Who we are

HKA is one of the world’s leading privately owned, independent providers of consulting, advisory and expert services to law firms, corporate clients and government agencies.

This profile document highlights a representative selection of our experts’ experience advising clients on the economic impact in complex commercial and investment treaty disputes across all industries. HKA is also a global leader in providing expert, consulting and advisory services for the construction, manufacturing, process and technology industries.

For almost 50 years HKA have been a global leader providing dispute resolution services to our clients, initially through a parent entity and since 2017 as a privately owned organisation.

We have a proud record of excellent service and high achievement, and our clients have access to leaders and problem-solvers who decode complexity through collaborative working and innovative thinking.

The quality of our brand and our market reputation is showcased by the following:

- HKA is recognised as one of the world’s leading expert witness practices according to Who’s Who Legal (WWL).
- HKA is consistently ranked highly in the Global Arbitration Review (GAR) Top 100.
- HKA is the largest Corporate Provider of Expert Services with The Academy of Experts (TAE).

How we do it

We work collaboratively with our clients. Our success revolves around building individual relationships and trust. We believe in offering a steady hand to our clients through careful thinking and analysis.

At the same time, we strive to deliver a responsive service allowing us to bring our knowledge to bear in any situations that arise with innovation and inventive thinking underpinning our service offering. We always seek to provide superior solutions by asking the right questions.

Our commercial damages offering

Clients choose HKA because of our accomplished track record and our ability to develop “outside the box” solutions to complex disputes. Our experts develop high quality financial and economic analyses in order to deliver credible opinions and persuasive testimony in high-profile disputes and investigations.

Our experts consult and testify on a wide range of engagements and subject matters.

**ECONOMIC DAMAGES**

- **We assess:**
  - Lost profits
  - Economic benefit
  - Consequential damages
  - Wasted costs
  - Lost investment opportunity

- **For engagements including:**
  - Breach of contract
  - Insured events
  - Business interruption
  - Professional malpractice / negligence
  - Post-acquisition disputes
  - Class actions

**VALUATION**

- **We assess:**
  - Business valuations
  - Share valuations
  - Asset valuations
  - Diminution in value

- **For engagements including:**
  - Shareholder disputes
  - Investor state disputes
  - Joint venture disputes
  - Tax disputes
  - Contract terminations
  - M&A disputes
  - Real estate disputes

**INTELLECTUAL PROPERTY**

- **We assess:**
  - Reasonable royalty
  - Intangible asset valuation
  - Economic damages

- **For engagements including:**
  - Trademark infringement
  - IT disputes
  - Breach of trade secrets
  - Breach of patent or licencing

50 offices 19 countries 1,000+ experts, consultants and advisors
How we can help

Our experts are knowledgeable in all phases of the dispute resolution lifecycle, from providing strategic consultation early in the process, to analysing issues and producing expert reports, assisting with settlement negotiations and providing oral testimony. We have testified before national courts, arbitration tribunals and regulatory boards, and presented in other forums, such as mediation.

Pre-dispute
- Early assessment of damages to assist with potential funding considerations
- Analysis of categories of loss to assist with case strategy

Filings
- Independent expert reports
- Critical review of opposing expert reports and analyses
- Financial modelling and analysis
- Verification of costs
- Investigation and review

Settlement
- Scenario analysis
- Financial modelling and analysis
- Internal investigation and review

Testimony
- Experienced and persuasive oral testimony
- Identification of areas for cross examination of opposing experts

“...entirely complementary to and fully integrated with the theory of the case being advanced by the legal team. The impressive symmetry between these aspects of the case could only be achieved through the analytical prowess of the experts. In addition to the superb analysis of tens of thousands of individual inputs of information, the team’s clairvoyance in the overall assessment of the case was unmatched by any other expert analysis in the case.”
- Instructing Lawyer, Major Oil & Gas Project, Canada

Industry expertise

Our commercial damages experts have been engaged on a variety of projects around the world and possess specialist industry experience. We have regularly consulted on behalf of both listed and private global companies, governments, claimants and respondents, across various industries, including:

- Aerospace & Defence
- Construction
- Finance
- Healthcare & Not-for-profit
- Manufacturing & Agriculture
- Media, IT & Telecommunications
- Mining
- Oil & Gas
- Power & Utilities
- Real Estate & Development
- Retail
- Transportation Infrastructure

Our commercial damages experts work both independently and in conjunction with our global delay, quantum and engineering experts to present evidence, both written and oral, before courts, arbitration tribunals and in mediations.
Aerospace & Defence

Aerospace & Defence Government Contractor
North America
Breach of Trade Secret
Evaluated damages related to a breach of contract and misappropriation of trade secrets claim against a government contractor in the aerospace and defence industry.

