

Global Reorganisations Group

2023



Optimising corporate structures

Corporate groups of all shapes, sizes and across all sectors are constantly looking for ways to optimise their corporate structure and the organisation of their businesses, for a host of strategic, operational, financial, accounting, regulatory, risk management, legal and/or tax reasons. Sometimes the catalyst for change comes from outside the organisation, for example competitor activity or activist shareholder pressure.

“A&O is an excellent resource for us as a company that has so many global offices. They have a really good handle on co-ordination and deal management for large global transactions, that’s one of their huge strengths. There was a huge number of worldwide entities that we addressed, and we couldn’t have done without their project management skills.”

Chambers Global Guide 2020 (Corporate/M&A)

A corporate/business reorganisation may be a standalone project or may be linked to a wider transaction, such as:

- A sale: the carve-out reorganisation of a business prior to a sale
- An acquisition: the post-acquisition integration of the target group business into the buyer’s group
- A spin-off/demerger: the separation of a business prior to it being spun off to the group’s existing shareholders
- A joint venture: the corporate/business reorganisation required to implement a joint venture between two or more parties
- A redomiciliation: the corporate reorganisation prior to relocating the jurisdiction of the parent company
- An IPO: the reorganisation of a corporate group prior to its initial public offering and listing

These kinds of transactions are usually complex, multi-faceted and require significant expertise and resources to plan and execute them successfully.

A&O has extensive expertise in and experience of advising clients on these critical transactions

From the strategic planning phase through to the detailed implementation phases, we manage the multiple workstreams, documents and processes involved and solve the myriad issues which arise across the various jurisdictions. In this way we drive forward and deliver the project on time, within budget and with the minimum disruption to the day-to-day operations of our client.

Our experience ranges from single jurisdiction reorganisations with multiple moving parts – to cross-border reorganisations involving several countries – through to truly international/global reorganisations involving anywhere between 20 and 100 countries.

A&O's Global Reorganisations Group

A&O's dedicated Global Reorganisations Group specialises in partnering with client teams to plan and implement international reorganisations of all sizes and complexities. All members of the practice group are deeply experienced in helping our clients achieve complex reorganisations which reshape or transform their group and the businesses within it.

Our Global Reorganisations Group is excellently placed to help our clients deliver critical reorganisations projects, whether they are focused on a few key jurisdictions or span the globe.

The members of the Group across all specialisations have significant experience solving the most complex and varied of legal and commercial issues which arise from reorganisations and regularly work together as a global team to deliver the desired results for our clients.

The Group is comprised of lawyers from all the major legal disciplines and specialisations located all over the world. Given London's central time zone, our clients often choose our London office to be the lead A&O team on an international or global transaction. However, we can position our lead team or teams in whichever region and country best represents the centre of gravity for the project.

A comprehensive and collaborative approach to delivering reorganisations

A&O's approach to reorganisations is to utilise high quality lawyers in every relevant location and legal discipline, apply our transaction-wide capability and extensive international reach, and deploy our highly skilled legal project managers and other cost-efficient resourcing solutions to deliver transactions which achieve our clients' commercial objectives.

A&O can deliver all strands of a complex transaction, and our market-leading M&A, Private Equity, Capital Markets and Finance practice groups, together with our expert sector teams, work hand-in-glove with our Global Reorganisations Group.

A&O has consistent and high quality worldwide reach, and we seamlessly combine our offices around the world with other leading (relationship) law firms to deliver a truly global legal service.

A&O offers a highly collaborative, multi-disciplinary approach to reorganisations, and draws in specialist expertise from its network of offices to offer clients a complete legal service.

A&O's advanced, flexible approach saves time and costs, and our use of legal tech and lower cost resourcing alternatives are highly adaptable.

A&O offers first rate legal project management skills, to maximise efficiencies, drive the project forward and tightly manage costs.

Every client's business is different, and A&O works to align its teams, specialisations and resourcing to best suit each client's legal needs.



“They’re very attentive, commercial, pragmatic and good technically, and have a very strong and capable global network.”

Legal 500 UK 2021 (International business reorganisations)

“Allen and Overy’s international business reorganisations practice is second to none. The team is incredibly efficient and resourceful.”

Legal 500 UK 2023 (International business reorganisations)

Why A&O?

