

Chartered Accountant, Auditor and Legal Expert, Antoine Legoux founded in 2011 Legoux & Associés. He ensures, with his team, missions as a statutory contribution auditor, merger auditor and advisor especially for the valuation of damages, statutory auditing, contract auditing, appraisals as well as chartered accountancy.

As a recognized professional, he became a **Legal Expert to the Appeal Court of Paris** and, at the age of 34, the **youngest Chartered Accountant and Legal Expert in that field**.

In 2012, Antoine Legoux was elected at the Board of the “Compagnie Régionale des Commissaires aux Comptes de Paris”.

In 2013, he became a **Legal Expert to the Administrative Appeals Courts of Paris and Versailles** and set up a second office in La Baule (2, avenue de Bourgogne - 44500 La Baule).

In the framework of his professional activities, Antoine Legoux has been a **member of several national legal experts councils** since 2009. He is also an **active member of:**

- The "Valuation" Commission of the French Auditor Institution.
- The "Valuation" Committee of the French Chartered Accountant Institution.

He regularly **organizes lectures at the Pantheon-Sorbonne University** on the incorporation of auditing and chartered accountancy firms, legal expertise and mergers.

He participates in **training sessions on legal expertise and valuation organized by the “Compagnie des Experts d'Assurance”** (Insurance Institution Experts). Since 2011, he has run **workshops for the “Journées de la Transmission d'Entreprises”** (Transmission Company Days).



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LA

LEGOUX
& Associés

Experts - Comptables
Commissaires aux Comptes

AUDITOR

CHARTERED ACCOUNTANT

LEGAL EXPERT TO THE APPEAL
COURT OF PARIS

LEGAL EXPERT TO THE ADMINISTRATIVE
APPEALS COURTS OF PARIS AND VERSAILLES

Contribution / Merger / Demerger Special Advantages

A **contribution auditor** will assess the value of contributions while making sure that the value of such contribution is not overestimated and will check the existence of any **specific benefits**.

A **merger auditor** controls that the value of the company's stock which is involved in the transaction, is properly valued and that the exchange ratio is fair for the parties involved.

The commercial courts often appoint the contribution auditor, the merger or demerger auditor, as well as the **special advantages auditor** when a company undergoes a contribution, merger or demerger process. The auditors can also be appointed by a unanimous decision of the partners.

The firm has a special expertise in that field.

Antoine Legoux and his team have acquired **experience** and **developed specific skills** not only in this field but also in the restructuring of **listed companies**.

Advisory and Litigation Support

■ *Valuation of damages*

The firm has an **expertise** in the **assessment of damages**, the creation of financial records of complaints and in the monitoring and defense of the interests of the parties concerned. Antoine Legoux and his team can conduct a **quick and efficient defense of the client's interests**.

■ *Litigation Assistance*

Most disputes between economic players result into quantifiable risks.

The firm counsels and assists businesses as well as individuals in the **resolution of their disagreements and disputes**. Jointly with lawyers it designs the strategy and brings its **technical expertise** to conflicting arguments in the best interest of its client's defense.

Judicial Expertise

■ *Judicial Expertise*

The **Legal Expert** is a court officer who performs his duties with **conscientiousness and independence**. He provides the Judge with **objective technical advice** on which the magistrate can base his judgment.

Antoine Legoux is **regularly trusted by the civil, commercial and administrative courts** for different legal missions.

■ *Arbitration*

Any individual or corporation facing a dispute may resort to **arbitration**.

This **method of conflict resolution** has the advantage of **confidentiality and swiftness**.

■ *Collective Procedures*

Antoine Legoux puts his expertise at the service of justice in the areas of **prevention of business difficulties, ad hoc mandates, assistance with Judicial Administrators and Quality Expert** appointed by decision of the Judge Commissioner.

■ *Participatory Process*

Antoine Legoux acts as a **professional** selected by the parties through a mutual agreement to accomplish such mission :

- With **efficiency, conscientiousness and fairness**, in compliance with contradictory principles;
- Like a legal expert except that he is chosen by the parties involved and not by a Judge.

Valuations

A company assessment is the estimation by the application of **appropriate valuation methods** based on **objective criteria**, of its potential market value.

Antoine Legoux and his team are regularly **involved in market as well as in private transactions**.

The firm is **proficient** in the application of the most complex and various assessment methods in order to implement **multiple-criteria approaches**.

Considering the variety of its tasks, Antoine Legoux is strongly involved in **professional institutions**.

Auditing

■ *Statutory Audit*

In the framework of his professional activities, Antoine Legoux and his team can audit firms in various sectors of activity such as services, industry and distribution.

■ *Contractual Audit*

The firm's **independence** and the **professional involvement** of Antoine Legoux strengthen its efficiency on the most sensitive aspects of financial reporting.

Within this framework the firm can provide its clients with **counseling and assistance at every stage of an acquisition or divestiture**.

