

CURRICULUM VITAE  
**BRYAN A. ROACH**  
MANAGER



## QUALIFICATIONS

MS, Accountancy, University of Notre Dame, USA  
BS, Accountancy, Brigham Young University-Idaho, USA  
Certified Public Accountant (CPA), Virginia  
Certified Fraud Examiner (CFE)

## PROFILE

**Bryan A. Roach** has more than 5 years of experience providing consulting services for companies, government entities, and legal counsel across a range of industries, including communication services, metals and mining, transportation, and financial institutions. Bryan's experience involves breach of contract disputes, investment arbitration matters, and regulatory proceedings. He has consulted on damages analyses involving complex contract disputes and valuations. Bryan also has experience in assisting with internal investigations of financial institutions.

## EXPERIENCE

### CONSULTING

#### DISPUTES

- **European Advertising Arbitration;** Fair and Equitable Treatment; ICSID. Ongoing proceeding. Assisted in the preparation of two expert reports on damages involving a concession for the installation and operation of outside-of-home advertising furniture in Serbia. Work on this matter involved an extensive review of various contracts and financial documents along with an analysis of financial models and the underlying assumptions.
- **Middle Eastern Mining Arbitration;** Expropriation; ICSID; Ongoing proceeding. Assisted in the preparation of an expert report on damages involving a mining exploration/development stage gold project. Work on this matter involved detailed review and analysis of technical feasibility studies, business plans, and financials to create a discounted cashflow model to assess the damages arising from the alleged expropriation.

- **Latin American Renewable Energy Arbitration;** Breach of Contract; ICSID. Ongoing proceeding. Assisted in the preparation of an expert report on damages involving the alleged failure of the Government to protect the claimant's investment. Work on this matter involved detailed review and analysis of the actual cost of the investment.
- **Latin American Public Transportation Arbitration;** Breach of Contract; ICSID. Ongoing proceeding. Assisted in the preparation of two expert reports on damages involving a concession for the installation and operation of taxi meters and a mobile taxi application in Mexico City. Work on this matter involved the review of various financial documents and models to determine actual costs and relevant discounted cash flow (DCF) inputs.
- **South American Telecommunication Arbitration;** Expropriation, Fair and Equitable Treatment; ICSID. Assisted in the preparation of an expert report on damages involving the construction and operation of broadband networks in rural regions of Peru. Work on this matter involved extensive review and analysis of various contracts and other legal documents related to the land acquisitions and operations of the broadband networks.
- **Latin American Real Estate Arbitration;** Breach of Contract; AAA ICDR. Assisted in the preparation of four expert reports on damages involving overbillings on various construction and improvement projects. Work on this matter involved reviewing various financial documents related to each project and analyzing the costs and payments.
- **African Power Plant Arbitration;** Breach of Contract; UNCITRAL. Assisted in the preparation of two expert reports on damages related to the valuation of the power plant investment and lost profit analysis. Work on this matter involved the detailed review and analysis of financial statements to determine the value of the investment and any lost profits.
- **European Mining Arbitration;** Expropriation; PCA. Assisted in the preparation of two expert reports on damages involving a lead, zinc, and silver mine. Work on this matter involved industry and financial research as well as the development of a discounted cash flow model to assess the damages arising from the alleged expropriation.
- **Eastern European Mining Arbitration;** Breach of Contract; LCIA. Assisted in the preparation of a joint expert's report and a supplemental expert report on damages involving a tin mine. Work on this matter involved industry and financial research as well as the development of a discounted cash flow model to assess the damages arising from the alleged breach. Participation in a virtual hearing and assisting the testifying expert and counsel during the hearing.
- **Latin American Mining Arbitration;** Expropriation; ICSID. Ongoing proceeding with ancillary claim. Assisted in the preparation of four expert reports on damages resulting from the expropriation of a limestone quarry. Work on this matter involved developing a discounted cashflow model to assess the value of the investment and the creation of figures and tables to assist the testifying experts during the hearing. Participation in a virtual hearing and assisting the testifying experts and counsel during the hearing.
- **European Renewable Energy Arbitration;** Fair and Equitable Treatment; ICSID. Assisted in the preparation of two expert reports on damages resulting from a breach of contract dispute involving changes in tariff regulations relating to solar generation plants. Work on this matter involved analyzing industry research as well as developing a discounted cash flow model to assess the damages resulting from the alleged breach.
- **South American Renewable Energy Arbitration;** Breach of Contract; ICSID. Assisted in the preparation of two expert reports on damages resulting from a breach of contract involving a cost claim relating to the construction and operation of six renewable energy plants. Work on this matter involved analyzing the

damages calculation produced by the claimant to assess the validity of the calculations in relation to the alleged breach and participation in the virtual hearing to assist counsel during the proceedings.

- **European Renewable Energy Arbitration**; Fair and Equitable Treatment, Expropriation; PCA. Assisted in the preparation of two expert reports on damage resulting from a breach of contract dispute involving wind generation. Work on this matter involved analyzing the relevant costs related to the construction of the wind generation plants.
- **South American Infrastructure Arbitration**; Concession Contract; Ad hoc arbitration under UNCITRAL Rules. Assisted in the preparation of an expert report on damages involving a concession contract relating to toll roads and toll collections in Lima, Peru. Work on this matter involved analyzing the damages calculations produced by the claimant to assess the validity of the calculations and also assisting the testifying expert during the hearing.

## FINANCIAL INVESTIGATIONS, FRAUD & FORENSIC ACCOUNTING

- **Investment Firm (2020)**. Assisted in a Securities and Exchange Commission (SEC) defense matter related to accounting for and disclosure of certain non-generally acceptable accounting principles (GAAP) financial measures. Work on this matter included analyzing the reported Non-GAAP Measures (NGM) results and disclosures and assisting in the preparation of multiple presentations to the SEC staff.
- **Communications Industry (2019–2020)**. Assisted in an SEC defense matter related to the disclosure of various business metrics. Work on this matter included analyzing disclosure requirements and assisting in the preparation of a presentation to the SEC. The SEC subsequently closed the investigation.

## PUBLICATIONS & PAPERS

“SEC and PCAOB Accounting and Auditing Enforcement – Observations, Analysis & Insights”, Contributor, Credibility International LLC Study, *July 2020*

## LANGUAGES

English (native)  
Spanish (fluent)