Oil & Gas Capability Statement in Francophone Africa
We have helped our clients with ...

understanding local tax regimes
& developing suitable tax strategies
Ensuring local legal and regulatory compliance
Advising risk strategies and assessing country and project risk
Audit & assurance services
Improving performance and operational effectiveness
Implementation of effective IT systems and strategies
Improving performance and operational effectiveness
Reducing capital and operating costs
Finding new sources of funding by increasing links with investors,
JV partners and customers
Workforce planning & HR strategies
Corporate governance practices
& stakeholder relations
Project management and delivery expertise
Contract management and contractor performance reviews
Fraud and corruption prevention and detection
Implementation of effective IT systems and strategies
PwC in Francophone Africa

Oil & Gas Services in Francophone Africa

We help companies in the Oil and Gas industry to deal with the challenging issues facing them by developing effective solutions and strategies.

We know the value our clients place on working with reliable advisers who have a deep understanding of the unique challenges of the Oil and Gas industry in Francophone Africa.

PwC is recognized as the leading provider of assurance, advisory and tax and legal services to companies in the Oil and Gas industry in Francophone Africa.

One of the foundations of our success is our ability to adapt our services to meet the needs of our clients, enabling our teams to deliver tailored services.

At PwC, we not only study the industry issues to understand your concerns, but we are also committed to constantly evaluating and enhancing our well-developed services to better meet your needs.

Our highly experienced specialist teams work closely with companies to review capital project practices throughout the project lifecycle, including portfolio management, governance, project management, risk and quality management, procurement strategies, supply chain management and management reporting.

We have worked and continue to work with companies, regulators and governments on many of the big developments affecting the sector in Francophone Africa.

The enclosed document contains information on our Firm, our Oil and Gas Practice, a selection of our case studies.

Our presence in the Francophone Africa and the wide range of our skills helps us to provide added value to all our customers.
World-class solution
Audit and Assurance services

Oil and gas companies want audit teams that know their issues and understand their business challenges.

As one of the world’s leading audit and assurance firms, PwC audits many of the world’s best-known companies, including many of the top-performing companies on stock exchanges around the world and thousands of other organisations, both large and small.

Our industry-dedicated professionals receive specialised training, including regular updates on oil and gas-specific issues.

We have the knowledge and experience necessary to help you with complex financial accounting issues related to matters such as valuations, pensions and share plans, listings, conversion to International Financial Reporting Standards (IFRS), and corporate treasury and company secretarial functions.
At PwC, we design strategies to help you innovate, grow, reduce costs and leverage talent – all essential strategies in the current oil and gas environment.

We can help you execute them, deliver value and ensure long-term success.

We do this by creating sustainable solutions that work for you, allowing you to benefit from our industry knowledge, subject expertise and collective experience in the oil and gas industry.

Our advice will assist you in building trust and improving operational performance, profitability and stakeholder value – a burning priority for so many oil and gas companies. Our Francophone African footprint will allow us to work with you wherever you are or want to go in Francophone Africa.

We understand the importance of delivering early and sustained value. We are leading advisors to a large and growing number of organisations that operate within the oil and gas industry.

We invest in experienced, specialised staff that, combined with their deep oil and gas industry insights, is powered through our training, tools, research and access to the global PwC network. This ensures they know what you need them to know.

In addition, we have longstanding and extensive experience as advisers on mergers and acquisitions activity in the oil and gas industry.

Whether you are pursuing new opportunities, responding to events or coping with the daily pressures of growth, we are there to help.

We can help you through a variety of solutions:

- Innovation and profitable grow,
- Cost reduction,
- Leveraging of talent,
- Risk and regulation management,
- Efficient, effective IT systems,
- Restructure troubled businesses (company liquidation and wind-up),
- Forensics and fraud prevention,
- Capital project assessment, approval and monitoring,
- Modelling and business planning,
- Financial and operational due diligence,
- Accessing capital markets and other sources of finance,
- Valuing all or part of a business, including the implications and risks,
- Managing assets amid increased competition, Gaining value from mergers and acquisitions, Maximising value post-deal…
Tax services

Africa holds enormous potential for the oil and gas industry, but it is a difficult place to do business.

