



AN ORIX COMPANY

ENGAGEMENT HIGHLIGHT

Independent Analysis for a Stronger Commercial Agreement Supporting Equipment-Rental Revenue Agreement Renegotiation

MATTER AT A GLANCE

An independent assessment of a commercial agreement and its proprietary revenue-allocation system provided a clearer basis for renegotiation and identified opportunities to improve transparency, auditability, and governance.

Industry

Media and Entertainment |
Equipment Rental

Client

Counsel to a Party in the
Commercial Agreement

Matter Type

Commercial Contract
Renegotiation

Engagement

Independent Contract, System, and
Revenue-Allocation Assessment

Outcome

Clearer Basis for Negotiation and Opportunities
to Strengthen the Future Agreement

Capabilities Demonstrated

Forensic Accounting | Data Analysis | Contractual Analysis | Process Assessment |
Technical Diligence | Commercial Advisory

The ISSUE

The parties were preparing to renegotiate a commercial agreement governing the allocation of revenue generated by pooled film and television production equipment. Counsel sought an independent assessment of the existing contractual framework and the proprietary system used to implement it.

Because the methodology directly affected the economics between the parties, the assessment needed to address both the contractual requirements and how the system translated those requirements into financial outcomes. Key considerations included whether the methodology was applied consistently, whether calculations were transparent and traceable, and where ambiguity could create future commercial or operational risk.

Our APPROACH

The Hilco Global Investigations & Dispute Resolution practice assembled a multidisciplinary team spanning forensic accounting, data analysis, process assessment, and technical diligence.

Our team reviewed the existing agreement, technical documentation, and underlying data; observed system demonstrations and end-to-end process walkthroughs; and interviewed management and technical personnel. We also analyzed key variables, assumptions, parameters, and business rules and performed selected transaction-level procedures to assess whether calculations were traceable and repeatable. The work connected the contractual framework, system functionality, and resulting economics, translating a complex allocation methodology into clear, decision-useful analysis for counsel and senior executives.

The IMPACT

The independent assessment gave the parties a clearer factual basis for contract renegotiation. It explained how contractual terms were implemented within the proprietary system, why the methodology could produce materially different economic outcomes, and which calculations and assumptions were traceable and repeatable.

The work also identified opportunities to improve transparency and auditability, clarify assumptions and business rules, strengthen documentation and governance, and reduce ambiguity that could contribute to future disputes.

Executive Takeaway

When a commercial agreement depends on a proprietary system, independent analysis can clarify how contractual rules affect financial outcomes and where greater precision can reduce future risk.

ABOUT HILCO GLOBAL

Hilco Global, a subsidiary of ORIX Corporation USA, is a diversified financial services company that delivers integrated professional services and capital solutions to clients worldwide. The Hilco Global Investigations & Dispute Resolution practice provides independent investigations, forensic accounting, valuation, data analytics, compliance, and dispute advisory services that help clients uncover critical facts, quantify financial exposure, respond to complex challenges, and make informed, defensible decisions.



Kristofer Swanson
CPA, CFF, CFE, CAMS

Executive Director & Practice Leader
kswanson@hilcoglobal.com
773.551.0293