

Corporate
and M&A solutions
Representing tomorrow



Deloitte Legal provides a full range of corporate law services from complex advisory services related to major business life events (including advising in restructuring and M&A processes) through to general secretarial services. Deloitte Legal advises both national and international companies and groups on their local and cross-border activities.

Corporate law

Managing a business today is complex. Leaders need guidance on a broad range of activities, including business start-up requirements, trading activities, expansion efforts, dissolving or unwinding a business and general issues arising from day-to-day operational activities. Deloitte Legal can assist you with regard to:

- Forming and dissolving entities
- Secretarial advisory services
- Obtaining necessary permits, licenses and registration of investments
- Governing and managing bodies
- Shareholder conflicts
- Regulatory reporting

Deloitte Legal professionals work alongside with experienced business professionals in Deloitte's tax, consulting, audit, and financial advisory practices to provide clients with cohesive guidance based on their individual and unique circumstances. We have deep experience across a wide range of industries, sectors and jurisdictions.

Corporate compliance

In an environment of increased transparency, failure to comply with corporate governance rules and guidelines can have a direct and material impact from a legal and reputational perspective. This is particularly true for listed, regulated and financial entities, where compliance breaches may have a negative long-term impact on the success of the business. Deloitte Legal focuses on each client's risks and needs regarding:

- Managing the organization's legal structure, composition and regulations
- Preventing director liability issues
- Codes of conduct and best practices
- Monitoring systems and rules (committees, reporting obligations)
- Core sector reporting requirements
- Board remuneration policies

Deloitte Legal professionals work closely with their colleagues around the world to help companies manage risks and remain compliant with their corporate reporting and other obligations.

Corporate reorganization

In an increasingly competitive market, success requires an efficient corporate structure aimed at minimizing costs and optimizing profits. Deloitte Legal can provide advice on the design and selection of a suitable corporate structure for a business, as well as assisting with the execution of a variety of corporate restructuring activities, including:

- Changing corporate form
- National and cross-border mergers
- Spin-offs
- Contributions in kind
- Assigning domestic and global assets and liabilities
- Debt for equity swaps.

National and cross-border mergers Successful mergers are based upon a deep understanding of industry dynamics, the nature of the merging entities and well thought-out integration plans. In today's globalized world, many deals occur across borders and call for multijurisdictional coordination. A clear understanding of the specific legislative requirements and commercial issues

in the respective countries is required. Deloitte Legal assists companies with:

- Designing suitable structures for the transaction
- Jurisdiction choice
- Identifying legal issues arising as a result of a merger
- Reviewing contracts that may be affected by the merger
- Drafting documentation for the formalization and execution of the transaction

Deloitte Legal works closely with their colleagues in other Deloitte business specializations such as tax, consulting, audit and financial advisory in multiple jurisdictions to address and smooth out the complexities that naturally arise from transactions. We are well qualified to assist with national and cross-border mergers in a variety of industries.

Shareholder agreements

For a business to operate efficiently and as intended while avoiding gridlock within the corporate structure, shareholder relations need to be carefully and proactively managed. Shareholder agreements regulating the primary rights, obligations and interactions between shareholders are essential instruments for preventing and managing potential conflicts that may arise.

Deloitte Legal assists companies with the negotiation and execution of shareholder agreements relating to:

- The regulation and structure of governing and managing bodies
- Resolutions subject to qualified majority
- Control restrictions on the transfer of shares
- Dividend policies

Deloitte Legal has experience with and understands the nature of shareholder relationships in different types of entities. Additionally, we bring industry knowledge that enables us to help companies to understand and address sector-specific issues. These qualities enable us to adapt our approach to suit the needs of individual organizations.

Acquisitions, divestures and joint ventures

In today's global business environment, expansion strategies, alliances and divestitures often give rise to a wide range of legal, tax, regulatory, and other issues which may impact the overall success or failure of a transaction. Deloitte Legal advises business throughout every stage of a transaction, from negotiation through to execution. We provide advice on suitable structures as well as drafting relevant agreements and ancillary documents.

Deloitte Legal has extensive experience in cross-border deals in a variety of industries. Deloitte Legal professionals work closely with their Deloitte colleagues around the world, who have strong foundations in the business community which they serve. This is a valuable asset if and when cross-border complexities arise.

Legal health check

The legislation requires directors and other officers to keep the statutory records of their companies up to date at all times. The maintenance of statutory records should be a part of a company's continuous policy of good corporate housekeeping. This is particularly important:

- At the time of annual return is being prepared
- At the time of the annual audit
- If a company or group is being recapitalized or re-financed
- If group rationalization or restructuring work is being undertaken; and
- If a company is being prepared for sale.

Deloitte Legal can assist with:

- Review of the company's statutory records
- Comparison of the statutory information and, if appropriate, offer advice on rectification of regularization measures
- Drafting of company secretarial documents to assist in bringing the statutory records of the company and /or the public file up-to-date.

Legal purchaser and vendor due diligence

Appropriate assessment of the risks associated with a target company or a projected transaction can be the difference between the success and failure of the deal. Deloitte Legal assists businesses with legal purchase and vendor due diligence, including reviewing any required aspects of the target company, identifying contingencies and risks that may arise as a result of the sale or purchase of an entity, highlighting legal considerations and drafting the relevant diligence reports. Deloitte Legal also helps companies with the tactical aspects of the transaction, such as negotiation strategies, and drafting and executing the required documents.

Companies benefit from the deep experience of Deloitte Legal within corporate and M&A, our understanding of local and global markets and our close collaboration with colleagues in other Deloitte business disciplines such as tax, consulting, audit and financial advisory. Deloitte's international presence and capabilities stand out from those of traditional law firms.

Post-merger integration activities and legal entity reduction

Finding the right merger candidate and negotiating a deal are only the first steps on the path to deriving value from a transaction. Once a deal closes, it is essential to effectively integrate the businesses and structures of the entities in order to realize the intended benefits of the merger. Deloitte Legal helps companies to rationalize and simplify the corporate structures and internal proceedings of the integrated group. We have a solid understanding of and experience in a wide variety of industries and sectors. Our lawyers work closely with other Deloitte professionals from tax, consulting and financial advisory to ensure that businesses consider multiple perspectives and effects on business prior to making strategic decisions.

Contacts

Deloitte & Touche LLC

36 a Lado Asatiani St., Tbilisi, 0105, Georgia

Tel: +995 32 224 45 66

Fax: +995 32 224 45 69

www.deloitte.ge

Giorgi Tavartkiladze

Senior Manager

gtavartkiladze@deloitte.ge

Giorgi Khurodze

Head of Deloitte Legal, Attorney-at-Law

gkhurodze@deloitte.ge

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