Investors face arbitrary or non-existent law enforcement, stifling taxation and conflicting legal codes.

This places an immense burden on companies to ensure that they not only account for unfamiliar and new tax laws and regulations in an accurate way, but also are able to identify their regulatory risks and strategize to mitigate these.

Due to the complexity of the tax laws across the African continent and the impact thereof on the industry, it is necessary to have a thorough understanding of not only the tax legislation, but also the specific needs of the oil and gas industry in these countries. Our dedicated oil and gas tax team combines both legal and tax expertise to ensure that we provide a comprehensive, industry-focused tax service to our clients.

Oil and gas clients engage us because we understand the business and economic environment and combine this with specialist tax knowledge. We help oil and gas clients navigate complex issues and achieve business objectives by reducing tax risks and meeting their compliance obligations. At the same time, we assist them to improve their business and operating efficiency through tax efficiency.

Finally, we help them understand and manage the total tax contribution their business makes to governments.

We are committed to providing world-class solutions that deliver value for our oil and gas clients. We know that your challenges are unique in each of your markets. We have the in country and industry specific know how to help you navigate through Francophone Africa’s unique oil and gas challenges.

We follow a global approach supported by local knowledge. That is why PwC is a centre of excellence for the oil and gas industry in Francophone Africa.
Legal services

PwC has the broadest geographical coverage of any Legal Services network in Francophone Africa.

PwC is the only professional services firm in Francophone Africa region that can offer genuinely integrated legal services alongside other consulting services.

The PwC Legal lawyers work in an integrated way with other PwC professionals. Essentially, that means our clients are delivered higher quality, integrated and holistic legal advice delivered alongside our other professional services. Unlike external lawyers, our legal professionals are able to see the "whole picture" and, accordingly, better meet our clients’ requirements.

The resultant synergies also translate into significant time and costs savings over buying-in legal services from a third party. For example, there is no duplication in areas such as document collection, client meetings, know how, etc. We also preserve higher integrity in areas such as confidentiality (a single service provider means reduced opportunity for information leakage).

The PwC lead engagement partner will also remain the same and there will be seamless service delivery – a genuine «one-stop-shop» experience.

Our legal experts in Francophone Africa regularly advise on various matters including corporate M&A, government, regulatory law, dispute resolution, commercial transactions, employment, and many other areas.

With a highly experienced, diverse and multijurisdictional group of practitioners, PwC’s Legal Services network is well positioned to help you.

We offer legal advisory services along the entire energy value chain, in critical areas such as:
- Drafting and negotiating production sharing contracts, joint operating agreements, concession agreements, farm in / farm outs agreement, joint unitization agreements, oil services contracts, local content arrangements, etc.
- Mergers and acquisitions (M&A),
- Energy law,
- Legal due diligence services,
- Pre and post-deal structuring,
- Acquisition finance, Re-financings,
- Corporate and commercial re-organisations,
- Customised, sector specific contracts,
- Corporate Governance,
- Human resource services (employment, immigration and social protection),
- Pensions,
- Regulatory services,
- Real Estate,
- Intellectual Property.
Thought leadership

Trends

2020 Digital Operations study for energy
Oil and gas

Global power strategies
The future of the utilities industry and the players that are driving market success

Drilling for data
A pragmatic perspective on demystifying digitization in oil and gas

Time to choose: oil services at a strategic crossroads
February 2021

The narrowing window for energy transformation
15th PwC Global Power & Utilities Survey
Our Audit and Assurance experience

PwC has advised a wide range of clients in the oil and gas sector across a number of jurisdictions, including international oil companies and international oil and gas service providers.

Members of PwC Audit oil and gas group have advised:

**Case study 1: Independent audit**

**I. Context**
To comply with the Extractive Industries Transparency Initiatives (EITI) requests for certification of taxes and assimilated levies payments to be conducted by an independent audit firm, we acted as reconcilers of tax payments made by upstream companies to the Governments.

