

Industry

Games, Esports and Digital Entertainment

Studios, publishers, esports teams, tournament organizers and platforms in disputes over revenue, royalties, valuation and contracts.

Digital revenue leaves a trail. The work is reading every platform report.

Games and competitions generate revenue through digital stores, in-game purchases, subscriptions, advertising, sponsorship, prize money and broadcasting rights, with payments flowing between developers, publishers, platforms, teams and creators. SGEx reconciles platform reports with contracts and bank statements and determines what each party was entitled to.

Common situations in this industry

Royalties and revenue share between studios, publishers and platforms.

Disputes between partners in studios and teams, with partnership interests and valuation.

Sponsorship, prize money and broadcasting rights for tournaments and leagues.

Player, creator and esports team contracts, with calculation of amounts due.

Virtual items, in-game currencies and digital assets in accounting and tax disputes.

How SGEx works

Report versus statement

Store and platform data reconciled with actual receipts.

Revenue by source

Sales, microtransactions, subscriptions, advertising and sponsorship determined separately.

Intangible assets

Intellectual property, user bases and brands valued with an explicit method.

Every amount determined traces back to the platform report, the contract clause and the corresponding receipt.

What We Solve

Questions about revenue and value in the games market.

How much did the game earn?

Revenue by platform, country, period and monetization model.

Was the royalty correctly calculated?

Checking the royalty base, deductions and contractual percentages.

What is the studio or team worth?

Valuation of companies, intellectual property and rights in transactions and disputes.

How much belongs to each partner?

Partnership interests on the dissolution of studios and teams.

Were prize money and sponsorship passed on?

Comparing amounts received with payments to players and partners.

What is the loss?

Damages and loss of profits from terminations, licence breaches and service outages.

How We Approach It

Steps applied to this type of engagement.

1	2	3	4
Contracts	Data	Reconciliation	Report
Map of licences, revenue share and participations.	Platform, store and payment provider reports.	Comparison with bank statements, invoices and accounts.	Amounts determined, differences and answers to questions.

What we examine: publishing, licence and distribution agreements, store and platform sales reports, payment provider data, sponsorship and player contracts, tournament rules, bank statements and accounting records.

Deliverables: expert report, technical opinion, royalty audit, valuation of companies and intangible assets, partnership interest determination and damages calculation.

Related Topics

More on each topic at sgexpericias.com.br

Services	Specialties	Areas of Law	Industries
Economic and Financial Expert Services	Shareholder Disputes and Valuation	Intellectual Property	Technology and Telecommunications
Business and Asset Valuation	Commercial and Contract Disputes	Corporate and Commercial	Digital Businesses, Creators and Platforms
Accounting Expert Services	Damages and Loss of Profits	Civil and Contract Law	Crypto and Digital Assets
Financial and Operational Audit			Sports and Sports Organizations

SGEx at a Glance

Figures reported by SGEx, updated periodically.

400+

engagements completed

100+

court cases in progress

300+

clients served

200+

law firms served

500+

reports, expert reports and opinions delivered

BRL 100M+

in fraud and irregularities identified

Why Talk to SGEx

Expert Services, Disputes and Forensics.

Technical independence

SGEx does not provide legal advice or represent interests: it examines, calculates and demonstrates.

Multidisciplinary team

Accounting, economics, law, business administration, finance and engineering on the same engagement.

Forensic experience

Professionals with prior roles at FTI Consulting, PwC, BDO, Deloitte, KPMG and Mazars.

Traceable methodology

Explicit assumptions, calculation workpapers and conclusions that third parties can replicate.

Who Leads the Work

Accounting expert work, valuation and technology.



Sidney Gomes

Founder and Managing Partner of SGEx Group

Accounting expert (CNPJ-CFC no. 7748) and court expert registered with the São Paulo State Court (TJSP). Accountant, economist, attorney and auditor with more than 20 years in expert services, disputes and investigations.



Fabricio Franco

Operations Coordinator and Senior Expert, Disputes, Investigations and Forensic Services

Accounting expert (CNPJ-CFC no. 8116). Works on business valuation, partnership interests, accounting claims and loss of profits, and is responsible for the use of technology in SGEx's expert work.

Request an Assessment

Describe the game, team or transaction, the parties involved and the issue in dispute. SGEx will assess the scope before submitting any proposal.

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