Controller

WHO WE ARE

Demand for critical minerals to power the energy transition is growing exponentially. Yet, we know mining deeper and broader, and building landfills higher and wider, works against our fight to save the planet. At Nth Cycle, we see the path forward. We believe the critical minerals needed for the energy transition are already in circulation today. We just didn't have a clean, profitable way of retrieving them, until now.

Nth Cycle is a metal processing technology company. Our electro-extraction technology helps recyclers and miners capture more critical minerals—for use in lithium-ion battery manufacturing, among other things—while dramatically reducing costs and emissions. We are the heart of metals processing; we are the crucial step that profitably separates critical minerals from other elements, transforming them into production-grade feedstocks for the energy transition.

OUR CULTURE

You won't find another team like ours. We believe in open, honest communication, and enjoying our work while changing the world. And we value the perspectives and opinions of our colleagues while pushing each other to excel.

We're a dynamic team looking for a new team member who's also passionate about addressing climate change and advancing the clean energy industry. Consistent with our commitment to diversity & inclusion, we value colleagues with the ability to work on diverse teams and with a diverse range of people.

If this is you, keep reading.

JOB OVERVIEW

Nth Cycle is a critical minerals refining company commercializing a proprietary electro-extraction technology (Oyster™) that recovers nickel, cobalt, and manganese from battery black mass and other secondary feedstocks, producing mixed hydroxide precipitate (MHP) and lithium carbonate for the EV, energy storage, and stainless steel supply chains. The company has a binding 10-year offtake agreement with Trafigura, is pursuing a public listing via business combination with a SPAC targeting close in 2026, and is scaling its first commercial facility while building a multi-site, multi-jurisdictional operating footprint.

The Controller will own the accounting close, financial reporting, and internal controls environment for Nth Cycle on a global basis, anchoring the accounting function as the company transitions from private to public and from single-site to international operations. The Controller reports to the CFO and partners closely with FP&A, Treasury, Legal, Tax, Operations, and the external auditor, and will lead a team that includes existing accounting staff, hiring additional senior accounting, SEC reporting, and international finance talent over the first 12–18 months.

KEY RESPONSIBILITIES

Close, Consolidation & Reporting

- Own the monthly, quarterly, and annual close on a consolidated basis across US and international entities, including intercompany eliminations, FX remeasurement and translation, and consolidation in a multi-currency environment.
- Lead SEC reporting end-to-end: 10-Q, 10-K, 8-K, proxy/S-4 financial sections, and Section 16 coordination; manage XBRL tagging, EDGAR filing logistics, and disclosure controls.
- Maintain the technical accounting memo library and write or review memos on revenue recognition (ASC 606, including offtake and tolling structures), leases (ASC 842), share-based compensation (ASC 718), warrants and complex equity instruments (ASC 480/815), business combinations (ASC 805), impairment, and inventory costing.
- Manage the relationship with the PCAOB auditor, including planning, PBC fulfillment, interim and year-end fieldwork, and resolution of technical positions.

Internal Controls & SOX

- Design, document, and operate the internal control over financial reporting (ICFR) environment; lead SOX readiness in year one and SOX compliance thereafter, coordinating with internal audit (co-source or in-house) and the external auditor.
- Maintain entity-level controls, IT general controls in partnership with IT/Systems, and process-level controls across revenue, procure-to-pay, inventory and cost accounting, treasury, payroll, and financial close.
- Own the company's accounting policy manual, delegation of authority, and segregation of duties framework as the organization scales.

International Operations

- Build and operate accounting for non-US entities as the company expands (current presence in US and Netherlands), including statutory reporting, local GAAP-to-US GAAP reconciliations, and coordination with local accountants, auditors, and tax advisors in each jurisdiction.
- Establish and maintain transfer pricing documentation, intercompany agreements, and intercompany settlement processes in partnership with Tax and Legal.
- Manage FX exposure measurement and reporting in coordination with Treasury; implement hedge accounting (ASC 815) if and when the company adopts a hedging program.
- Stand up VAT/GST, withholding tax, and indirect tax compliance processes for international operations, and oversee local payroll accounting and benefits accruals.
- Evaluate and implement entity structures, banking, and ERP/sub-ledger configurations for new countries of operation; lead the accounting workstream for cross-border M&A or JV transactions as they arise.

