



Observatoire ARGA

ARGA Atlas

**FALSIFICATION OF EVIDENCE IN CORPORATE
DISPUTES: FORGED CONTRACTS, EXPERT REPORTS,
AND DISTORTION OF PROCESS**

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Purpose of the document:

To demonstrate how, in corporate and property disputes, an artificial evidentiary construction may be formed through forged contracts, questionable or dependent expert reports, selective disclosure of documents, procedural asymmetry, and other forms of distortion of the factual basis of a case; to explain why such practices affect not only the reliability of particular items of evidence, but the entire architecture of a fair trial; and to propose a model of legal defense in which disputes over facts are translated into the language of international standards of fair hearing, judicial independence, the role of prosecutors, and access to an effective remedy.

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1. EXECUTIVE SUMMARY

Falsification of evidence in corporate disputes rarely appears as a primitive forgery of a single document that can easily be exposed and triumphantly placed before a judge. Much more often, it takes the form of a complex evidentiary construction in which a forged contract, a questionable expert opinion, selectively disclosed documents, a convenient interpretation of accounting traces, and procedural restrictions on the defense operate together. That is why the problem extends far beyond the authenticity of any one document. It affects the very possibility of a fair hearing, equality of arms, and the effective ability to challenge the version advanced by the opposing side. International standards under Article 14 of the ICCPR expressly regard the right to a fair hearing and equality before courts as a foundation of the rule of law.

In the corporate sphere, evidentiary manipulation is especially dangerous because business disputes are complex by nature. They are built on contracts, annexes, corporate resolutions, chains of authority, internal approvals, payment records, correspondence, audit trails, and expert assessments. That

complexity creates room for replacing real substance with a formal evidentiary shell. If that shell is further reinforced by dependent expertise or by procedural advantage on the part of one side, the case may appear legally persuasive while being factually artificial. That is the specific danger of falsification: it mimics plausibility.

International law does not treat such a situation as a neutral litigation tactic. OHCHR materials on fair trial make clear that a person must have a genuine opportunity to respond to the case against them, to call and examine witnesses, including experts, and to benefit from equality of arms and an adversarial procedure. If the evidentiary basis is artificially assembled by one side and then shielded by procedural restrictions, the problem is no longer merely the unreliability of individual items of evidence. It becomes a structural violation of the right to a fair hearing.

This report proceeds from the premise that falsification of evidence in corporate disputes must be understood as a multi-layered phenomenon. Its indicators include not only direct forgery of a contract or signature, but also the creation of an artificial chronology, the selection of a dependent expert, blocking of alternative expertise, selective disclosure of documents, restriction of access to originals, pressure on lawyers, and the use of the court as a mechanism for fixing in place a pre-constructed version of events. Only through such cumulative analysis does it become clear that the issue is not simply “different interpretations of facts,” but a distortion of the process of establishing truth.

2. WHAT FALSIFICATION OF EVIDENCE MEANS IN A CORPORATE DISPUTE

In a corporate dispute, falsification of evidence does not always amount to literal fabrication of a document. It may also take more complex forms: artificial creation of a “contract history,” insertion of disputed annexes into the record after the fact, presentation of copies instead of originals without a credible explanation of provenance, preparation of expert conclusions on the basis of an incomplete set of materials, concealment of the surrounding context of correspondence, or selective presentation of minutes, accounting ledgers, or powers of attorney. For that reason, it is often more accurate to speak not only of a forged document, but of a manipulated evidentiary environment. Such an environment may look formally neat while being substantively dishonest.

From the standpoint of international standards, the key question is not only the origin of a document, but whether the defense retains a real opportunity to understand, verify, and challenge the accusatory or evidentiary construction. General Comment No. 32 stresses that a fair trial includes not merely formal access to court, but genuine procedural equality of the parties. If evidence is collected, presented, and fixed in the record in such a way that one side is practically deprived of the possibility of effective counter-examination, the issue becomes one of Article 14 of the ICCPR, not merely a technical disagreement over papers.