Aircraft Manufacturer
North America
Professional Negligence
Calculated damages of over US$100 million related to a fleet of alleged defective heavy helicopters from one of the largest aircraft manufacturers in the world in the context of fraud, breach of warranty, negligent misrepresentation, and unjust enrichment claims.

Defence Contractor
North America
Breach of Trade Secret
Evaluated damages for a large, publicly-traded, multi-national defence contractor in the context of business interference and unjust enrichment claims related to alleged misappropriation of trade secrets.

Aircraft Manufacturer
Europe
Breach of Contract
Assessed damages claimed by a major European aircraft manufacturer in regard to allegedly sub-standard materials that were used to make aircraft components.

Charter Airline
North America
Shareholder Dispute
Assessed damages claimed by an individual shareholder in regard to allegations that the remaining shareholders failed to provide the promised equity interests in a newly formed charter airline entity.

Travel Management
North America
Breach of Trade Secret
Assessed damages claimed by a company that provided airline crew management software in regard to allegations that a competitor improperly accessed company systems containing confidential data.

Defence Contractor
North America
M&A Dispute
Performed valuation of a technical engineering defence contractor in the context of a breach of representations and warranties claim as part of its acquisition by a large, private-equity backed US government contractor.

Aerospace Contractor
North America
Breach of Trade Secret
Performed valuation of a key supplier to US aerospace industry in the context of a breach of trade secrets claim as part of an improper disclosure of confidential and proprietary documents containing product specifications and manufacturing process detail.

Construction

Chemical Manufacturing Plant
North America
Business Interruption
Assessed damages related to a chemical manufacturing plant resulting from alleged defective construction and associated delays.

Road & University Projects
Africa
Investor State Dispute
Quantified claims against an African country for the expropriation of assets, non-payment of fees, losses on unperformed contracts and interest claims.

Road Project
Europe
Professional Negligence
Acted as the expert for a consultant in relation to alleged negligence claimed on a road building project in Europe.

Casino & Hotel Real Estate Development
North America
Breach of Contract
Calculated damages resulting from a construction dispute on one of the largest casino and hotel real estate development projects in US history.

Major Retail Chain
Europe
Business Interruption
Assessed the damages for a major retail chain as a result of construction problems at one of their stores.

Polypropylene Plant
Russia
Breach of Contract
Appointed as expert accountant and provided evidence in a London ICC arbitration in respect of a financial damages claim as a result of an incomplete US$220 million construction project for a Polypropylene plant in Russia.

Airport Development
Middle East
Breach of Contract
Acted on behalf of a contractor calculating financing costs caused by delays in construction of a large airport.

Road Project
Europe
Professional Negligence
Acted as the expert for the government of an Oceanian country in an arbitration to assess claims against the government relating to construction works for a highway upgrade project.

Petrochemicals Plant
Asia
Breach of Contract
Evaluated loss of profits caused by delay as well as impact of certain alleged technical issues on profitability of the plant.

House Construction
Africa
Breach of Contract
Acted for an African government in its defence of a claim regarding breach of a contract for housebuilding, calculating loss of value.

Construction Company
Middle East
Shareholder Dispute
Appointed as expert accountant in a Guernsey Court case in regard to a Director’s application for inspection of company records.
Specialty Finance Company
North America

Professional Malpractice
Analysed the causes of failure for a specialty finance company in the business of originating and securitising non-conforming mortgage loans in the context of an auditing malpractice matter.

Exchange Programme
North America

Shareholder Dispute
Submitted an expert report analysing the financial and accounting records related to an IRS-qualified, like-kind exchange programme amidst allegations of embezzlement by a large public utility against its intermediary.

Wrongful Termination Claim
North America

Employment Dispute
Calculated lost wages resulting from a wrongful termination claim involving a large financial institution in a Financial Industry Regulatory Authority (FINRA) arbitration.

Breach of Investment Mandate
Europe

Breach of Contract
Provided valuation and loss quantification services for an asset management firm in dispute with its largest institutional investor over breaches of investment mandates relating to structured products.

