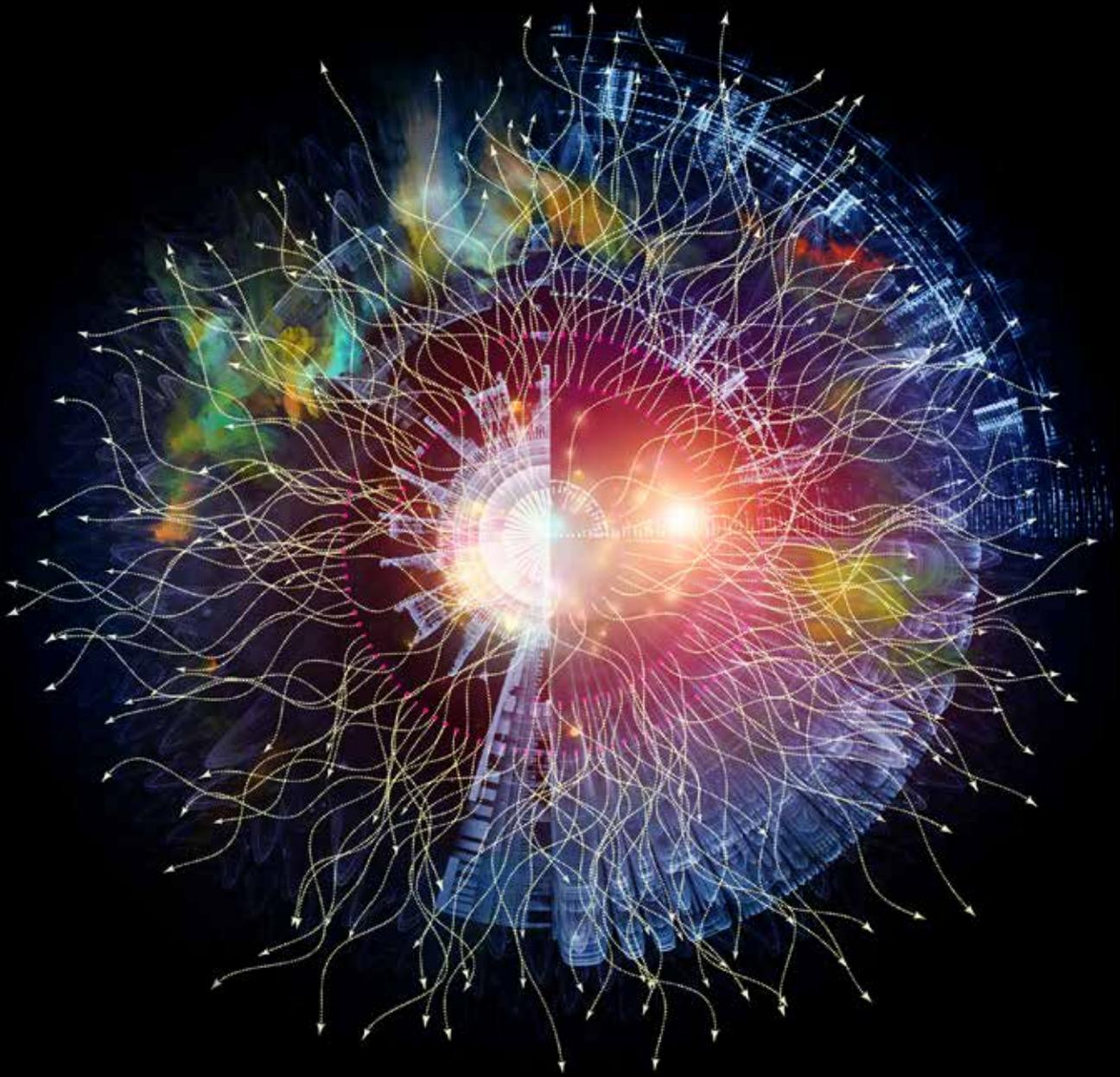


Deloitte.



Deloitte Southeast Asia
Assurance storefront services
Building confidence in an ever-
changing and complex world



Assurance overview and purpose

One of the most valuable assets in the world today is trust. But it can be one of the hardest things to achieve. In an increasingly complex world, knowing what and whom to trust – and why – can be elusive. Deloitte is uniquely positioned to help provide comfort and confidence amidst complexity and change. That is why we draw on complementary strengths from across Deloitte – to deliver comfort and confidence, and drive additional value, across a broader range of areas.

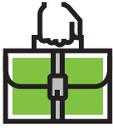
With our Assurance service offering, we leverage our experience in the fields of accounting, financial reporting, and assurance to enhance stakeholder confidence in the decisions that drive markets and organisations. In a rapidly changing and complex world where new risks emerge all the time, the focus on assurance actively explores new points of view and fresh ways to generate valuable insight.

