ACQUISORY

Your Growth, Our Business

Forensics
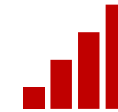
ACQUISORY

We help clients through the entire business continuum from identification of the problem, to solution, to implementation.

Established in **2010**

200+ professionals

Services spanning entire deal continuum

250+ man years of experience of leadership team
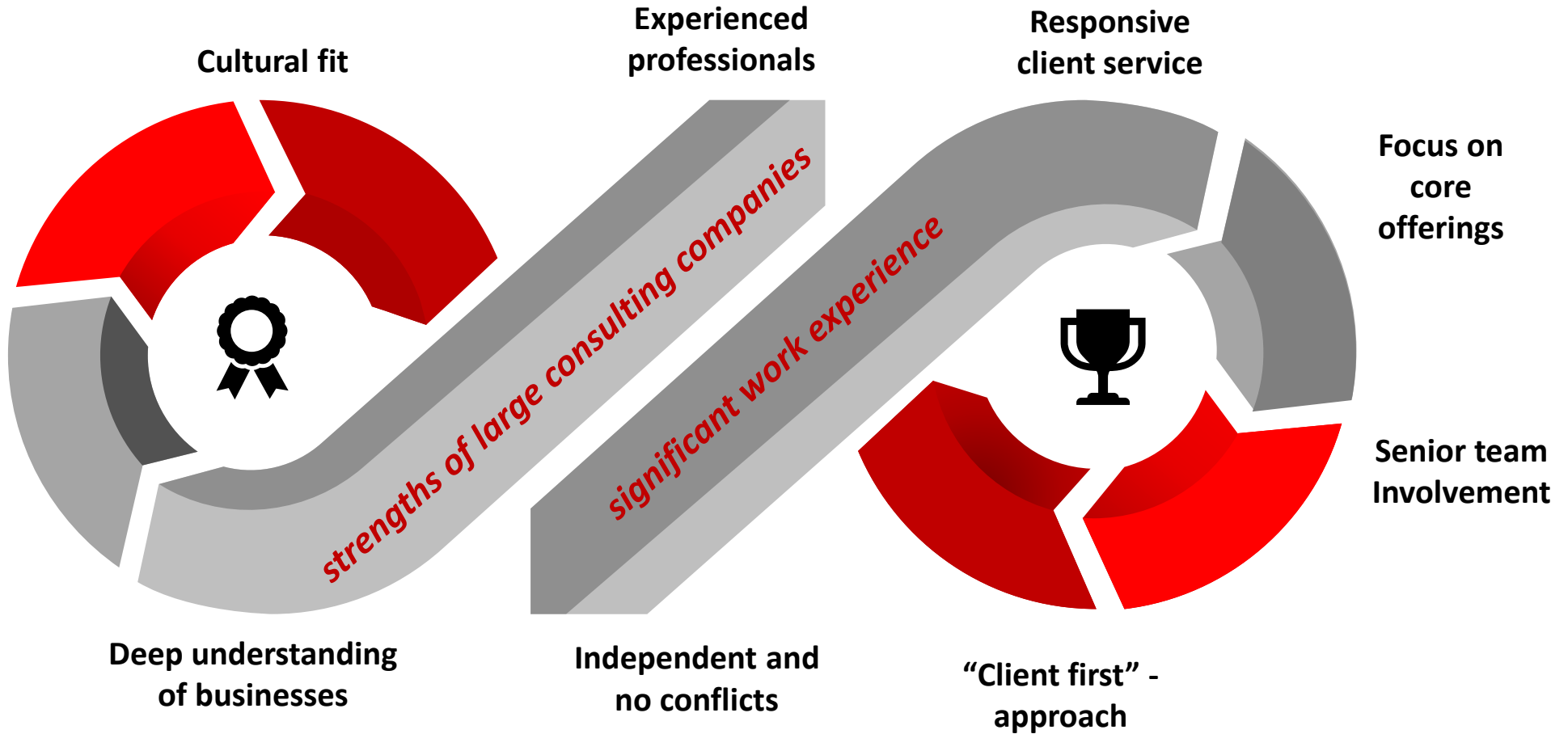
Delhi-NCR

Dubai

Mumbai

Bengaluru

Opened Dubai office in 2024

Offices at Delhi-NCR, Mumbai , Bengaluru & UAE (Dubai)

Acquisory fills a unique and valuable position in the market, as depicted below. We bring a unique blend of knowledge and experience to the table which combine the focus, dedication and independence of a boutique firm, with the methodologies & deep skill-sets of the Big 4.

