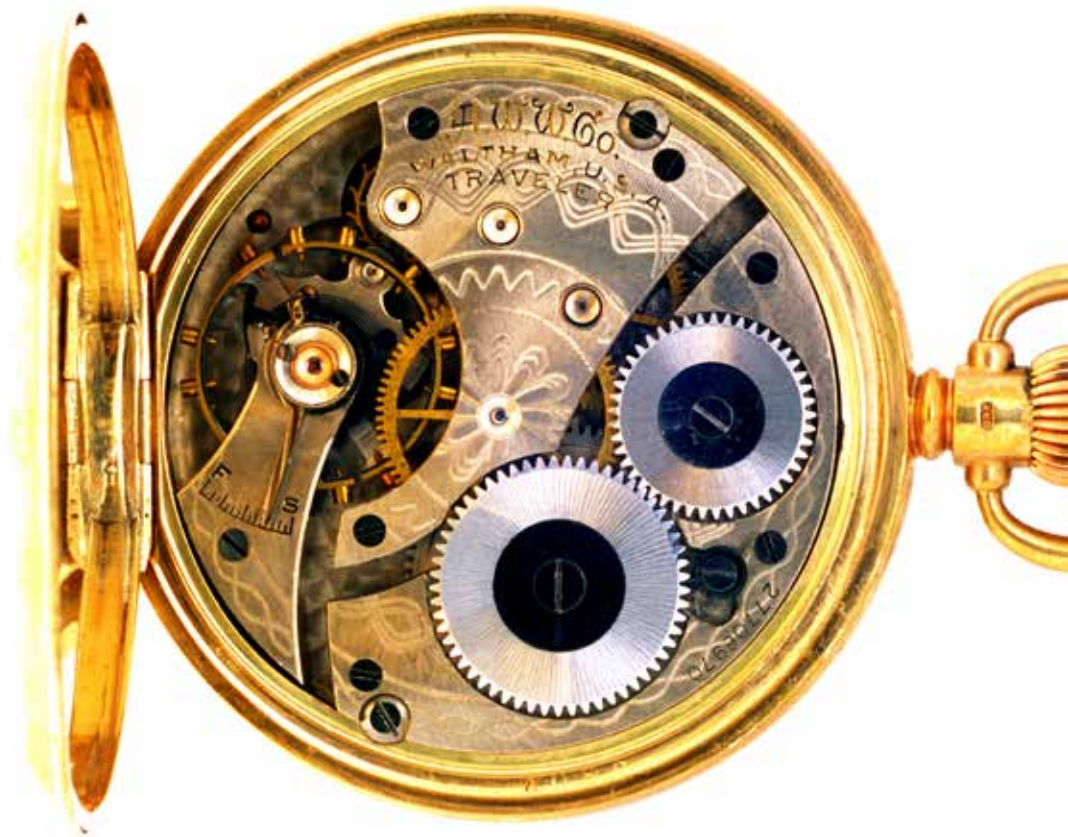




Litigation and Dispute  
Consulting services  
Providing forensic, financial,  
economic insight to Legal  
practitioners



In a complex business dispute, Deloitte works with organizations and their lawyers in judicial and alternative dispute resolution forums, across a range of jurisdictions. Drawing on our deep expert witness, financial analysis, damage quantification, and discovery capabilities, we give our clients the insight and understanding they need to strengthen their case, at all stages of a business dispute or complex litigation.

# Call **US** when you or your clients are

- Preparing for litigation, arbitration/ mediation or out of court settlement
- Resolving situations of disputes or disagreements
- Involved in situations of breach of contract, wrongful termination of contract, shareholder or joint venture dispute
- Considering the use of independent expert opinions and reports
- Provide expert witness testimony services
- Facing investigation or inquiries from government agencies or regulators
- Required to identify, gather, extract and preserve evidence in litigations to strengthen your position
- Perform evidence discovery in regulator driven investigations
- Leverage on technology to perform data recovery as per rules of evidence
- Dealing with internal incidences of white collar crimes or economic offences
- Dealing with suspicions of fraudulent financial reporting, financial misconduct, siphoning of funds or misappropriation of business assets
- Tackling whistleblowing complaints or confession statements
- Required to investigate into end use of funds
- Required to assess and compute losses suffered, damages or claims to be filed
- Concerned about potential theft of trade secrets
- Facing allegations of bribery and corruption
- Planning proactive compliance assessment audits involving various laws and regulations in India and abroad.



