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PwC's Dispute Advisory Services





Disputes are almost always driven by significant events in the life of a business and profound changes in markets and industries. PwC's Dispute Advisory Services ensure that your organisation manages its disputes as an asset rather than just a potential loss, transforming challenges into opportunities.

As a global leader in providing dispute advisory services, PwC works with clients to establish the facts, analyse the issues and develop their dispute resolution strategy. Our specialist team provides advice on the financial, economic and valuation aspects of claims, assists clients through the dispute resolution process and provides independent expert testimony. We work on a wide range of disputes including litigation, arbitration, mediation, expert determination and regulatory matters.

Our strength comes not only from our forensic accounting expertise but from our valuation expertise and our ability to create value by bringing together economic and industry specialists across the global PwC network to respond to your needs. Whether you are already in a dispute or are contemplating one, we work with you to plan the best response and to deal with it effectively. If matters do go to trial, we can help you in every step of the way.

When disputes arise, we work with you and your legal counsel throughout the process and provide advice on the financial, commercial and practical issues at stake.

While we apply a consistent forensic approach to everything we do, we tailor our services to each case. Our projects fall into the following broad areas:



Commercial disputes

PwC is well-placed to give you experienced, strategic and commercial advice on a vast range of disputes, taking into consideration your business sector.

We provide litigation support, damages analysis, and providing evidence in commercial litigation matters, and we thrive at cross-border issues that require a multidisciplinary approach to dispute resolution.

Our client base is broad and ranges from large multinational conglomerates and high-net-worth individuals involved in large-scale commercial disputes, to individuals involved in substantial family and business feuds.

As part of PwC, the world's leading professional services firm, we provide integrated services to our clients by combining our legal capabilities with the vast body of expertise across the firm, including information technology, forensic and actuarial accounting, corporate intelligence and data management services, thereby making our business truly unique.

International arbitration

The increase in globalisation and accessibility to transnational trade has brought about a rise in cross-border litigation due to increased legal, regulatory, political, cultural, financial and reputational complexity and risk for international companies. As multinational companies and governments increasingly face claims arising from cross-border business ventures, project delays and cancellations, international arbitration has become the preferred means of dispute resolution.

Our international arbitration specialists deal with complex quantum and delay issues by combining our skills in accountancy, economics, finance and valuation with our industry expertise and, ultimately, by providing clear expert testimony to inform clients of the issues at the heart of these claims.

We have recent experience with submitting evidence under the rules of major dispute resolution institutions including the ICC, UNCITRAL, LCIA and LMAA.

Transaction, valuation and shareholder disputes

We help clients at all stages of the deal cycle, from preliminary due diligence and SPA support and valuations to purchase price negotiations and post-deal dispute resolution.

By working with our Transaction Services, Valuations and Corporate Finance teams, we ensure that our clients have the critical information they require during acquisitions, changes in effective ownership and related disputes.

Settling transactional disputes can be a complex process requiring vigorous valuations that combine essential analysis, industry experience and professional judgement.

Through the collaboration of accounting, finance, economics and an in-depth knowledge of valuation principles and methodology, we assist our clients with preliminary due diligence and SPA advisory, working capital and debit analysis, earn-out disputes and breaches of warranty matters.

Completion accounts

The completion accounts process to adjust the purchase price upon completion of a transaction is by far the most common – and most disputed – mechanism we come across. On the face of it, the principles behind completion accounts appear simple, but they are often a source of dispute as parties differ in their interpretation of the SPA or have opposing views about accounting treatment, which affects value.

Settling completion accounts often requires cool heads and an objective third party to navigate the process. We help clients to anticipate and address issues arising from completion accounts and to achieve a favourable outcome.

We specialise in assisting our clients in planning for the completion accounts process, preparing quantitative analysis to support their position, including assessing the strengths and weaknesses of the arguments presented, drafting the objection notice and preparing written submissions on unresolved issues for expert determination.

Expert determinations

Given the speed, reduced costs, privacy and finality associated with expert determinations, this mechanism of dispute resolution for post-deal purchase price adjustments has become very popular with our clients.

PwC is frequently appointed as an independent expert (“Schiedsgutachter”) to resolve transaction disputes through the determination process or as an advisor to our clients as part of this mechanism.

Considering the technical accounting, commercial issues and industry issues

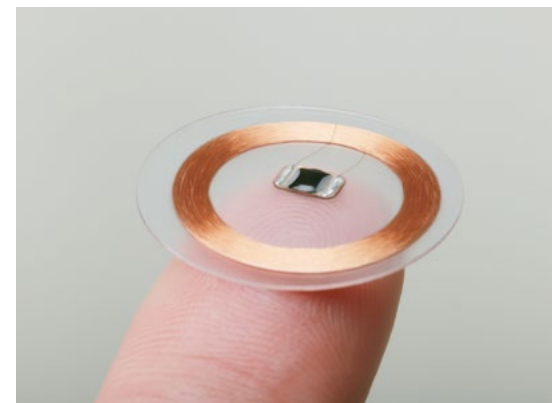
at stake, PwC helps clients to develop a strategy based on the information available and to prepare written submissions, review the other party's submissions and respond to information requests from the independent expert to qualify and quantify the issues at stake.

Forensic economics

Changes in public policy and disruptive events often lead to economic damage and liability. Success during litigation and dispute resolution often depends on proving or defending against alleged damage and liability.

Drawing on in-depth industry expertise from a range of industries including communications and technology, energy, healthcare, infrastructure, and manufacturing, our industry subject matter experts apply economic theories and methods to determine losses caused by a behaviour or an event that is the subject of the litigation or dispute.

