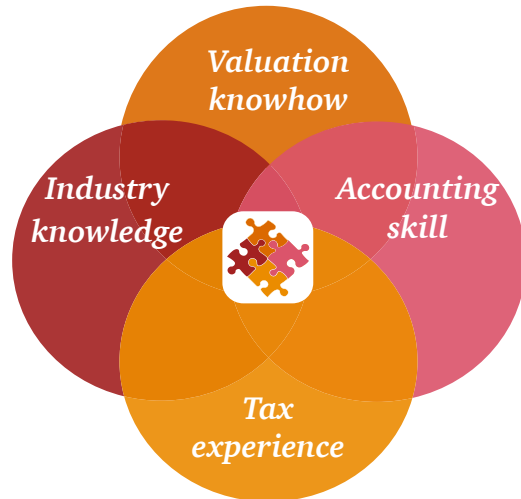


Our integrated approach

We can help you:

- Unlock greater value from existing assets and ongoing capital expenditures;
- Assess objectively deal value of new acquisitions and investments;
- Minimise value leakage;
- Adhering to fair value reporting for regulators;
- Understand the importance of IFRS9 compliance and impairment testing.

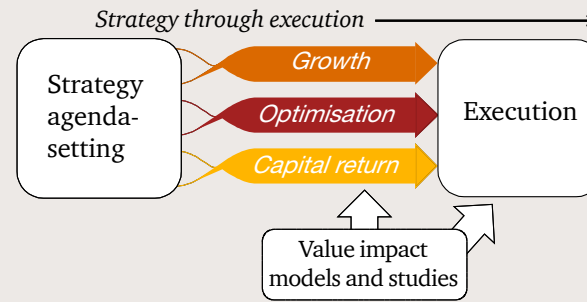


Our Valuation practice regroups professionals with diverse educational backgrounds and working experiences.

Our Valuation practice is also part of a network of valuation practices over 50 countries. By bringing together professionals from the Network, PwC offers a uniquely different experience to clients.

We can help you get the advice you need to satisfy regulators and auditors, avoid surprises, and realise value from transactions and other corporate events.

Independent Value Assessment

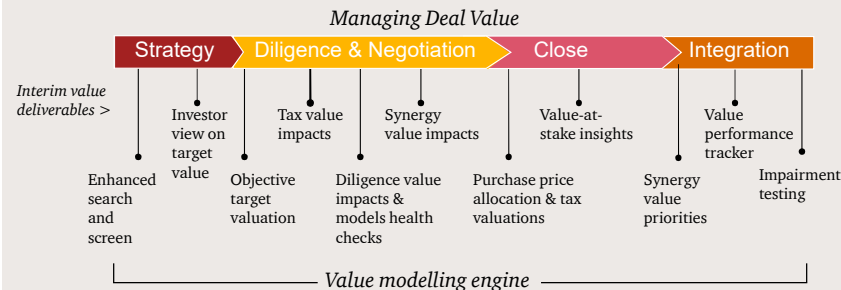


Consider these **three** value questions before setting your corporate strategy:

- #1 What investor expectations about value are embedded in your share price?
- #2 Do you know when, where, and why value is being created and consumed?
- #3 Have you set a strategy considering potential value impacts?

Do you know where value is created in your company?

Managing Deal Value



A majority of deals do not create value for buyers. “Buy low, sell high” is often clouded by a lack of focus on the gap between price and value.

Are you focused on the gap between price and value?

We provide clients with a consistent, objective voice on value across the deal continuum.

Independent Value Performance and Impact

Delivering regulatory valuations that investors and regulators can trust demands capabilities beyond finance.

Equally important is thorough knowledge of relevant accounting and tax regulations, and an understanding of sector issues driving operating performance.

IFRS 9 Compliance

IFRS 9 - Financial Instruments, includes amended guidance for the classification and measurement of financial assets by introducing a fair value through other comprehensive income category for certain debt instruments. It also contains a new impairment model which will result in earlier recognition of losses.

These changes are likely to have a significant impact on entities having significant financial assets. IFRS 9 which replaces IAS 39, will be effective for annual periods beginning on or after 01 January 2018, subject to endorsement in certain territories.

Are you tracking the right performance metrics?

Advisory - Deals

Deals are an opportunity: for faster growth, enhanced capabilities, strategic refocus and dramatic transformation.

We help businesses achieve successful deals, develop insight for decision-making, and create value through mergers, acquisitions, disposals and restructuring. Our team also advises on all aspects of your capital needs.

Valuation Practice

- Portfolio and Financial Reporting
- M&A / Capital Markets related
- Strategic / Investment / Dispute related

Debt & Capital Advisory

- Funding options for growth or new projects
- Refinancing existing debt or recapitalisation
- Debt restructuring and waivers
- IPO and SEM Transaction advisory
- Infrastructure Finance/PPP/Renewables

M&A Advisory

- Bid support and defence
- Deal sourcing, planning and execution
- Sale and Purchase Agreements

Delivering Deal Value

- Post Merger Integration
- Carve-out and Exit Reviews
- Post-deal and disposal accounting

Transaction Advisory

- Financial Due Diligence
- Vendor Assistance
- Working Capital Reviews

Financial Decisions and Analysis

- Strategy and Business Planning
- Feasibility Studies
- Model Audit & Validation
- Model Design

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*Using value
insights for
informed decisions*

**Our Valuation
Practice**

Identify | Manage | Maximise | Report