# Introduction

In today's global business environment, corporations are faced with an increasing number of litigation and complex business disputes from every front. Disputes among business partners, competitors, shareholders can result in a multitude of actions emerging from breach of contract disputes and disputed termination of contracts to large-scale class action suits.

To prevail in this environment and manage costs effectively requires the skill and ability of talented lawyers supported by dispute consulting professionals who provide powerful financial analysis, convincing evidence and sophisticated tools in the areas of case management e-discovery, data analytics, computer forensics and document review services.

## Who we are

Deloitte's Litigation and Dispute Consulting professionals seek to understand the unique aspects of each case, and its underlying issues and facts, to help determine the best approach. We then bring to bear the collective knowledge, experience and judgment of our colleagues and the larger business community to help support our client's position in a case.

Most importantly, we are able to articulate our findings in an organized and persuasive manner, whether in the form of a written report or testimony in court. Because we are backed by the worldwide resources of the Deloitte Touche Tohmatsu Limited (DTTL) network of member firms, we are able to support our clients anywhere in India and around the world.

## How we can help

With years of dispute consulting experience and through numerous cases of various types and descriptions, the Litigation and Dispute Consulting professionals have a solid track record of helping clients and counsels with challenging financial and economic issues in complex litigation and other business disputes.

We are trained to provide valuable financial insight and clarity to legal practitioners and counsels during all stages of a business dispute, from case theory development and discovery to expert witness testimony. In addition, we utilize proprietary tools, methodologies and technology that include data mining and mapping, electronic discovery and computer forensic capabilities.

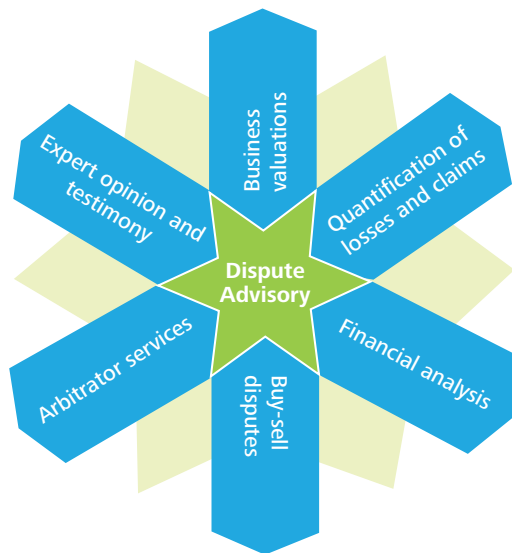
### Our Dispute Advisory solutions

- Expert witness testimony
- Quantification of damages / claims
- Quantification—wasted expenditure/past profits
- Quantification- loss of future profits
- International arbitrations & mediations
- Litigation valuations
- Joint venture disputes
- Shareholder disputes
- Contractual disputes
- Purchase price disputes
- Off court settlements
- Intellectual property disputes
- Family settlements

### Our Litigation Support solutions

- Expert witness testimony
- Evidence gathering techniques
- Fraud Investigations into white collar crime or economic offences
- Fraud investigations into end use of funds
- Fraud investigations into siphoning of funds
- Fraud investigations into fraudulent financial reporting
- Computer Forensics
- Forensic Data Analytics
- Discovery and document review
- Anti-bribery and corruption investigations
- Gathering business Intelligence

# Our Dispute Advisory solutions



## Quantification of losses and claims in disputes

Deloitte Dispute advisory professionals independently assess and arrive at the computation of losses suffered as well as look into various heads of claims or damages that are filed by clients in the course of a litigation, arbitration or mediation.