This is especially important in corporate conflicts because the documentary record often becomes a substitute for factual reality itself. Courts and investigators frequently see not the business process as it actually occurred, but the paper trail of that process. Whoever controls the paper trail gains enormous advantage. That is why the temptation arises to reconstruct events in a more useful form and then present that reconstruction as the objective history of a transaction, obligation, or abuse. In such a model, the struggle is no longer for truth, but for the right to impose one’s archived version of reality on the court.

3. WHY CORPORATE CASES ARE ESPECIALLY VULNERABLE TO EVIDENTIARY MANIPULATION

Corporate cases are especially vulnerable to manipulation because they almost always consist of a large number of interrelated documents, resolutions, authorities, transfers, internal correspondence, and expert evaluations. In such a system, even a small intervention in one node may alter the meaning of the entire structure. A substituted date, a power of attorney, an annex to an agreement, or a revised corporate resolution may change not a detail, but the legal fate of the dispute as a whole. It is precisely because of this sensitivity in complex cases that international standards insist on judicial independence, impartiality, and procedural good faith.

An additional problem is that, in corporate disputes, opposing versions often appear outwardly plausible. One side speaks of a valid transaction, the other of forgery. One refers to a management decision, the other to abuse of powers. One relies on corporate consensus, the other on a seizure of control. Where the court does not operate within a genuinely adversarial environment and with independent verification of documentary and expert material, it risks accepting as established fact what is in reality merely the more skillfully packaged version. The problem is not that the judge is necessarily acting in bad faith. The problem is that the process may be constructed so that the false version appears the most “official.”

This is why business disputes so easily become a broader rule-of-law problem. If legal results in a jurisdiction can be obtained through a managed evidentiary construction, the harm extends beyond the immediate litigants. The UN Guiding Principles on Business and Human Rights and the OECD Guidelines on Responsible Business Conduct both proceed on the basis that access to remedy and a predictable legal environment are critical elements of responsible business conduct. Where evidence can be “assembled to fit the desired outcome,” property rights and corporate rights become conditional rather than secure.

4. FORGED CONTRACTS AND ARTIFICIAL DOCUMENTARY RECORDS

A forged contract in a corporate dispute is not always a crude fake that can be identified by a visibly poor signature. More often, the construction is subtler: there was a contract in some form, but an annex was later added; a signature existed, but on another version; a document was prepared from a real template but with an altered date; approval was indeed discussed, but the final text was substituted; electronic correspondence is presented selectively in order to create an appearance of consent where there was in fact disagreement. As a result, the dispute moves from the question “did the document exist at all?” to the question “what legal reality does this document actually reflect?”

From the standpoint of fair trial guarantees, the defense must have a real opportunity to verify the origin, integrity, and context of the document. If originals are unavailable, if access to metadata is blocked, if the provenance of the version submitted is not disclosed, and if the defense has no opportunity to compare drafts or to question persons involved in the signing and circulation of the document, then the dispute over the contract becomes a dispute fought on terrain that has already been artificially narrowed. OHCHR guidance on fair trial proceeds from the premise that the person against whom evidence is used must have a real opportunity to answer the case against them and to examine witnesses and experts. The logic is the same here: a document cannot be treated as neutral if its origin is insulated from scrutiny.

Selective disclosure plays a special role. Sometimes parties do not create an entirely new contract from scratch, but instead build an artificial contractual history by presenting only convenient fragments: only the favorable emails, only the favorable page, only one file version, only one protocol from a series. Such selectivity can be as dangerous as literal forgery. The court sees not the full fact pattern, but a curated narrative. In a truly adversarial process, this should be corrected by a strong

right to disclosure, expert examination, and origin analysis. If that corrective possibility is absent, the risk of distortion increases dramatically.