Capital Adequacy
Asia

Breach of Contract
Appointed in two arbitrations and four intended arbitrations under UNCITRAL rules to opine on the capital adequacy of the respondent and its ability to meet any potential awards against it.

Cost of Finance
Middle East

Breach of Contract
Calculated financial costs to a contractor caused by substantial delay on a large infrastructure dispute in the Middle East.

Icelandic Bank Loan
Europe

Breach of Contract
Assessed the appropriate interest rate for an inter-company loan that was used to replace expected funding for a construction project, assessing the damages caused by the higher interest costs over the life of the loan.

Team Poaching
Europe

Employment Dispute
Assessed the claimed damages resulting from a team move between inter-dealer brokers for a UK High Court matter.

Non-provision of an Agreed Loan
Europe

Breach of Contract
Assessed the damages in a London High Court matter relating to the non-provision of an agreed loan by a financial institution.

Medical Products Manufacturer & Distributor
North America

Trademark Infringement
Analysed damages regarding a trade dress infringement claim against a medical products manufacturer and distributor.

Healthcare Company Acquisition
North America

Breach of Contract
Calculated damages in a breach of representations and warranties claim regarding an acquisition of a healthcare company by a private-equity firm.

Consumer Healthcare Products
Europe

Joint Venture Dispute
Assessed the losses in an ICC arbitration in Paris to a joint venture in the consumer healthcare products market in France.

Medical Device Company
Middle East

Joint Venture Dispute
Assessed the losses suffered by a medical device company as a result of the alleged non-cooperation of a joint venture partner and the launching of competing products.

Generic Pharmaceuticals
Asia

M&A Dispute
Assessed claims in a Singapore arbitration in regard to damages allegedly suffered as a result of misrepresentations made by the vendor of a major international pharmaceutical company.

Healthcare Services
Europe

Contract Termination
Acted on calculating damages for termination of a PPP contract to supply treatment centres.

Pharmaceutical Distributor Agreement
Europe

Breach of Contract
Assessed the losses in an LCIA arbitration arising out of the breach of a Pharmaceutical Distributor Agreement between a United States Pharmaceutical and Spanish sales and distribution company.

Healthcare Industry
North America

Employee Dispute
Quantified the damages related to employee theft at a healthcare provider’s cashier office.

Specialty Healthcare Services Company
North America

M&A Dispute
Valuation of a specialty healthcare services company in the context of a breach of representations and warranties claim.

Healthcare Firm
North America

Employment Dispute
Led an investigation for a healthcare industry firm into US$500,000 in misappropriated purchases by its corporate IT buyer.
Manufacturing & Agriculture

**Chemical Manufacturer**
North America
*Breach of Trade Secret*
Performed a valuation of a chemical manufacturer as part of a post-transaction dispute involving a private-equity buyer based on allegations of an improper trade secret disclosure.

**Steel Manufacturer**
Latin America
*Breach of Contract*
Calculated damages on behalf of a contractor alleged to have failed to adequately perform on an upgrade to a steel producing plant.

**International Rebate Scheme**
North America
*Employee Dispute*
Led an investigation on behalf of a multi-billion-dollar manufacturing company into an international executive’s 10-year rebate scheme.

**PVC Manufacturer**
Europe
*Business Interruption*
Quantified losses arising from the delayed upgrade of a production facility in Europe. Claims related to lost profits and increased production costs.

**Contamination Class Action**
Oceania
*Business Interruption*
Calculated the diminution in value of one of Australia’s largest planned hydroponic farms due to the impact of land contamination, resulting in delayed completion and the lack of customers due to potential contamination.

**Fishing Company**
Latin America
*Investor State Dispute*
Calculated damages related to an Investor State Dispute against Ecuador for alleged changes to its taxation regime for a fishing company based in a free zone.

**Building Products Manufacturer**
Middle East
*Agency Dispute*
Calculated damages to manufacturer and distributor of equipment used in buildings as a result of alleged failures of an agent/distributor and termination of the agreement.

**Telecoms Equipment Manufacturer**
Europe
*Insured Event*
Prepared a US$30 million property loss insurance claim as a result of damage to stock in a flooded warehouse.

**Solar Panels Manufacturer**
Asia
*Breach of Contract*
Calculated damages for a dispute with a supplier in relation to damages caused to a solar panel manufacturing company by a failure to supply.

**Biofuels**
Africa & Asia
*Breach of Contract*
Acted to support claims regarding the development of a biofuel business in both Africa and Asia.

