



Farm Management Consulting



MNP Canadian Agriculture Industry Outlook Fall 2024 - Appendices

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Appendices – Our People

The MNP Advantage:

- Offices in strategic urban and rural locations from coast-to-coast
- Experience with 18,000 commercial and 300 Hutterite Colony farm clients
- Over 60 years service to agriculture has given us unparalleled and unrivalled access to the industry from the producer level all the way up to industry associations and government.

Nobody does it better.

Appendices – Our People

“Think Global, Act Local”

- 130 offices from coast-to-coast.
- Member of Praxity Global Alliance of Independent Firms giving us worldwide presence
- The only professional accounting firm with a dedicated Farm Management Consulting group
- We have specialists located in the areas necessary to meet the needs of our agricultural clients

Appendices – Our People

Over 600 professionals focused on the agriculture industry with niche specialities in:

- Farm Management
- Crops
- Livestock
- Farm income stabilization programs
 - AgriStability and AgrilInvest
- Agriculture specific accounting & tax
- Food & Ag Processing
- Hutterite Colonies

Appendices – Our People

Farm Programs

Farm Programs are a complex and highly specialised service-line.

With several hundred file preparers preparing over 9,000 applications a year backed up by 100 internally certified specialists MNP is the only firm in Canada to:

- Take a full-service approach to Farm Programs.
- Develop a specialised team to maximise program-revenue for our clients.
- Prepare such a large volume of applications.

Appendices – Our People

Farm Programs

A Full-Service approach means that MNP does more than just complete the forms – we know what and how much we are applying for which means:

- We know when payments are wrong and when it is worth following up and/or appealing.
- We get what we claim 90% of the time.
- We have a robust track record of reviewing non-MNP prepared applications and collecting under-claimed amounts.
- Only firm in Canada with ability to analyse interaction between risk management programs enabling them to be truly used for risk management with our ARMP tool.

Appendices – Our People

- The 25 professionals in MNP's Farm Management Consulting group bring to bear a combination of on-the-farm experience and formal education
- Education and experience include:

Bachelors of Science in
Agriculture (B. Sc.)

Professional Agrologists
(P. Ag)

Certified Agricultural
Consultants (CAC)

Former and current farm
managers and
producers

Appendices – Our People

Within the Farm Management Consulting team we have niche professionals in:

- Crop production and marketing (dryland and irrigated)
- Intensive livestock production and marketing
- Supply managed (dairy and poultry)
- Commodity and food processing
- Exotics
- Greenhouse and Market Gardening
- Orchard Fruit

Appendices – Special Situations

Working closely with Corporate Recovery Services, the Farm Management Consulting team have assisted with the provision of:

- Initial assessment of a debtor
- Monitoring
- Restructuring
- Liquidation

Appendices – Special Situations

The Farm Management Consulting team has provided the following services to Corporate Recovery Engagements:

- Assisting with taking possession of farm operations
- Determining and executing strategies for ongoing operations
- Providing executive management of day-to-day farm operations
- Consulting on key decision points in farm operations
- Preparation of risk analysis and mitigation strategies
- Providing input into realization plans

Appendices – Corporate Recovery

MNP Ltd. (“MNP”) is one of Canada’s leading firms in Corporate Recovery and Restructuring. For more than 60 years, we have served and responded to the needs of our corporate clients. Our experienced Corporate Licensed Insolvency Trustees work across Canada, with offices throughout British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia, Newfoundland, Prince Edward Island and New Brunswick. Living and working in these communities allows us the insight into local markets to deliver personalized solutions for corporate financial challenges. Multi-location businesses have the advantage of working with a national firm that has operations in the same communities they do.

Our team understands that when a business falters, you want to know your options as soon as possible so you can choose the best course of action. At MNP, our Corporate Insolvency team is responsive to your needs. We will help you overcome the challenges you face by developing strategies that meet the expectations of all stakeholders that are aligned with your objectives.

Appendices – Corporate Recovery Services

Our comprehensive suite of Corporate Recovery services helps businesses come up with solution orientated frameworks for both short term and long-term strategies to guide them through from uncertainty, to success. These services include:

Debtor Services

- Business Review
- Corporate Restructuring – Informal Turnaround
- Corporate Restructuring – Formal Proposal to Creditors
- Bankruptcy

Creditor Services

- Business Review
- Monitor Appointment
- Interim Receiver
- Receivership
- Bankruptcy

Other Services

- Mediating
- Trustee Under Dependent Adult Orders
- Corporate Executor of Deceased Estates
- Liquidator Under Business Corporations Acts
- Class Action Claims Administration

About MNP

For over 60 years, MNP has proudly served and responded to the needs of clients in the private and public sectors.