Cultural fit

Experienced professionals

Responsive client service

Focus on core offerings

strengths of large consulting companies

significant work experience

Deep understanding of businesses

Independent and no conflicts

"Client first" - approach

Senior team Involvement

Our Services Portfolio

Transaction Advisory

- ✓ Due Diligence - FDD/LP GP DD
- ✓ Financial Modelling/ Underwriting Support
- ✓ Corporate Restructuring
- ✓ Buy Side / Sell Side advisory
- ✓ Fund Raising (Debt & Equity)
- ✓ Valuation
- ✓ Deal Structuring / Negotiation
- ✓ M&A Integration

Asset Management

- ✓ Portfolio Management and Investment Monitoring
- ✓ Strategic Advice
- ✓ Dispute Resolution and litigation Management
- ✓ Exit advice & Maximization of Investors return
- ✓ Asset Management Software

Operations Risk & Consulting

- ✓ Internal Audit
- ✓ Process Reengineering
- ✓ Cost reduction
- ✓ Working capital Optimization
- ✓ IFC Review
- ✓ Sox Compliance
- ✓ SOP Development
- ✓ Production Audit/DAS Audit

Assurance & Regulatory

Financial Reporting
- ✓ Accounting & Reporting
- ✓ Financial Audits
- ✓ Conversion support towards IFRS, IND AS accounting

Compliance
- ✓ Secretarial
- ✓ Statutory Compliances
- ✓ Fund Compliances

Fund Operations

- ✓ Fund Set up Assistance
- ✓ Migration of data
- ✓ Transaction Processing
- ✓ Fund Accounting
- ✓ Portfolio Tracking
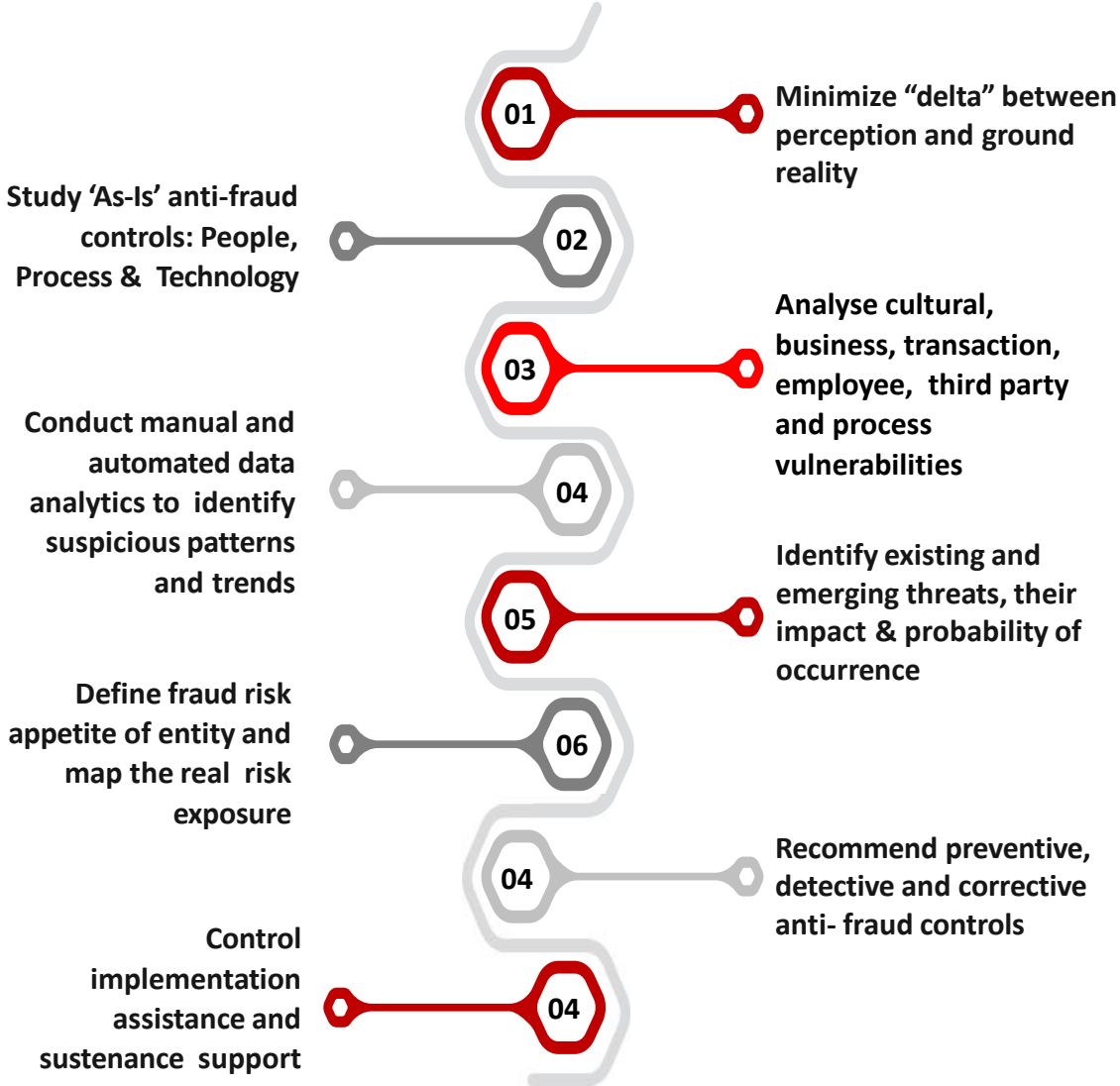- ✓ Returns calculations
- ✓ NAV Computation

