

A tailored approach
for the middle market.

RSM legal services

Bespoke solutions for your legal requirements

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



We exist to empower our clients to move forward with confidence.





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In today's complex business world, clients require advisers who will challenge the possibilities of legal service delivery and approach matters through an innovative mindset and smarter ways of working. By combining our brand promise **The Power of Being Understood** with deep business relationships and by recognising client nuances in an ever-intensifying legal landscape, we are committed to providing an optimal comprehensive offering.



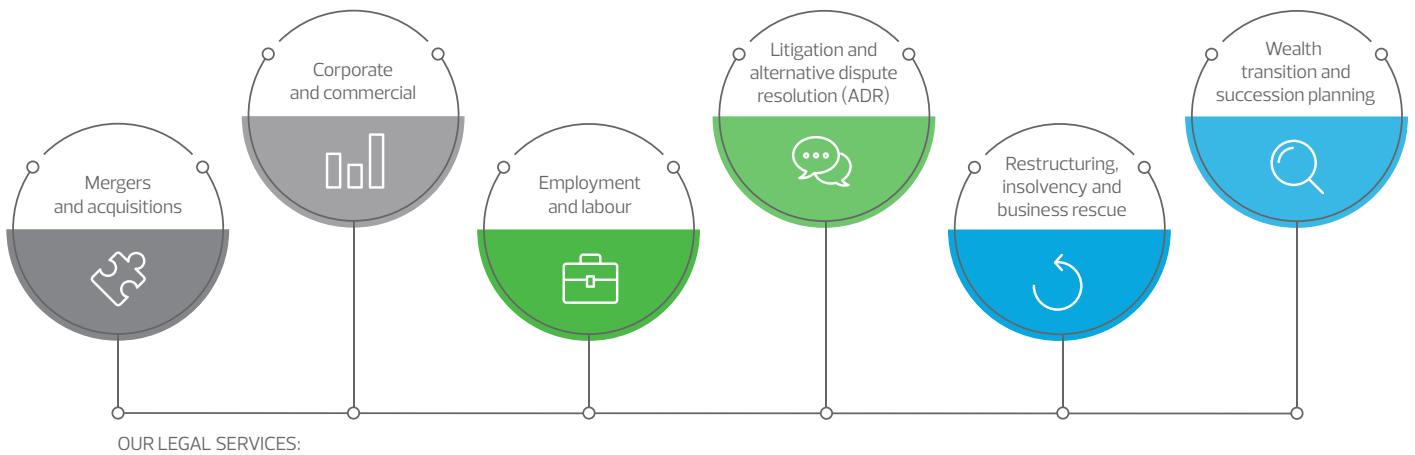
A tailored approach for the middle market

At RSM we understand that clients require high quality legal services with increased efficiencies and collaboration across multidisciplinary teams. Whilst offering specialist expertise and professional advice all under one roof, we also recognise the value of providing a single point of contact to manage and co-ordinate our multifaceted service offering.

RSM's legal service comprises talented, top tier lawyers from many legal practice areas who, in addition to being technically skilled, exhibit exceptional judgement and creative problem-solving skills – importantly they are also entrepreneurial in

outlook and approach. This commercial acumen and skill set for advising the middle market, is what distinguishes our team from traditional law firms and other marketplace competitors.

For us, a tailored approach for the middle market means assisting entrepreneurs along every step of the way in their business journey. From the early phase (i.e incorporation of the company and its financing), to the growth phase (i.e joint venture agreements, mergers and acquisitions) and even in matters relating to litigation, credit recovery and restructuring.



Our people

Our qualified and admitted lawyers are recognised within their respective jurisdictions as being experts in their field. We also have access to specialist HR (human resources) and labour practitioners. When required, we call upon other RSM colleagues to provide specialist tax and financial support for client projects.

A number of RSM member firms also have legal specialists who are recognised as being in country experts in particular areas. These include people advisory, corporate reorganisation and wealth succession planning in England and Wales; black economic transformation services in South Africa; specialist inheritance law in Germany; real estate and

banking services in Italy; specialist pre-litigation and litigation legal services in relation to tax disputes in France and mergers and acquisitions in Spain.

In addition to providing legal services, our advisers are often requested to present at conferences and seminars on current legal topics, teach in academia and many have published articles in leading legal journals.