**Advertising Contract**
Europe
*Breach of Contract*
Acted for the claimant in proceedings related to one of the largest outdoor advertising contracts in the world.

**Telecommunications Company**
Africa
*Joint Venture Dispute*
Calculated the losses to one of the joint venture partners from actions of the other partner, considering issues of intra group transactions, financial structuring and overall profitability.

**Telecommunications Firm**
Europe
*Breach of Contract*
Evaluated the impact of technical restrictions on a telephone-text based business.

Media, IT & Telecommunications

**Media Company**
Asia
*M&A Dispute*
Assessed the impact on the value of a media company post-acquisition due to the alleged subsequent misappropriation of the business by the seller.

**Telecommunications Company**
Oceania
*Breach of Contract*
Calculated the losses arising due to the failed implementation of a new IT system. Calculated the wasted costs incurred in the attempted implementation of the system.

**Advertising Contract**
Europe
*Breach of Contract*
Acted for the claimant in proceedings related to one of the largest outdoor advertising contracts in the world.

**International Telecommunications Company**
Asia
*Breach of Contract*
Assessed the claim losses put forward by economists appointed by the claimant and modelling financial losses incurred because of alleged events over a seven-year period.

**Mobile Telecommunications Industry**
Asia
*Investor State Dispute*
Appointed to act in an ICSID arbitration involving a US$500 million claim in the mobile telecoms industry.
**Mining**

**Manganese Mining**
Africa
*Investor State Dispute*
Acted as expert on behalf of the claimant in calculating its damages claim in relation to expropriation of its mining investment.

**Copper Mining**
Africa
*Breach of Contract*
Acted in evaluating solvency of a copper mine as part of ancillary proceedings to an arbitration.

**Aggregate Mining**
Latin America
*Investor State Dispute*
Early stage analysis of Investor State Dispute against a government in relation to an investment in aggregate mining.

**Mining Company & International Subsidiary**
North America
*M&A Dispute*
Valued a multi-billion-dollar mining company in the context of a fraudulent conveyance matter.

**Mining Entity**
North America
*M&A Dispute*
Valuation of an undeveloped mining entity in the context of a fraudulent conveyance matter.

**Sand & Gravel Mining**
North America
*Investor State Dispute*
Valued an operating sand and gravel mine as part of a municipal dispute.

**Coal Mining**
Asia
*Shareholder Dispute*
Valued the shares of an Asian coal mining company, where damages were sought for diminution in value because a failure to transfer shares prevented the development of a mining concession.

**Oil & Gas**

**LPG Import Terminal**
Asia
*Investor State Dispute*
Appointed by the government of a South Asian country in two bilateral investment treaty disputes under UNCITRAL rules to value the business of an LPG import terminal and related Autogas and LNG import activities.

**Oil & Gas Industry**
Europe
*Breach of Contract*
Assessed damages in respect of a breach of contract in the oil and gas industry, leading to US$500 million claim in Swedish arbitration proceedings.

**Gas Exploration & Production**
Middle East
*Shareholder Dispute*
Acted on a multi-billion dollar shareholder dispute in relation to the operations of a joint venture exploration and production company in the Middle East, evaluating profitability and value under various assumptions.

**Gas Concession**
Africa
*Investor State Dispute*
Acted for the respondent in evaluating the valuation and viability of a gas concession in Africa, including considering comparable companies, the particularities of that concession and what was required to deliver it.

**Oil Rig Termination**
Africa
*Breach of Contract*
Acted in relation to the evaluation of a claim for termination of a charterparty for an oil rig, evaluating the costs and savings to the owner as a result of the termination.

**Downstream Determination**
Africa
*M&A Dispute*
Involved in determining the appropriate position on an acquisition of downstream oil and gas assets in multiple African jurisdictions.

**Oil Exploration & Production**
Russia CIS
*Investor State Dispute*
Acted in valuing an oil and gas concession which was alleged had been expropriated by a Commonwealth of Independent States (CIS) government.

**Oil & Gas Field**
Middle East
*Breach of Contract*
Acted in a dispute between an oil and gas entity and a government in the Middle East over the rights to develop a large oil and gas field.

**Gas Supply Contract**
Middle East
*Breach of Contract*
Assessed losses suffered by a Middle Eastern oil refinery as a result of the non-supply of gas under a Gas Sales Agreement (“GSA”).