Our Assurance teams develop and offer tailored, innovative, and comprehensive solutions for specific client business needs that may not require the expression of opinions based on professional standards. Led by partners with broad industry insights, the main objective of offering assurance services is to bring more focus to the value proposition by delivering a broader range of advisory services and competencies. Deloitte offers a full range of services to help clients tackle challenges faced along the life cycle of their businesses.

Our services currently include:

- Accounting and Reporting Advisory
- Disruptive Events Advisory
- Accounting Operations Advisory
- Business Assurance





Business Assurance

Holistic services for companies, investors and regulators on financial or non-financial data

We provide assurance services related to third parties (companies, investors, regulators) on financial or non-financial data, including:

- i. Regulatory & Conduct Assurance
- ii. Marketing & Media Assurance
- iii. Blockchain Assurance
- iv. Algorithm Assurance
- v. Climate Change

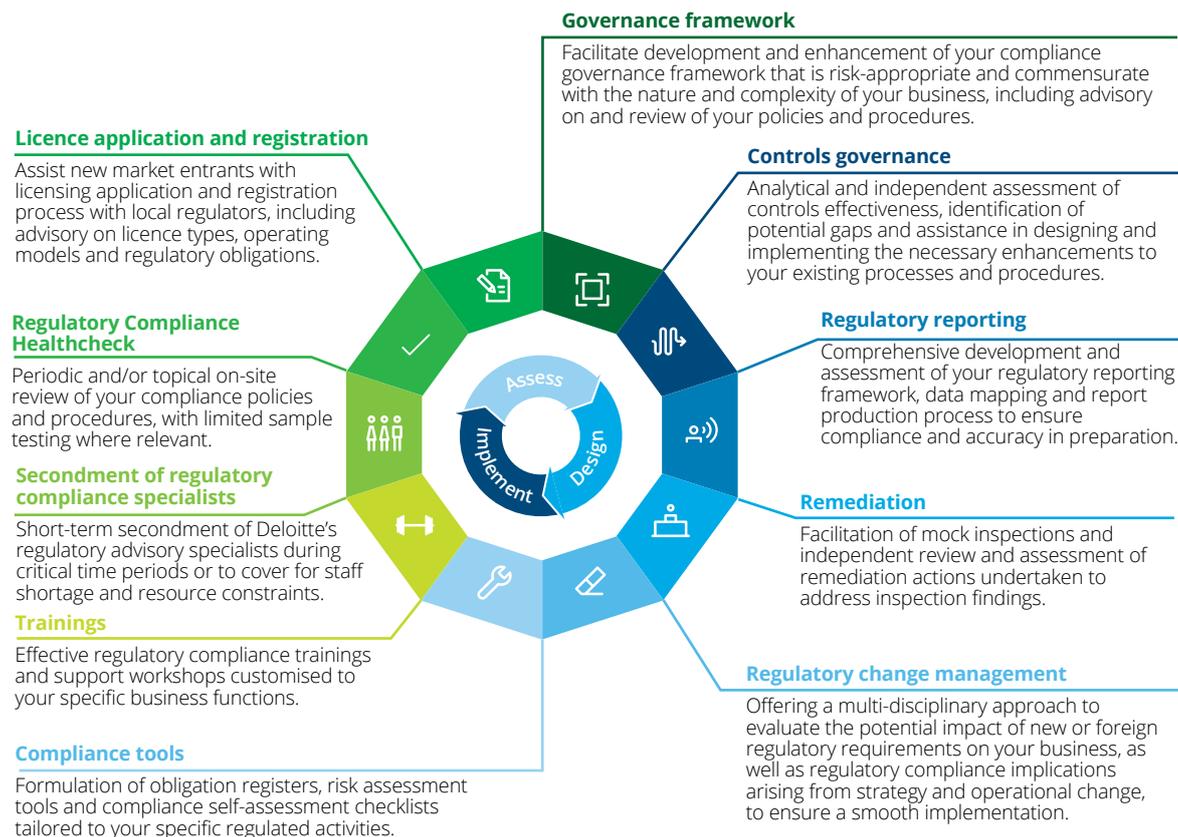
These services may be attest and non-attest in nature and are specifically tailored to specific subject matter that are top of mind to you.

Regulatory & Conduct Assurance

Audit & Assurance practitioner is evolving in parallel with the changing macroeconomic factors of the world we live in. Regulation continues to pose a major challenge for the financial services industry and its regulators. Recent years have seen a significant change in the regulatory environment and the pace of change shows no sign of slowing. Financial institutions in the region are under increasing pressure to meet international regulatory timelines while managing varied local regulatory requirements.