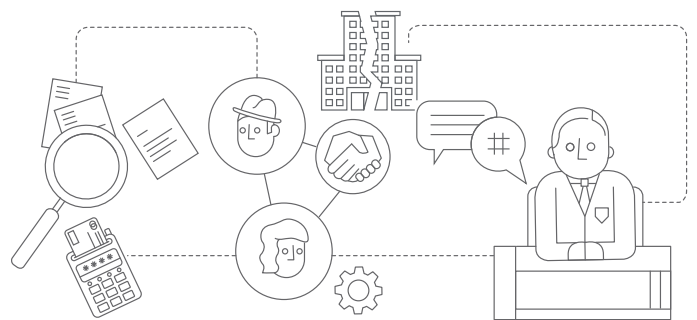
Mergers and acquisitions

Mergers and acquisitions are the cornerstone of the RSM legal service offering. RSM understands the need for businesses to merge or to acquire other businesses, as a mechanism to gain market share, to enter new markets or to invest in new technologies. These transactions become complex where cross-jurisdictional deals are concerned.

At RSM, our legal advisers can assist you through each stage of the transaction. From deal inception to business integration, we are there to help turn your business growth ambitions into a reality.

HOW WE CAN ASSIST YOU:

- Ensuring deal execution and delivery
- Post merger integration
- Deal structuring
- Negotiating and drafting all agreements relating to a merger and acquisition, including sale and purchase agreements, joint venture agreements, nondisclosure agreements, funding and investment agreements, providing extensive support to the seller or the purchaser on the transaction
- Managing or providing support to the multi-disciplinary RSM team on the transaction
- Carrying out legal due diligence in respect of the target entity



A CASE STUDY EXAMPLE:

RSM advised a large water treatment company, listed in the United States, and with several subsidiaries worldwide, on an ambitious acquisition program. In this case, the target companies were family owned businesses with no previous merger and acquisition experience. RSM carefully guided the client and the target companies through both the legal and procedural aspects of the various transactions. This tailored and hands on approach meant that the businesses continued to trade optimally throughout the process and ensured a smooth transition of the target businesses to the client. In addition to providing comprehensive and sound commercial and legal advice throughout the transaction, RSM also conducted the due diligence investigation and prepared all of the commercial agreements for the transaction including letters of intent and agreements for sale and purchase.

Corporate and commercial

Well-structured and commercially savvy corporate and commercial arrangements are key to the success of your businesses. Addressing potential issues from the start can help you manage your risk and safeguard your interests, as well as avoid any potential disputes.

At RSM, our legal advisers will help enhance the value of your business by collaborating closely with you to ensure that you close the all-important deals and are equipped with value adding commercial solutions.

HOW WE CAN ASSIST YOU:

- Establishing all forms of companies including attending to issues of capitalisation
- Drafting and registering memorandums of incorporation/articles of association, and drafting shareholder agreements/voting pool arrangements, drafting director, shareholder and committee resolutions
- Advising on corporate governance issues including the establishment of boards and committees, board charters, terms of reference, rules and codes of conduct
- Negotiating and drafting all forms of commercial agreements, including all forms of outsourced agreements, distribution and agency agreements, licensing agreements, transport and logistics agreements, lease agreements, land sale agreements, building agreements
- Negotiating and drafting all forms of commercial agreements relating to financing arrangements and banking agreements



A CASE STUDY EXAMPLE:

RSM advised a family-owned business, in the real estate sector, which owns and manages numerous commercial centres. The matter involved two shareholders, each holding 50% of the shares in the primary company, which in turn, had interests in a further 30 companies. RSM assisted and advised on letters of intent, agreements of sale of real estate, bank loan agreements, sale agreements to investment funds and recovery plans. The complex nature of the ownership structure required a creative solution which ultimately resulted in each company holding real estate and shares in other companies and achieved the equal division of the assets between the two shareholders.

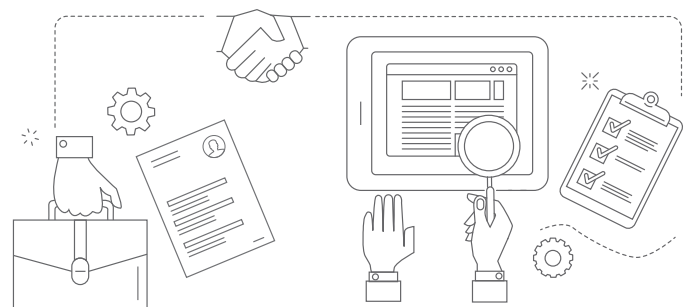
Employment and labour

Your people are your most important asset. However, RSM also understands that the right people should be employed in the right position in order to deliver growth. In addition, the economic shifts, a demand for global mobility and a flexible workforce, plus constant changes to compliance and legislation, mean that employment related challenges for multinational businesses are greater than ever.

