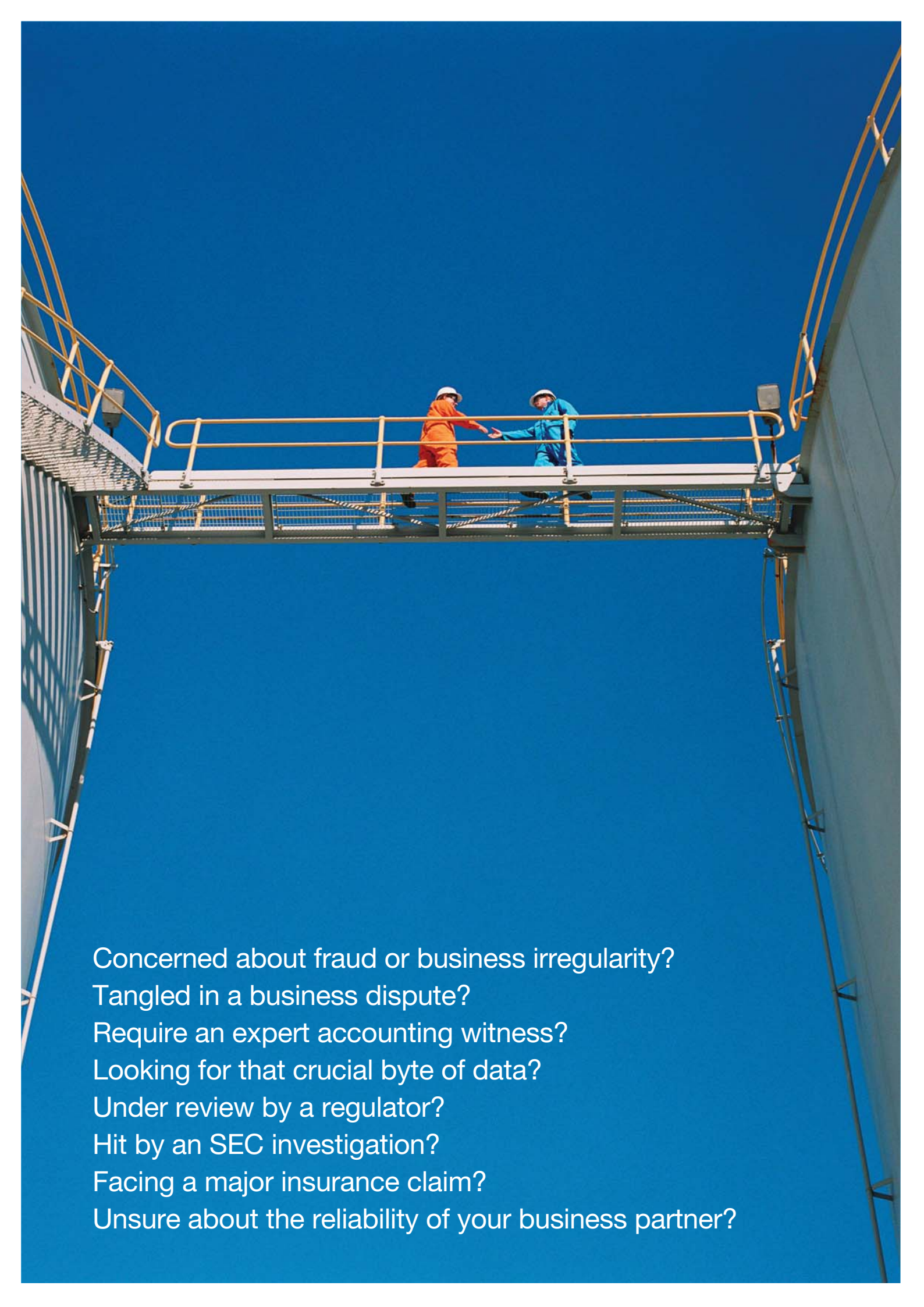


# Dispute Analysis and Investigations

## Investigate, Analyse, Resolve



A photograph showing two workers in safety gear (orange and blue suits, white hard hats) shaking hands on a metal walkway or bridge structure. The background is a clear, bright blue sky. The walkway has yellow railings and is situated between two large, light-colored structures, possibly parts of a large industrial facility or a bridge under construction.