**Oil & Gas Fields**
Middle East
*Shareholder Dispute*
Assessed the value of a settlement agreement from an arbitration involving a Middle Eastern government and two large oil and gas fields.
## Power & Utilities

### Power Distribution & Retail Companies
Europe
**M&A Dispute**
Calculated damages arising as a consequence of a purchaser breaching a sales and purchase agreement.

### Hydroelectric Power Plant
South America
**Business Interruption**
Calculated the lost profits due to interrupted electricity production, including a consideration of the likely demand for electricity, and claims for lost interest.

### Geothermal Power Plant
Oceania
**Breach of Contract**
Assessed the damages arising from the delayed commissioning of a geothermal power station.

### Coal-fired Power Plant
Asia
**Contract Termination**
Acted for the claimant in an arbitration to quantify the damages arising from the termination of a contract to supply turbines and condensers for a power plant in India.

### Strategic Water Storage & Recovery Facility
Middle East
**Joint Venture Dispute**
Reviewed claims of excessive cash calls and fraud against the operator of a joint venture to construct a strategic water storage and recovery facility.

### Combined-cycle Gas-fired Power Plant
Asia
**Breach of Contract**
Acted for the respondent to consider claims for losses arising from the delayed commissioning of a power plant and delayed supply into the national grid.

### Diesel-fired Power Plant
Africa
**Investor State Dispute**
Acted for the claimant in related claims against an African government and its state-owned utility in relation to an independent power plant which had not been able to operate as expected, causing significant losses to profits and to value of the plant.

### Geothermal Power Plant
Africa
**Investor State Dispute**
Acted for the respondent in responding to claims regarding potential development of a geothermal power plant in Africa, evaluating the potential financing of the plant as well as the appropriate way to consider value of the investment.

### Waste-to-energy Plant
Europe
**Negligence Claim**
Acted for the claimant in demonstrating the impact of negligent advice on value of a waste-to-energy plant.

### Electricity Distribution
Europe
**M&A Dispute**
Appointed to value two Turkish electricity distribution and retail companies in an SIAC arbitration. The dispute related to the breach of a share purchase agreement as the purchaser withdrew from the agreement without cause.

## Real Estate & Development

### Global Convergence Development Project
North America
**Intellectual Property Dispute**
Calculated damages related to a partnership dispute in a large global convergence development project.

### Medical Park Lease
North America
**Real Estate Dispute**
Determined the value of a medical park lease following allegations of an improper asset sale to calculate damages for minority shareholders in the real estate development project.

### Land Contamination
Oceania
**Class Action**
Assessed the potential impacts of contamination on property values across two locations in Australia.

### Real Estate Development
Russia CIS
**Investor State Dispute**
Acted in evaluating the potential claims of a property developer in relation to a large planned development in a CIS country, considering project viability and ability to finance.

### Touristic Complex
Middle East
**Negligence Claim**
Acted for the respondent in evaluating potential losses as a result of alleged negligence in development of part of a touristic complex in the Middle East.

### Property Company Valuation
Europe
**Shareholder Dispute**
Assessed the loss of value in shares of property companies as a result of a property liquidation policy being undertaken.

### Mixed-use Residential & Commercial Development
Middle East
**Breach of Contract**
Assessed the damages arising due to the delayed completion of a mixed-use residential and commercial development in Dubai.

### New Residential & Commercial Development
Middle East
**Breach of Contract**
Acted as the expert to assess losses arising from the termination of a contract to construct residential and mixed use buildings, internal roads, external works and landscaping at a new development in Dubai.

### Real Estate Industry
North America
**Shareholder Dispute**
Assisted during a shareholder dispute between family members of a major real estate conglomerate.

### Mixed-use Redevelopment
North America
**Breach of Contract**
Evaluated damages to a publicly traded US real estate investment trust associated with delayed redevelopment efforts due to allegations of interference by the owner of a neighbouring property.
### Retail

- **High Street Retail Chain**  
  **Europe**  
  **Professional Negligence**  
  Appointed to value a high street retail chain, including its internet business, in a dispute with its bank over the withholding of finance and being put into liquidation.

- **International Retailer**  
  **Middle East**  
  **Employee Dispute**  
  Led an investigation for the head of internal auditing at an international retailer and assisted in identifying a channel-stuffing scheme perpetrated by the manager of the retailer’s Middle East operations.

- **Confectionery Company**  
  **Europe**  
  **Breach of Contract**  
  Appointed as an expert accountant in a dispute in the clothing industry.