IT Risks & Forensics

- ✓ Information Security Management Services
- ✓ Forensics
- ✓ Technology Risk Solution
- ✓ Security Risk Management
- ✓ Creative Training Solution

**DELHI/NCR | MUMBAI |BENGALURU|DUBAI**

The current economic and business climate has contributed to numerous business failures and an increase in white-collar criminal acts. In such a market scenario, illegal activities can result in the misdirection of assets and/or misreporting of the financial affairs of a company. Our highly skilled professionals with unparalleled experience in performing fraud investigations utilizing forensic accounting expertise will ensure that these risks are managed. Our Forensic Services include:

1 **Fraud Risk Management**

2 **Forensic Audit & Due Diligence**

3 **Fraud & Misconduct Investigation**

4 **Forensic Technology**

5 **Whistleblower Program Management**

6 **Anti-Bribery & Corruption Compliance**

ACQUISORY

Fraud Risk Assessment & Control Implementation

01 — Minimize "delta" between perception and ground reality

Study 'As-Is' anti-fraud controls: People, Process & Technology — **02**

03 — Analyse cultural, business, transaction, employee, third party and process vulnerabilities

Conduct manual and automated data analytics to identify suspicious patterns and trends — **04**

05 — Identify existing and emerging threats, their impact & probability of occurrence

Define fraud risk appetite of entity and map the real risk exposure — **06**

04 — Recommend preventive, detective and corrective anti-fraud controls

Control implementation assistance and sustenance support — **04**

An inherent flaw or vulnerability in a system which may lead to a possible situation to commit a fraud