**II. What we did?**
We reviewed and analysed all stamped tax returns that were submitted to the Government agencies. We compared the tax returns with the payments made. We confirmed that all payments were duly and properly made.

**III. Outcome**
Our reports provided credibility to the other stakeholders, such as Ministry of Finance, Ministry of Hydrocarbons, and International Institutions.

**Case study 2: Review of stocks**

**I. Context**
We were contracted by an Independent E&P Company to review its stock of white products at the depot operated by a marketing company.

**II. What we did?**
We reviewed the controls exercised over the stock of white products and its conformity with industry best practices. We evaluated the completeness and accuracy of stocks reported by the marketing company.

**Case study 3: Audit of accounts**

**I. Context**
PwC made an audit of the Hydrocarbons Accounts of the crude pipeline transporter’s books and records as per the Joint General Transportation terms between the Transporters and the New Shippers using the pipeline.

**II. What we did?**
PwC made an audit of the Hydrocarbons Accounts of the crude pipeline transporter’s books and records as per the Joint General Transportation terms between the Transporters and the New Shippers using the pipeline.

**III. Outcome**
We provided credibility to the Old and New Shippers on the Hydrocarbons Account of the 2 neighbouring countries Pipeline Transportation System.

**Case study 4: Regulatory compliance**

For a global integrated oil and gas client, PwC developed and implemented a new management framework to support corporate governance.

**Value**
Our work improved business and functional performance by providing a consistent approach to communicating and managing regulatory requirements regardless of location.
Case study 5: Statutory audits

Our dedicated Oil & Gas teams within PwC have performed statutory audits of companies of all sizes including multinational E&P companies and affiliates across Francophone Africa.

Value

We have been able to leverage our rich experience and knowledge of the upstream oil and gas industry and our understanding of the petroleum contracts (production sharing contracts, concessions, unitization agreements, etc.) to assist many clients in improving the efficiency of their group and statutory financial and compliance reporting.

Case study 6: SOX Readiness & Compliance

Our Global SOX teams have worked with numerous audit and non-audit energy companies in scoping, planning, and complying with the Sarbanes-Oxley Act. As authors of the internal controls framework known as COSO, PwC is a leading authority in Enterprise Risk Management.

Case study 7: Independent Controls & Process Assurance

I. What we did?

PwC was engaged to review the controls over the transaction processing procedures employed by a global integrated oil and gas company in the SAP systems they employed. The work involved reviewing both the automatic and manual processes for all operating units.

II. Outcome

Our team found three main issues common to all of the operating units and provided recommendations to correct the issues.

Case study 8: Other Ad Hoc Services and Reviews

I. What we did?

We have:

- Performed agreed Upon Procedures to demonstrate that the Accounts of the Pipeline Transporter is distinct and separate from the Pipeline modification Project.
- Provide assurance to the reconciler and the government on the payment flows reported by Oil & Gas Company with respect to EITI (Extractive Industry Transparency Initiative) for upstream companies.
- Carried out special accounting projects in coaching and assisting local distribution companies establish a sound accounting and financial reporting environment.
- Ad hoc advice on accounting issues, particularly developments on OHADA accounting standards.
- Performed through our Risk Assurance Team post-implementation reviews following the move into SAP.
- Trained accounting and finance staff on OHADA as applied to Oil & Gas companies
- Assisted some Oil & Gas companies in explaining their US GAAP Financial statements to senior staff of National Oil Companies.

II. Outcome

The services provided helped in:

- Provide credibility to the other stakeholders such as Ministry of Finance, Budget, and Pipeline Steering Committee on the actual cost of the 25KM Pipeline modification project pre-financed by the Cameroon Government following the Lom Pangar Dam construction.
- Coaching and transfer of knowledge and competence to our client’s Finance and Accounting personnel.
- Provide advice on key controls and accounting issues.
- Risk Assurance Team made good contribution to assist clients properly implement SAP system.
Our Advisory experience

Members of PwC Tax Oil and Gas group have advised:

**Cases study 1 : Audit of a national oil company**

**I. Context**
The Ministry of Mines and Energy has committed PwC for the audit of National Oil Companies (refinery and state-owned company in charge of the storage of the refined products). This study has been carried out in line with reforms in the Oil & Gas sector as considered by the Government.

