

Emily Khan, CPA

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Curriculum Vitae

Emily Khan is a Manager at Credibility International. With over six years' experience in forensic accounting, valuation, and damage quantification, Emily provides consulting services in the context of dispute resolution for companies, government entities, and law firms. Emily has assisted in preparing expert reports and analysis on matters involving accounting investigations, financial modeling, regulatory and compliance inquiries, and business valuation. Emily has served international clients in a wide range of industries including mining, construction, consumer goods, and others.

Ms. Khan is a certified public accountant and holds a Bachelor of Science in both Accounting and Finance from Virginia Polytechnic Institute and State University. Ms. Khan is proficient in English and Portuguese.

Professional Experience

Prior to joining Credibility International, Emily was a managing consultant in Navigant Consulting's Disputes & Investigations practice, focusing on international arbitration and forensic accounting matters. Emily advised investors and governments on a variety of matters including forensic accounting, business valuation, fraud investigations, internal control reviews, and commercial disputes.

International Arbitration Engagements

- Ras-Al-Kaimah Investment Authority v. India (*Bilateral Investment Treaty Dispute, UNCITRAL*): Quantified Claimant's losses arising out of the alleged non-fulfillment and subsequent cancellation of a memorandum of understanding to establish and operate an alumina and aluminum refinery and smelter in the state of Andhra Pradesh in South India. Work included extensive financial analysis and research in preparing and submitting quantum expert report. (Engaged by Claimant, consultant)
- Sodexo Pass International SAS v. Hungary (*Bilateral Investment Treaty Dispute, ICSID*): Assisted with the preparation of expert reports quantifying fair market value of meal voucher subsidiary operating in Hungary and alleged losses arising out of the enactment of legislation. As part of engagement team, created financial models and analyzed market, economic, and business environment to assess damages. (Engaged by Respondent, consultant)
- Le Chèque Déjeuner and C.D Holding Internationale v. Hungary (*Bilateral Investment Treaty Dispute, ICSID*): Assisted with the preparation of expert reports quantifying fair market value of meal voucher subsidiary operating in Hungary and alleged losses arising out of the enactment of legislation. As part of engagement team, created financial models and analyzed market, economic, and business environment to assess damages. (Engaged by Respondent, consultant)
- Spanish Advertising Firm v. Government of Hungary (*Bilateral Investment Treaty Dispute, Hungarian Court*): Assessed the fair market value of Claimant's shareholding in a Hungarian advertising operation as part of a dispute relating to advertising regulations introduced by the Government of Hungary. Tribunal's ruling on basis of expert testimony produced a successful outcome for client. (Engaged by Respondent, consultant)

- Lukoil Eurasia Petrol A.S., Lukoil Europe Holdings B.V., Lukoil International Invest (BV) Ltd, Lukoil Holding GmbH, Lukoil Investments Ltd v Aytemiz Petrol San Ve Tic A.S., Ismail Aytemiz, Huseyin Aytemiz, Ali Aytemiz, I. Gokhan Aytemiz (*Post-acquisition dispute, Swiss Chamber of Commerce*): - Assisted preparing an expert report addressing Claimants' alleged losses for representations and warranties made as part of a share purchase agreement for a Turkish fuel distributor. Calculated diminished value associated with shortened distribution contracts. (Engaged by Respondent, consultant)
- Edenred SA v. Hungary (*Bilateral Investment Treaty Dispute, ICSID*): Assisted with the preparation of expert reports quantifying alleged losses and fair market value of meal voucher subsidiary operating in Hungary. (Engaged by Respondent, consultant)
- Banco Central de la Republica Dominicana v. Oberthur Fiduciaire, S.A.S (*Contract Dispute, Cámara Civil y Comercial Republica Dominicana*): Assisted in analysis of alleged damages suffered by Claimant due to a dispute related to a contract for the printing of Dominican Peso notes of varying denominations. Work included manipulation of financial models to quantify damages as well as substantial research to support valuation conclusions. (Engaged by Respondent, consultant)
- Philip Morris Brands Sarl, Philip Morris Products S.A., and Abal Hermanos S.A. v. Oriental Republic of Uruguay (*Bilateral Investment Treaty Dispute, ICSID*): Assisted in preparation of expert reports measuring the impact of various measures on the fair market value of investments made in the Uruguay cigarette sector. (Engaged by Claimant, consultant)
- Eulen, S.A. v Jose C. Lorenzo (*Share Purchase Agreement Dispute, ICC*): Assisted in preparation of an expert report (June 2014) regarding the alleged damages suffered by Claimant due to alleged withholding of material information in a transaction concerning an airline services company. (Engaged by Respondent, consultant)

Forensic Accounting and Investigation Engagements

- Monitorship of Global Construction Firm: Monitored the operations of a global construction firm as part of a court-appointed monitorship by the U.S. Department of Justice jointly with a foreign government's Justice Ministry in connection with the firm's prior illicit conduct. Monitoring activities consisted of a large-scale review of the firm's accounting and treasury operations, including testing of numerous accounting transactions and in-person interviews with the subject company's local accounting personnel. Performed on-the-ground reviews of the firm's financial processes and internal controls at various operations sites.
- Deepwater Horizon Dispute: Assessed potential claim amounts for victims of the 2010 British Petroleum oil spill against the Deepwater Horizon settlement, involving the interpretation of financial statement information for various small businesses and use of financial models to analyze lost revenue amounts and assess damages
- Mortgage Underwriting Review: Analyzed populations of loans to defend against representation and warranty claims made by securities insurers as a result of the 2008 financial crisis. Work included responding to allegations leveled in connection with individual subprime loans, reviewing loan documentation for compliance with guidelines, and documenting conclusions according to standardized language and procedures.

Education and Professional Certifications

- Bachelor of Science in Accounting, Virginia Polytechnic Institute and State University, 2012
- Bachelor of Science in Finance, Virginia Polytechnic Institute and State University, 2012
- Certified Public Accountant, Virginia (USA), 2012