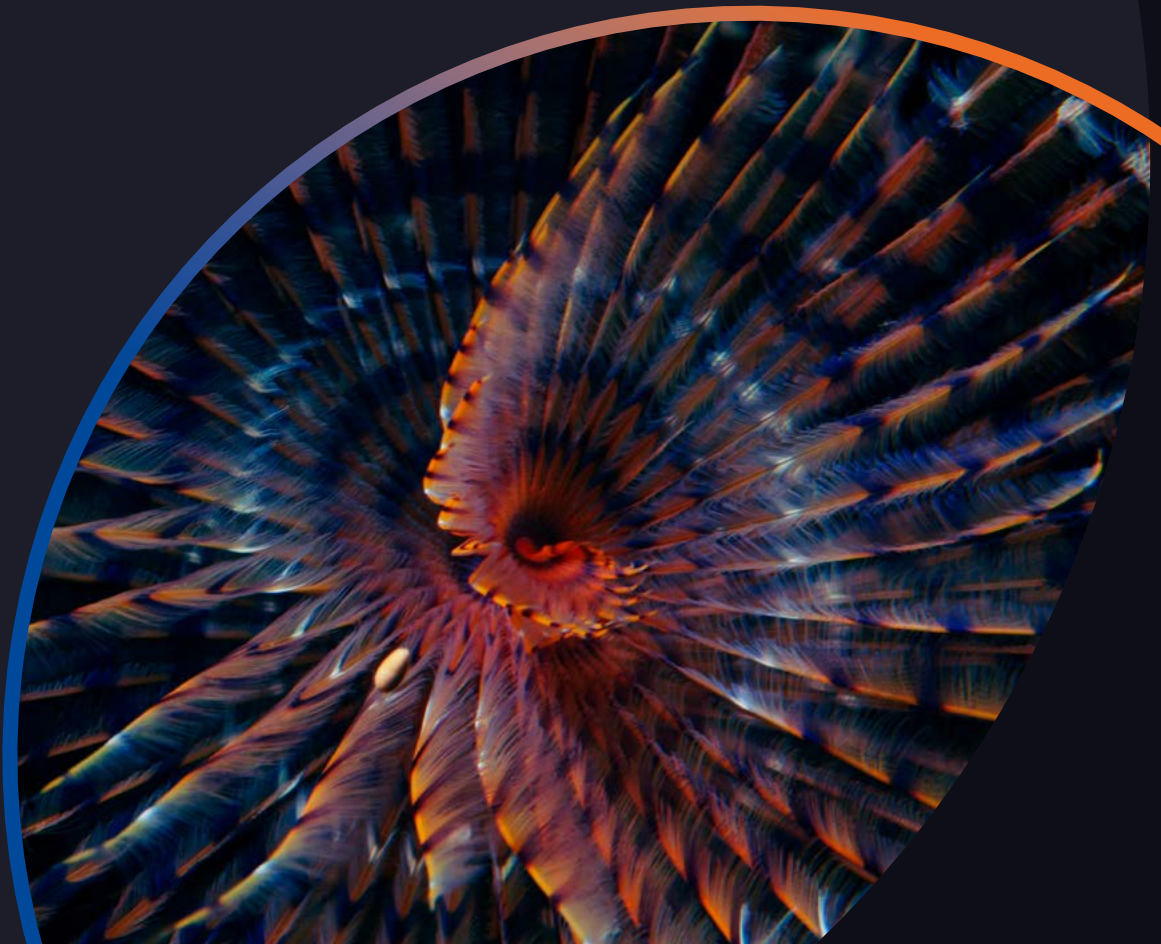




# Get your share plans IPO ready

How using a trustee can achieve structured, compliant and future ready share plans ahead of an IPO.



## Window of opportunity

You're a private company with an eye on a future IPO. It's an exciting milestone but it raises a range of new challenges, particularly when it comes to managing your employee equity and share plans.

The good news is, this is work you can (should) do well ahead of the IPO, which will pay dividends now, during and post IPO.

Any firm waiting for the anticipated market upturn before launching their IPO has an invaluable opportunity now to get ahead of the curve.

Before the IPO stopwatch starts, firms can start to review their share plans and ensure their equity arrangements are aligned with future listing goals. This includes assessing whether the right structures are in place and that their schemes are compliant and scalable. This is where a trustees can add real and strategic value.

## Simplify

Employee Benefit Trusts (EBTs), managed by an offshore trustee, are a key mechanism for managing equity both before and after going public.

Specifically, EBTs can help manage pre-IPO equity pools, facilitate secondary transactions, and ensure shares are allocated strategically and efficiently.

As companies scale and prepare for their IPO, employee share schemes often become more complex. trustees can help simplify arrangements by holding shares or fund units in a trust on behalf of employees, making the day-to-day management of awards and options more efficient for the firm.

This also eradicates pressure on the Reward, HR and Finance teams who will be navigating significant organisational change during the IPO.

## Investor confidence

Strong governance is a critical component of any IPO. An independent trustee provides an additional layer of oversight and impartiality to a firm's share schemes.

This enhanced oversight boosts investor confidence in the company's internal controls and approach to equity management, whilst also supporting the firm in complying with regulatory standards.



## Tax

Tax implications around share plans can be complicated and increasingly significant as a company prepares to list.

Trustees provide tax-efficient structures that help mitigate the risk of inadvertent tax obligations, for both the company and its employees.

