

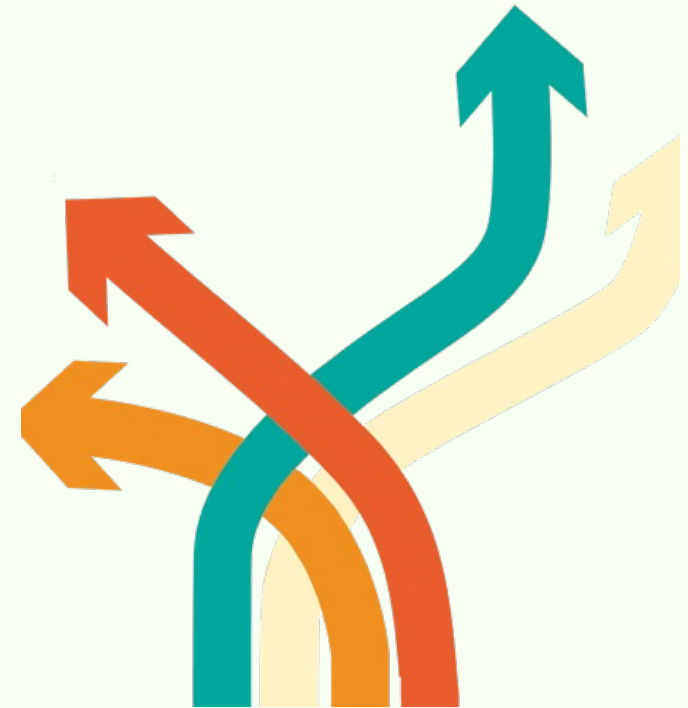
Top 20 Issues

CIMA SCS May & August 2026

Kwirmak

1. Expansion Strategies

- Expanding production capabilities
- Expanding internationally
- Entering niche markets
- Related / unrelated diversification





2. Mergers & Acquisitions

- Vertical integration: Material Supplier
- M&As: SW developer

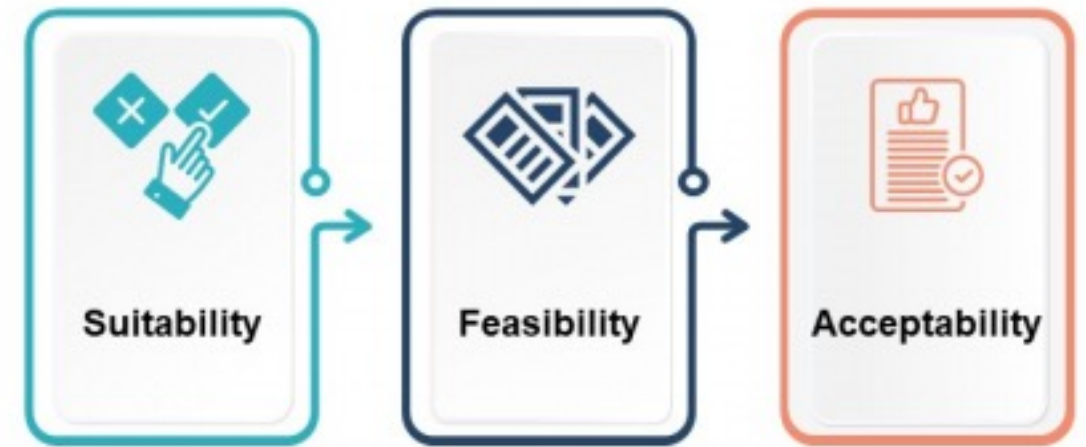
3. Strategy formulation and Strategic options

- Formulating strategies
 - Determining the future direction
 - Reacting to changes in market dynamics
 - Finding new revenue streams