Our industry experts regularly support clients and their counsel on topics such as access terms, price referencing, margin squeezes, and economic duress by undertaking economic and empirical analysis in order to support our clients' positions.



Business restructuring and solvency

Building on our stellar reputation in showing clients how to optimise vulnerable units or processes and steering them out of a weak position back to success, our Business Restructuring team also assists clients during insolvency and restructuring litigation and dispute resolution.

Given the increased complexity of restructuring and insolvency cases before the courts and tribunals, PwC is uniquely placed to advise on and provide tailored and effective solutions to our clients' restructuring and insolvency needs, as we understand the commercial challenges businesses and their stakeholders face and are renowned for our commercial, pragmatic and solutions-focused approach. This comes from our breadth and depth of experience in dealing with businesses in financial difficulty.

Litigation support through e-discovery and managed document review

Whether a business is facing a legal challenge or regulatory demands, speed and accuracy of response are absolutely

essential in order to avoid the risk of a fine, rising costs or reputational damage.

We work closely with law firms, giving them the confidence that data capture and preservation are carried out in a robust, forensically sound manner. Our fully scalable service can support firms through all stages of the engagement lifecycle, from guidance to the most appropriate method of data capture through to disclosure planning and witness statement creation.

We offer an evolving suite of sophisticated tools and techniques and a consistent global methodology to capture, preserve, interrogate and review data and metadata, as well as providing law firms and clients a globally accessible virtual safe room for efficient litigation disclosure.

All data is stored on our Swiss-based servers and we use industry-leading data security, including ISO/IEC 27001-certified environments, to make sure your data is safeguarded from internal and external threats, protect it from unauthorised access and maintain its integrity.



Why PwC's Dispute Advisory Services?



Global firm, local profile: We work seamlessly with colleagues across the firm to maximise value for our clients and we can mobilise global, multi-disciplinary teams at short notice. Our regional profile also allows us to match competency and cost to your engagement needs.



Industry expertise: We bring deep sector knowledge and experience and an independent perspective to assess your case in a disciplined way. We have access to experts from all sectors and regions.



Rigorous analysis: Our clients choose to work with us to assess the merits of and develop the strategy for their most complex disputes. We investigate the issues relating to claims and provide robust economic and market analysis.



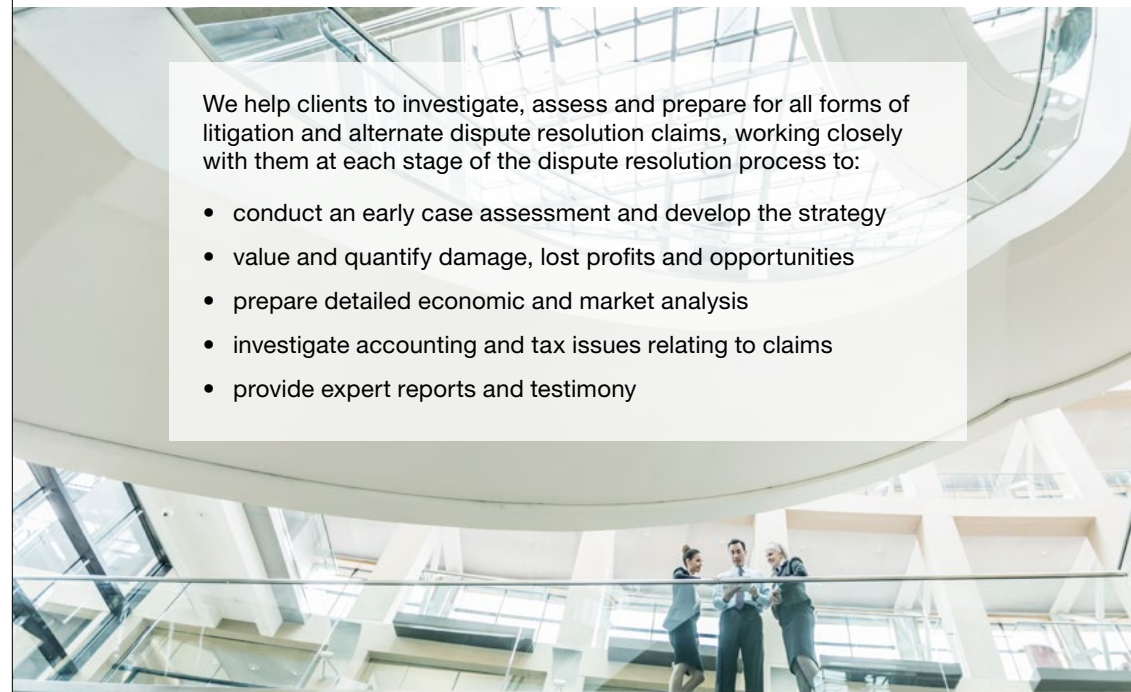
Nothing too big or too small: We work on projects of all shapes and sizes, ranging from disputes amounting to hundreds of thousands of Swiss francs to those worth billions.



Highly engaged, high-calibre teams: We have outstanding individuals who work with clients to help them resolve disputes.

We help clients to investigate, assess and prepare for all forms of litigation and alternate dispute resolution claims, working closely with them at each stage of the dispute resolution process to:

- conduct an early case assessment and develop the strategy
- value and quantify damage, lost profits and opportunities
- prepare detailed economic and market analysis
- investigate accounting and tax issues relating to claims
- provide expert reports and testimony





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