At RSM, our legal advisers can work with you to provide unique solutions across a wide spectrum of employment related matters.

HOW WE CAN ASSIST YOU:

- Negotiating and drafting all forms of employment contracts, employment policy manuals including specific policies dealing with clients' specific concerns, documentation relating to the disciplinary process
- Negotiating and drafting other employment contracts to include exclusivity, noncompetition and confidentiality provisions
- Assisting with the structuring of salaries and/or commission structures
- The creation of bonus incentive schemes, phantom share schemes and employee share ownership plans
- Assisting with conflict management and dispute resolution
- Advising on and assisting with disciplinary hearings
- Advising on and dealing with the registration of companies in the social security system
- Undertaking HR due diligence in respect of HR related matters



A CASE STUDY EXAMPLE:

A multinational client operating in over 100 different markets and with 2,000 employees worldwide, required RSM's advice relating to a key employee in a critical market whose actions were having a detrimental effect on key business relationships. RSM were instructed to meet with the employee and to negotiate their exit. A highly favourable settlement was reached, and the matter was resolved amicably and quickly. In addition, RSM assisted in the sourcing of a new candidate for the position, one who would be better suited to the client's work culture and ethos. This candidate was subsequently offered the position and accepted. RSM's sensitive handling of the matter and deep understanding of the client's business achieved the desired outcome. RSM conducted the employment investigation to proceed to a disciplinary hearing, negotiated and drafted the subsequent employment settlement agreement, sourced and interviewed the new employee and finalised the terms of the new employment contract.

A professional photograph of a man with a beard and mustache, wearing a dark grey suit, white shirt, and orange patterned tie. He is looking slightly to the left. The background is a plain, light grey. There are three overlapping rounded rectangular boxes: a blue one on the left containing text, a green one overlapping it, and a grey one above the man's head.

Clients trust
me to help
them unlock
opportunity by
putting risk in
the spotlight.

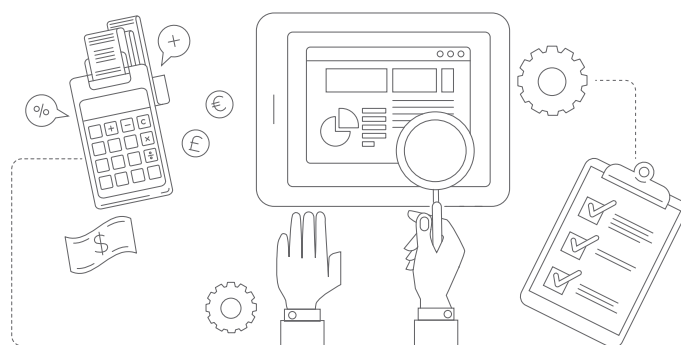
Litigation and alternative dispute resolution (ADR)

Business disputes are, at times, unavoidable. Understanding how you should deal with them is, therefore, vital. Whether you elect to proceed to litigation or to use ADR as a means of enforcing your rights, RSM will be with you every step of the way.

At RSM, our expert litigants can assist you in all aspects of the dispute including the best forum for the determination of the dispute, whilst always being mindful of your requirements and expectations as to the outcome.

HOW WE CAN ASSIST YOU:

- Advising on highly complex, multi-jurisdictional disputes
- Alternative dispute resolution (ADR) and litigation support
- Arbitration and specialist tribunals
- Advising on reputational matters
- Strategic advice and risk resolution
- Project management



A CASE STUDY EXAMPLE:

RSM assisted and represented a multinational drug company against a leading global logistics provider, who was required to ship some goods acquired by the RSM client across 10 European countries. The claim was based upon the breach of an international shipping contract by the logistics provider who failed to correctly perform transportation activities together with customs clearance of the goods purchased by the client defended by RSM. All the goods were stolen from the global logistics provider's warehouse, since no appropriate surveillance was arranged, and the customs clearance activities were not completed according to pertaining regulations. RSM assisted the client in the negotiations aimed at finding an amicable solution and, after their failure, represented the client in the Court proceeding. This proceeding led the client to win the case, obtaining a full compensation for the entire value of the stolen goods and a full refund for the legal expenses.

