

Infrastructure Valuation Services

Accounting fair value standards and increased regulatory scrutiny have brought the need for greater transparency and independence and better governance to the way valuation is approached for alternative investments, such as infrastructure funds.

WHY FTI CONSULTING

Independence

We are not auditors and are free from the conflicts of interest that arise from audit relationships.

Global valuations practice

Our team of senior experts, based around the world in every major region, is multilingual, and is a valuable source for specialized valuation opinions, damages calculations, and expert witness testimony.

Local expertise

Australian valuations team includes accredited business valuers, chartered accountants, CFA charter holders and MBAs with prior experience as equity analysts, bankers, corporate advisers, asset managers and auditors.

Authoritative valuations

Informed by a disciplined and robust application of economics and finance that can withstand the highest scrutiny, and extensive experience across multiple industries and geographies.

Industry insights

700+ global industry specialists who provide industry expertise, technical and market insights, and transaction experience.

FTI Consulting provides independent portfolio valuation services across a broad range of infrastructure assets for fund managers and superannuation funds. We offer services throughout the fund life cycle, delivering portfolio valuations quickly, economically and with the transparency and rigor to withstand scrutiny.

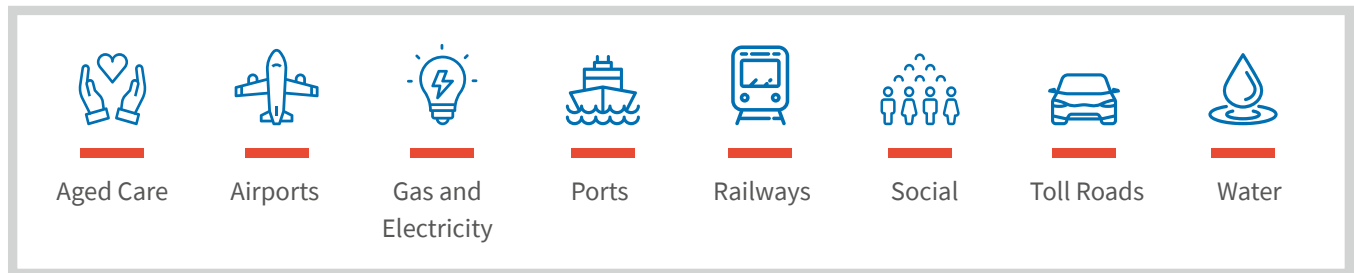
With a team that includes former equity analysts, asset managers and bankers, we combine hands-on financial services experience with deep technical expertise to help clients navigate the challenges of valuing illiquid, unlisted and complex securities.

Our valuation services

- Valuing portfolio assets for unit pricing, tax consolidation and financial reporting
- Reviewing and balancing financial models to support portfolio assets
- Structuring and valuing share incentive plans for executives and employees
- Advising on industry 'best practice' for developing and implementing valuation policies and procedures, including establishing a valuation committee to fully meet compliance requirements
- Structuring and valuing share incentive plans for executives and employees
- Preparing or reviewing calculations for management incentive pay-offs during exits and exit-triggering events

Valuing a broad range of infrastructure assets

Our team has valued a wide range of financial products including securities, financial agreements, derivatives and structured products across various infrastructure assets, including:



Our valuation offering

Clients trust FTI Consulting to provide independent, cost-effective and pragmatic valuation advice that complies with ASIC regulations, tax authority guidance, financial reporting and valuation standards. Our valuations can be applied across a broad range of commercial contexts, including:



Investment portfolios

- Alternative assets valuations
- Structuring and valuing long term incentive plans
- Advice on internal valuation policy and procedures
- Risk evaluation and pricing of complex assets



Taxation

- Tax consolidation
- Capital gains tax
- Principal asset test
- Small business concession
- Private ruling assistance
- Employee options



Transfer pricing

- Valuation of intellectual property and other intangible assets
- Profit margin benchmarking
- Royalty rate benchmarking
- Licensing advice
- Benchmarking analysis for transfer pricing reports
- Expert witness services for tax audits and disputes



Financial reporting

- Purchase price allocation
- Impairment review
- Share based payments
- Contingent consideration
- Financial instruments
- Leases



Transactions & restructurings

- Independent Expert's Reports (IER)
- Valuation opinions and advice
- Financial modelling services
- Fairness Opinions



Disputes & litigation

- Litigation, arbitration and expert determination
- Shareholder disputes
- Post acquisition disputes
- Matrimonial disputes
- Tax and transfer pricing disputes
- Professional negligence claims

Some services may be provided through FTI Capital Advisors (Australia) Pty Ltd AFSL # 504204.

Sample experience

Private equity portfolio

Valuation of approximately 24 private equity investments in the fund for financial reporting and impairment testing purposes.

Debt portfolio

Debt benchmarking for the valuation of a funds' debt investments in various social infrastructure assets such as schools, TAFES & hospitals.

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