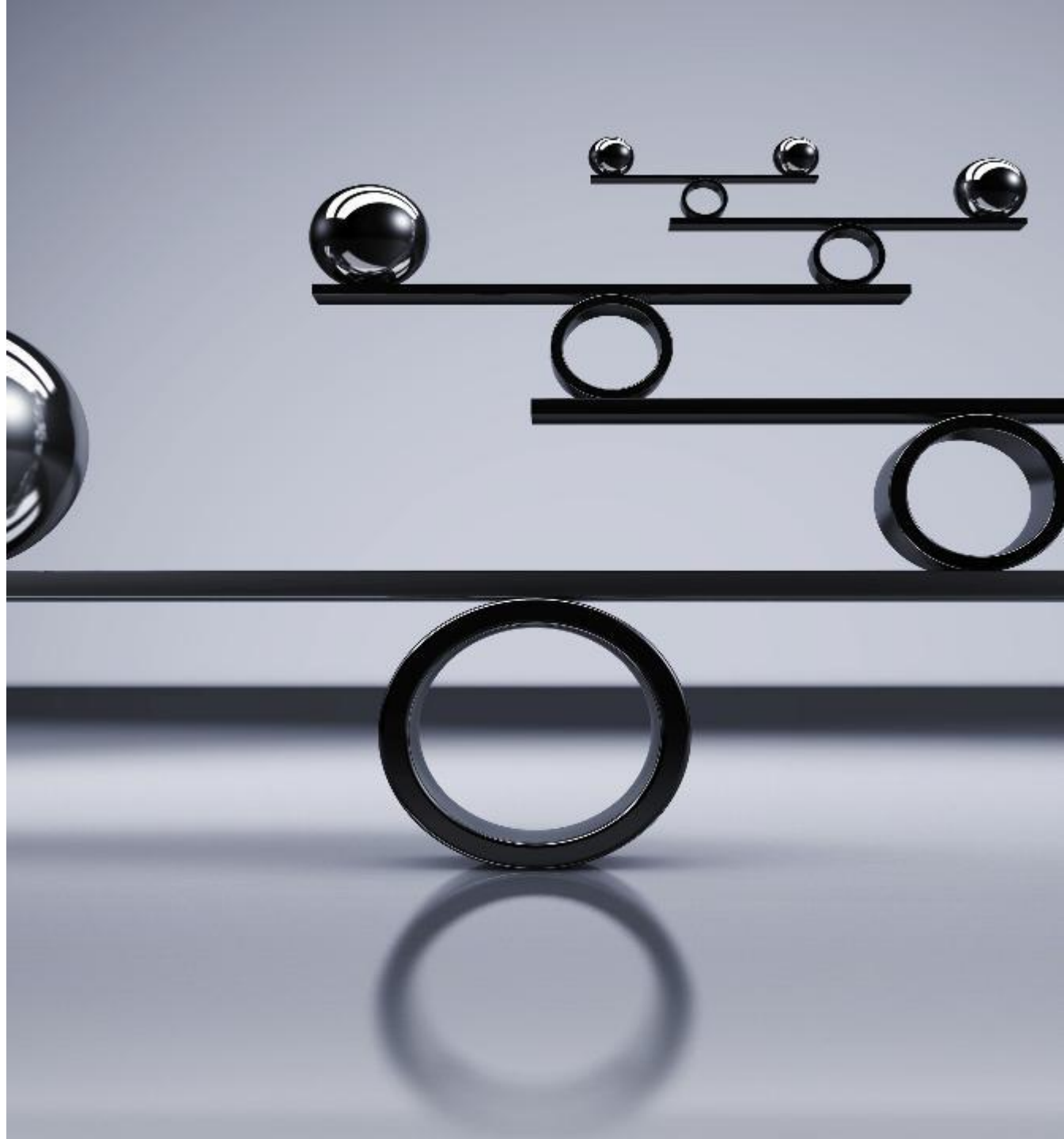




Strengthening Governance & Compliance as catalysts for Improved Access to Finance in emerging market.

2025 Papua New Guinea Resources Week
50 Years of Resources Building PNG Communities.

July 2025



AGENDA

01 Objective

02 Availability of Finance

03 Governance & Compliance



04 Action

1. Objectives



1

Understand how transparent, accountable leadership and sound business structures attract.



2

Understand how tax and statutory compliance builds credibility and reduces risk in the eyes of financial institutions.



3

Share realistic, actionable steps that can be implemented to improve business readiness for financial opportunities.

