



**DEAL
LEADERS**
INTERNATIONAL

CASE STUDY:

Navigating Complexity in M&A

Structuring, Regulation and Risk Management in Action



EXECUTIVE SUMMARY

Some deals demand more than negotiation. They require technical precision, regulatory foresight and strategic risk management.

In this case study, we share how we advised on a multi-layered deal that involved corporate restructuring, regulatory approvals and careful allocation of risk through Warranty & Indemnity (W&I) insurance.

The result was a well-structured transaction that balanced complexity with control, unlocking investment and positioning the business for sustainable growth.

STRUCTURING FOR SUCCESS

For this industrial business, the transaction could only proceed once three operating entities were consolidated under a single holding company. DLI guided the client through a Section 42 restructure, a tax-efficient mechanism that enabled asset transfers within the group without triggering immediate tax costs.

This restructuring was more than a technical requirement. It was the foundation that made the deal viable. By aligning corporate structure with investment needs, DLI created a clean, efficient platform for both the investor and existing shareholders.

THE BUSINESS

Complex Structure, Clear Opportunity

Sector: Industrial manufacturing and engineering

Ownership: Multi-entity group under single shareholder control

Need: Strategic investment and group consolidation

Headwinds: Regulatory complexity, timing sensitivity, risk allocation

Strengths: Established market position, strong management team, scalable structure

OUR STRATEGY

Managing Complexity with Precision

At DLI, we understand that complexity doesn't have to slow a deal; it just needs structure. Our approach focused on three priorities:

1

Structuring for Efficiency

We designed a Section 42 restructure that aligned the entities under one holding company, ensuring tax efficiency and clarity for investors.

2

Navigating Regulation

Competition Commission approval was required due to international participation. DLI led the preparation process, anticipating regulatory queries to avoid unnecessary delays.

3

Balancing Risk

DLI implemented Warranty & Indemnity insurance to protect both sides. For sellers, it reduced post-deal exposure. For buyers, it provided confidence in risk coverage, streamlining negotiations and accelerating closure.

**THE OUTCOME:
A SEAMLESS TRANSITION THAT PROTECTED LEGACY AND CREATED
LONG-TERM VALUE.**