5. EXPERT EVIDENCE AS A TOOL FOR ESTABLISHING TRUTH AND AS A POSSIBLE TOOL OF ABUSE

Expert evidence often plays an almost decisive role in corporate cases. It may concern authenticity of a signature, timing of document creation, accounting damage, asset valuation, digital traces, business practice, file characteristics, or financial flows. For that reason, dependent or artificially limited expertise becomes one of the most convenient ways of giving a disputed version the appearance of objective truth. Courts often find it psychologically easier to rely on an expert conclusion than to confront a dense conflict of factual narratives. That is precisely where the temptation to abuse expertise becomes strongest.

OHCHR materials expressly state that a person should have the right to call and examine witnesses, including expert witnesses. This means not a decorative ability to ask a few questions, but a genuine capacity to challenge the basis of the expert's knowledge: which materials were examined, who provided them, whether alternative versions existed, whether the expert was independent, what methodology was used, and whether a counter-expertise was possible. If an expert opinion appears in the case as a quasi-sacred text immune from procedural dissection, that is already incompatible with the adversarial logic of a fair hearing.

The danger in corporate matters is that the expert need not be "bought" in a crude sense. A more refined dependency is enough: a restricted set of source materials, one-sided input, pre-framed questions, a false assumption of background facts, lack of access to originals, or technical impossibility of verification. The resulting opinion may be formally neat and yet epistemically defective. For that reason, the defense must challenge not only the conclusion, but the architecture of the expertise itself: who shaped the object of examination, who framed the questions, what was withheld, what was unavailable, and which alternatives were never considered. It is here that the battle over evidence becomes a battle over the very methodology of truth.

6. PROCEDURAL ASYMMETRY, ACCESS TO MATERIALS, AND THE RIGHT TO CHALLENGE EVIDENCE

Falsification of evidence almost never works alone. It is almost always accompanied by procedural asymmetry. One side has possession of originals, access to servers, accounting systems, expert institutions, witnesses, and internal archives. The other side receives a finished construction and limited time to react. In such a setting, even obviously questionable evidence may pass as persuasive if procedural rules are applied formally rather than in the spirit of equality of arms. General Comment No. 32 stresses that equality before courts and tribunals requires real, not illusory, parity of arms.

OHCHR materials on fair trial likewise emphasize the right of a party to answer the case against them, to examine witnesses and experts, and to benefit from a genuinely adversarial procedure. In corporate disputes, that means access to originals, metadata, the context of correspondence, internal registers, and the ability to challenge not just the final conclusion but the entire chain of evidentiary provenance. If the court refuses such examination on the basis that the material already on file is "sufficient," it risks turning an adversarial process into a process of ratifying a pre-assembled narrative.

The most dangerous combination is therefore this: strong documentary appearance plus weak procedural access. One side produces an impressive-looking package; the other is denied the tools needed to dissect it. Externally, it looks like an ordinary dispute in which one party is simply better prepared. In substance, it may be exactly how fabricated evidence succeeds: not because it is flawless, but because it is not allowed to be opened up and tested. That is the classic deformation of fairness through structure.

7. THE ROLE OF THE COURT, THE PROSECUTOR, AND THE DEFENSE WHERE FALSIFICATION IS INDICATED

Where signs of falsification appear, the central duty of the court is not to note contradictions elegantly in the final judgment, but to ensure meaningful examination of those contradictions during the proceedings. The Basic Principles on the Independence of the Judiciary require judges to decide matters before them impartially, on the basis of facts and in accordance with the law, free from pressure, threats, or interference. If a court accepts a disputed evidentiary structure without full disclosure and real scrutiny, the problem lies not only in the quality of the evidence, but in the judicial function itself.

The prosecutor, too, should not be treated as a passive retransmitter of material provided by the “injured” or otherwise interested party. The Guidelines on the Role of Prosecutors state that prosecutors must perform their functions fairly, consistently, and expeditiously, while respecting and protecting human dignity and human rights. That is incompatible with reliance on obviously untested or one-sided evidentiary constructions. If the prosecutor uses weak or questionable expert material as a substitute for adversarial verification, that is not merely zealous advocacy. It becomes part of the institutional entrenchment of a doubtful version of events.