Concerned about fraud or business irregularity?  
Tangled in a business dispute?  
Require an expert accounting witness?  
Looking for that crucial byte of data?  
Under review by a regulator?  
Hit by an SEC investigation?  
Facing a major insurance claim?  
Unsure about the reliability of your business partner?

“The growth of the PricewaterhouseCoopers Turkey’s Dispute Analysis & Investigations Service practice is a demonstration of our commitment to this market and our expectation that it will continue to grow both in scale and complexity. We are well placed to help businesses as they seek to comply with new market regulations and tackle the financial and collateral risks to their businesses.”

As the pace of business intensifies and globalisation grows, disputes and other difficulties inevitably arise more frequently. Increasingly, such challenges involve dealing across borders with customers, joint venture partners and foreign governments. They may also involve different cultures and legal systems as well as unfamiliar regulatory and financial reporting requirements. Whether reacting to an incident or offering proactive solutions, our network of forensic services practices combines a global reach with dedicated local teams to support your business.

With a large dedicated specialist team, our practice in Turkey has a vast range of experience in corporate investigations, dispute analysis and resolution and providing expert opinion and evidence.

We help organisations tackle the major financial and reputational risks associated with corporate crime. Our experts identify financial irregularities, recover stolen assets, and introduce controls to mitigate the future risk of fraud. We have also developed and pioneered new technology specialising in the capture, management and analysis of data to support investigations and dispute resolution.

In addition, we provide investigation and accounting skills to help businesses resolve complex commercial and financial disputes arising from corporate transactions, insurance claims, intellectual property and licensing contracts. We also advise on regulatory compliance and on minimising the risks of shareholder litigation.

As well as assisting clients in dispute or other crisis situations, we use our experience of what can go wrong to deliver proactive and value-enhancing services to clients.

## Why PricewaterhouseCoopers?

With the largest network of forensic practices in the world, spanning 63 countries and employing over 1,400 specialists, PricewaterhouseCoopers firms can draw on vast experience of dealing with difficult situations across a broad spectrum of industries in many jurisdictions. Moreover, we can draw on the breadth of PwC’s global industry expertise, and frequently involve specialists from across the firm to achieve the best possible results for our clients.

Whether in the boardroom or the courtroom, working directly for our corporate clients or for their appointed intermediaries, leading companies worldwide rely on our resources when confronting critical issues with far-reaching financial and legal implications. They value our ability to help them make intelligent, informed decisions quickly and cost effectively.

The PwC brand is identified with quality and integrity over the world. Our experts combine rigorous investigative techniques with the highest ethical standards. The companies who turn to our Forensic Services professionals know that they can rely on our independence, insight, objectivity, confidentiality, business sensitivity and ethical conduct.

# Our Areas of Expertise

## Investigations

### Are you concerned about fraud or impropriety within your organisation?

Our Investigations team is ready to assist clients in the prevention, detection, investigation and remediation of fraud, financial crime and other irregularities including asset misappropriation, bribery and breaches of ethics.

Working as appropriate with our Forensic Technology Solutions specialists, we combine extensive practical experience, formal training and a wide range of tools and techniques in our approach to financial investigations.

We also assist parties contemplating asset recovery actions. We provide support by investigating the full extent of the losses, analysing evidence obtained under disclosure orders, and producing reports which can be used in evidence if appropriate.

## Commercial Disputes

### Are you involved in a business dispute?

Most businesses, large or small, will face a dispute situation at some point. PwC assists clients throughout the process, whether in an informal forum or in litigation, mediation or arbitration. We help clients at any stage of a dispute, for example:

- providing independent advice to those contemplating a dispute
- investigating and analysing evidence including electronic data
- assisting and advising on dispute resolution
- providing expert evidence

Our disputes team has first class experience of with a range of disputes including loss of profits claims, contractual disputes, actions against professional advisers and disputes with directors or employees.

## International Arbitration

### Are you involved in a cross-border dispute?

PwC has an experienced team of International Arbitration specialists who assist parties and their legal advisors to investigate and understand the financial, economic and

business consequences of a dispute.

