

EMS CONSULTING SERVICES, LLC

OVERVIEW OF SERVICES

- ◇ **Accounting advisory designed for small to mid-size companies**
 - ◇ Start-up pre-revenue companies
 - ◇ Private entities with plans for potential IPO
 - ◇ Publicly traded entities (OTC BB, NASDAQ)
- ◇ **Interim CFO services, including, but not limited to:**
 - ◇ Bookkeeping (entering journal entries)
 - ◇ Account reconciliations (bank and other balance sheet accounts)
 - ◇ **Financial reporting**
 - ◇ US GAAP financial statements (balance sheet, profit & loss, cash flow) and accompanying footnotes
 - ◇ Management and investor reporting
 - ◇ Financial reporting packages
 - ◇ Ad-hoc analysis
 - ◇ **Accounting operations**
 - ◇ Monthly close process
 - ◇ Close acceleration analysis
- ◇ **Audit readiness**
- ◇ **Advisory on complex transactions and accounting matters**
 - ◇ Debt/equity financing
 - ◇ Stock compensation – common, preferred, awards
 - ◇ Business combinations
 - ◇ Consolidation analysis
 - ◇ Revenue recognition
 - ◇ Costs capitalization
 - ◇ Discontinued operations
- ◇ **Due diligence**
 - ◇ Quality of earnings
 - ◇ Debt analysis
 - ◇ Working capital analysis