**II. What we did?**
The scope of work performed has covered the following main aspect, for both entities:
- Internal control review,
- Price structure and competitiveness aspects,
- Technical and engineering study,
- Financial statements analysis,
- Legal studies of contracts and interrelationships, and Designing of a dashboard.

**III. Outcome**
The study carried out allowed:
- To strengthen the internal control system and to reorganize and consolidate the financial situation of the companies.
- To set out the adequacy of the management system and key areas for priority actions where capacity building are needed.
- To enable implementation of effective internal control system by setting up a technical supervision.

**Case study 2: Privatization Committee**

**I. Context**
We assisted the authorities in the privatization of the downstream sector.

**II. What we did?**
We performed a diagnostic review of the refining and marketing activities.

We reviewed the commercial environment and the market projections. We analysed the trends, we reviewed the operations. We also performed an inventory of logistics and marketing assets.

**III. Outcome**
The study conducted by PwC allowed the Government to make a decision on a relevant action plan.

**Case study 3: Business Plan for the financing of the Heavy Fuel Oil (HFO) transport project**

We have performed:
- Interviews with company managers, site visits, review of financial documents of the company.
- Scenario analysis, modelling of market research data, validation of the main hypotheses used in the calculation.
- Financial projections, determination of projected turnover, determination of indicators (debt repayment ...), profitability analysis (internal rate of return - net current value, investment payback period, etc.).

**Case study 4: Review of procedures**

**I. Context**
We made a special purpose review in order to comply with provisions of oil and gas contracts and agreements.

**II. What we did?**
We conducted a Share Premium and Dividends Distribution Review Procedures of Transporters records.

**III. Outcome**
We ensured compliance with regards to Statutory Share Premium and Dividend Distribution Procedures, Production Sharing Contract and Agreements.
Case study 5: Assessment of internal control systems

I. Context

PwC was contracted by a State to conduct a diagnostic and operational review of three state-owned entities.

II. What we did?

• We assessed the organization’s operations and internal control systems.
• We analysed the price structure, identified potential areas of savings, and increased competitiveness.
• We reviewed the current financial situation.

III. Outcome

The study conducted by PwC allowed the State to make a decision on a relevant remediation action plan.

Case study 6: Production validation

I. Context

The state is a stakeholder in the Profit Sharing Contract (PSC) signed with a Private Oil Company operating in the country. The Gas produced by this company is sold to the following government-controlled entities:
• National Refining Company,
• National Oil Company,
• and National Company in charge of managing the asset of the Electricity sector in country.

The unit price has been fixed under economic conditions considered today by the Government as no longer current.

II. What we did?

We performed specific procedures on the cost recovery oil in light of the PSC for the years 2007 to 2011. This enabled to validate production cost of the gas sold to the State on a specific period. Due to the sharp rise in gas prices, and considering potential consequences of this situation on the national economy, the State decided to carry out a study on the agreement conditions as well.

III. Outcome

The study conducted by PwC allowed determining basis for further discussions between the company and the State, and to negotiate conditions for a new PSC.

The audit concluded that the PSC did not contain any indication preventing the contractor from recovering from the field currently in production, Costs Oil incurred in exploring the delimited area.

Case study 7: Designing a PPP scheme

I. Context

In order to minimize the drain on public finance, the authorities have decided to have a pipeline developed by a private partner under a PPP scheme.

II. What we did?

PwC has been appointed by the authorities to design a PPP scheme that would be attractive to private investors, make the project as a whole bankable and optimize the financial and socioeconomic benefits from the project for the government and the population. We have studied different technical options (with the support of technical consultants), remuneration mechanisms, risk allocation strategies, shareholding structure, analysed, and quantified their impact versus the above-defined criteria, and we have assisted the authorities in designing the optimum project structure.

