

## **For what is worth**



Proposal to provide accounting and tax services

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The Director

Digiits  
Accra

Dear Sir,

### **Proposal to provide management accounting and tax services**

Thank you for affording us the opportunity to assist you with accounting and tax services.

We take great professional interest in this opportunity and have available the right mix of skills and highly experienced personnel to ensure that you receive a high quality service. We believe that our track record in assisting organisations with similar engagements positions us to add significant value to you.

This proposal outlines the proposed approach and procedures to ensure the successful conclusion of the engagement. Subject to the clearance of our internal conflict check processes, we will be available to commence the engagement immediately.

Should you wish to discuss further or require any clarification, please contact the undersigned on +233 54 958 8298 or [nathaniel.yankah@gmail.com](mailto:nathaniel.yankah@gmail.com)

Yours faithfully,

Nathaniel Topp Yankah  
Partner, Accounting

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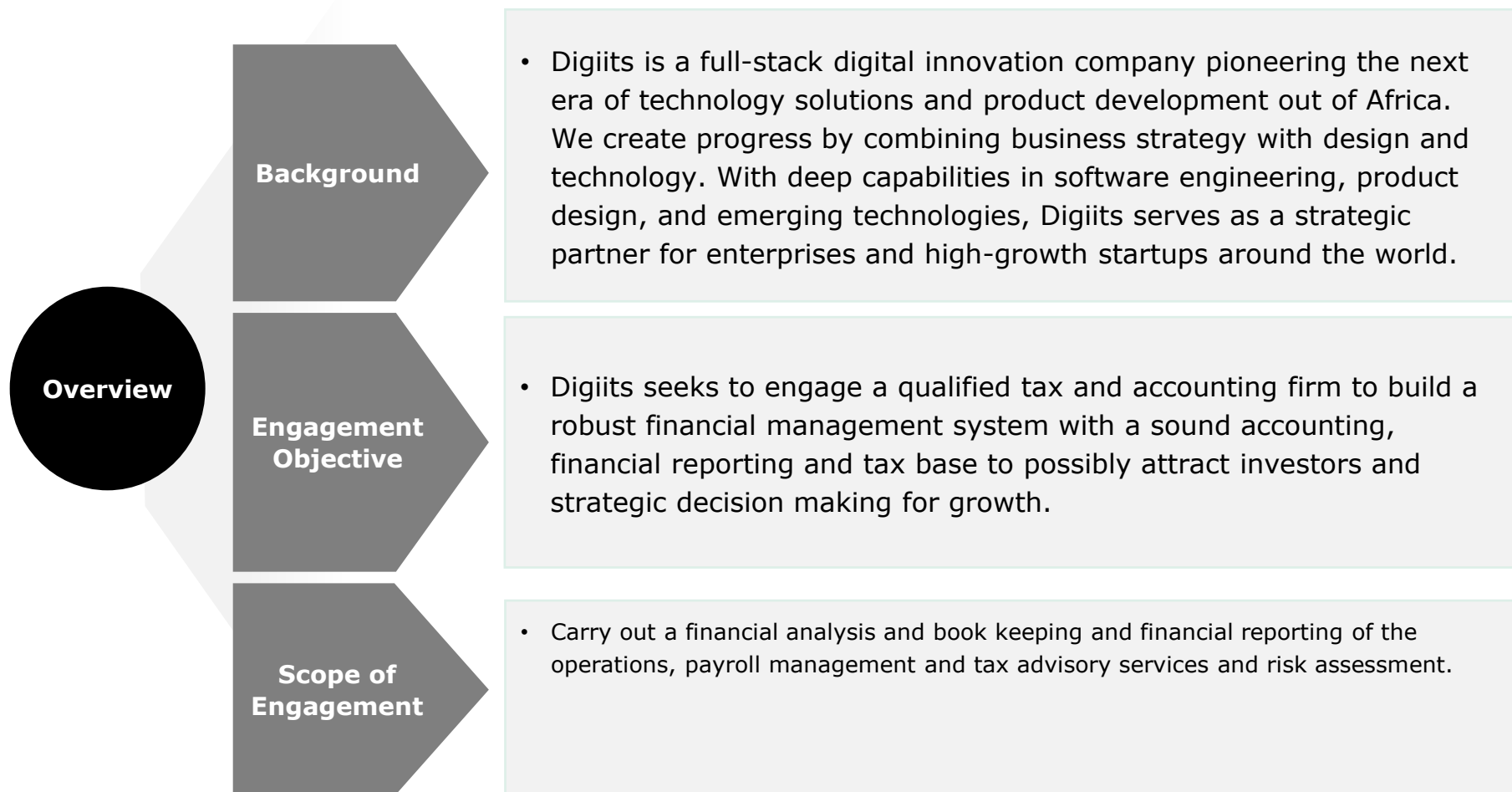
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**How we  
understand  
your need**



