

IPO Readiness Documentation Checklist (v1)

Resortments

1) Corporate & Legal Foundation

- Entity/org structure chart (holdco/opco/subs by plant)
- Cap table + option/equity plan documentation
- Board charter + committee charters (Audit, Comp, Governance)
- Related-party transaction policy
- Master contract library (customer, vendor, JV, license)

2) Financial Reporting (Institutional Grade)

- 3-year audited financial statements (PCAOB-ready path)
- Monthly close SOP + close calendar
- Revenue recognition policy (plant + project + service lines)
- Cost accounting framework by 11-box buckets
- Consolidated KPI-to-financial bridge (Ops KPI → NOI/EBITDA)

3) Internal Controls / SOX-Style Prep

- Risk & control matrix (RCM)
- Segregation of duties matrix
- Approval authority matrix (spend/contract/CO)
- Evidence retention policy
- Quarterly control testing scripts + logs

4) Plant Expansion Playbook (for 2+ new plants)

- New plant launch manual (site selection → commissioning)
- Standard plant layout/spec package
- Workforce/hiring ramp template
- Pre-op budget + 12-month ramp model
- Go-live readiness gate checklist

5) Operations System (Scale-Ready)

- 11-box owner matrix (live + backups)
- Daily/weekly/monthly review templates
- Cross-site benchmarking report template
- Corrective action / root-cause templates
- Change-order governance pack

6) Sales/Leasing/Revenue Growth

- Enterprise GTM plan by market
- Channel partner program docs (employer, broker, institutional)
- CAC/LTV model template
- Pipeline stage definitions + SLA playbook
- Occupancy/lease-up velocity dashboard standard

7) Technology, Data, and AI Governance

- Enterprise data model + dictionary
- AI usage policy (employee + agent boundaries)
- Prompt/workflow change control policy
- Access control policy (RBAC by bucket)
- Incident response + cybersecurity runbook

8) Investor & Market Readiness Pack

- Equity story deck (why now, moat, growth engine)
- 3-statement forecast (base/upside/downside)
- Use-of-proceeds model
- Unit economics by plant/site
- Quarterly shareholder letter template

9) Public Market Documentation Prep

- S-1 data room index template
- Risk factors master draft
- MD&A; draft framework
- Corporate governance disclosures template
- Non-GAAP policy + reconciliation template

Current Strengths in Library

- BOS master loop framework
- Operations university manual
- 30-day deployment templates
- Daily digest and owner routing structure
- Field execution SOPs

Largest Gaps to Close First

1. Audited financial and controls stack
2. Formal board/governance docs

3. Plant replication package for multi-site scale

4. S-1 style disclosure templates