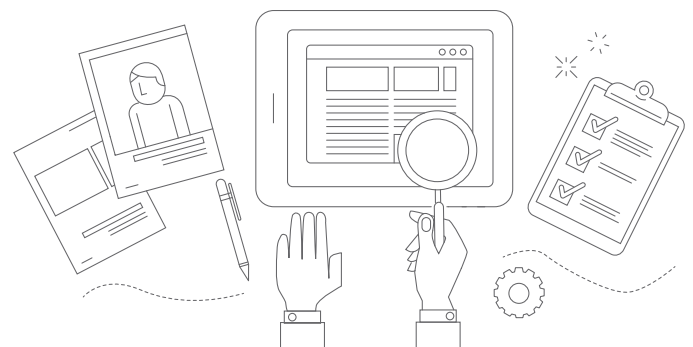
Restructuring, insolvency and business rescue

Any business requiring operational and strategic efficiencies, will require specialist legal (and tax) advice on its restructuring options and the implementation thereof. Similarly, any business in financial difficulty will require well-informed commercial and legal advice on an urgent basis in order to protect itself, its directors, shareholders and other stakeholders, and to recover operationally where possible and restructure.

At RSM, our legal advisers can advise on, and implement, all aspects of the corporate restructuring, insolvency or business rescue. Where required, we can also tap into our RSM colleagues specialising in tax and business restructuring.

HOW WE CAN ASSIST YOU:

- Corporate restructuring, implementation and monitoring
- Insolvency restructuring advice to businesses in distress, lenders, suppliers and other creditors, or to potential buyers of the business or the assets from the entity in distress
- Debt collection
- Debt restructuring
- Representation at creditor meetings
- Negotiating and drafting creditor agreements and composition agreements



A CASE STUDY EXAMPLE:

A multinational client engaged in the mining industry merged its operations internationally and required specialist in country advice on the restructure of its local operations. RSM provided detailed legal advice on the restructuring of its local operations using the corporate tax roll over provisions, drafted and finalised the agreements, considered the employment related issues including the transfer of medical aids and provident funds, and assisted in the negotiations with the trade unions. RSM's multifaceted and unique approach to the restructuring ensured that RSM achieved the desired outcome for the client within the time periods, in an efficient and effective manner.



Supporting
and empowering
you every step
of the way.

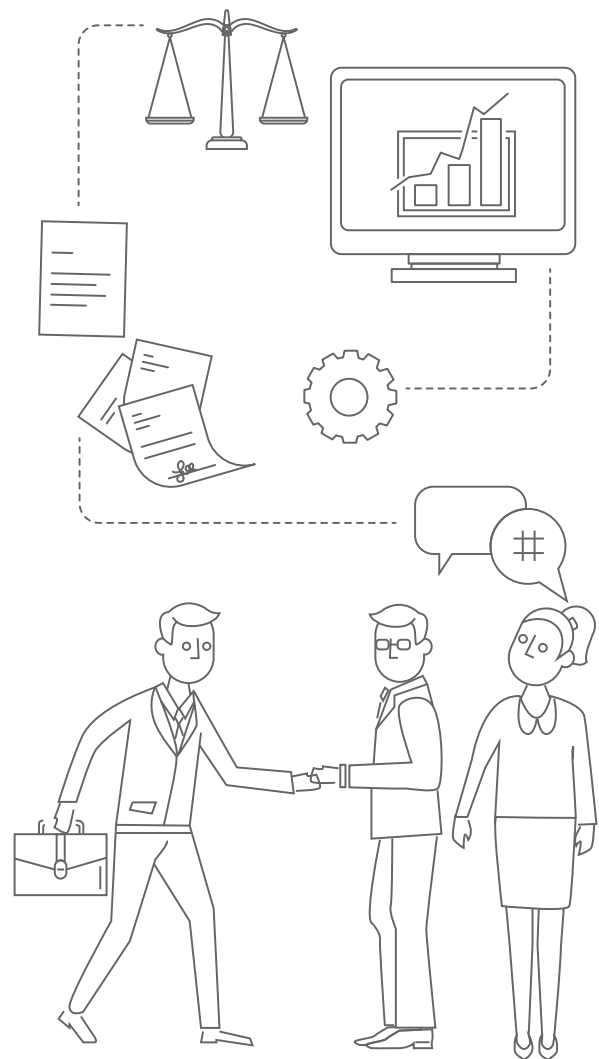
Wealth transition and succession planning

Your legacy should be of the utmost importance to you. Succession planning can ensure that you pass on your wealth in the way that you choose and simultaneously securing the family owned business for future generations.