# How we understand your need



# **Our proposed approach**



# Our methodology

We provide trusted accounting and tax services using our deep local industry and market insight

## Accounting, Systems and Payroll

- Accounting involves preparing accurate financial statements (re: summaries of financial activities over a set period of time, including balance sheets, income statements, cash flow statements and more) for investor, lender, auditor or other stakeholder review.
- Throughout our working relationship, we will make extensive use of modern technology to efficiently process and deliver payroll reports.
- We handle relations and resolve problems with the various statutory bodies.
- We assist you with audits by the various regulators.
- Aestimo Pro Consult's accounting system setup consulting will help your business to establish or optimize the financial management processes and software. This includes the selecting the right accounting software, configuring it to meet specific needs, and training staff on its use. We will provide guidance on everything from basic bookkeeping to more complex financial reporting and analysis

## Tax Compliance and Advisory

- Aestimo Pro Consult can provide tax compliance and advisory services that clarify the tax impact of proposed business plans invoices and financial transactions. We combine clear, credible financial reporting and deep expertise in tax accounting methods to help you plan with confidence. The result: reliable, timely insight into an important component of tax accounting.
- Aestimo's tax compliance services include:
  - Tax compliance and related tax planning
  - Tax provision preparation
  - Tax authority inquiry and examination

## Financial Reporting

- Aestimo will provide the necessary guidance and expertise you need to improve your financial reporting processes, achieve objectives and drive growth.
- Access to unparalleled industry expertise
- Accurate, reliable and timely accounting and financial reporting
- Time and money saved through strategic planning and quality deliverables to meet key project deadlines
- Seamless communication with investors, lenders, auditors and other stakeholders
- Compliance with laws, regulations, standards and best practices

# **Our proposed fees**



2020



# Professional Fees

Aestimo Pro Consult is ready to provide value for money to your company

## Our professional fees

Our fees are based on the estimated time to be spent by our professional staff on an assignment at our standard charge-out rates, risk attached and our experience on similar engagements.

Our fees are impacted by many transaction-specific variables including:

- The complexity of the engagement; and
- Timeous access to and cooperation of the management of the entity/entities being valued

## Fee proposal:

- We have prepared our proposed scope and the corresponding estimated fee to ensure that all possible efficiencies are achieved.
- We note that meeting our deadlines is dependent on the co-operation from the management and staff, as well as the availability of the required information at the onset of the engagement.
- We will immediately inform you should we encounter unforeseen complexities which may affect the estimated fees and provide you the opportunity to extend the scope of the assignment, should you wish.
- Our fees may change once the scope of the work has been finalised or as and when the scope of our review is extended during the course of our review.
- All fees quoted exclude VAT and reimbursable expenses such as transportation expenses incurred by our professionals carrying out the engagement.

Fees		USD
	<b>Monthly Retainer Fees</b>	<b>1,200</b>

# **About Aestimo Pro Consult**

# Our profile



Aestimo Pro Consult is a registered partnership for management consultancy, tax and non-assurance Services.

The firm is currently registered to practice by the Chartered Institute of Taxation Ghana (CITG) with License number *CTPF D/00013*

It was founded with a commitment to excel in various professional services, Aestimo Pro Consult specializes in management, IT, accounting, tax, financial control and business advisory. Leveraging extensive international experience in diverse areas, including corporate finance, risk management, business strategy, and information technology, to provide innovative, integrated, and customized solutions to clients.