III. Outcome

We have produced presentation material aimed at testing the market reaction to the project.
Our Tax experience

Members of PwC Advisory oil and gas group have advised:

Case study 1: Strategic planning

We have assessed our clients’ tax positions and developed strategic planning opportunities, including transaction structuring, business reorganization, and alternative filing positions.

Case study 2: Reform of the taxation

I. Context

The Group of Petroleum Professionals engaged PwC as technical advisor to make proposals for the reform of the taxation of oil products in order to reduce the tax impact on oil companies in country.

II. What we did?

We have reviewed the oil legal and regulatory framework. We have analysed the tax impacts of the recent reforms. We have figured out the tax impact of the reforms.

III. Outcome

PwC work resulted in proposals for optimization aiming at reducing the tax impact of the reforms.

Case study 3: Tax controversy and dispute resolution

E&P companies appointed PwC to assist with objecting to various tax assessments raised by IRS on key technical oil and gas tax concepts. The objections lodged by the client were disallowed and the matter was taken on appeal.

PwC assisted the clients not only in the objection phase of this tax controversy management matter, but also in lodging an appeal against the disallowed objections previously filed with IRS.

The assignment required the preparation and lodging of the appropriate objection and appeal documentation as well as a number of robust meetings with various high-ranking officials within IRS, and culminated in the matter being placed before IRS’ Disputes & Resolutions Departments.

Value

Our support to the client during the tax controversy and dispute resolution process resulted in the negotiation of a successful settlement of all tax matters between the client and IRS and was also a pivotal turning point in the client’s business rescue position.

Case study 4: Tax compliance outsourcing

We provide a comprehensive suite of outsourced tax compliance services designed to meet E&P Companies and Oil Services Companies internal requirements. Our Tax Compliance practice includes the full spectrum of compliance services, including account reconciliations, data conversions, returns preparation, and tax payments processing.

Case study 5: Tax refunds / Tax overpayment recovery

I. Context

In many countries in Francophone Africa, Oil Services Companies are in a structural VAT credit position.

II. What we did?

Our professionals have assisted Oil Services Companies to get approval of their VAT credits and to get either a refund of the said credits or a confirmation for an offset on future tax liabilities.

Besides, our professionals have performed comprehensive transaction audits to recover overpayments resulting from court decisions, policy changes, and compliance errors.

III. Value

Our support resulted in an improvement of cash flow and cleaning of accruals.

Case study 6 Voluntary disclosure and registration

We have assisted our clients’ interests before appropriate taxing authorities to correct compliance oversights and to complete registration at the lowest possible cost.
Case study 7: Business reorganization

I. What we did?
We provided services from audit defence to complete business reorganizations to E&P Companies and Oil Services Companies.

II. Outcome
The services we offered dramatically reduced the tax burden of businesses operating in both single and multi-jurisdictions. We use innovative and proprietary techniques to accomplish the lowest tax liability possible. Our Tax compliance practice provides tax compliance and reporting solutions that streamline client processes and provide greater data accuracy and internal controls.

Case study 8: Amendment to the fiscal and economic terms of a Production Sharing Contracts
We have advised several International oil companies within the renegotiation with the hosting States of the fiscal and economic terms of Production Sharing Contracts.

Case study 9: Review of fiscal terms applicable to subcontractor under 2 neighbouring countries unitization agreement
We have advised an Operator for the review and amendments to the fiscal terms applicable to their subcontractors under a two neighbouring countries unitization agreement.

Case study 10: Other Ad Hoc Services
We have a very strong lead over competition in oil and gas industry in Francophone Africa in domestic and cross-border tax compliance, domestic and international corporate tax planning, indirect tax/VAT, M&A, transfer pricing, compensation and benefits, tax risk minimization, tax accounting, tax function effectiveness and expatriate tax planning and compliance.
Our Legal experience

Members of PwC Legal oil and gas group have advised:

Case study 1: Licensing and negotiation process

I. Context
After either direct negotiations or successful bids, our clients were short-listed for further negotiation with the Governments. PwC was contracted to assist them during the licensing and negotiation process.