2. Is availability of finance an issue?

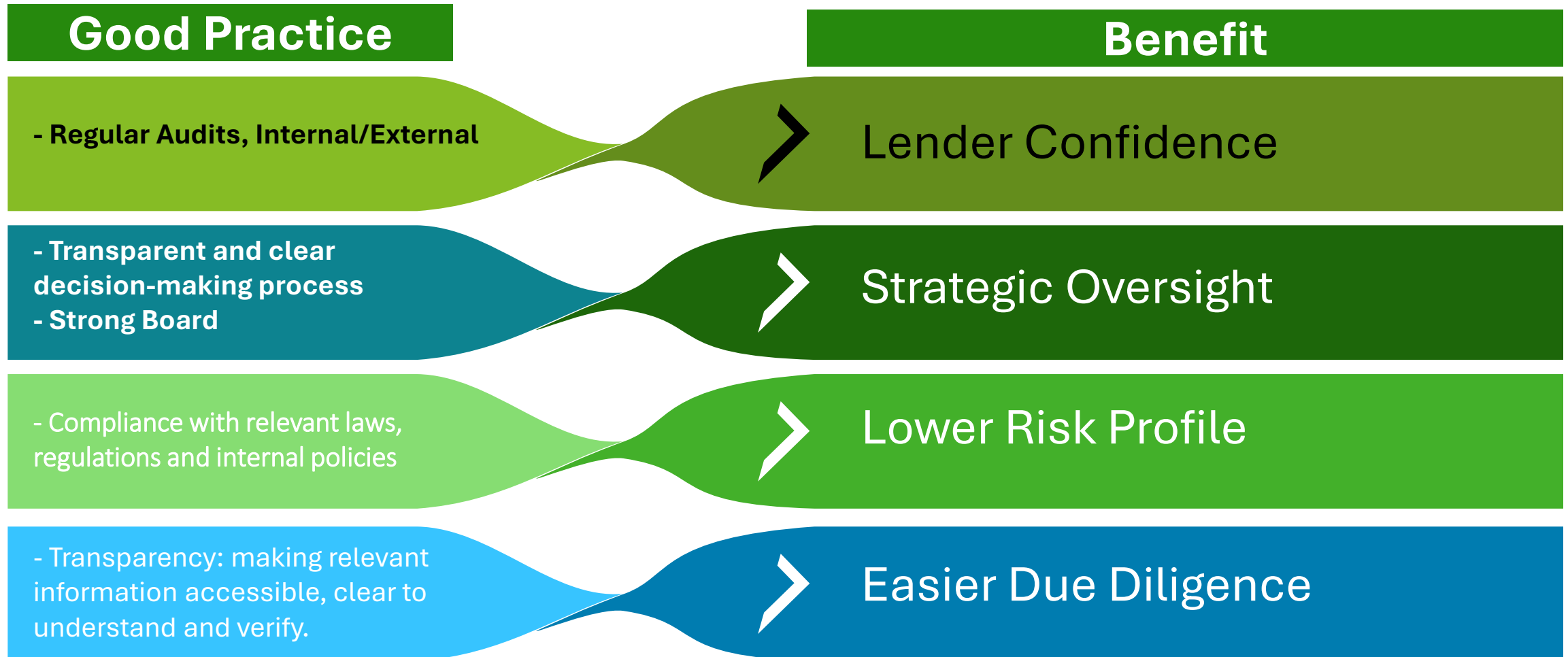
- ❑ Availability of finance is not the core issue.
- ❑ Investors and lenders seek transparency, accountability and compliance.
- ❑ Investors and lenders consider it risky to provide finance where they perceive there is:
 - Lack of proper governance structures
 - Non-compliance with tax and statutory regulations
 - Poor record-keeping and weak financial transparency
 - Lack of ability to demonstrate capacity to manage or repay funds
- ❑ Barriers to accessing finance.
- ❑ Even financially sound businesses can be denied access due to poor governance and compliance practices.

3. Governance & Compliance

- ❑ Governance = structures, internal processes, decision-making, accountability and control.
- ❑ Compliance = adhering to relevant laws, regulations and internal policies.
- ❑ Evidence that there is lack of good governance and non-compliance:
 - Missing or late finance statements
 - Irregularities in records and unexplained discrepancies
 - No internal process approvals and decision-making.
 - Frequent changes in leadership structure.
 - No evidence of tax filings or IPA/ROC filings
 - Taxes are paid late, too many tax penalties

3. Governance & Compliance, cont'd.

How good governance and compliance can improve access to finance.



4. Action



1 >

Maintain accurate and transparent financial records



2 >

Establish and maintain clear simple internal processes



3 >

Have in place clear tax and statutory guidelines for your Finance team and other relevant teams in your organisation



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