- We perform intense business and financial analysis, study facts of the case and supporting evidence to arrive at conclusions
- We maintain our independence during the course of engagements and demonstrate our independent and robust views and opinions in our expert reports
- Our reports are drafted on solid frameworks to stand the stress and depth of court room testimony
- Categories of losses or damages or claims may include but are not limited to the loss of past profit or future profits, computation of wasted expenditure, cost determinations, other heads of damages or claims

which are specific to every case under consideration. Decisions regarding case strategy take into consideration a number of factors, including damages, liability assessments and business issues. Analysis and information regarding potential damages, strengths and weaknesses of the opponent's damages position, settlement offers and cost-benefit analyses are all important in the decision-making process. We have extensive experience in providing this type of analysis and advice to clients.

## Perform Financial Analyses and develop Damages theories

We perform market and competitive analyses, business and industry reviews in a variety of business dispute situations. We apply our insight and deep experience in developing credible financial theories and models appropriate to the issues of a case and in critiquing the adversary's position.

## Business Valuations in litigations and disputes

We provide valuation services for arbitration, pre-trial planning, depositions and other litigation-related situations:

- Shareholder dissolution, joint venture disputes and purchase price dispute cases require a comprehensive understanding of factors affecting valuation of the disputed entity as well as the legal strategy employed
- Third-party reviews ranging from an analysis of work prepared by other appraisers to a full independent re-appraisal
- Intellectual property infringement analysis provides analyses of investment attributes of intellectual property, estimates of fair market values for intangible assets, and calculations of damages associated with infringement

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Corporates are now increasingly appointing forensic experts in litigation and dispute proceedings to strengthen their legal position

### Buy-Sell Disputes or Purchase price disputes

Disputes in connection with a purchase and sale agreement can arise for a variety of reasons. Examples include disagreements that are related to:

- Purchase price adjustments based on a closing date balance sheet or some other financial measure
- Representation and warranty provisions involving financial information
- Transition services and related cost-sharing provisions; and
- Earn out provisions or other deferred payment mechanisms that generally depend on future operations or earnings results.

Our services span various roles ranging from providing consultation to the buyer or the seller, working as the independent arbitrator, or rendering expert opinions in breach of representation litigation matters.

### Providing Expert Opinion and Testimony

Our professionals have significant experience in matters requiring expert opinions and testimony at trial and in other dispute resolution forums.

- We act as expert witnesses and have testified on a wide range of business and financial matters
- We can simplify complex technical information in support of the client's case, regardless of the level of

financial sophistication of the audience to whom we are testifying

- We also provide assistance in screening, coordinating and preparing other expert witnesses to enhance their credibility and effectiveness as experts

### Arbitrator Services

Our professionals have extensive experience in arbitrations, playing one of three principal roles:

- Some of our most senior partners across global practices act as neutrals in various types of disputes, with an especially strong presence in the purchase price adjustment arena.
- Our professionals in global practices have arbitrated under AAA, CPR, UNCITRAL, ICC and other forums as well as in numerous private arbitrations.
- We often act as advisors to one of the parties in an arbitration, ranging from forensic and litigation support to bringing our industry experience to bear by calling on partners throughout the DTT global network of member firms.
- In some cases, we are brought in as the special advisor to panels of neutrals on complex financial, accounting and business issues.

### Some of the additional specialized services in Dispute consulting:

- Shareholder disputes
- Joint venture disputes
- Investor disputes
- Infrastructure sector disputes
- Real estate and Construction disputes
- Intellectual property disputes
- Securities litigations
- Business insurance claims disputes

# Our Litigation support solutions

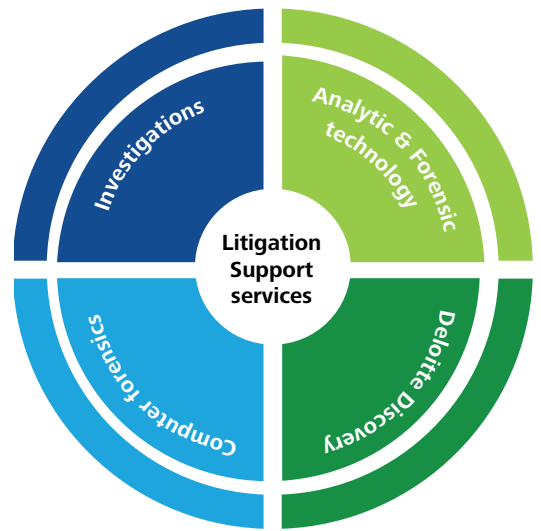
## Investigations into White Collar Crime