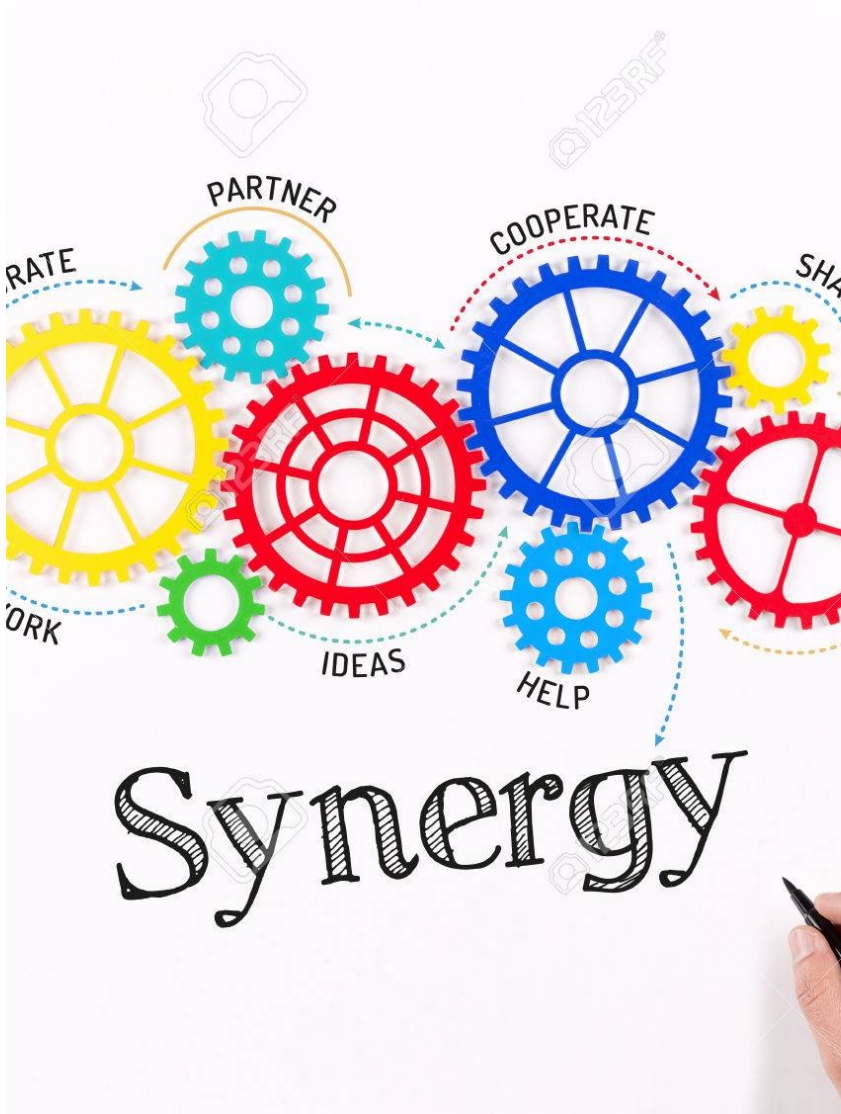
4. Strategy evaluation: SAF framework

- Suitability
 - Fulfilling mission, vision, values?
- Acceptability
 - Fulfilling stakeholder needs?
- Feasibility
 - Resources & Financial capability?



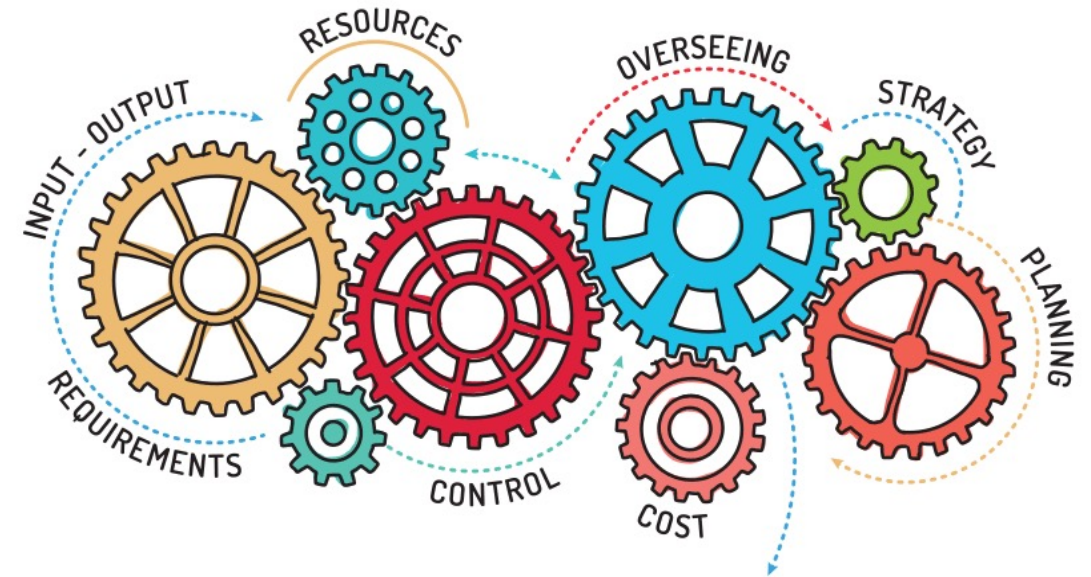
5. Evaluating synergies

- Before acquiring a company
- Before merging with a company
- Synergies post merger/acquisition



6. Operational issues

- Recommending action when faced with business issues
- Check adherence to control



7. Environmental & Sustainability issues

- Application of sustainability-based recommendations to a business problem





8. Technology & Digital disruption

- Managing digital disruption
- Setting fresh internal controls
- Updating the risk register

9. Stakeholder management

- Managing stakeholders based on:
 - Power
 - Interest



INVESTORS



SOCIETY



EMPLOYEES



REGULATORS



SUPPLIERS



CUSTOMERS



CREDITORS

10. Handling cybersecurity



- Firefighting
- Recommending preventive action
- Stakeholder management
- Cybersecurity issues vs. share price

11. Changes in Industry dynamics & Regulations



- Action to take when faced with legal issues
- Action to promote adherence to regulations
- Corporate Political Activity (CPA)
 - Lobbying
 - Bridging

12. Internal & External events affecting share price

- Predicting share price movements
- Managing shareholder expectations
- Beta vs. share price



13. Business ecosystem



- Strategies to identify & manage changes in business ecosystems
- Updating the Risk Register



14. Handling disciplinary issues

- Recommending prompt action
- Handling disciplinary issues ethically



15. Internal Audit and Controls

- Recommending internal controls
- Evaluating the efficacy of internal controls
- Recommending action to be carried out by the IA department



16. Risk Identification, Categorization & Management

- Identifying risks: Impact & Likelihood
- Risk categorization: TARA framework
- Recommend mitigatory action
- Updating the risk register



17. Corporate governance & Ethics

- Recommending action according to the Combined Code of CG (UK)
- Evaluating ethical behavior: COPPI Framework



18. Business Valuation

- Considering different valuation bases when pursuing:
 - Expansion
 - Diversification
 - M&A





19. Financing Investments

- Evaluating financing options in relation to;
 - Internal control environment
 - Financial performance

20. Financing Options

- Recommending based on Gearing & Interest Cover
 - Debt?
 - Equity?





Thank You.

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