Aestimo's service approach centers on fostering long-term partnerships, delivering growth-oriented solutions, and creating sustained value for clients. Each project at Aestimo Pro Consult receives dedicated senior-level attention, emphasizing our dedication to treating every engagement as "mission-critical."

Nathaniel Topp Yankah is the Engagement Partner and will be supported by Prince Avornorkadzi as the Tax Partner to ensure that the best of our firm is delivered to you.



## **"The Aestimo Pro Consult Advantage**

### **Key Benefits:**

- Timely updates on tax, accounting and advisory matters.
- Our accounting and tax services leverages on over a decade of financial, and tax related-experience as well as extensive industry expertise to support your complex accounting, tax and related transaction needs.

### **Professional Network:**

- Education from top global institutions. -
- Extensive experience with leading companies in Africa and beyond.
- Utilization of a vast network for unmatched financial solutions.

### **Firm Details:**

- Registered and licensed to provide tax advisory services, business valuation and accounting.
- A team of chartered accountant, chartered tax professionals and finance professionals with expertise in various disciplines with collaborations with specialist and experts in various fields.

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## What makes Aestimo Pro Consult Exceptional

### **Long-term Client Partnership :**

- Building partnerships, looking beyond short-term advisor-client relationships.
- Shared commitment to long-term success.

### **Diversity is Strength**

- Professionals with diverse industry experience across Africa and globally.

### **Exceptional Integrated Approach:**

- A unique "one-stop shop" for accounting and tax needs across Africa, providing an end-to-end strategic approach.

### **Relentless Innovation:**

- Lifelong learning and continuous innovation for cutting-edge advice to clients.

### **Independent and Objective Advice:**

- Commitment to providing objective advice without cutting corners.

### **Core Values**

*Our values anchor us to our clients and unite us. They shape the way we conduct our business and carry ourselves.*

#### **Passion**

Our intense and success-driven approach involves integrating emotions into decision-making, fostering a deep emotional connection that goes beyond conventional customer delivery.

#### **Diligence**

Focused on building trust and enhancing value, we leverage industry knowledge and professional expertise to understand client needs. Strengthening client relationships is the core of our value proposition, emphasizing collaboration, trust-building, and knowledge-sharing within our networks.

#### **Excellence**

We not only deliver on promises but also exceed client expectations by fostering innovation, continuous learning, and creative problem-solving. Our commitment to developing business knowledge and team expertise ensures practical and innovative solutions.

#### **Quality**

Dedicated to the highest quality in our work, our staff brings extensive experience from leading professional firms and industries. We recruit individuals with exceptional promise and deep financial and technical expertise, emphasizing analytical competence and personal integrity that aligns with our clients' expectations.

# **Our team**

## Expert Consultant to Aestimo Pro Consult

### Nathaniel Topp-Yankah

Nathaniel Topp-Yankah started his accounting career as a trainee management accountant at the Nottingham City Council and worked in several industries spanning from manufacturing to non-profit in the United Kingdom.

He returned to Ghana in 2010 to work as Financial controller and Chief Finance Officer in several business including Managed Healthcare Company Ltd, Resolute Consult, Feniks and Burger King Ghana.

He is a seasoned professional with specialties in bookkeeping, financial reporting, tax planning & administration, accounting software migration & training and management accounting services.

Nathaniel is a member of the Association of Chartered Certified Accountants, UK and is currently studying to be a member of the Institute of Chartered Tax Accountants, Ghana. He also holds a BSc Admin degree from the University of Ghana Business School with a major in Accounting.

## Our experienced team

### Prince Avornorkadzi

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Prince Avornorkadzi is a Chartered Accountant with membership at the Institute of Chartered Accountants (CA – Ghana). He is also a Chartered Tax Professional with membership at the Chartered Institute of Taxation, Ghana. He holds a bachelor's degree in Administration (Accounting Option) from the University of Ghana Business School and an MBA from the University of East London, UK.