Opportunity

Fraud Triangle
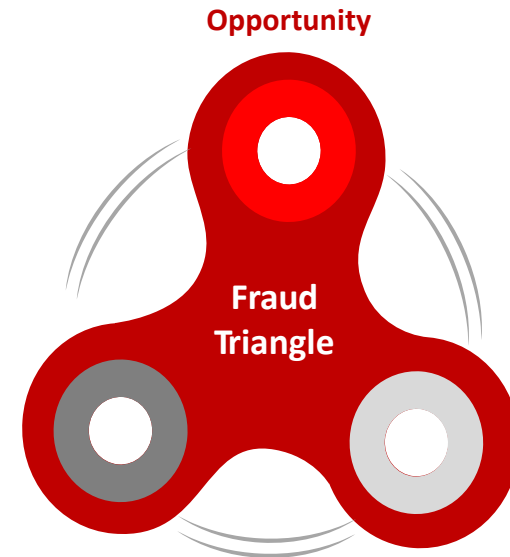
Motivation

Pressure or incentive which motivates an entity to commit a fraudulent act

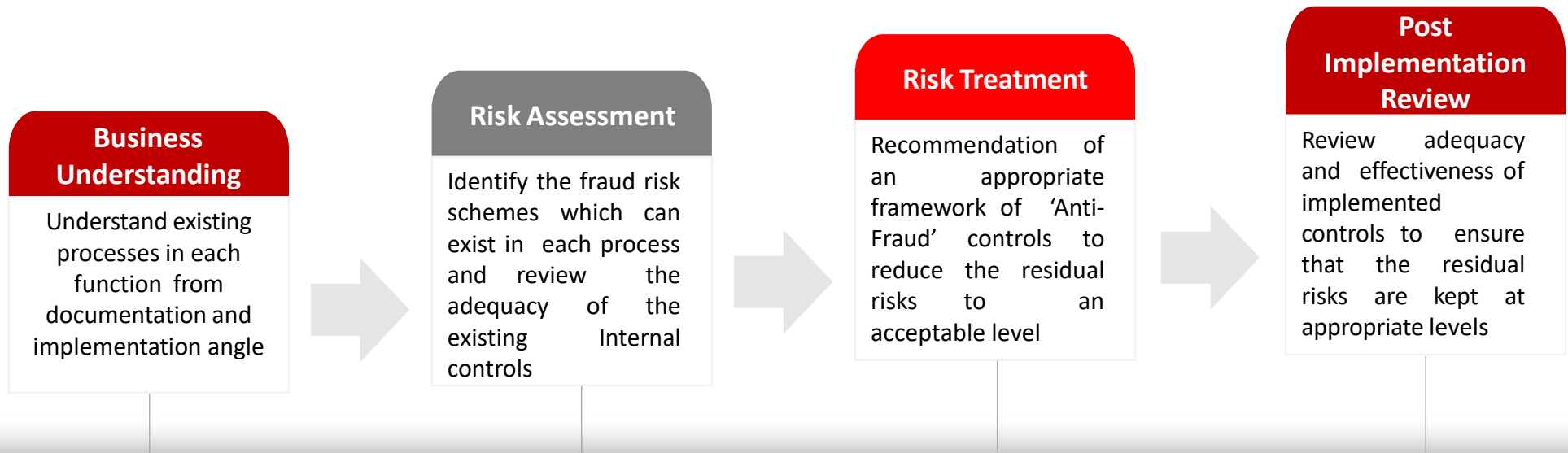**Rationalization**

A frame of mind or attitude that allows an entity to justify its involvement in a fraudulent activity

DELHI/NCR | MUMBAI | BENGALURU | DUBAI

ACQUISORY

Risk Assessment Methodology

Building Blocks

Business Understanding

Understand existing processes in each function from documentation and implementation angle

Risk Assessment

Identify the fraud risk schemes which can exist in each process and review the adequacy of the existing Internal controls

Risk Treatment

Recommendation of an appropriate framework of 'Anti-Fraud' controls to reduce the residual risks to an acceptable level

Post Implementation Review

Review adequacy and effectiveness of implemented controls to ensure that the residual risks are kept at appropriate levels

Risk Assessment Methodology

Forensic Audit and Due Diligence

Forensic Audit and Due Diligence

- Identify fraud risks emerging out of any existing or proposed engagement with an external entity; be it a joint venture, acquisition, merger or a partnership.

- Detailed information resource research: Regulatory, legal, financial, media, public domain.

- Gather market intelligence through trusted sources to depict real time status.

- Take a closer look on potential deal 'Makers or Breakers' to effectively manage the areas of risk to ensure an intelligent and informed business decision.

- Design a process customized to business risk exposure through a standardized business risk assessment.

- Encompass standard and case specific checks at corporate and individual level.