Global network

Grown largely organically over time, A&O's network of offices, together with our single partner pool structure, ensures that our clients experience consistent quality and service delivery in every A&O office. A&O has offices in over 40 major centres worldwide, staffed with over 2,500 lawyers, of whom 613 are partners, all working as a single global unit to serve our clients with high quality, responsive and dependable advice throughout the world.

A&O's relationship firms

In those jurisdictions where A&O does not have a physical presence or practise the local law, we have close and deep relationships with a group of carefully selected leading law firms who regularly work with our Global Reorganisations Group. These relationship firms know how we work, what we and our clients expect in terms of quality, responsiveness and cost efficiency and partner with us to deliver a seamless and coordinated service to our clients.

Seamless advice from one source

Although reorganisation transactions involve a number of legal disciplines and often involve multiple jurisdictions, A&O centralises the management and coordination of advice from all corners such that our clients only need to deal with a single or limited points of contact within the A&O global team.

Experience has shown that our expert handling and coordination of multiple jurisdictions and workstreams enables the central client project team at our client to receive regular cross-project updates on progress and key issues and enables them to focus their time and efforts on critical aspects of the transaction that need their attention.

First-rate legal service with tightly managed costs

A&O combines top quality international lawyers with highly developed project management skills and the right blend of legal resource to deliver complex reorganisations on time and within budget. We are adept at flexing our processes and resources according to the size, complexity and timing of each transaction, and we work with our clients carefully to scope the parameters of any transaction up-front to ensure there are no surprises.

We understand that every client's business is different

We understand that a successful reorganisation requires close, communicative relationships with our client and careful attention to our client's businesses, resources and working practices.

Our extensive reorganisation experience has given us considerable insight into the key commercial issues which regularly arise on these types of transactions. We align our legal teams to suit each client's internal needs, and focus on clear and regular communication to ensure that our client is fully supported and informed, business disruption is minimised and our client teams are able to manage their day-to-day work alongside their work on the project.

Quality across the globe

We deliver the highest quality globally across all disciplines, focusing on what matters and ensuring it is done right first time.

“Under the leadership of the ‘incredibly knowledgeable’ Gillian Holgate, Allen & Overy LLP’s ‘second-to-none global reorganisations group is ‘efficient and resourceful’ and a key name in the market for cross-border M&A mandates.”

Legal 500 UK 2023 (International business reorganisations)

A collaborative, multi-disciplinary approach

A&O's ability to resource complex reorganisations with specialists of the highest quality is unparalleled. Our Global Reorganisations Group includes lawyers specialising in all the key legal disciplines necessary to deliver these multi-faceted transactions.

Our central specialist team expertly coordinates the inputs of the wider specialist teams internationally and works seamlessly with the central A&O corporate teams to deliver all aspects of the reorganisation.

Employment and benefits	Real estate	Tax	IP	Commercial, transitional arrangements and IT
<p>Our employment, benefits and incentives lawyers understand the critical nature of employee movements and implementing changes to employee benefits (such as retirement benefits and employee incentive plans) within reorganisation transactions. Ensuring the timely and non-disruptive transfers of employees (and associated employee benefits) is often a key timing consideration and our team's global experience ensures smooth execution.</p>	<p>Our real estate specialists are experts at identifying legal requirements when transferring leasehold and freehold properties as part of a reorganisation. Often real estate law around the world implies more than is written in the contractual documentation and our team ensures all considerations are factored into, and managed through to implementation.</p>	<p>Our tax lawyers around the world routinely work with A&O's central corporate team to provide critical tax advice throughout the life of a reorganisation. In addition to structuring considerations, they provide technical and complex legal drafting for key transaction documents and advise on key tax related considerations in the major jurisdictions around the world.</p>	<p>Our IP practice has top ranked lawyers across our network, and work together across jurisdictions to ensure that our clients' valuable IP portfolios are correctly assigned and registered in accordance with the requirements of the reorganisation.</p>	<p>Our commercial lawyers are deeply experienced in preparing highly complex transitional services, IT services and other commercial/operating agreements, to ensure businesses are operational from day one after the reorganisation.</p>

“Great coordination between A&O offices. High competence level across many practice areas.”