This helps share schemes remain attractive, competitive and fit for the long-term.

## Regulatory compliance

The regulatory landscape for share schemes is complex and continuously evolving, particularly during the IPO process. Trustees ensure ongoing compliance with local and international regulations, helping companies avoid potential pitfalls that could delay or complicate a listing.

## Beyond the IPO

Congratulations! Your IPO is successful.

But that's just the start of it. Once your firm has successfully listed, a trustee can support your public journey by managing your share plans efficiently for you.

Furthermore, trustees support with headroom and dilution management, warehouse shares in anticipation of future award vesting and assist with hedging strategies, making them especially useful for executive incentive plans.

Additionally, they can help with funding and cost control by facilitating share purchases and enabling tax-efficient benefit delivery to participants.

## Trust a Trustee

Partnering with a trustee provides companies with a range of strategic benefits.

When a firm is preparing for an IPO, share plan trustees can help build the right operational and governance frameworks. Structures like Employee Benefit Trusts assist private companies with the tools to manage employee equity confidently and effectively throughout the IPO journey.

Trustees offer much more than administrative support – they help to scale up operations, build investor confidence and deliver meaningful, tax-efficient rewards to employees.

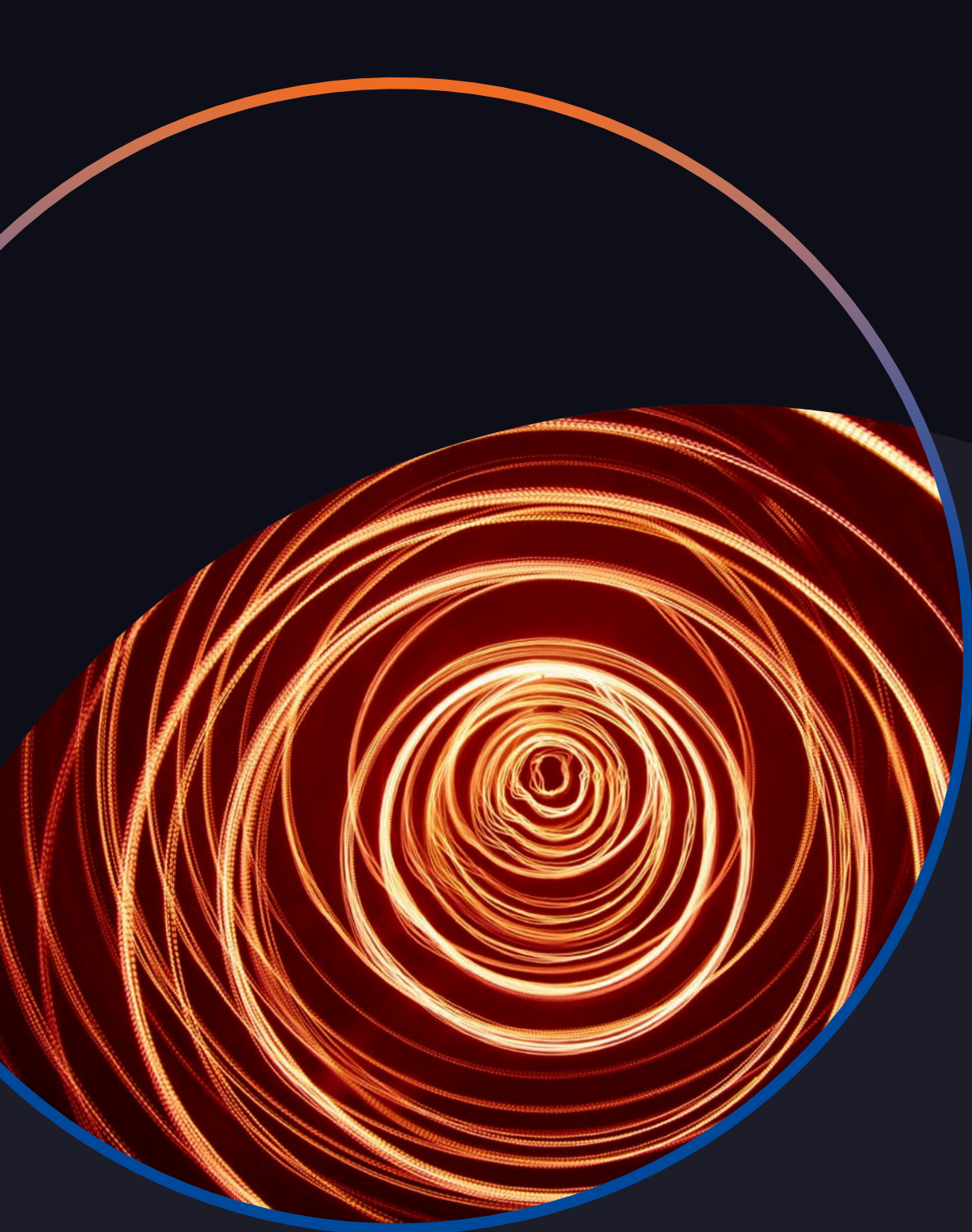
IPO and beyond, trustees deliver streamlined share plan administration, stronger risk and compliance management and enhanced participant confidence especially in cross-border or high-growth settings.

It's all about protecting, structuring and delivering value effectively.





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## Continue the conversation

If your firm is planning an IPO or you want to future-proof your share plans, we'd be delighted to explore how VG can support your goals.

**Get in touch to have a conversation.**



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