Deloitte's Corporate Investigations practice conducts thorough fact-finding investigations, often in response to whistleblower allegations or complaints regarding possible improprieties. Our investigations approach are based on focused fact findings and our procedures aim at identifying and extracting evidence which are acceptable in litigation proceedings.

We conduct a variety of investigations that cover:

- Investigation into white collar crime or economic offences
- Investigation into end use of funds
- Investigation into siphoning of funds
- Investigation into fraudulent financial reporting
- Investigation into misappropriation of business assets
- Investigation into conflicts of interest situations
- Investigations into regulatory violations
- Investigations into allegations of bribery and corruption

Our practice is composed of professionals with the financial acumen, investigatory skills and technological know how to conduct corporate investigations spanning many levels of complexity and breadth. We serve multinational entities, large national enterprises and thousands of fast-growing businesses, both public and private, across numerous industry lines. Our clients draw on our skills, both to help conduct independent internal investigations as well as to help counsel to defend companies or individuals that are the subject to litigation proceedings or government investigations.





## Litigation support

### Analytic and Forensic technology

The key to managing huge volumes of data in a litigation or litigation hold context is to identify which data is potentially important, responsive, and non-responsive.

- Deloitte's AFT practice collects, organizes, catalogs, and provides data for review by attorneys, accountants, and analysts.
- We provide computer forensic, electronic discovery, and data management/ analysis services for clients involved in complex litigations, probes, and investigations.

### Computer Forensics

Our computer forensic services include identification, collection and forensic analysis of computers, personal digital assistants (PDAs), mobile phones and other external storage devices. We apply sophisticated tools and technologies, including the use of government level data encryption. Our computer forensics services include:

- Recovery of deleted files, fragments of data of password
- Incident Response, search and seizure
- Volatile data collection, email tracing and analysis
- Disk imaging, analysis and reporting

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We connect the dots of the occurrence of the white collar crime by applying forensic document review, forensic technology, sophisticated data analysis, market intelligence and other forensic techniques.





# Deloitte Discovery

In a complex business dispute or regulatory investigation, all companies face one certainty: The discovery process.

Whether you're a litigation attorney at a law firm or in-house counsel at a corporation, responding to a discovery request involves a myriad of complex requirements for proper data collection, processing, hosting, review and production.

Deloitte Discovery helps counsel and companies control the costs and mitigate the risks associated with the discovery process by:

- Maintaining chain-of-custody records
- Tracking activity to address authenticity of data and process concerns
- Providing experienced teams to recommend and implement right solutions

- Coordinating discovery efforts and transparent reporting
- Applying sophisticated techniques and use of software
- Maintaining data security protocols, including use of government-level data encryption
- Providing large-scale environments for storage and access to discovery documents
- Assisting companies in the development of litigation readiness programs.



# Our related solutions

## Anti-Bribery and Corruption services

As severe penalties and strong enforcement puts teeth in the global regulatory environment, organizations must ensure that they have a robust anti-bribery and corruption compliance program in place. Any laxity in this aspect could expose them to stringent civil and/ or criminal breach in India and/ or abroad.

Our service offerings in Anti-Bribery and corruption (ABC) services are listed below:

- AMC Compliance program - We work closely with our clients to understand their business, the inherent risks and weaknesses in their controls, and advise them on developing policies and procedures that can support a robust, yet flexible ABC framework.
- Assess the effectiveness of existing ABC programs - We understand and help you prioritize key risks, review existing policies and procedures and their impact on business operations, assess the effectiveness of entity and process level controls in place, and use proprietary ABC analytic tools to identify high risk transactions.
- ABC Due Diligence - Conduct investigations into potential ABC issues and risks at acquisition targets; conversely Deloitte can test your (sellers) ABC compliance programs in preparation for sale.
- ABC Investigations - Assist you with investigation into ABC matters, which involves applying forensic investigation techniques to identify, understand and assess the alleged ABC violations
- ABC Training - Assist you to develop and deliver customized ABC awareness trainings to your employees as well as third parties.