Due Diligence & Forensic Audit - Standard Check

Bank and Financial Institutions

- Compliance to KYC norms as issued by RBI

- Compliance to banking regulation and prudential norms

- Check for Loans and Advances including NPA's and hypothecated goods

- Control over Demand Draft and suspicious transaction

- Review of Annual and quarterly financial information for the past three years. (Actual v/s planned results)

- Responsibility of Management and Personnel check.

- Ongoing Legal Matters and its Impact on the Bank.

- Verification of Stationery and management control

- Detection of Potential Frauds and Scrutinizing:

  ✓ Cash Management.

  ✓ Bills for collection.

  ✓ Bills Purchase.

DELHI/NCR | MUMBAI |BENGALURU|DUBAI

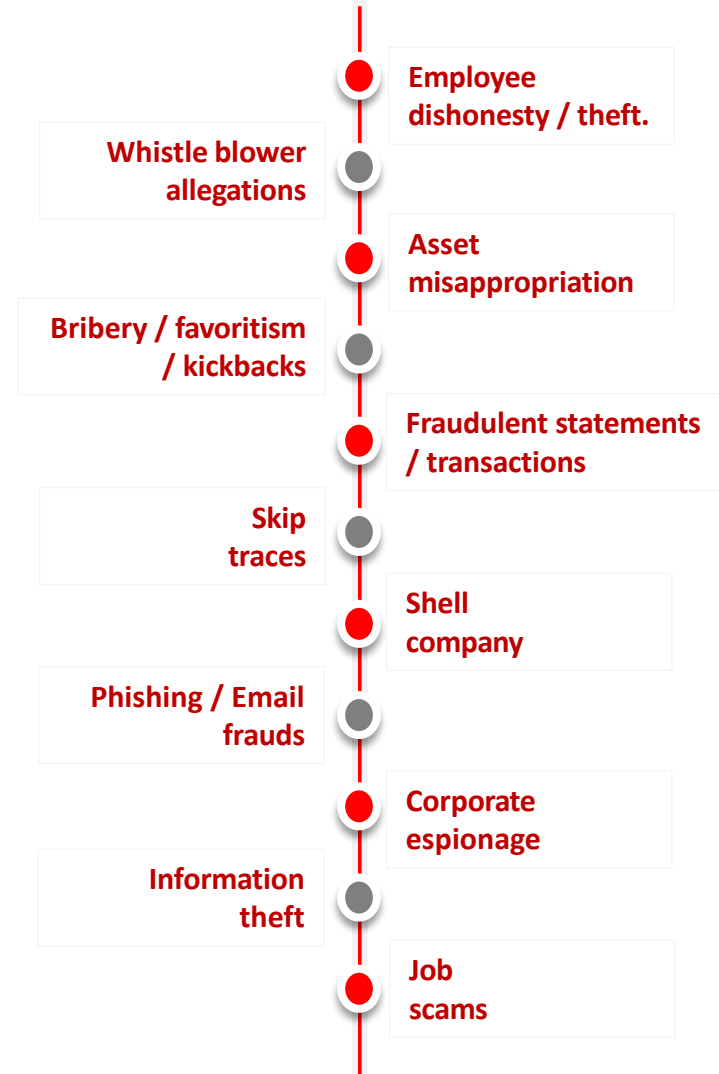# Select Fraud Investigation Services

Confidential

Fraud Investigation

- Conduct a structured and methodical investigation exercise to get to the roots of a specific fraudulent incident.

- Apply automated and manual investigation techniques such as cyber and IT forensics, risk profiling, asset tracing, market intelligence and mystery shopping.

- Unearth the truth and identify perpetrator/s of the fraud.

- Gather necessary direct / circumstantial evidences to build a case against the perpetrator/s.