For the defense, the consequence is severe but clear: it is not enough to say in general terms that “the evidence is falsified.” A structural attack is needed on several lines at once. First, the origin and integrity of the document. Second, access to originals and technical data. Third, the methodology of the expertise. Fourth, procedural asymmetry. Fifth, the role of the court and prosecution in reproducing that asymmetry. Sixth, where necessary, the international layer through fair trial arguments, lawyer-interference standards, arbitrary detention lines, and access to remedy. Only that kind of multi-track defense is capable of breaking the illusion that the matter is “merely a documentary dispute.”

8. CONSEQUENCES FOR BUSINESS, PROPERTY, AND TRUST IN JUSTICE

When a corporate dispute is resolved on the basis of falsified evidence or dependent expert reports, the consequences extend far beyond a single judicial act. At the level of the business itself, this can mean loss of control, seizure of assets, exclusion from the corporate structure, inability to obtain financing, loss of banking trust, blocked transactions, and destruction of commercial reputation. At the level of the legal environment, it means that ownership and corporate rights are no longer experienced as protected through predictable adjudication, but as dependent on who can better construct or better push through an evidentiary reality.

The UN Guiding Principles on Business and Human Rights are built around the framework of Protect, Respect, and Remedy. If the state’s judicial and enforcement system is incapable of filtering out forged contracts, dependent expertise, or artificial documentary schemes, then the problem is no longer confined to the dispute between the parties. It signals a deficit of effective remedy and a failure

of the state's positive duty to protect rights from abuse by both private and public actors. In the corporate environment, such failure quickly becomes a systemic risk to investment, contractual discipline, and trust in institutions.

For that reason, falsification of evidence in a business dispute is not simply a "dirty tactic" or part of an aggressive litigation culture. It is a marker that the dispute has ceased to be resolved within law and has begun to be resolved through managed visibility. And once law turns into a contest over control of visibility, the market pays for it through a premium on fear. People later call this the investment climate, as if bad weather had simply rolled in on its own.

9. A PRACTICAL MODEL OF DEFENSE

A strong defense in cases involving falsification of evidence must be built in stages. The first stage is forensic mapping: the entire evidentiary chain must be broken down by origin, timing, versions, storage media, participants in circulation, and expert interventions. As long as the defense attacks only the "conclusion" rather than the architecture that produced it, it concedes the terrain. The second stage is procedural documentation of obstacles: refusal of access to originals, inability to pose alternative questions to the expert, blocked disclosure, restrictions on witness examination, and pressure on counsel. Without that record, the later appellate or international language will remain too vague.

The third stage is translation of the dispute into the language of international standards. It is not enough to say "this contract is forged." The defense must show that the use of the disputed evidentiary structure undermines equality of arms, adversarial proceedings, the right to examine witnesses including experts, impartial adjudication, and effective remedy. The fourth stage, where necessary, is the international reinforcement layer: business and human rights logic, lawyer-protection standards, and arbitrary detention routes if the dispute moves into a criminal and coercive phase. That approach forces external bodies to see the matter not as a technical quarrel between accountants and lawyers, but as a fully developed human rights issue.

The central lesson is this: in corporate cases, falsification wins not only through the quality of the lie, but through the quality of its packaging. It must therefore be answered not with emotional exposure, but with disciplined deconstruction. Courts and external bodies need to be shown not merely that a document is "suspicious," but exactly how the procedure for arriving at the truth was broken through its use. Once that is demonstrated, the case moves from the unhelpful register of "they did not believe us" into the far more productive register of "the proceedings were institutionally defective."

10. CONCLUSION

Falsification of evidence in corporate disputes, including forged contracts and dependent expert reports, is not a local technical defect of proceedings. It is one of the most dangerous forms of institutional decay in adjudication. It undermines fair trial guarantees, destroys equality of arms, distorts the role of expertise, calls judicial independence into question, and effectively deprives the affected party of access to a real remedy. International standards under the ICCPR, OHCHR fair trial materials, the basic principles on the independence of the judiciary and on the role of lawyers, and the business and human rights framework all make clear that such practices are incompatible with the rule of law.