Legal 500 UK 2021 (International business reorganisations)

Data protection	Regulatory	Antitrust and foreign direct investment	Banking and finance	Governance and post-transaction integration
<p>Our network of data protection lawyers are experts in international data privacy laws and specialise in providing clients with practical advice to manage data transfers and ensure GDPR and privacy law compliance throughout a reorganisation.</p>	<p>Our regulatory lawyers specialise in a wide variety of corporate regulatory matters which arise during reorganisations, such as dealing with operational and environmental licensing and permits and product regulatory matters. They are experienced in obtaining relevant permissions and clearances in step with the overall timelines across jurisdictions and sectors.</p>	<p>In addition to global antitrust advice, our antitrust teams have substantial experience and pooled knowledge in relation to crucial foreign direct investment regimes such that key timing concerns are identified and managed up-front.</p>	<p>Our market-leading banking and finance teams are on hand to advise clients on all aspects of transaction financing, funds flows and debt capital associated with a reorganisation. This includes advice on cash pooling, entity funding, treasury operations and external borrowing.</p>	<p>Effective business integration and consolidation of change post-transaction is key, and we have a team of experts specialising in cultural change and risk management. In addition, our governance experts are ready to advise and assist with multiple board/director changes, new governance protocols and policies within a reorganised group.</p>

Our Advanced Delivery & Solutions (AD&S) offerings

A&O is committed to being the world's most advanced law firm and we have developed a range of advanced delivery and resourcing solutions. We have up-front discussions with our clients to identify and agree the right mix of our AD&S offerings to deploy in order to provide cost-effective legal services, while maintaining the same high A&O quality that our clients expect.

Our Global Reorganisations Group has developed a proven, yet flexible and adaptable approach to executing reorganisation transactions which seamlessly blends our more traditional legal services with our AD&S offerings to achieve maximum time and cost efficiencies on each project.

Project Management Office

Our Project Management Office has in-depth and extensive expertise managing legal projects and high volumes of documents and data. Our Legal Project Managers apply specialist skills to coordinate and manage deals through the optimal combination of our Advanced Delivery toolkit of resourcing solutions and technology platforms. We also have an extensive project management and training programme implemented globally across our offices for our lawyers, to ensure that the "A&O way" of managing matters is applied consistently on all matters.

A&O Belfast

A&O Belfast, our centre for Advanced Delivery, specialises in streamlining elements of client projects and analysing high volumes of material, often with complex and technical content. Our team of high quality associates and legal professionals help clients meet the 'more for less' challenge through proportionate lower-cost, tech-enabled resourcing.

Legal Tech

Our multi-disciplinary legal tech team champions the adoption of technology across our firm. The 50-strong team includes developers, data scientists, analysts, user experience designers and project managers. Working in close partnership with Fuse, our tech innovation incubator, they provide best-in-class tools, bespoke solutions and technical expertise to resolve legal, regulatory and deal-related challenges.

Peerpoint

Peerpoint is A&O's global platform for consultant lawyers who are able to provide dedicated resource support to either the A&O deal team or the client's internal project team. Our Peerpoint consultants are high calibre lawyers, often A&O Alumni, and often with significant industry and sectoral expertise, who provide additional flexible resourcing where required.

A&O Consulting

A&O Consulting provides practical strategic advice to a broad range of corporate clients on governance as well as corporate purpose and culture, conduct, risk management and regulatory strategy. A&O Consulting also offers expertise in in-house legal function transformation and works in close collaboration with A&O's legal practices to provide an end-to-end integrated service for our clients.



A&O is the only firm to have won the FT Innovative Lawyers' "Most Innovative Law Firm (Europe)" award six times in its 15-year history.

Our reorganisations experience

We advised:

- **WPP**
 - on the USD3.1bn sale of a 60% stake in Kantar to Bain Capital and related carve-out reorganisation covering 400 entities in 90 jurisdictions.
 - on the sale of 49.99% of the newly combined Finsbury, Glover Park and Hering Schuppener Group, a new global strategic communications advisory firm and related reorganisation involving nine countries.
- **Tyco International**
 - on the international aspects of its USD65bn separation reorganisation and spin-off of TE Connectivity and Covidien from Tyco International, across 90 jurisdictions.
 - on the international aspects of its separation reorganisation and spin-off of its North American Security (ADT) business and the separation, reorganisation and sale to Pentair of its Flow Control business, involving 75 jurisdictions.
- **Thomson Reuters** on the USD17bn sale of the majority stake in its Financial & Risk business to a consortium led by the Blackstone Group and related reorganisation to create the Refinitiv Group across 70+ countries.
- **TE Connectivity**
 - on the international aspects of the USD3bn separation reorganisation and sale of its global Broadband Network Solutions business to CommScope, Inc., involving 57 jurisdictions.
 - on the international aspects of the USD350m separation reorganisation and sale of its Circuit Protection Devices business to Littelfuse, Inc., involving 16 jurisdictions.
- **The Carlyle Group** on its acquisition of Veritas, the Information Management business of Symantec, in a carve-out reorganisation and sale by Symantec, involving 38 jurisdictions.
- **Pentair**
 - on the international aspects of the USD3.15bn separation reorganisation and sale of its Valves & Controls business to Emerson Electric Co., involving 45 jurisdictions.
 - on the international aspects of its separation, reorganisation and spin-off of nVent from Pentair, across 43 jurisdictions.