ABOUT



Our team provides world-class expertise, in-depth knowledge and personalized service to meet the needs of our clients. MNP is committed to providing insightful business advice from a local perspective with a global lens.

Our respected team and disciplined approach to business is why we remain strong. The demand for our high-quality standards is why we continue growing. Today, MNP is the fastest growing and one of the largest chartered professional accountancy and business consulting firms in Canada.

1200+

Partners

1958

Founded in Brandon, MB

125+

Offices across Canada

We customize every engagement to meet the specific needs of our clients. By having local, regional and national expertise in all our markets, we provide clients with partner-led projects, which ensures a more efficient approach to engagements. We streamline processes to guarantee that the highest caliber of deliverables are produced, and the most effective solutions are provided.

8800+

Team members

2500+

CPAs

MAKING A DIFFERENCE

Giving back to our communities

MNP is a “Made in Canada” firm with made in Canada values. Values like exemplifying integrity in everything we do, conducting ourselves with humility and respect and embracing the communities where we live, work and play have guided our compass for over 60 years. They’re the bedrock that keeps us grounded, the character that keeps us honest and the purpose that keeps us focused. We are and will always be a grassroots firm. We appreciate our humble beginnings. We’re grateful for our continued growth. And we’re committed to reinvesting our good fortune in our national, local and individual communities. After all, it’s the support of those communities that has made us who we are today.

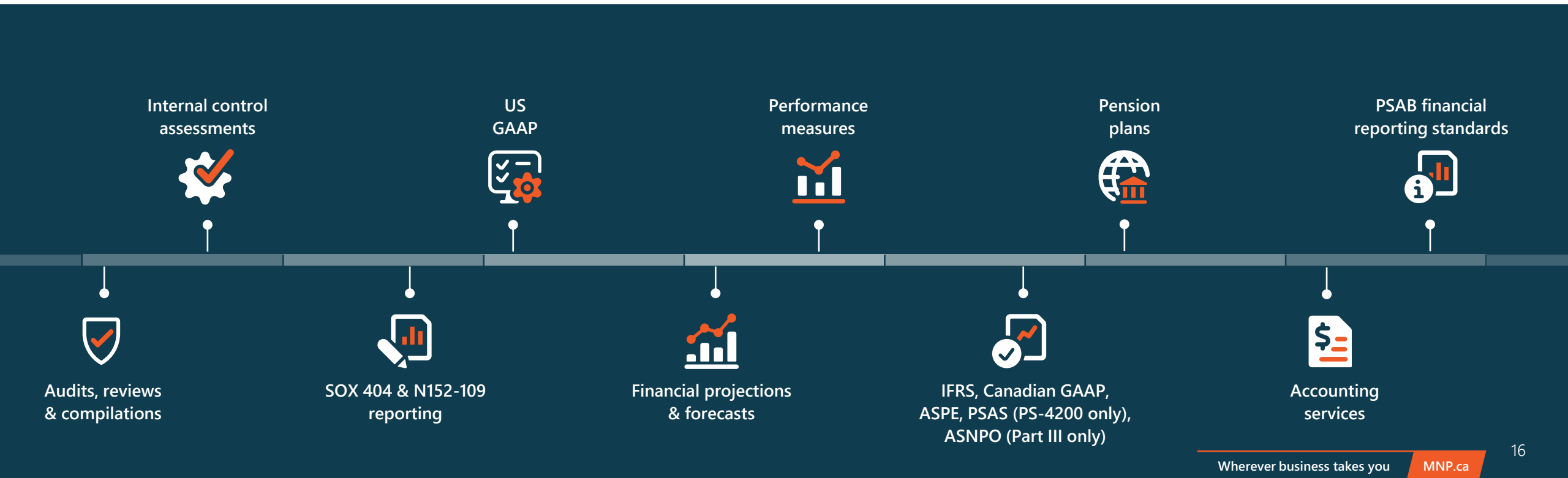
Corporate social responsibility (CSR) is not new to MNP. Be it from a national, local or individual level, MNP and MNPer take great pride in over six decades of collective pay-it-forward and charitable initiatives. Our firm and team members have benefited worthwhile causes and organizations too numerous to count. We know what we’ve done to make our communities better. But with cohesion, a cause and a collective strategy, our giving efforts have the potential to become so much more than the sum of their parts. MNP proudly supports initiatives that reflect our entrepreneurial spirit and share our values of leadership, excellence and a commitment to enhancing the communities in which we live and work. Working together, we can make a difference in the lives of people and strengthen our communities.