For practice, the conclusion is stark and practical: in such cases, one must challenge not only the content of the disputed document or expert opinion, but the whole mechanism by which it was created, legitimized, and procedurally fixed. Where a dispute is won through artificial evidentiary architecture,

the problem is not just one forgery. The problem is that the process of determining facts itself has been turned into a managed instrument of outcome. Whatever else one may call that, it has only a weak relationship to justice.

APPENDIX A. TERMINOLOGY

Falsification of evidence

A broad category that includes not only literal forgery of a document, but also the creation of an artificial evidentiary environment through manipulation of provenance, context, disclosure, expertise, and adversarial balance. From the standpoint of international standards, the issue is assessed through fair trial, equality of arms, and access to remedy.

Equality of arms

An element of the right to a fair hearing, requiring that each party have a real procedural opportunity to know and challenge the arguments and evidence of the other party under conditions that do not place it at a substantial disadvantage.

Expert evidence

Specialized opinion evidence which may be a legitimate and useful means of establishing facts, but which, in the absence of independence and procedural scrutiny, may become an instrument for legitimizing a disputed version of events. OHCHR materials expressly include expert witnesses among those whom a party must be able to call and examine.

Improper interference with lawyers

Improper interference with the work of lawyers, including intimidation, hindrance, harassment, and other forms of pressure incompatible with the Basic Principles on the Role of Lawyers.

Effective remedy

An effective legal remedy which, within the business and human rights framework, is treated as an essential element of the legal environment and of access to justice.

APPENDIX B. MATRIX OF INDICATORS OF EVIDENCE FALSIFICATION

Indicator	How it appears	Legal significance
Disputed contractual trail	Different versions, unclear provenance, copies instead of originals	Calls the reliability of the documentary basis into question and requires forensic review
Artificial chronology	Documents appear after the fact or form an overly convenient narrative	Indicates manipulation of the factual construction
Dependent or restricted expertise	The expert works from an incomplete record or a pre-selected version	Undermines equality of arms and adversarial process
Selective disclosure of documents	The court sees only convenient parts of the file	Creates a curated narrative instead of a full evidentiary picture
Restricted access to verification	No access to originals, metadata, witnesses, or counter-expertise	Violates the right to challenge evidence
Pressure on lawyers	The defense is obstructed from examining the origin and meaning of materials	Violates the Basic Principles on the Role of Lawyers

Formal judicial acceptance of a disputed basis	The court does not conduct real scrutiny and fixes an artificial version in place	Raises issues of judicial impartiality and effective remedy
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The legal force of these indicators follows from the combined operation of Article 14 ICCPR, OHCHR fair trial guidance, principles of judicial independence, the role of prosecutors and lawyers, and the business and human rights framework regarding remedy.

OFFICIAL SOURCES

1. **International Covenant on Civil and Political Rights** - the basic norm on fair trial and equality before courts.
2. **Human Rights Committee, General Comment No. 32** - the key interpretation of Article 14 ICCPR, equality before courts and tribunals, and fair hearing.
3. **Basic Principles on the Independence of the Judiciary** - international standards on judicial independence and impartiality.
4. **Basic Principles on the Role of Lawyers** - standards protecting the legal profession against intimidation and improper interference.
5. **Guidelines on the Role of Prosecutors** - standards of objectivity, fairness, and integrity in the prosecutorial function.
6. **OHCHR, Right to a Fair Trial and Due Process** - official guidance on calling and examining witnesses, including experts, and on adversarial safeguards.
7. **OHCHR, Trial Observation and Monitoring the Administration of Justice** - methodology for assessing fairness, equality before courts, and procedural structure.
8. **UN Guiding Principles on Business and Human Rights** - the Protect, Respect and Remedy framework, including access to effective remedy.
9. **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023)** - international standard on business, human rights, disclosure, anti-corruption, and remedy.
10. **OHCHR / WGAD materials on arbitrary detention** - especially relevant where falsification of evidence is accompanied by arrest and coercive leverage.