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InfrastructureAlternatives by Deloitte



Our infrastructure services

Prompted by different economic and social drivers, global interest in infrastructure is growing at a rapid pace.

Deloitte Luxembourg's highly skilled and experienced infrastructure specialists offer an end-to-end service for investors, fund promoters, developers, and operators in both the private and public sectors, throughout the entire lifecycle.

Our knowledge and credentials range from transport and telecommunications to renewables and energy, but also in assuring the right dots are connected within our ESG, Public Sector and Smart Cities initiatives

Our teams offer unparalleled expertise at all levels of the investment and operational asset cycle, helping our clients improve maintenance efficiency, understand market trends, accommodate investor requirements, and ultimately, maximize revenue streams or investors' internal rate of return.

Our aim is to assist you in optimizing your return and outcomes throughout the asset's lifecycle. We are here to support you in the planning, delivery, and financing stages, as well as the operation and transaction of your infrastructure funds and assets.

We are here for you. Contact us today.



- VAT review/design
- Target market research and benchmark
- Design and review of waterfall models
- Service provider selection and due diligence
- AlF/fund set-up assistance and tax analysis
- AIFMD registrations for cross-border marketing and distribution
- Carry or manage incentive structuring
- Performance certification
- RAISE
- **W** DESIGN
- Service provider selection & due diligence
- KPIs definition and dashboard implementation
- Tax structuring and transfer pricing
- CSSF license application
- IT strategy
- Manager operating model definition
- Market research & analysis

- Contribution in kind review

 Tax structuring and
- transfer pricing
- Asset valuation
- VAT treatment of transaction costs
- > Tax due diligence
- M&A services
- Target due diligence and risk assessment
- (A) BUY
- **BUILD**
- Core system selection and transformation
- Operational performance dash-boarding and analysis
- Controls framework certification
- Controls framework set-up
- Workplace strategy
- End-to-end process definition

- Review of waterfall calculation
- Asset monitoring
- Valuation support
- Interim dividend report
- Tax supervision
 and health checks
- Fund performance analysis
- Risk services
- Due diligence on AIF counterparty
- Fee calculation benchmarking
- Tax compliance
- Investor and regulatory reporting
- AIFMD Annex IV reporting
- Sustainability attest reports
- (E) HOLD
- © RUN
- Global SPV administration
- Operational performance analysis
- Regulatory watch
- Statutory audit
- Regulatory notifications
- () Internal audit
- Operational readiness testing
- Regulator visit dry runs
- () Compliance
- Risk management support
- Process review and improvement

- Valuation services
- Tax exit strategy
- Liquidation report
- Vendor assistance
 Sell side M&A advisory
- Listing and registration
- i REPORT
- KPIs reporting
- Regulatory reporting
- Tax reporting
- Limited reviews on foreign reporting GAAPs
- Investor reporting
- Eligibility assessment (equity/ bond), as per Solvency II
- Solvency II TPT/ SCR reports
- Regulatory maintenance for cross-border distribution

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