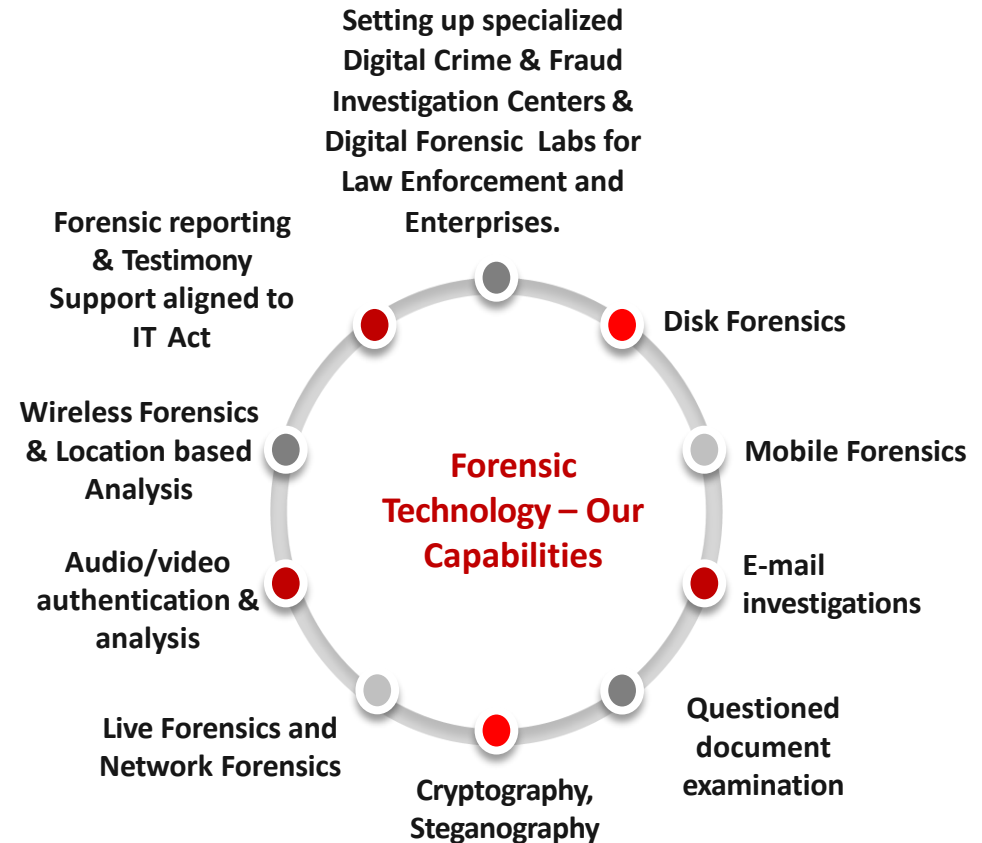- Conduct investigative enquiries to weigh evidences and take exercise to a logical conclusion.

Fraud Investigation Services Cases

- Employee dishonesty / theft.
- Whistle blower allegations
- Asset misappropriation
- Bribery / favoritism / kickbacks
- Fraudulent statements / transactions
- Skip traces
- Shell company
- Phishing / Email frauds
- Corporate espionage
- Information theft
- Job scams

DELHI/NCR | MUMBAI |BENGALURU|DUBAI

Forensic Technology

- Perform a Digital Forensic Imaging / Cloning of System as per the procedures mentioned in the IT act and which are acceptable in a court of law.

- Deploy standards based Digital Forensic imaging/cloning tools and forensic processes to acquire evidence from digital media.

- Perform forensic analysis of data from CPU, internal and peripheral storage devices such as fixed disks, external hard disks, floppy disk drives and diskettes, tape drives and tapes and network and security devices.

- Do secure collection of computer evidence to guarantee the evidential integrity and security of information and Analysis of the sequence of events.

- Gather and preserve the evidence, which can be analyzed and presented to a court of law to prove inappropriate or illegal activity.

- End to end Digital Forensics lab setup consisting:

- Understand Forensic Lab Certification Requirements

- Determine the Physical Layout of a Computer Forensics Lab

- Select basic Forensic Workstation and Tools

- Identify Physical Security Requirements

- Handholding post setup

Forensic Technology – Our Capabilities

Setting up specialized Digital Crime & Fraud Investigation Centers & Digital Forensic Labs for Law Enforcement and Enterprises.

Forensic reporting & Testimony Support aligned to IT Act

Wireless Forensics & Location based Analysis

Audio/video authentication & analysis

Live Forensics and Network Forensics

Forensic Technology – Our Capabilities

Disk Forensics

Mobile Forensics

E-mail investigations

Questioned document examination

Cryptography, Steganography

Whistle Blower

Whistle-blower Program Management

- Create, approve and disseminate whistle-blower policy.