Operational & Cost Accounting

- Own cost accounting for a refining/manufacturing environment: standard costs, variance analysis, capitalization of plant costs, inventory valuation (raw black mass, WIP, MHP, lithium carbonate, byproducts), and reconciliation to physical inventory and metal accounts.
- Partner with Operations and Supply Chain on costing models for tolling vs. purchase arrangements, yield and recovery accounting, and margin reporting by product and customer.
- Account for the Trafigura offtake and other commercial arrangements, including price adjustments, quotational period mechanics, provisional and final pricing, and any embedded derivative considerations.

Systems & Process

- Own the financial systems roadmap in partnership with the CFO and IT: NetSuite, consolidation and reporting tools, equity administration, expense management, AP automation, and tax/transfer pricing tools.
- Continue the NetSuite chart of accounts remediation and class/department/location structure build-out to support segment reporting and international consolidation.
- Drive automation of the close calendar with a target of a 5-business-day public-company close.

Equity, Treasury & Tax Partnership

- Maintain the equity roll-forward, cap table reconciliation to our equity management system, share-based compensation accounting and expense, and EPS calculations for SEC reporting.
- Partner with Treasury on cash forecasting, bank reconciliation, debt and warrant accounting, covenant compliance, and investor reporting.
- Partner with Tax (in-house or external) on ASC 740 provision, R&D credits, IRA-related credits (45X and related), uncertain tax positions, and global tax structure.

Team & Stakeholders

- Build and lead the global accounting team; hire and develop senior accounting managers, an SEC reporting lead, technical accounting, and international controllership talent.
- Be the accounting voice in cross-functional decisions on commercial contracts, financing, capital projects, and corporate development.
- Present accounting and reporting topics to the Audit Committee and support the CFO with Board materials.

REQUIRED QUALIFICATIONS

Education & Certification

Active CPA required.

Experience

10+ years of progressive accounting experience, including:

- A foundation in public accounting (Big 4 or strong national firm preferred) and meaningful industry experience
- Prior Controller or Assistant Controller experience at a US public company, OR Controller experience at a late-stage private company that completed an IPO or deSPAC in the last 5 years
- Deep working knowledge of US GAAP and SEC reporting requirements, with demonstrated ability to author and defend technical accounting positions with auditors
- Operating a SOX 404 environment, including ICFR design, documentation, and remediation
- Direct experience consolidating non-US subsidiaries, including multi-currency consolidation, intercompany, and statutory-to-GAAP reconciliation
- A manufacturing, refining, mining/metals, chemicals, or other physical-goods environment with meaningful cost accounting and inventory complexity
- A track record of hiring, developing, and retaining strong accounting teams

PREFERRED QUALIFICATIONS

Strongly preferred:

- Experience with a deSPAC, traditional IPO, or direct listing, including S-1/S-4 financial sections, comfort letters, and Super 8-K mechanics
- Familiarity with critical minerals, battery materials, recycling, EV supply chain, or metals trading, including offtake and tolling contract accounting
- Experience standing up accounting and controls for new international entities (Europe, Asia, or Africa) from a US parent
- NetSuite power-user experience and exposure to common consolidation tools (e.g., FloQast, BlackLine, OneStream, Workiva)
- Experience with IRA Section 45X, R&D tax credits, and the accounting treatment of government grants and DOE loans/awards

KEY SKILLS

- Comfortable being hands-on with the details while zooming out to build the system — doesn't wait for the team to be in place before getting the work done
- Treats auditors and outside advisors as partners; brings well-reasoned positions, welcomes challenge, and escalates early when something is ambiguous
- Communicates clearly with non-accountants, able to explain a technical position to an operator, a board member, or a banker without losing precision
- Operates with integrity under pressure, including during quarter-end, audit, and transaction cycles that compete for attention

SALARY RANGE

$180,000 – $200,000, plus equity participation structured for a pre-public to public transition, and comprehensive medical, dental, vision, 401(k), and other standard benefits.

LOCATION

Burlington, Massachusetts. Hybrid schedule with regular in-person presence expected; periodic travel to commercial sites and, over time, to international operations.

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