

Webcast: IPO and Public Company Readiness: Advance Planning for 2025 and 2026 IPOs – Risk Management and Financial Systems

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As companies prepare to go public, the need for strong enterprise risk management (ERM) and financial reporting systems becomes critical for long-term success. Please join us for a presentation that provides a comprehensive guide to navigating the IPO process with an emphasis on establishing effective risk management strategies and robust financial systems. Attendees will gain insights into key considerations for planning and implementing enterprise risk management (ERM) frameworks and financial reporting systems that align with public company requirements. This presentation is ideal for general counsel, legal professionals, corporate executives, and legal teams involved in the IPO process. It offers practical, legally focused strategies to ensure regulatory compliance and reduce risk exposure as companies transition to public markets.

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PANELISTS: **Andrew Fabens** is a partner in the New York office of Gibson, Dunn & Crutcher. Mr. Fabens serves as co-partner in charge of the New York office, co-chair of Gibson Dunn's Capital Markets Practice Group and is a member of Gibson Dunn's Securities Regulation and Corporate Governance Practice Group. Mr. Fabens advises companies on long-term and strategic capital planning, disclosure and reporting obligations under U.S. federal securities laws, corporate governance issues and stock exchange listing obligations. He represents issuers and underwriters in public and private corporate finance transactions, both in the United States and internationally. His experience encompasses initial public offerings, follow-on equity offerings, investment grade, high-yield and convertible debt offerings and offerings of preferred, hybrid and derivative securities. In addition, he regularly advises companies and investment banks on corporate and securities law issues, including M&A financing, spinoff transactions and liability management programs. **Michael J. Scanlon** is a partner in the Washington, D.C. office of Gibson Dunn. He is a member of the firm's Securities Regulation and Corporate Governance, Securities Enforcement, and Corporate Transactions Practice Groups, and has an extensive practice representing U.S. and foreign public company and audit firm clients on regulatory, corporate governance, and enforcement matters. Michael advises corporate clients on SEC compliance and disclosure issues, the Sarbanes-Oxley Act of 2002, and corporate governance best practices, with a particular focus on financial

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reporting matters. He frequently represents both accounting firms and public company clients on SEC and PCAOB accounting and auditing matters, including financial statement materiality and restatement issues, internal control issues, auditor independence, and other accounting-related disclosure issues. Michael has represented large accounting firms in enforcement investigations conducted by the SEC, PCAOB, and state accountancy boards. He also is experienced in conducting internal investigations involving accounting irregularities for management, audit committees, and other Board committees, and represents clients on these matters before the SEC. Michael also represents several public company boards of directors and audit committees, as well as not-for-profit organizations, with respect to corporate governance and other compliance matters. **Patty Holman** is a partner in the Orange county office of Deloitte in the Accounting & Reporting Advisory services practice. Patty has extensive experience working with public and private companies of all sizes, serving as a trusted business advisor to leaders in the accounting and finance departments. She primarily focuses IPO readiness gap assessments and IPO execution services, mergers & acquisitions-related accounting and reporting, technical accounting, and SOX (internal controls) readiness and co-sourcing. Her experience covers a variety of industries, including technology, consumer products, manufacturing, real estate and aerospace and defense. Patty is a Certified Public Accountant and holds a bachelor's degree in business administration from the Haas School of Business at the University of California, Berkeley and a M.S. in Accountancy from the University of Notre Dame. © 2025 Gibson, Dunn & Crutcher LLP. All rights reserved. For contact and other information, please visit us at www.gibsondunn.com. Attorney Advertising: These materials were prepared for general informational purposes only based on information available at the time of publication and are not intended as, do not constitute, and should not be relied upon as, legal advice or a legal opinion on any specific facts or circumstances. Gibson Dunn (and its affiliates, attorneys, and employees) shall not have any liability in connection with any use of these materials. The sharing of these materials does not establish an attorney-client relationship with the recipient and should not be relied upon as an alternative for advice from qualified counsel. Please note that facts and circumstances may vary, and prior results do not guarantee a similar outcome.

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