“Everyone on the A&O team is professional, helpful and easy to work with. They are knowledgeable from day one about your company and the reorganisation being worked on. The A&O team led my company through two reorganisations; with law firms around the world they are able to work closely with internal company teams world wide keeping us all organized and on-task.”

Legal 500 UK 2021 (International business reorganisations)

“Great balance between the cost and quality of the service, expertise, on-time advice.”

Legal 500 UK 2021 (International business reorganisations)

- **Covidien**
 - on the international aspects of the USD2.5bn separation reorganisation and spin-off of its pharmaceuticals and imaging business (Mallinckrodt), involving 48 jurisdictions.
 - on the integration of the ev3 group into the legal entity structure of Covidien, involving 12 jurisdictions.
- **Ali Group** on the international aspects of the carve-out sale to Ali of Emerson’s international InterMetro business, involving 18 jurisdictions.
- **DWF** on the redesign of its group, reorganisation and corporatisation of its group structure prior to its IPO and listing on the premium segment of the main market of the London Stock Exchange, involving 17 jurisdictions.
- **Mallinckrodt** on the international aspects of the pre-sale separation reorganisation of its nuclear medicine business from its contrast media and delivery systems (CMDS) business and the subsequent sale of this business to Guerbet SA, and the sale of its nuclear medicine business (renamed Curium) to Capvest, involving 16 jurisdictions.
- **News Corporation** on the reorganisation and spin-off of its publishing business, broadcasting interests in Australia and education division (under the name News Corporation) with the retained broadcasting business being renamed 21st Century Fox, involving the U.S. and the Caribbean, the UK and other parts of Europe, the Middle East, Hong Kong and Australia.
- **Man Group** on its corporate reorganisation to introduce a new Jersey incorporated holding company and to facilitate its separation into UK/EEA and Rest of World sub-groups.
- **Volkswagen Financial Services AG** on the most extensive corporate reorganisation in the company history, spanning 12 jurisdictions.
- **SIG plc** on the EUR222.7m sale of its Air Handling Division to France Air Management and related carve-out reorganisation involving entities in ten European jurisdictions.
- **PAI Partners** on the joint venture between R&R Ice Cream (the third largest global manufacturer of ice cream) and Nestlé. The joint venture combined the ice cream businesses of PAI and Nestlé in Europe, the Middle East, Africa, South America and the Philippines.
- **A leading pan-Asian reinsurance business**, and its majority shareholders on its proposed sale to Chinese state-owned investment corporations Shenzhen Qianhai Financial Holdings Co. Ltd. and Shenzhen Investment Holdings Co. Ltd., through their jointly owned holding company. The company operates reinsurance, risk consulting and general insurance businesses in ten jurisdictions.
- **TP ICAP plc** on its proposed redomicile to Jersey by way of introducing a new Jersey holding company through a UK scheme of arrangement.
- **Orascom Construction** on the reorganisation and demerger of its construction business under DIFC topco Orascom Construction Limited and OCL’s admission to listing and trading to NASDAQ Dubai and the Cairo Stock Exchange.
- **A British multinational banking and financial services company** on the disposal of its private equity division via a sale of its investment portfolio to funds managed by Intermediate Capital Group and the spin-out of the portfolio management business to Affirma Capital.
- **A global financial institution** based in Asia on the reorganisation and proposed disposal of its global private equity business, including assets in 20 countries.
- **Various banks** in their Brexit-driven corporate reorganisations, including the establishment of new companies, various capital increases and the transfer of their continental European regulated business activities.
- Various standalone multi-jurisdictional reorganisations for **Tyco International**, **TE Connectivity**, **Mallinckrodt**, **Walgreens Boots Alliance** and **CBRE**.