Prince has 8 years of experience in providing accounting support, internal control reviews, financial due diligence, valuation, tax and assurance services having worked for Resolute Consult, a firm of Chartered Accountants in Osu as an Audit Associate. Before joining HDG, Prince worked and consulted in senior finance roles in the (FMCG) manufacturing, food and beverages, real estate and tourism industries.

Prince served as the Head of Finance for Weddi Africa Limited, a manufacturing company that processes fresh tomato into concentrates for a period of 3 years where he oversaw designing and implementing the companies accounting and sound financial management policies.

Prince was also part of the management team of SIA QSR Ghana Limited, a subsidiary of Servair a leading French airport services company. His time with Servair saw the first-time introduction Burger King Franchise in West Africa and East Africa. Prince is currently the Group CFO for HDG Group, a company responsible for the development of the Kumasi Airport City.

## Our experienced team

### Emmanuel Komlan Tengue

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Emmanuel Komlan Tengue is a Chartered Accountant and a member of both the Association of Chartered Certified Accountants (ACCA), UK, and the Institute of Chartered Accountants, Ghana (ICAG). He holds a bachelor's degree in Business Administration, majoring in Accounting, from the University of Ghana.

Early in his career, Emmanuel worked as a Treasury Analyst at Premium Bank Limited (now Consolidated Bank Ghana), where he was responsible for regulatory reporting to the Bank of Ghana, overseeing foreign exchange controls, managing liquidity, and processing investment redemptions and rollovers.

He later joined an investment banking firm called Sentinel Global Advisers Ltd as an Investment Banking Analyst. At Sentinel, he developed financial models, performed business valuations, and led due diligence assignments on both buy-side and sell-side equity transactions. Notably, he was the lead analyst for the merger of Dannex, Ayrton, and Starwin pharmaceutical companies. He played a key role in developing the business plan for Sentinel Asset Management and conducted the due diligence for Sentinel's acquisition of Intrepid Investment Advisory and Asset Management Limited. Emmanuel was also part of Sentinel advisory team that advised Dalex Finance.

Emmanuel also worked for General Electric Oil and Gas (now Baker Hughes Energy Technology) in Ghana, where he held dual roles as Finance and Tax Analyst and Cost Control Analyst. During his tenure, he spearheaded cost-saving initiatives that resulted in over \$1 million in savings. He also implemented tax compliance measures that led to \$2 million in tax refunds from the Ghana Revenue Authority and conducted internal audits that enhanced operational efficiency, cost savings, and revenue optimization. Emmanuel is bilingual, fluent in both English and French. He currently serves as the Regional Accountant for Align Technology's Africa division, overseeing operations in Ghana, Nigeria, Kenya, South Africa, Morocco, Tunisia, Algeria, and Egypt. His role at Align Technology encompasses financial planning and analysis, budgeting and budget control, taxation, transfer pricing, financial reporting, and managing accounts receivables and payables.

Emmanuel has a passion for developing financial models and conducting business valuations. He has consulted for various companies across industries such as manufacturing, real estate, hospitality, power, and technology.



## Our experienced team

### Evans Kofi Adanya

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Evans is currently an MBA student at Stanford Graduate School of Business (GSB) in the United States of America, where he is focused on strengthening his skills in finance and leadership.

Before Stanford, Evans played a key role in several landmark infrastructure projects across emerging markets, spanning the energy, midstream gas, transport, and ICT sectors. His notable achievements include building financial model to raise approximately \$1.0b for the construction of thermal power plants, gas processing plant and the longest privately owned natural gas pipeline in Ghana. Evans also led Africa's first asset recycling project, \$100m to fund new public infrastructure in The Gambia.

Additionally, he built the financial model and contributed significantly to the ongoing development of a \$320m terrestrial fiber network, aimed at providing online connectivity to approximately 200m people across 11 countries.

Professionally, Evans is a chartered accountant and an expert in corporate and project finance modeling. He has certificates in infrastructure project finance and financial modeling from the Global Academy of Finance and Management and Wall Street Prep. He is also a member of the Stanford GSB Private Equity Club and the Africa Business Club.

