



Working with legal practitioners

Understanding how Deloitte can drive efficiencies and secure your case

Private and confidential

2020

Financial Advisory



As the regulatory landscape in India changes, organisations need greater guidance to fulfil their compliance obligations and equip themselves to respond to regulatory inquiries. Legal professionals play a key role in enabling liaison with the regulator and third parties. As the regulatory landscape evolves, there are greater expectations from legal professionals – whether it is the expertise in emerging areas such as anti-trust and insolvency matters, or adoption of technology for evidence gathering and case analysis and management.

Deloitte’s Forensic practice in India works actively with legal professionals to support them in their regulatory interactions by undertaking regulatory investigations, review of the organisation’s compliance programme, data discovery and technology support on evidence management, dispute resolution support such as quantification of claims and acting as an expert witness on specific issues.

Our portfolio of services include the following...



Regulatory interventions



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Forensic accounting investigations



Deloitte’s Forensic practice in India is capable of undertaking a variety of investigations including in areas such as :-

- Financial accounting that could involve aspects such as fictitious sales, improper revenue and cost recognition, and hidden liabilities
- Procurement fraud
- Expense claims fraud
- Payment fraud
- Business trading fraud
- Ponzi schemes
- Supply chain fraud
- Intellectual property misuse, and counterfeiting
- Insolvency and bankruptcy related fraud
- Allegations of employee misconduct related to front running, misuse of Unpublished Sensitive Information (UPSI)

Asset tracing services



We use a sophisticated array of tools and resources to analyse the financial systems and reconstruct records to find out the source and destination of funds, through multi-jurisdictional asset searches, and work towards getting them back. Situations where asset tracing can be of immense assistance includes:

- Stressed asset management
- Supporting clients for their contractual discussion
- Dispute circumstances/legal discourse
- Distressed investment for PE/equity holders
- Supporting in implementation of financial and/or recovery orders
- Pre-investment due diligence
- During insolvency

Anti-bribery and Corruption (ABC) advisory



- Conducting investigations into suspected violations and non-compliance
- Review and assessment of policies and procedures to adhere to ABC compliance (UKBA/US FCPA, local law)
- Conducting classroom education and training, including training-learning modules and ethical dilemma workshops
- Leveraging proprietary ABC analytics tools to identify and review potential high-risk transactions

Anti-money laundering (AML) advisory



- Undertaking investigations into suspicions of money laundering through forensic analytics tools
- Reviewing of AML controls and framework (policies and procedures)

Insolvency advisory



- Reviewing of ‘Avoidance Transactions’ under the code
- Extended forensic review
- Assistance in forensic claims review for operational and financial creditors
- Assistance in ongoing monitoring of operations/payment process
- Due diligence on prospective bidders
- Compliance and monitoring of the transaction review process
- Liquidation analysis and support



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Litigation and dispute advisory support



We conduct economic and financial assessment of damages, including preparation of expert reports and affidavits, and deposition as an expert witness. We also provide forensic support in both judicial and Alternative Dispute Resolution (ADR) forums and provide insights that can help strengthen cases at relevant stages of a dispute. This includes

- Providing independent expert services
- Supporting regulatory investigations and inquiries with evidence gathering, quantification, and response
- Undertaking forensic investigation of white collar crimes such as financial misstatement and bribery and corruption

- Quantification of losses and claims
- Developing credible financial theories and models appropriate to the issues of a case with a view to strengthening the client's position

Anti-trust services



Our competition and dispute professionals provide strategic and technical assistance to clients with respect to their market behaviour, covering issues such as market definition, dominance, conduct such as predation, and cartelisation, among others, and help mitigate the risk of non-compliance through awareness (compliance) programmes: We can support clients across all stages of liaison with the regulator, including:

- Prior to an inquiry - Helping define the relevant economic market, geography and product market analysis, market research and helping understand customer switching and elasticities of demand
- During an inquiry – Assisting in gathering evidence, supporting for filing of information with the CCI, using econometric counterfactual analysis to quantify damages
- During on-going litigation – Acting as an expert witness and testify on a wide range of business and financial matters, assisting in screening, coordinating, and preparing other expert witnesses

Technology interventions



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Digital forensics and cyber-crime investigation



We can assist in investigating complex cyber-crimes, data thefts or frauds perpetrated using technology. Our capabilities in this area include:

- Digital forensic acquisitions and analysis
- Forensically sound documentation and procedures (eg. chain of custody etc.) that can be presented in legal proceedings
- Assistance with cyber liability claims investigations
- Digital evidence appreciation and expert witness
- Undertaking privacy and data breach investigations

e-Discovery services



We can support forensic data collection requests – for recovery, review, and analysis of electronic data - for corporate clients, law enforcement agencies, and legal practitioners through our labs in Mumbai, Delhi, and Bangalore. Our capabilities include:

- The ability to acquire and decrypt evidence from a wide variety of data sources including mobile phones, tablets, computer systems, servers, and virtual environments
- Use of leading digital forensic and e-Discovery technologies
- Strong decryption capabilities to image disks encrypted using endpoint encryption

- Use of leading platforms to process and review terabytes of data through search filters, keyword searches, and other review techniques that ensure de-duplication
- The ability to perform advanced disk interrogations to identify and recover deleted partitions and carve unallocated clusters to recover deleted data
- Redaction and legal production of documents

These capabilities have been leveraged in undertaking exit checks on departing employees with a view to preventing intellectual property misuse.

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