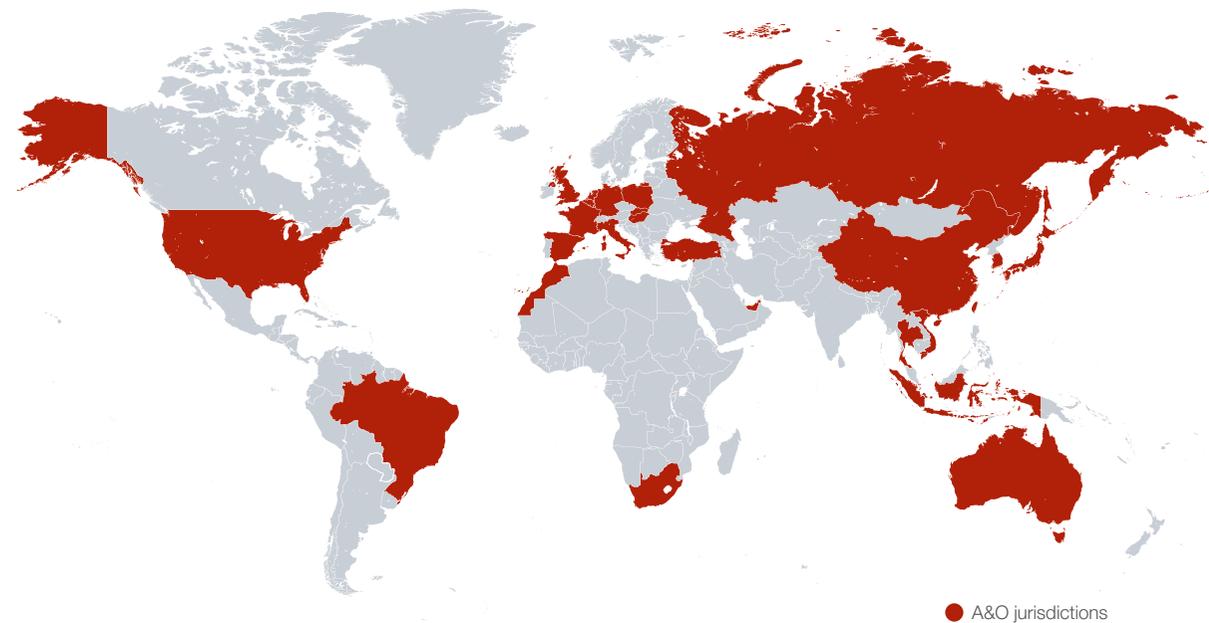
Global, integrated and dedicated expert team

We are one of the largest and most connected law firms in the world, with an unrivalled global reach and local depth. Our commitment to help our clients deliver their global strategies has seen us build a truly global and “one firm” cohesive network now spanning over 40 offices in 30 countries worldwide.

In addition, we invest huge amounts of time in carefully selecting and developing our relationships with a network of leading relationship law firms in places where we do not currently have a physical presence or practise the local law. This network allows us to reach 99% of the world’s GDP and makes us perfectly placed to provide to our clients the highest quality coordinated legal advice across the globe.

We are experts at mobilising teams from across our global network of offices and our relationship firms and project managing matters across multiple jurisdictions in order to ensure consistent quality, responsiveness and timely delivery.

A number of firms offer large networks of offices but few can claim to offer the global coverage, consistent quality and strength in depth in each location that we provide through our own offices and relationship firms.



NORTH AMERICA

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New York
Washington, D.C.
San Francisco
Silicon Valley

CENTRAL & SOUTH AMERICA

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Belfast
Bratislava
Brussels
Budapest
Düsseldorf
Frankfurt
Hamburg
Ireland
Istanbul

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Paris
Prague
Rome
Warsaw

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Casablanca
Johannesburg

MIDDLE EAST

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Dubai

ASIA PACIFIC

Bangkok
Beijing
Hanoi
Ho Chi Minh City
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“Our Global Reorganisations Group brings together the highest quality multi-disciplinary legal expertise from around A&O’s extensive network and blends in our market-leading Advanced Delivery & Solutions capabilities to offer our clients a truly global, complete and seamless service.”

Wim Dejonghe, A&O Senior Partner

Global presence

Allen & Overy is an international legal practice with approximately 6,200 people, including some 613 partners, working in more than 40 offices worldwide. A current list of Allen & Overy offices is available at www.allenoverly.com/global_coverage.

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