## Economic and Anti Competition consulting

In recent times, commercial activities of corporates exercising market power through their rights have increasingly come under the scrutiny of the competition authorities.

During the last three years, the Competition Commission of India (CCI) has passed several Cease and Desist Orders and levied sizeable penalties in cases of anticompetitive agreements or arrangements. We assist clients in sophisticated economic and financial advisory and forensic insight to help deal with such situations.

Prior to inquiry or decision	During main inquiry	Ongoing litigation
<ul style="list-style-type: none"> <li>• Mock dawn raids</li> <li>• Pre deal competition due diligence</li> <li>• Risk assessment of internal controls</li> <li>• Revisiting and implementing control processes</li> </ul>	<ul style="list-style-type: none"> <li>• Economic analysis</li> <li>• Market structure analysis</li> <li>• Price and cost analysis</li> <li>• Effectiveness of competition</li> <li>• Detailed transaction analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Econometric &amp; counterfactual analysis</li> <li>• Market definition</li> <li>• Large scale document review</li> <li>• Quantification of damages</li> <li>• Expert reports and expert testimony</li> </ul>

## Anti-Money Laundering (AML) Services

An organization's failure to manage the risk of money laundering can lead to negative publicity, loss of reputation and more importantly, to legal and regulatory sanctions. Using our well established methodology and combining it with our expertise and understanding of the regulatory environment, we provide a comprehensive range of Anti-Money Laundering services.

- Developing or enhancing your AML framework based on regulatory requirements and leading industry practices
- AML training for employees to facilitate knowledge and capability building
- AML due diligence
- Assist in Transaction look back exercise
- Implementation or enhancement of your transaction monitoring system
- Client on-boarding and remediation programs

## Business intelligence services

Business Intelligence (BI) equips clients with the "right information" to mitigate the potential risk of fraud and corruption. BI assists legal practitioners and corporates gather appropriate intelligence which can be used in a meaningful way in legal strategies, strengthen the legal position of the client and help in gaining additional knowledge of relevant facts about the counter party or opponent. BI also focuses on gathering evidence in various other situations:

- Information gathering during litigations
- Integrity due diligence
- Investigative intelligence gathering
- Third party due diligence
- Asset tracing

# The Deloitte Difference

With over 200 years of senior management experience, the team in the Deloitte Forensic India practice comprises of six Senior Directors, six Directors and nine Senior Managers.

Additionally, our multidisciplinary team comprising of chartered accountants, MBAs, fraud examiners, forensic

accountants, discovery specialists, computer forensic professionals, data analytic specialists, engineers, professionals with law enforcement experience and journalists; bring world-class capabilities and deep local expertise.

<b>Presence and Infrastructure</b>	Deloitte has significant geographic presence in India, with offices in 13 locations including Bengaluru, Chennai, Hyderabad, Kolkata, Mumbai and New Delhi. We have a highly developed infrastructure that has more than ten years of maturity.
<b>Robust Tools, Flexibility and Scalability</b>	Our key differentiator is the use of robust tools in all our various forensic engagements. The use of these tools has substantially benefited our clients with output that far exceeds their expectations. Besides, we have the flexibility and scalability to quickly ramp up resources to support large projects at short notice both virtually and on-site.
<b>Proven Global Delivery Model</b>	Deloitte has a proven global delivery model, working seamlessly across time zones and cultures to deliver high quality work on time. Depending on engagement requirements, we adjust our timetables to meet client requirements.
<b>Technology</b>	Deloitte operates one of the largest electronic discovery labs in Asia (and the largest in India), utilising advanced technology to collect, process, host, and analyse digitally stored information (emails, user files, metadata, etc.) in support of forensic investigations.



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