- Create and maintain various reporting channels such as web portal, telephonic hotline and ethics e-mail ID provisioned to report whistle blower complaints.

- Assess the reported complaints at a primary level and provide updates to governance committee.

- Management reporting and recommendation on future course of actions.

- Create customized content for user trainings and awareness.

- Conduct awareness sessions for Key Business Stakeholders.

- Conduct quarterly management review meetings to assess the success of the program and status of complaints.

Anti Bribery

Anti Bribery & Corruption Compliance

- Help entity in assessing compliance with various regulations and norms (such as Banking regulation act, RBI act, Insurance act, Companies act etc) by evaluation of internal controls.

- Design, implementation and sustenance of BS 10500: Anti-Bribery Management System.

- Help organizations in designing Anti-Bribery & Corruption Policy and Procedures and compliance programs.

- Create a customized training and awareness content for organization wide promotion of compliance program.

- Conduct periodic user awareness programs for key organizational stakeholders.

- Details of mortgages, liens, encumbrances third party rights created on the project land.

- Business continuity plans from the promoters of the company.

- Validation of list of allottees (names, addresses and contact numbers) who have applied for flats in the project scheme-wise with their sample files (Builder Buyer Agreements- BBA) and details of amounts collected from each allottee. Reconciliation with bank statements

- Procure bank-reconciliation statements and escrow account details with a list of all banks and year-wise statements of the company.

- List of all subsidiary, sister concerns, partnership and JV companies. List of all transactions between company and these from inception of the project.

- Project related data such as – Title deed, sub-lease deed, sanctioned layout, built-up area, FSI sales, saleable area, built-up area, unit matrix, no of units / floors / towers, floor matrix, FAR details, project specifications, project budgeted cost, land dues (if any).

- Review current and historical directorship held by individuals in the company and directorship mapping.

- Validation of inflow and outflow of funds since inception

- Review shareholding pattern of the company and the extent of shareholding of each promoter/shareholder. Go beyond the corporate veil

- Scrutinize bank accounts / sales MIS / Cash flow system (CFS) / Customer Management System (CMS) / Customer ledgers etc to ascertain the money collected (cash inflows) in the projects from homebuyers and other financial avenues such as banks / financial institutions / NBFC"s etc. vis-a-vis money deployed (cash outflows) on the project to ascertain any diversion of the project money.

- Analyze major policies related to purchase and sale.

- Conduct independent analysis of work done at site and comparison of the same with books of accounts.

- Cost to complete the balance construction work.

- Sampling of supporting documents (RA Bills, contractor ledgers, vendor ledgers and consultant contracts and ledgers) of the company year-wise and link with construction status

- Validation of cost incurred

- Validation of support and common cost allocated to project

- Validation of payments made to relate parties

ACQUISORY

- **Acquisory is consistently ranked amongst the top 5 Transaction Advisors** on 'Venture Intelligence League Tables'.
- Acquisory has received the **most promising firm** award by Indian Achiever's forum in 2022.

Venture Intelligence Ranking – 2023-24

Acquisory Consulting LLP has been ranked amongst top 5 M&A Advisory firms in Venture Intelligence League Table.

Promising MSME - 2022

Acquisory Consulting LLP received the Indian Achievers' award for "Promising MSME – 2022".

Best M&A Advisory Firm - 2018

Acquisory received Indian Excellence Award for Best M&A Advisory Firm for the year 2018.

Due Diligence Experts - 2014

Acquisory received the award of "Due Diligence Experts of the Year" in 2014.

M&A Advisory Firm of the year 2013

Acquisory received the award of "M&A Advisory Firm of the Year" in 2013

Select Clientele : NBFC/Funds

![Acquisory logo]

KKR Financial Holdings LLC

Middle Eastern Global Sovereign Fund

HDFC

SachsenFonds KanAm-Gruppe

niif NATIONAL INVESTMENT & INFRASTRUCTURE FUND

kotak

MPC Capital

Real I.S.

