



Financial Advisory Valuation Services

Helping assess value in today's complex environment

The Valuation Services team offers comprehensive valuation services to clients locally, regionally and worldwide. Our valuation professionals can help you identify complex business and transaction issues, analyze alternatives, provide solutions—and then help you execute on those solutions.

Our Valuation Services professionals come from a multitude of backgrounds and transcend the barriers of time zones, language, currency, and culture to serve you. We provide well-reasoned, defensible valuations and advice. Most importantly, we understand how to quantify and present valuation analyses and conclusions under prevailing accounting, tax, and regulatory codes for transaction, financing, litigation, strategic management, and compliance

purposes. With more than 100 valuation partners and more than 1,300 valuation practitioners around the world, we combine an integrated global approach with extensive industry experience and local knowledge to address and meet your complex needs.

Deloitte Financial Advisory provides business valuation and consultative services to clients worldwide. Our business valuation teams perform valuations of business entities, intellectual property, common and preferred stock, partnership interests, private debt instruments, options, warrants, and other derivative instruments to assist clients with mergers and consolidations, acquisitions, and dispositions; taxation planning and compliance; financial reporting; insolvency and restructuring;

litigation and dispute resolution and strategic planning. Our teams also provide specialized valuation services that assist clients with portfolio valuations as well as in addressing shareholder value optimization.

How we can help

Valuation is a central theme that overlays and intersects with many other business issues. Whether a company is in distress, growing rapidly, or trying to determine where to make investments, a well-reasoned valuation can help management identify and manage complex business and transaction issues, analyze alternatives, and provide and execute solutions. ➤

Our service offerings

- **Section 238 Minority Squeeze Out/ Dissenting Shareholder Demands**—We act as expert witness and provide opinions on the consideration to be received or paid in related party transactions including minority squeeze out and dissenting shareholder demands for fair value payment for their shares as prescribed under companies law legislation in the Cayman Islands.
- **Financial Reporting & Tax Valuation**—whether you need to comply with International Financial Reporting Standards (IFRS) or most other generally accepted accounting principles, you need to address evolving changes in “fair value” accounting. To the extent that an increasing number of assets and liabilities lack readily established market values, you need to rely on valuation models that are developed based on methods and assumptions that can be highly judgmental. We can help you, because our professionals understand the dynamics of fair value measurement and have access to relevant expertise and resources whether you need assistance with purchase price allocation for accounting, considering impairment of assets, or valuing financial instruments and derivatives.
- **Fund Portfolio Valuation**—we work with hedge fund and other alternative managers who need rigorous, objective valuation analyses of their diverse, complex and often illiquid investments. Our experience includes interacting with audit colleagues with special knowledge in complying with U.S. GAAP or IAS.

- **Fairness Opinions**—boards of directors considering the purchase or sale of significant assets or business interests usually seek fairness opinions. Our valuation professionals frequently advise boards on transactions such as mergers and consolidations, acquisitions, divestitures, unsolicited offers, tender offers, financial restructurings.
- **Litigation Valuation**—our professionals can provide credible valuation-focused expert witness testimony and opinions in court proceedings. We also provide valuation services in support of arbitration, pre-trial planning, depositions, shareholder dissolution and purchase price disputes, third party analysis, intellectual property infringement analysis, and calculations of damages caused by infringement.
- **Business Valuation Consulting**—whether evaluating strategic alternatives, acquisitions, or new ventures, our valuation professionals can provide pricing and strategic analysis to reinforce your decision making. We often produce quantitative models for companies like yours when they are evaluating strategic options, considering a transformational transaction, or undertaking an important project. These models can help you make better decisions and increase stakeholder value by simplifying project dynamics and allowing “what if” analysis with robust, insightful analysis, flexibility, customization and reliability.
- **Tangible Asset Valuation**—Our professionals can value tangible assets in a broad range of business contexts. Our real estate practitioners consult with real estate and financial services companies on leasing, due diligence, and other valuation issues.

Deloitte Cayman

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Access to this broad base of knowledge enables our professionals to address a broad range of issues involving people, processes, and technology. Our services are scalable and can be tailored to your circumstances and specific needs.

For more information about our organisation and its structure, please see www.deloitte.com



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