

PASCALE LEYMIN

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SUMMARY

Pascale Leymin is a director at BRG, based in London. She is a forensic accountant specialising in dispute resolution and expert witness work. She focuses on the quantification of damages and loss for the purposes of international arbitration, involving financial modelling, complex financial analysis and report preparation. Her experience includes transaction-related and commercial matters across a range of industries.

Before joining BRG, Ms Leymin worked at a Big Four firm in London, where she was a part of the UK disputes practice. She also gained experience in audit, investigation, and anti-money laundering compliance work.

A native French speaker, Ms Leymin has previous experience in project management while working in business consulting services at a global information technology firm in Paris.

EDUCATION

ACA (ICAEW) qualified, 2012
MBA (with distinction), Corporate Finance, NYU Leonard N. Stern School of Business (USA), 2008
Master, Information Systems Engineering, INT Management (France), 2000

PRESENT EMPLOYMENT

Berkeley Research Group (London, UK), Director, March 2021 – present

PREVIOUS POSITIONS

PricewaterhouseCoopers (London, UK), Associate to Senior Manager, 2009 – February 2021
Google (Mountain View, CA, USA), MBA Intern, Online Sales and Operations, Summer 2007
IBM Business Consulting Services (Paris, France), IT Specialist to Project Manager, 2000 – 2006

SELECTED CASE EXPERIENCE

International Arbitration

- Assessed loss of profits in a petrochemical business in Asia, acting for the claimant in an ICC arbitration. The work involved developing a DCF model and working alongside the industry expert to perform an assessment of the profitability of the business but for the alleged breaches.
- Acted in ICC arbitrations related to the recovery of costs incurred under Production Sharing Agreements in the Middle East, quantifying damages arising from variances in oil lifting processes and cost interpretation. Issues included the categorisation and recoverability of costs, oil valuation and the application of the overall profit-sharing mechanism.
- Acted in LCIA arbitration proceedings arising out of the financing of a mine in Eurasia, with the work involving the valuation of the mine.
- Acted for an Asian government in an ICC arbitration in relation to the transfer price of power plants bought back at the end of a concession.
- Acted in SCC arbitration proceedings involving the valuation of shares of real estate holding companies.
- Assisted in an UNCITRAL arbitration with the quantification of damages arising following the premature termination of a concession to develop and operate an airport.

Transaction and Commercial Disputes

- Assisted a bank's accounting expert in relation to a rights issue litigation.
- Acted in an expert determination in a dispute between shareholders on the price of securities sold between the parties pursuant to the exercise of a put option.
- Advised a client in relation to warranty claims it faced following the sale of a business services company.
- Advised vendors and purchasers in relation to the preparation and review of completion accounts and earn-out statements following a transaction, advising through the phases of the process, including planning, preparation, review, negotiation and/or expert determination.
- Participated to a litigation / negotiation with a former client of an administration, determining assets available for release.

Investigations and Compliance

- Participated to a large investigation into alleged inappropriate payments.
- Contributed to an AML remediation review at a financial services group, assessing KYC policies and controls.
- Participated to the drafting of global AML procedures and guidance for an international bank.

Assurance, Banking and Capital Markets

- Performed the statutory financial audit of entities involved in tax structuring deals for a global investment bank, under both UK GAAP and IFRS.
- Conducted audit procedures at a large investment bank and an international trading exchange, including controls and substantive testing.