## Our services



# The undisputed business growth and solution partner

Quality is at the heart of what we do

At Aestimo Pro Consult, we are committed to **being the best**, raising the bar higher and setting the pace for others to follow.

We are **recognised as a leader** by our clients

***"We live to grow  
businesses with solutions"***



## **We serve our clients with quality and distinction**

Yielding a measurable and  
attributable solution



## **We inspire our people to deliver value**

Mentoring and developing  
future leaders and colleagues



## **We contribute to society**

Building confidence  
and trust, upholding  
integrity, supporting  
the community



## **We lead the profession**

Challenging ourselves to  
deliver innovative ideas  
that reflect our unique  
capabilities

# Our Business Solution services

We have a broad range of capabilities that we can deliver to our clients

Area of Solution	Service Offerings				
Valuation & Modeling	Portfolio Valuation	Financial Reporting Valuation	Restructuring Modeling	Business Plan Assistance	Audit Assist
Transaction Services	Acquisition Due Diligence	Vendor Due Diligence	Vendor Assistance	Merger Integration	Sale and Purchase Agreement Review
Restructuring Services	Financial Restructuring	Turnaround Strategy	Portfolio Services	Contingency Planning & Insolvency	Independent Business Review
Infrastructure & Capital Projects	Project Finance Advisory	Financing and Procurement Project Management	Project Organization, Execution and Construction	Strategy and Planning	Operations and Maintenance
Corporate Finance	M & A Advisory	Private Equity Advisory	Debt & Capital Advisory	Special Situations	Management Advisory

# Valuation & modeling services

We solve complex business problems

## Transaction valuation

Understand deal drivers and value creation



### Your issue

You plan to buy or dispose of an existing business or asset and you require an indicative range of values of the asset against which to evaluate a proposed transaction price to enhance your bargaining power.



### Our solution

We provide you with first class valuation advice enabling you to take informed decisions. Our valuations comply with all relevant international as well as local valuation standards and are in line with the best practice within the valuation community.

## Financial reporting valuation

Enable a true and fair view on your business



### Your issue

You require full compliance with complex accounting standards under IFRS.



### Our solution

Our professionals provide for both in depth valuation and accounting expertise. We are familiar with your auditor's expectations and will facilitate a smooth and efficient review process.

## Portfolio valuation advisory

Control complexities of financial services



### Your issue

As an alternative investment company (private equity, hedge fund, investment fund, fund of funds, investment manager and financial institution) you are facing intense scrutiny and attention from stakeholders due to increasing complexity of your investments.



### Our solution

Our professionals bring a deep understanding of the complexities associated with private equity, venture capital and hedge funds, and can help you estimate the value of equity interests or financial instruments, or analyzing a portfolio manager's valuation estimates for reporting purposes.

# Business plan services

We solve complex business problems

## Business plan assistance

Put it right by numbers



### Your issue

You plan to set up a new business or you are a mature company looking for financing to invest in new projects or existing businesses.



### Our solution

We assist you in preparing a business plan or feasibility study for your venture to determine its financial viability, investment value and profitability. We will work in close cooperation with your technical consultants to ensure the bankability or eligibility of the case from the initial stage of your project, to its presentation to potential investors and lenders.

## Business and KPI reporting

Monitor your success



### Your issue

You seek to improve the quality and transparency of internal and external reporting to provide stakeholders and investors with more relevant and reliable information to take informed decisions.



### Our solution

We provide models that incorporate actual financial and non-financial performance measures with qualitative information for a broader view of current performance and greater understanding of your company's envisaged future development.

## Restructuring modeling

Control complexities of financial services



### Your issue

You seek independent, trusted professionals who are both knowledgeable and unbiased to provide company business reviews (CBR) or independent business reviews (IBR) supporting you in your refinancing process with banks or when you face liquidity issues.



### Our solution

We provide you with an informed, objective assessment of existing commercial and financial positions. Our models stress test management's business plans against real commercial, operational and financial challenges, and evaluate the risk of meeting forecasts and potential upsides.