At RSM, we pride ourselves on having deep understanding of the complexities of the family owned business – this is a hallmark of RSM's service offering to the middle market. Our legal specialists can provide advice on all aspects of the family owned business, the succession planning and the transition to the next generation. Should you hold assets in a range of jurisdictions, we can call upon the expertise of our RSM colleagues worldwide.

HOW WE CAN ASSIST YOU:

- Development of a strategic long-term approach to succession planning; considering tax and legal aspects, as well as the family structure and family dynamics
- International asset management
- Establishing a family council or family office for the family business
- Support and advice during the succession process, the execution of a will and the handing over of property after death



A CASE STUDY EXAMPLE:

As a long-term adviser to the sole shareholder of a business, our legal specialists recognised that, as the client grew older, the succession of the business remained unclear – putting it at both structural and financial risk. The RSM team worked to confirm a suitable successor before creating a full succession plan. This involved a number of corporate, family and inheritance law related issues, as well as the determination of any tax implications. Until the issue was raised by RSM, succession had not yet been discussed amongst the family, so it was crucial to first determine all individual interests before embarking on sourcing the successor. As a result, the client was able to transfer his life's work to the next generation and the future of the business was secured.



RSM experts give
me seamless
advice, wherever
I am in the world.

EXPERIENCE THE POWER OF BEING UNDERSTOOD

What our clients say:

Our experience with RSM has been excellent. We have found the teams to be professional, efficient and very helpful in thinking through the challenges we face as a fast-growing business. RSM's integrated problem-solving approach has been the biggest differentiator from its competitors.

Kris Igreg, Group CFO, Spinnaker Growth Partners

As a British national running a business I have found it to be challenging and time consuming with the tax system. We have found the services of RSM to be efficient, helpful, and friendly. They helped our company through a very rough spell with penalties and back payments. They then managed to get my business on the correct path for the future and even managed considerable savings. We will be using RSM in the future and can highly recommend their services.

Jamie Hay, President, Cretelakes

New laws having given extended powers to the tax authorities, a tax inspector took the initiative to multiply by 9 the amount claimed by one of his colleagues. So, I called on the legal and tax services of RSM. The experience and professionalism of its teams made it possible for the Court to cancel this raising. The RSM teams have proven their effectiveness.

Bertrand du Halgouët

It was great to work with the RSM Legal Team! I closed several deals with them using their capabilities, know-how and efficiency. Smart guys!

Massimo Tarquini, CEO, Gruppo Valle Giulia – Real Estate Management Company

As a multi-national company headquartered in the United States, we consider the RSM Legal Team as our in-country legal advisers for our subsidiary in Europe and have benefitted greatly from their expertise.

Luke Jacobellis, President and CEO, John Paul Mitchell Systems

About RSM

RSM is a leading global network of audit, tax and consulting firms focused on the middle market, encompassing 120 countries, 810 offices across the Americas, Europe, MENA, Africa and Asia Pacific and more than 43,000 people internationally. The network's total fee income is \$5.74 billion.

As a network, we share skills, insight and resources, as well as a client-centric approach that's based on a deep understanding of our clients' businesses. This is how we empower them to move forward with confidence and realise their full potential.

RSM is a member of the Forum of Firms, with the shared objective to promote consistent and high-quality standards of financial and auditing practices worldwide. RSM is the brand used by our network of independent accounting and advisory firms each of which practices in its own right. RSM International Limited does not itself provide any accounting and advisory services. Member firms are driven by a common vision of providing high quality professional services, both in their domestic markets and in serving the international professional service needs of their client base.

For more information, visit rsm.global, or search for RSM on Facebook, Twitter and LinkedIn.

Contact details

International Legal Group Co-ordinators:

- **Marco Carlizzi, Italy**
+39 065754963
marco.carlizzi@rsm.it
- **Liz Pinnock, South Africa**
+27 11 329 6000
liz.pinnock@rsmza.co.za

Steering Committee members:

- **Carolyn Brown, UK**
+44 20 3201 8469
carolyn.brown@rsmuk.com
- **Nacho Gallostra, Spain**
+34 93 418 47 47
ngallostra@rsm.es
- **Monia.Hegy, France**
+33 (0)3 89 20 43 43
monia.hegy@rsmfrance.fr
- **Jens Lenski, Germany**
+49 421 2388 471
jens.lenski@rsm.de

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