We have wide experience providing financial and other types of evidence in proceedings around the world in connection with:

- Breach of contract disputes
- Construction disputes
- Misrepresentation and breach of warranty claims
- Investment treaty disputes

## Forensic Technology Solutions

### Did you know that we can recover deleted files and e-mails from your computers?

With over 90% of all business records created and stored electronically, the security and recovery of electronic data is an essential element in investigations and dispute resolution. Organisations need to be able to recover, analyse and secure electronic data efficiently and cost effectively.

PwC brings a highly professional, collaborative approach to our clients' electronic document management needs. Using our cutting edge proprietary tools and forensic laboratories worldwide, we can find, retrieve, preserve, analyse, and process vast amounts of electronic information in a legally robust and efficient manner.

## Intellectual Property

### Have you suffered damages from patent infringement?

Intellectual property rights, in the form of patents or design rights, are often a company's most valuable assets. We act as an independent expert witness for organisations involved in intellectual property disputes. This usually requires an assessment of the quantum of damages flowing from the infringement of intellectual property rights.

We can support you by providing objective expert evidence based on a combination of accounting, economic and financial analyses.



“Objective investigation of the facts is the key to ensuring a full understanding of the situation”



“Analysis of case information must be managed effectively and involve a deep understanding of both the legal and financial issues”

## Securities Litigation

**Do your company financial statements comply with the appropriate regulatory bodies?**

The integrity of financial accounts is the subject of unparalleled scrutiny and public attention in the wake of some notable corporate scandals in recent years.

Companies with a US listing are subject to regulation by the SEC and the US Department of Justice. In addition, they are exposed to the risk of class action lawsuits where accounting issues emerge.

Our team specialises in assisting SEC-listed companies and their local subsidiaries by providing the expertise to manage and minimise securities litigation and regulatory compliance risks.

So, if you are a subsidiary or distributor for a US-listed company who is required to comply with Section 404 of the Sarbanes Oxley Act, or conduct a 10A investigation, PwC Forensic Services can help you.

## Anti-Money Laundering Services

**Are you in compliance with current Anti-Money Laundering and Proceeds of Crime regulations?**

Companies in the financial services sector in particular face significant reputation and regulatory risk, should they be deemed to have inadequate arrangements in place to prevent money laundering. PwC assists with the development of compliant but cost-effective processes and controls to protect against financial crime risk, including fraud, money laundering and market abuse.

We also assist clients where remediation is required by a Regulator.

## Fraud Risk Management and Fraud Awareness Trainings

**Are you concerned about the robustness of internal controls in your company?**

We conduct reviews of internal fraud controls and corporate ethics programs for clients concerned with their potential exposure to fraud. We provide comprehensive and practical advice concerning all aspect of fraud risk management – from the assessment of the fraud risk environment, the development of a remediation plan to the implementation of a fraud prevention system.

We deliver comprehensive training courses our client’s staff with responsible from detection, investigation and prevention of fraud.

## Insurance Claims Services

**Is your company facing a major insurance claim or product recall?**

Insurance of property, products, people and profits is a key component of corporate risk management.

PwC provides policyholders and insurers with independent advice and assistance in managing claims and insurance risks. If you require a quantum expert or want to know if your insurance cover is effective, we can assist you. Our dedicated team can support you by helping to reduce disruption to your business, customers and management time when faced with a major incident.

## Business Intelligence Services

**Are you concerned that your existing or potential business partners are engaged in corruption or doubtful business practices?**

With the increasing global marketplace and international partnerships, companies are more vulnerable to threats resulting from improper business practices by their existing or potential related parties. As recent international regulations do not only hold the perpetrators but also their affiliates responsible for a number of improper actions, companies are advised to conduct rigorous due diligence prior to any partnerships or joint ventures. We help clients by several ways to know their business partners better, for example:

- conducting background searches on companies and individuals
- identifying conflicts of interests and improper business relationships through extensive research on the corporate registries
- highlighting any major instances of past criminal or civil actions against the existing or potential business partners

**Proactive or reactive, PricewaterhouseCoopers Turkey can help you resolve any contentious business issue you are faced with.**

- Commercial Disputes
- International Arbitration
- Forensic Technology Solutions
- Investigations
- Anti-Money Laundering Services
- Insurance Claims Services
- Securities Litigation

# The connected Dispute Analysis & Investigations network



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