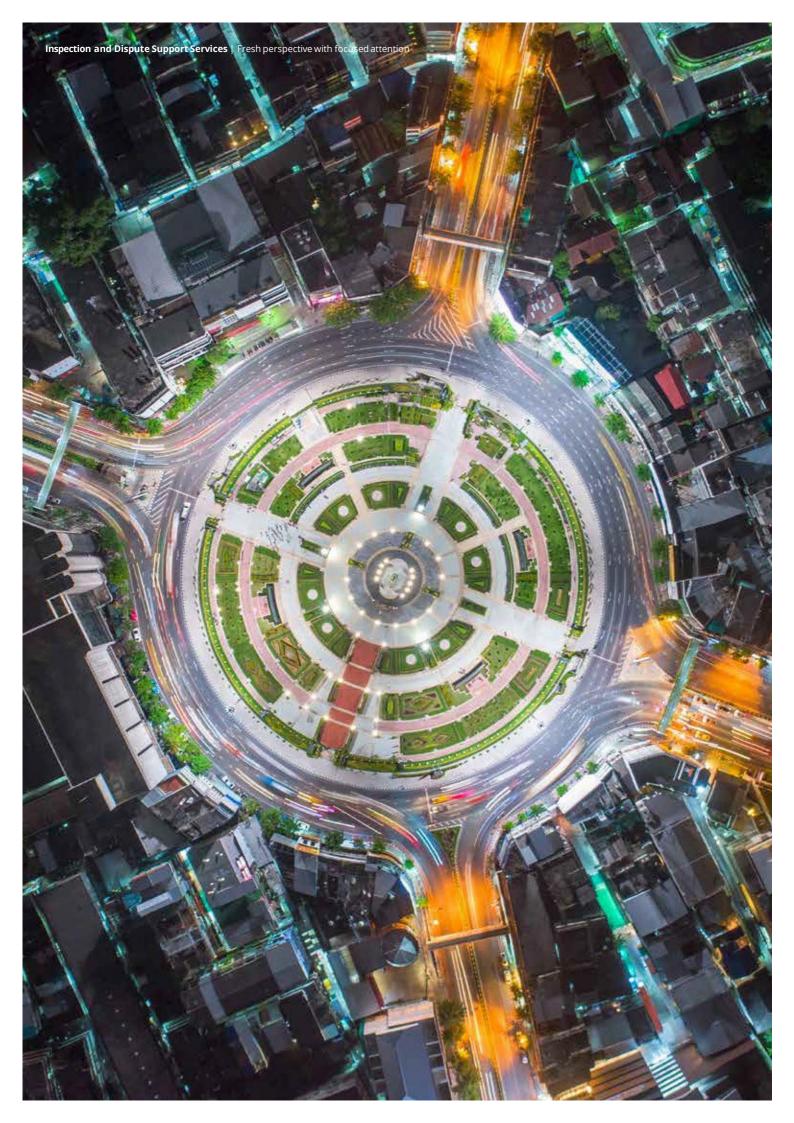
Deloitte.

Inspection and Dispute Support Services

Fresh perspective with focused attention









In today's complex business environment, the companies' effort in managing litigations and complex business disputes has become increasingly challenging. Access to the accounting and other records of a company could be one of the most crucial factors in navigating a business dispute. This provides directors with the opportunity to gather, understand, inspect and draw conclusions on the relevant transactions and balances being disputed.

Internal and external legal counsels play a critical role, but other specialists are also needed to support litigations and disputes. It is common for companies to engage experienced accounting and financial professionals to provide valuable insights and clarity related to accounting and finance with respect to the disputes.

With reference to Section 245(8) of Companies Act 2016, "The Court may, in any particular case, order that the accounting and other records of a company be open to inspection by an approved company auditor acting for a director, subject to a written undertaking given to the Court that information acquired by the auditor during his inspection shall not be disclosed by him except to that director."



Who we are:

We work with our clients and external counsels to address the challenging financial and economic aspects of complex disputes. We seek to identify and understand each case's unique issues and facts pattern to provide our clients with an effective response. We articulate our findings in a factual and structured manner, whether in a written comment or a court testimony.



How we can help:

At Deloitte, we work hand-in-hand with our clients and external counsels to address the challenging financial and economic aspects of complex disputes. We also work alongside stakeholders from the stages of dispute substantiation up to expert witness.

We offer a team of multi-disciplinary skilled and experienced professionals to support your dispute journey where accounting and finance related matters are involved.

Our professionals equipped with comprehensive industry knowledge and experience, will provide you with fresh and focused perspective.



Our services include:

- Expert views on complex accounting and finance related matters
- Review of specific transactions and accounting treatments
- Inspection of books and records and their underlying supporting documents
- Provision of accounting commentaries and point of views on
- specific transactions or matters
- Expert witness on accounting and finance-related matters

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