II. What we did?
In Phase 1, we participated in the review of the exploration license and the negotiation of the work commitment terms. We attended to the Government offices to follow the approval process. We issued legal opinions to confirm that the constitutional process has been fully observed.

In phase 2, we participated in the drafting and negotiation of the Production Sharing Contracts and Joint Operating Agreements with the Government and the National oil company. We attended to the Government and Parliament offices to follow the approval process. We issued step legal opinions to confirm that the constitutional process has been fully observed.

III. Outcome
We assisted client in making the transactions a success and PwC was then contracted for incorporation of the Operators in country and the draft of oil services contract, including drilling services contracts, with Contractors.

Case study 2: Interactive training

I. Context
E&P Companies explained to PwC that: Their management are responsible for ensuring that its staff has the training experience and understanding of their business (1) to meet contractual commitments with the Republic of Congo set in Production Sharing Contracts, (2) carry out its staff roles to an adequate standard and (3) ensure that the control environment with the business is maintained. They are using training to meet those responsibilities, to improve the performance of the staff and/ or equip them to cope with changes.

II. What we did?
PwC carried out interactive trainings to meet the clients’ specific requirements in terms of staff learning and education on national Oil & Gas regulatory framework.

III. Outcome
The services provided helped in coaching and transferring knowledge and expertise to clients staff.

Case study 3: Legal due diligence

I. Context
Our client, a foreign Independent E&P company was contemplating the potential acquisition of assets from an oil company. The target has upstream operations.

II. What we did?
In Phase 1, we identified the key deal issues and main risks related to legal matters in order to assist our client in his “go / no go” decision on the proposed investment: Legal analysis of the exploration rights and production sharing contracts benefiting to the target, Understanding of the corporate legal and ownership structure, Understanding of key legal cases facing the target, Identifying and understanding the nature and terms of any significant intra-company and related party transactions, i.e. transactions with joint venture partners, if any with the Target.

In phase 2, we assisted the client in a more detailed investigation of the key issues and risks identified during phase 1.

III. Outcome
We assisted the client in making the transaction a success and PwC was then contracted for the implementation process.

Case study 4: Legal opinions

I. Context
We have acted as legal advisors to foreign banks who lent funds to Operators in order to their support their investments.

II. What we did?
Our scope of work consisted in: Confirming the legal existence and good standing of the borrowers, Confirming that the Officers of the borrowers were duly authorized and empowered to sign the loan documents (Loan agreement, Guarantee and Pledge agreements) as per the in country applicable legislation, Confirming the validity and perfection (including local process registration) of the liens created by the security documents under the in-country law.

III. Outcome
The services assisted the lender in his “go or not go” decision on the proposed transaction. PwC was then contracted to perform the local registration process.
Case study 5: Other Ad Hoc Services and Reviews

We have advised energy companies on a range of asset acquisitions and divestitures. We have advised clients handling regulatory, environmental, financing as well as landowner leasing/contracts.

We advise on a full range of compliance matters, including environmental compliance and permitting, emissions reduction plans and maritime regulations.

We have negotiated a full range of contracts and agreements including those addressing energy development, drilling and operating, processing and production, real estate and asset acquisitions and sales, marketing, construction and financing.

We have negotiated countless master service contracts, time charter and bare boat charter agreements, helicopter contracts, consulting services contracts and related agreements.

We routinely advise oil and gas companies, utilities, banks and institutional investors and other energy industry participants on a wide range of oil and gas project transactions.

We regularly assist clients in a wide range of energy industry transactions including mergers, acquisitions, sales and divestitures, strategic alliances, joint ventures, and asset and debt portfolios.

We also regularly assist clients in handling Government approvals for complex M&A transactions and counsel clients on issues pertaining to antitrust and competition laws.
The Oil and Gas Team

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