



*Founded in 2005*

GLOBAL ALLIANCE SPECIALISING IN

TRANSFER PRICING

VALUATION

BUSINESS RESTRUCTURING

DISPUTE RESOLUTION SERVICES

# THE ALTUS ALLIANCE

## INTRODUCTION

The worldwide Altus Alliance is specialised in providing transfer pricing, business restructuring, valuation and dispute resolution expertise to multinationals, law firms and accounting firms around the world.

The Altus Alliance consists of senior professionals with a wide variety of backgrounds, including Big 4, industry, government and academic.

With our diverse backgrounds and extensive experience, we are ideally positioned to quickly understand and focus on the relevant issues.

## OVER A DECADE OF EXPERIENCE

The origins of the Altus Alliance go back to 2005 when Dr. Ross Newman started Altus Economics in Silicon Valley with a focus on transfer pricing and valuation.

Altus Economics developed global relationships to serve its portfolio of clients. Given the growth of the practice and international focus, a formalisation of an alliance followed.

# 2005

***We specialized in assisting multinationals with quality services in the areas of transfer pricing, valuations, business restructuring and dispute resolution.***



# OUR LOCATIONS



## GLOBAL REACH

### EXPERTS NEAR YOU

Today, the alliance has expanded to include member offices in Europe, Asia and the Americas and is rapidly expanding in terms of country coverage.

As the network grew, the alliance service offerings were expanded to include business restructuring services and dispute resolution in addition to transfer pricing and valuation.





## TRANSFER PRICING

### OUR EXPERTISE. **TRANSFER PRICING**

Whether it concerns optimisation of existing tax structures, harmonisation of transfer pricing policies, assisting you with ruling negotiations or the implementation of new transfer pricing structures, Altus can assist you with transfer pricing issues.

- Global Master Files
- Local documentation requirements
- Extensive worldwide benchmarking services
- APA support
- Group-wide Transfer Pricing Risk assessment
- Cost sharing arrangements
- M&A related transfer pricing services (pre-and post)
- Arm's length compensation for intermediary finance activities
- Group-wide IC financing policy
- FIN48



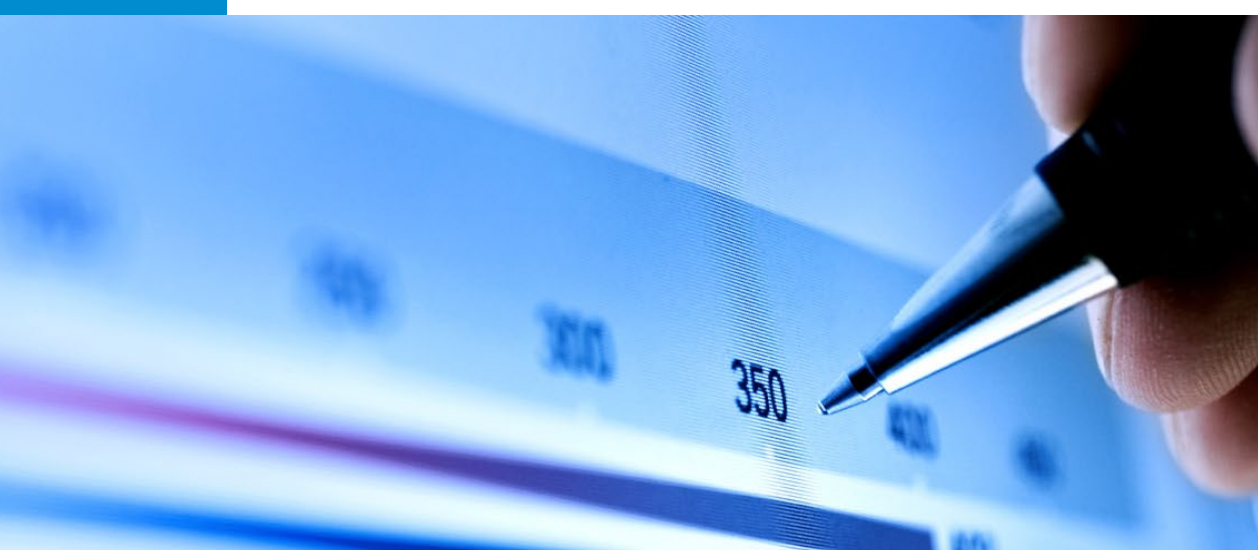
## VALUATION

### OUR EXPERTISE. **VALUATION**

Altus provides fair value / fair market value studies in line with various valuation guidelines and regulations. Our valuation services encompass shares, businesses, securities, IP and other intangibles for a diverse range of purposes.

- Group company portfolios
- Brands and trademarks
- Customer lists / customer relations
- Financial impact analyses / financial modelling in relation to business restructuring
- Patent portfolios
- Purchase Price Allocation
- Annual impairment testing
- Option pricing
- Application of a hybrid Black Scholes model to value a contingent claim

**“Manage risk and realize strategic goals”**





BUSINESS  
RESTRUCTURING  
SERVICES

OUR EXPERTISE.

## **BUSINESS RESTRUCTURING SERVICES**

Business restructurings by multinational companies have been a widespread phenomenon in recent years.

They involve the cross-border redeployment of functions, assets and / or risks between associated enterprises.



DISPUTE  
RESOLUTION

OUR EXPERTISE.

## **DISPUTE RESOLUTION**

In preparation for litigation, law firms often encounter technical questions that require outside expertise such as expertise on specific transfer pricing issues or the need to set damages for patent infringement.

In cases such as these that require analysis of complex financial, accounting or tax data, the Altus Alliance can help attorneys prepare for litigation and to develop supporting documentation.

***“Manage  
risk and  
realize  
strategic  
goals”***



# ALTUS ALLIANCE

## KEY TRANSFER PRICING CONTACTS



**Ross Newman**  
USA



**Martin Skretkowicz**  
CANADA



**Alejandro Isás**  
MEXICO



**Nelson Landaeta**  
VENEZUELA



**Enrique Díaz Tong**  
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**Rodrigo Garcés**  
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**Jorge Espinosa**  
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**Daniel Rybnik**  
ARGENTINA



**Michel Sijmonsbergen**  
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**Roderick Veldhuizen**  
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**Isaac Ileri**  
KENYA



**Ashutosh Mohan Rastogi**  
INDIA



**Geetika Bhalla**  
INDIA



**Waty Tjakra**  
INDONESIA



**Penelope Velten**  
SINGAPORE



**Shannon Smit**  
AUSTRALIA

Testimonials are available upon request

FOR MORE INFORMATION ON THE ALTUS ALLIANCE AND ITS MEMBERS, PLEASE VISIT OUR WEBSITE AT

[WWW.ALTUS-ALLIANCE.COM](http://WWW.ALTUS-ALLIANCE.COM)