# Other Services

## *Strategy and Operations Services*

The world is just about moving away from uncertain economic times. Through clear objectives, a distinct business model, innovative culture, technologies and metrics – a few business leaders will take the right choices and achieve the growth they desire. We can help you in the following areas:

- Strategic planning;
- Organisational strategy;
- Growth strategy;
- Financial and acquisition strategy;
- Customer strategy;
- Business and technology design;
- Supply chain management strategy;
- Sales, business development and pricing strategy;
- Climate change and sustainability.
- Business Process reviews and enforcement;
- Finance transformation and organization design;
- Corporate performance management;
- Control optimisation;
- Cost reduction and revenue maximization;
- Finance capabilities assessment.

## *Tax Compliance and Advisory*

Our tax compliance services include:

- Assisting clients with the preparation and filing of income tax returns for companies and employees (individuals) including expatriates;
- Payroll management;
- Withholding tax management;
- Indirect tax services;
- Assisting clients to comply with the relevant tax laws in order to meet tax obligations;
- Representing and negotiating on behalf of clients with the Commissioner- General of the Ghana Revenue Authority;
- Assisting clients to object to excessive assessments raised; and
- Representing our clients at meetings with the tax authorities upon request.

## *Our tax advisory services include:*

- Tax planning opportunities to minimise taxes/risks to both local and international entities;
- Tax reliefs and incentives available under the various tax laws;
- Tax health checks/audits, due diligence;
- Tax effects of business acquisitions, disposals and restructuring; and
- Other tailor made products as required by our clients.

## Other Services

- Systems Process Assurance including risk management, IT systems and IT operations management;
- Advisory and attest services with respect to Sarbanes-Oxley Act 2002 section 404 (SOX 404) and Public Committee Accounting Oversight Board Auditing Standards No.5 (AS5); and
- Transition and training on International Financial Reporting Standards (IFRS).

### ***Accounting/booking keeping***

- Preparation of monthly cash book;
- Preparation of monthly Scheme transactions, including update of accounts receivable and payable ledger;
- Keeping other subsidiary ledgers including fixed assets and inventory;
- Submission of trial balance, income statement and balance sheet in an agreed format on monthly basis;
- Preparation of VAT and withholding tax ("WHT") returns to enable client's tax consultants to file VAT and WHT returns on a monthly basis;
- Preparation of statutory financial statements at the end of each financial year to be audited by an independent auditor in performing their audit.



# Other Services

## ***Advisory Services***

### Transactions

Our transactions division provides comprehensive commercial, financial, economic and strategic advice to companies facing significant business growth opportunities. We have developed a reputation for excellent advice, strong relationships and high levels of independence in the following services:

- Due diligence Valuations;
- Transaction Advisory;
- Privatization;
- Public – Private Partnership and project finance;
- Business modeling.

## ***Business Recovery***

We provide advisory services to lenders, creditors, companies and individuals in troubled financial situations. We work with colleagues across the entire breadth and depth of the firm, from tax and assurance to advisory, ensuring we can provide you with the specialist situational knowledge you need to make the right decisions:

- Restructuring, turnaround and reorganization planning;
- Operating and financial efficiency during a crisis;
- Bankruptcy and insolvency advisory;
- Distressed sell/buy-side advisory;
- Independent business reviews;
- Distressed M&A and financing.

## ***People and Change***

Getting the best from people at every level when there is constant change is the key to sustainable competitive advantage. Solid strategies, processes and technology alone do not deliver results. It takes people to accept, adopt, drive, and sustain the change to realise tangible impact. Success in business hinges on strategic agility and the ability to execute:

- Talent management;
- Organizational design; Leadership development;
- Succession management;
- Employee engagement;
- Change management;
- Human resource effectiveness and metrics.

## ***Training and Specialized Investigations***

- Tax Audit and Investigations
- Due Diligence
- IFRS and IPSAS Training
- Conversion from GAAP to IFRS/IPSAS
- Enterprise Risk Management and Internal Controls Training
- Selection and Installation of Accounting Software Solutions (ERPs) Including, Odoo, Sunsystems, Quickbooks, SAP etc