- **Consumer Products Market**  
  **Europe**  
  **Joint Venture Dispute**  
  Appointed as an expert accountant in an ICC arbitration in Paris to assess the losses claimed by a Confectionery company in relation to a distribution agreement.

### Transportation Infrastructure

- **Port**  
  **Middle East**  
  **Breach of Contract**  
  Evaluated damages on behalf of a services provider in a port for breach of contract and exclusion from providing the services.

- **Airport Operator**  
  **Asia**  
  **Investor State Dispute**  
  Prepared the case for an airport operator in its damages claim for expropriation of an airport in Asia.

- **Transportation Contractor**  
  **Europe**  
  **Breach of Contract**  
  Assessed head office overhead costs in regard to a transportation contractor in relation to claims for cost overruns and delay issues on multiple construction projects for a government entity.

- **Concession Vendors**  
  **North America**  
  **Breach of Contract**  
  Assessed claims relating to the opening of the concession area in addition to a reduced area inside of the terminal at an airport in New Mexico.

- **Airport Claim**  
  **Asia**  
  **Investor State Dispute**  
  Assessed US$500 million+ claim in relation to airport in Asia.

- **Infrastructure Development**  
  **Russia CIS**  
  **Investor State Dispute**  
  Evaluated the value of a company involved in delivering infrastructure in a CIS nation alleged to have been expropriated.
Key Contacts

Our experts are leaders in their field with significant testifying experience on claims ranging from US$1 million to US$9 billion.

David Bones
Partner, Americas
davidbones@hka.com
+1 602 274 0286

David is an economic damages expert with over 17 years of experience in commercial damages and construction matters. He has authored over 70 expert reports and provided expert testimony in disputes, including depositions, arbitrations, jury trials and mediations. He is skilled in a wide range of services, including lost profits, lost wages, business valuations, construction disputes, fund/asset tracing, financial condition and solvency analyses for clients in Asia, North America and South America.

Paul Donato
Partner, Americas
pauldonato@hka.com
+1 267 831 2900

Paul is a forensic accounting expert with 17 years of experience in a wide range of industry sectors. He has authored over 10 expert reports and testified at deposition, US and international mediations, and to the FBI, DOJ, and SEC. Paul has also investigated employee theft cases, as well as providing expert advisory services in support of tracing assets for recovery and complex damages. He provides a variety of investigative and accounting services in matters including commercial and bankruptcy litigation, shareholder disputes, as well as experience in fraud investigations.

Jonathan Humphrey
Partner, Oceania & Asia
jonathanhumphrey@hka.com
+61 2 9255 9142

Jonathan is a chartered accountant with over 20 years of experience in forensic accounting. He has acted as an expert witness in multiple forums, including international arbitration under the ICC, UNCITRAL, LCIA, SIAC, DIAC and HKIAC rules, court litigation and mediation. He has given oral evidence in commercial and investment treaty cases with disputed values of up to US$600 million. Jonathan began his career at one of the big four accounting firms where he worked in their forensic accounting group for eight years before working for expert services firms for 12 years.

Colin Johnson
Partner, EMEA
colinjohnson@hka.com
+44 20 7618 1200

Colin has over 30 years of experience, including acting as a lender, equity investor, developer, and legal and financial advisor before becoming an expert witness. He has given oral evidence and acted as an expert in matters of litigation and arbitration, ranging from investment treaty claims to commercial, contractual and construction disputes. Colin has supported clients on projects up to US$6 billion value and disputed sums up to US$50 billion.

Paul Pocalyko
Partner, Americas
paulpocalyko@hka.com
+1 215 309 7780

Paul has 35 years of experience in accounting, finance, consulting, and operations management. He has acted as an expert on more than 80 occasions in matters of delay, disruption, quantum and damages. Paul has served as an arbitrator in numerous disputes and has been cross-examined or deposed on more than 100 occasions, including delivering concurrent evidence. He has given expert testimony in mediations, arbitration, depositions and trials.

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Partner, Americas
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David Saunders
Partner, Americas
davidsaunders@hka.com
+44 20 7618 1200

David is a chartered accountant with over 30 years of experience in forensic accounting. He has been appointed to act as an expert on numerous occasions and has also been appointed to prepare and consider business interruption claims. David has given oral testimony (including being involved in witness conferencing) in both litigation and arbitration and has appeared before the courts and tribunals across Europe, Asia, the Middle East and North America.