Ivanhoé Cambridge Caisse de dépôt et placement du Québec

Piramal knowledge action care

Edelweiss Ideas create, values protect

A.K. CAPITAL SERVICES LTD. BUILDING BONDS

IndusInd Bank

YES BANK

UKaid from the Department for International Development (DFID)

QuadReal™

JUMBO

SAMENA CAPITAL

CDPQ

Essel FINANCE

Morgan Stanley

DSG CONSUMER PARTNERS

Hines

CERESTRA EDU INFRA FUND

SARE HOMES

Deutsche Bank

UniLazer

TRINITY CAPITAL

REP CREDIT CAPITAL PVT. LTD.

AMBIT Acumen at work

INDIA HOME LOAN LTD.

adani™

RELIANCE

intec CAPITAL LIMITED Sapne Aapke, Bharosa Apno ka

NHHFDL New Habitat Housing Finance and Development Limited

ALTICO Financing India's Future

WitFin

ACQUISORY

Sumchit Anand
Qualification - CA
Experience - 28+ Years
Registered Valuer- IBBI

Krishan Goyal
Qualification - CA
Experience - 20+ Years
Registered Valuer- IBBI

Kinnari Gandhi
Qualification – CA
Experience – 20+ Years

Puneet Batra
Qualification - CA, Certificate course on Forensic Accounting and Fraud Prevention
Experience - 15+ Years

OUR OFFICE NETWORK

Delhi NCR

1116, 11th Floor, WTT, C-1, Sector 16,
DND Flyway, Noida – 201301
T: +91 120 614 300
Fax: +91 120 6143033

Mumbai

102, 1st Floor, Naman Centre, BKC,
Near MMRDA Parking, Bandra East,
Mumbai City, Maharashtra, 400051
T: +91 22 68648100
Fax: +91 22 68648132

Bengaluru

Unit 1003-1004, 10th Floor,
Prestige Meridian - II, Mahatma
Gandhi Rd, Ashok Nagar,
Bengaluru, Karnataka, Bengaluru,
Karnataka 560025

Dubai

Office# 3609, Mazaya Tower AA1,
DMCC, Dubai, UAE PO BOX 48800
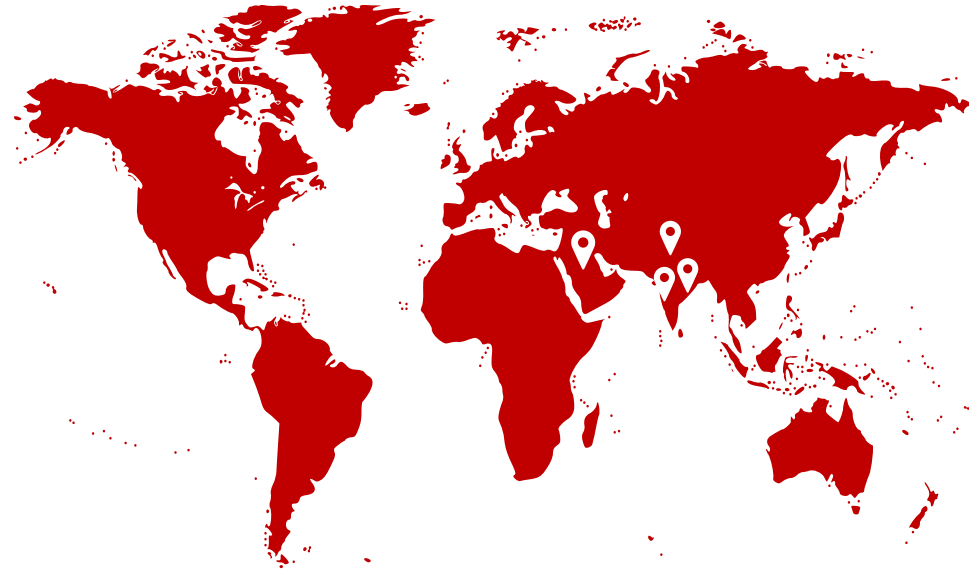
Visit us at **www.acquisory.com**

Email us at **info@acquisory.com**

DELHI/NCR | MUMBAI |BENGALURU|DUBAI