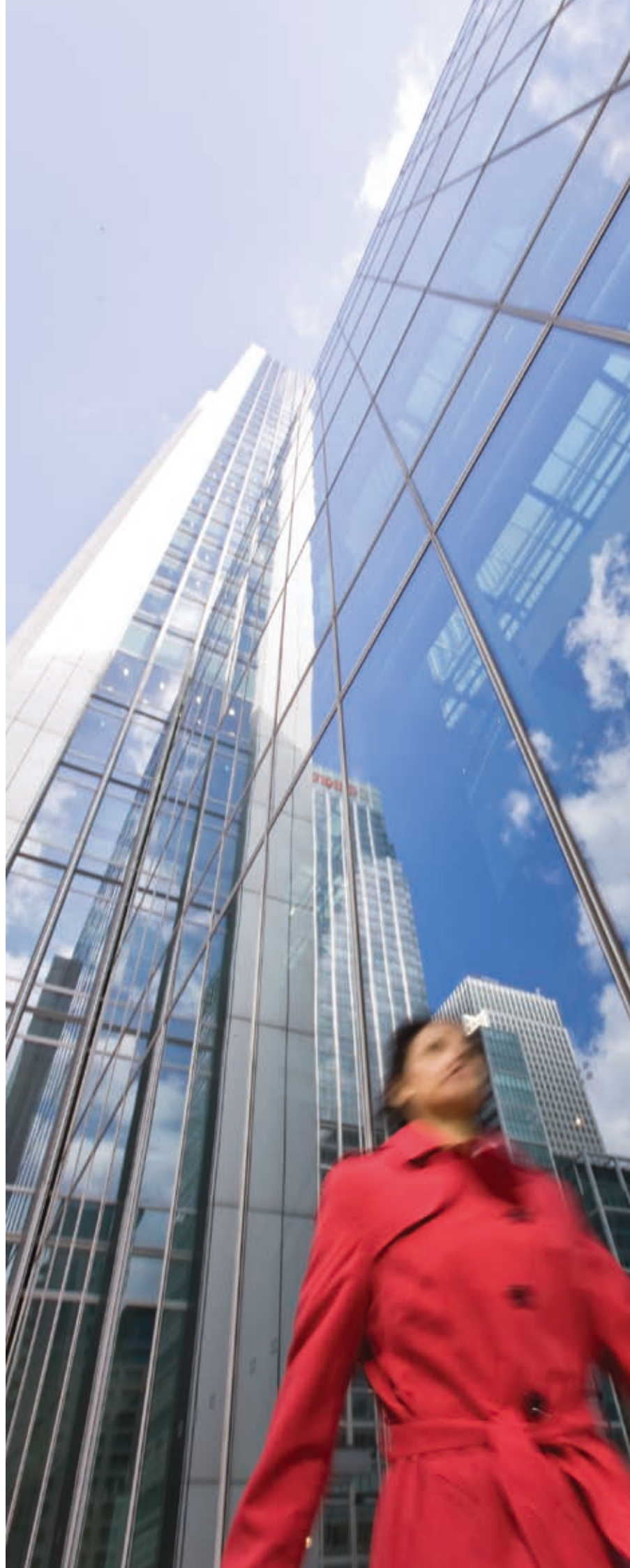
- **experienced** enough to have worked with all types and sizes of businesses, across many sectors
- **flexible** enough to tailor our approach to your circumstances
- **personal** enough to build close relationships with you based on understanding, continuity and hands-on commitment.

Key statistics

*** Some 200 partners and staff based in one location

*** Advised on over 50 AIM and PLUS flotations

*** Ranked in the top 20 in the UK for AIM audits



LITTLEJOHN

Contact us

We believe in building enduring professional relationships with our clients, without compromising our essential candour and independence. Our specialist AIM and PLUS market partners are supported by an experienced team of managers and staff. We deliver added value by ensuring that each client receives a significant and ongoing level of partner involvement.

For an initial discussion, contact:



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