

# Raising Capital in the Public Markets Through Alternative Financing

## Key Considerations and Reporting Implications



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## Key considerations related to raising capital in the public markets

- A significant commitment of management time and resources
- Potential compliance with the ongoing reporting requirements of the SEC
- Preparation of audited financial statements under IFRS, US GAAP, or home country GAAP reconciled to US GAAP
- Company potentially being subject to additional US shareholder demands

## Reporting implications related to raising capital in the public markets

- Business vs. Asset purchases
- Separate financial statements
- Carve-out accounting
- Pro forma financial statements
- Debt covenants



At PricewaterhouseCoopers we offer clients a wide range of technical, strategic and advisory services to non-US companies actively interested in raising capital and/or listing their securities in the US. PricewaterhouseCoopers' global presence, extensive knowledge of capital markets and network of financing relationships can provide the expertise and insight needed at every stage.

Our broad range of capital markets services include:

- Strategic Planning
- Pre-IPO Diagnostics
- IPO support
- Ongoing support

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