HIGH DIVIDE MANAGEMENT

A fresh look at fund administration

OVERVIEW

High Divide Management is an independent and trusted fund administrator that manages all financial reporting, investor reporting, and GAAP accounting needs for alternative investment funds. As certified public accountants and experts in our craft, we provide tailored, value-add services. We customize our solutions to each client's unique industry and organizational needs while ensuring fund managers and investors receive timely and accurate reporting.

Much like the clients we serve—we hustle. We are entrepreneurial, disciplined in our approach, and passionate about what we do.

INDUSTRIES WE SERVE

DIRECT + BRIDGE LENDING FUNDS

Each loan is unique and often complex. We understand the need to thoroughly examine loan documents in order to provide accurate and complete reporting. We know the product and the importance of having real-time performance metrics and tracking for each deal.

REAL ESTATE FUNDS & REITS

Fund managers continue to innovate the way their funds and joint ventures are structured in order to maximize control and tax efficiencies over their real estate assets. We've seen it all and know the importance of relevant, GAAP-compliant reporting.

PRIVATE EQUITY + VENTURE CAPITAL FUNDS

In this rapidly evolving market, GPs need help scaling their back-office operations efficiently so they can focus on making deals. Regardless of the fund's strategy, we understand the unique accounting and reporting needs of our PE and VC clients.

www.highdividemgmt.com | jack@highdividemgmt.com | 816-807-4039

HIGH DIVIDE MANAGEMENT

A fresh look at fund administration

OUR FUND SERVICES

The solutions we provide each client vary significantly based on industry and organizational needs, but the following represents our most common fund services:

- Prepare financial statements and footnotes
- Maintain general ledger
- Support audit processes
- Calculate partner allocations and waterfalls
- Manage LP reporting: capital statements, capital calls, distributions
- Calculate deal returns
- Manage GP entity bookkeeping
- Support valuation procedures and documentation
- Assist with 1099 reporting
- Assist with AP processing and wire setup

A DIFFERENTIATED APPROACH FOR OUR CLIENTS

We believe in providing a tailored solution for each fund manager in order to reduce risk and add unparalleled value. We differentiate in the following areas:

- **Relevance, Accuracy, and Completeness of Reporting**
  We realize that robust controls, best-in-class systems, and deep subject matter expertise of the asset classes we serve are the ingredients to success. Our reporting is built to be both relevant for our clients and audit-ready.

- **Timing**
  We refuse to accept the industry standard turn-around time for month-end, quarter-end, and year-end financial reporting. We hustle so our clients and their investors have access to timely reporting. We also ensure we are ready to provide real-time data.

- **Project Management**
  We believe that fund administrators should be proactive, not reactive. For this reason, we take complete ownership over the relationship with our clients. We are experts in project management, communication, and documentation—bringing solutions, not problems, to our clients.

- **Tailored Approach to Your Asset Class**
  We specialize in private debt, real estate, private equity, and venture capital, and we pride ourselves on serving clients where we know we can add the most value.

www.highdividemgmt.com | jack@highdividemgmt.com | 816-807-4039

HIGH DIVIDE MANAGEMENT

A fresh look at fund administration

OUR TECHNOLOGY SOLUTIONS

Rather than using the same technology solution across different asset classes and clients, we develop a customized approach, using best-in-class systems and robust controls, in order to meet the diverse needs of our clients. We have our finger on the pulse of the latest industry best practices, enabling us to select a technology solution that fits our holistic client approach.

OUR COMMITMENT TO DATA SECURITY

Protecting our clients' confidential data in an industry where cybersecurity attacks are becoming commonplace is a top priority. Our rigorous internal policies and controls ensure all of our client data is safe. In order to further reduce risk, all tasks are performed in-house by the company, never outsourced.

ABOUT THE OWNER

Jack O'Flaherty, CPA

Jack founded High Divide Management (HDM) in 2020 to meet the unique needs of fund managers in the direct lending space after witnessing first-hand how underserved the industry is. Before HDM, Jack managed the financial reporting for a number of bridge lending funds (~$1B AUM) and real estate funds (~$300M AUM) at Columbia Pacific Advisors, a registered investment advisor in Seattle. Prior to working in the private sector, he was an auditor at PwC in the alternative investment practice.

"After the excellent service I received from High Divide Management, I won't go anywhere else for fund administration again."

– CFO Consultant, Healthcare Tech Venture Capital Fund

"Jack seamlessly managed our financial reporting process as our lending strategy grew from 25 loans to 50, transitioned to a REIT structure, and reported and distributed quarterly to over 500 LPs."

– Fund Manager, Bridge Lending REIT

www.highdividemgmt.com | jack@highdividemgmt.com | 816-807-4039