Beginning in November 2022 through to the end of December 2023, MNP and our Partners have assisted more than 4,000 community organizations with in-kind or direct financial donations — collectively donating an estimated \$22,813,000 and 88,379 volunteer hours. Given the unique and restrictive nature of the COVID-19 pandemic throughout 2020 and 2021, we are immensely proud that our team continues to find ways to reach out and invest in their communities.



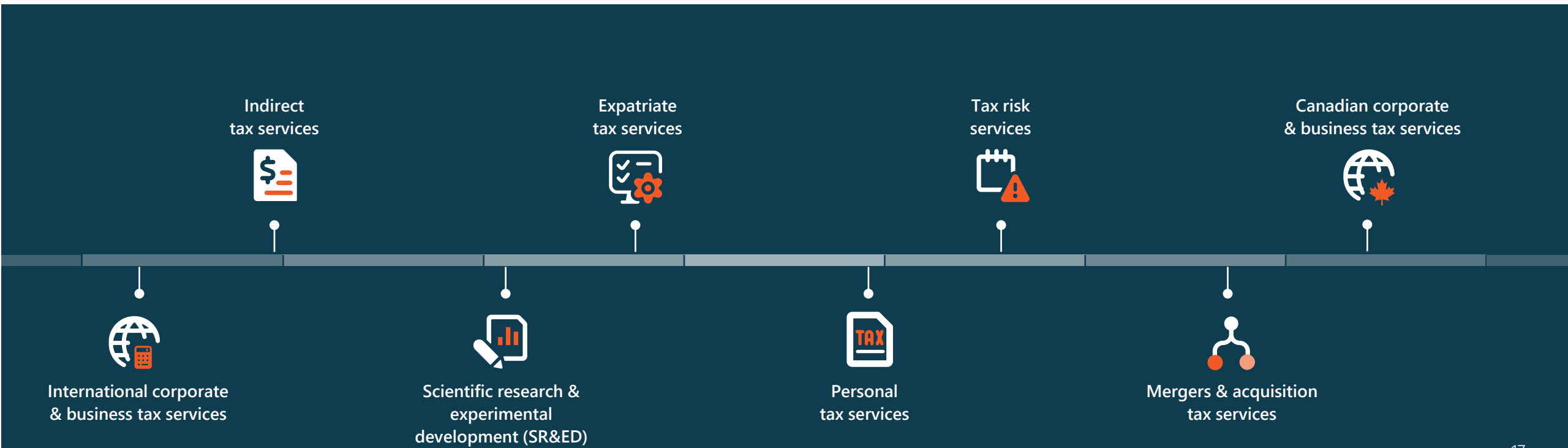
Our services

Canadian accounting standards have changed dramatically in recent years, making it a challenge for any organization to keep up. To ensure organizations understand those changes and how they may affect your business, finding an experienced advisor is critical. That's where MNP can help. Our assurance teams can help businesses interpret changes in a clear, concise way so your management team can understand the impact on financial statements and other reports. This insight allows your management team to make informed decisions and achieve strategic business objectives. In addition to traditional assurance services, we also provide a wide range of value-added services including:



Our services

Virtually every business transaction has tax consequences and each year, tax laws and interpretations change and become more complex. At MNP, our teams of tax advisors work with business owners to minimize their tax consequences and maximize their returns. While we don't recommend that organizations base their business decisions on tax incentives alone, we believe an effective tax strategy will enhance financial success. That's why we take the time to understand our client's business and give advice tailored to meet their specific needs. Our customized tax services include:



Our services

In addition to audit and taxation, MNP offers a full complement of services to help organizations succeed including assurance, corporate finance, enterprise risk services, due diligence, forensic accounting, insurance advisory, management consulting, taxation, technology solutions, valuations and more. MNP's Enterprise Risk Services team provides a full suite of risk services as outlined below:

Governance & risk management

- Governance effectiveness
- Risk oversight
- ERM maturity assessment
- Risk assessment & mitigation
- ERM framework & program implementation



Internal audit & internal controls

- Establishment of an internal audit function
- Internal auditing
- CEO / CFO certification
- Compliance auditing
- Value for money auditing
- Quality assurance reviews
- Sarbanes-Oxley 404
- National instrument 52-109
- Internal controls over financial reporting (ICOFR)



Performance improvement

- Organizational structure & governance
- Business process & control improvement
- People & technology effectiveness
- Lean Six Sigma



Business resilience

- Business continuity planning
- Crisis management & communications
- IT disaster recovery
- Emergency preparedness & response
- Scenario & simulation testing
- Crisis infrastructure protection
- Supply chain risk



IT risks, process & controls

- IT strategy & governance
- Information security & privacy
- Technology / controls assurance
- IT project risk management
- Third party reporting
- Data analytics



Lottery solutions

- Ticket fulfillment
- Draw control using RNG
- Membership management
- Prize fulfilment
- Account & financial statement preparation



Immigration

- Verify net worth of immigration applicants on behalf of provincial / territorial governments in NWT, BC, AB, SK, MB, ON NB, NS and NL.

Our services

Whatever your needs and expectations are to grow and succeed, we focus on anticipating and exceeding them through our entrepreneurial attitude and focus on excellence. We provide a deep understanding of your organization’s environment with our local presence. Whether it is to create value, transform how you operate in a digital world, streamline operations, or make better decisions through data, we help you succeed..



Organizational renewal

Strategy and organizational transformation

- Strategic planning
- ESG strategy and advisory
- DE&I advisory
- Organization design & transformation
- HR consulting
- Change management
- Stakeholder consultation
- Leadership and talent development
- Culture transformation

Delivery execution

Outsourced / managed programs and project and portfolio management

- Program leadership & portfolio management
- Program design & transformation
- Program delivery & outsourcing
- Program evaluation
- Project management

Value creation

Industry and operational specialist services

- Business and operational planning
- Financial analysis & modeling
- Performance improvement
- Supply chain transformation
- Capital and asset management
- M&A integration
- Business intelligence

Insights & analytics

Economic impact assessment

- Regional economic analysis
- Sustainability and GHG assessment
- Statistical & econometric forecast modeling
- Industry analysis
- Indigenous funding assessment
- Litigation, regulatory & trade negotiation support
- Cost of production studies

Our services

No matter where you are on your digital journey, it's never too early to innovate. Our experienced experts work closely with clients to understand the organization's challenges and goals and then solution seamlessly as an extension of their team. With our specific industry and technical know-how, we provide capabilities and perspective that can not be found anywhere else, allowing client to get the most out of the digital investments. We also provide strategic solutions based on the unique needs of your organization. Following are just a few of the areas we can provide customized solutions:

Digital advisory

- Digital strategy & transformation
- Business analysis
- IT governance & optimization
- Program & project leadership
- Sourcing & decision support
- Organizational change
- Mergers and acquisitions



Applied data & analytics

- Data strategy & governance
- Business intelligence & reporting
- Data engineering
- Dashboards & visualizations
- Advanced analytics
- Artificial intelligence & machine learning
- Internet of things (IoT)



Managed IT services

- Support & service desk
- Infrastructure projects
- Application management
- Digital workplace
- Infrastructure monitoring & management
- Security management
- Cloud management
- Procurement & lifecycle management



Application development

- Application modernization
- Agile & dev / ops transformation
- Mobile & full stack development
- Enterprise integration
- Automation tools
- Microsoft low code development
- Application managed services



Cyber security & privacy

- Security architecture
- Risk management
- Privacy & data protection
- Offensive security
- Incident management
- Cyber (SOC) managed services



Digital platforms

- Microsoft Dynamics 365 & power platform
- Enterprise resource planning
- Financial planning & analysis
- Human capital management
- Experience design
- Customer experience management
- eCommerce & platform managed services



Cloud services

- Cloud readiness & planning
- Cloud architecture
- Cloud migration & deployments
- Cloud optimization
- Cloud cyber security
- Cloud managed services