We can support you in external corporate reports, regulatory reforms & strategy support, remediation programs or control & risk framework support in the following areas:

- Conduct reviews, governance & board effectiveness reviews
- General compliance monitoring & framework projects
- Remediation projects
- Independent assessment
- External corporate reports
- Licence application and registration
- Regulatory compliance healthcheck
- Compliance tools



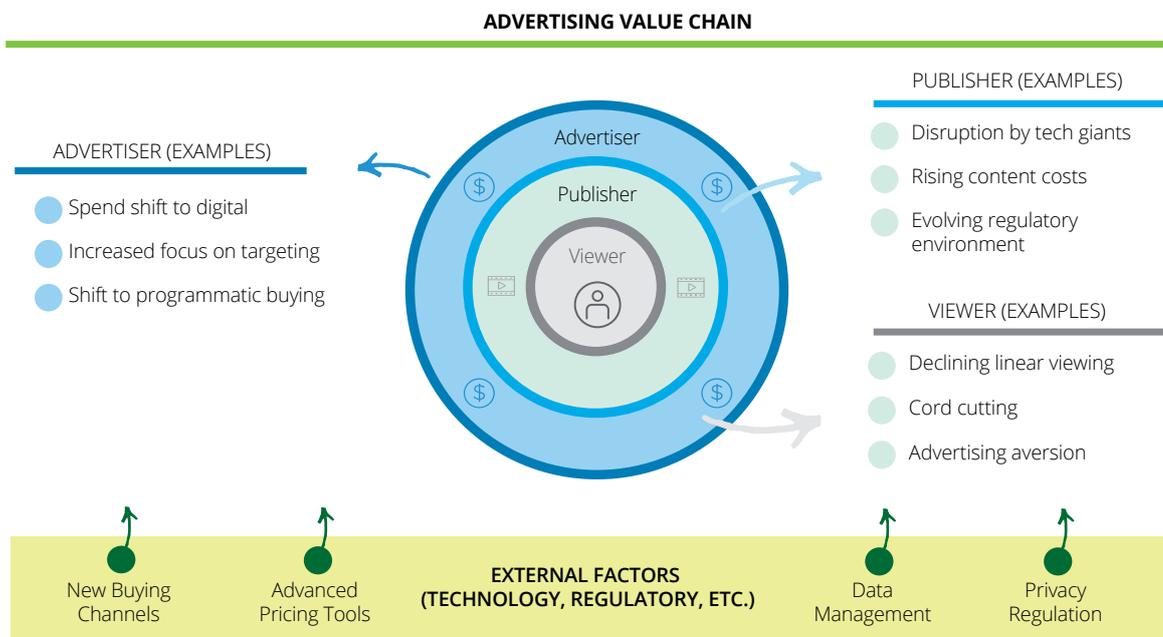


Business Assurance

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Marketing & Media Assurance

Globally, advertisers have been increasingly demonstrating a greater appetite for digital media transparency, accountability and efficiency from their media agencies. Challenges of media buying in the digital world includes everything from changes in the evolving privacy regulatory environments, advertising agency contracts to contract compliance, spend tracking, and return on investments measurements. This includes the lack of consistent standards for digital advertising performance across the various media channels, transparency in media buying and client-agency relationships.



Our experienced assurance professionals can provide assistance throughout the media eco-systems. From examination of contracts between parties, appraise rebates and revenue-share agreements to determine undisclosed rebates, unauthorised mark-ups and un-billed media. We can help determine whether contractual obligations have been met and whether the level of services paid for have been provided, for example the number of staff working on a campaign.

In addition, we can help mitigate the risk of unreliable third-party campaign performance assessments by independently analysing and tracking invalid digital traffic.

Our services can assist you in the following areas:

- Vendor & supplier assessments
- Operating Model advisory
- Procurement and RFT/RFP Management
- Benchmarking
- Remuneration model reviews



Business Assurance

Holistic services for companies, investors and regulators on financial or non-financial data

Blockchain Assurance Services

Blockchain technology enables real-time and irreversible transactions to be recorded across a decentralised ledger hosted on a peer-to-peer network. It can be programmed to record and track anything of value including financial transactions, goods along a supply chain or medical records. Blockchain technology will expand by 2030 where fundamentally changing operations in organisations across the business landscape.

Growth of blockchain related systems and processes is creating new demands for assurance services in the blockchain ecosystem, from digital asset exchanges, wallet and storage providers, Fin tech and other payment services, ICOs and tokenisation's, smart contract users, and consortium agreements amongst many other use cases. We are uniquely positioned to become a market leader in blockchain Assurance by leveraging the firm's industry.

Is your organisation prepared for the new risks posed by the introduction of a blockchain framework?



Our services can assist you in the following areas:

- Accounting and regulatory advice.
- Audit readiness.
- Blockchain platform/protocol assurance
- Controls readiness and execution
- Digital asset provenance assurance
- Risk assessments
- Service organisation controls assurance
- Smart contract assurance



Business Assurance

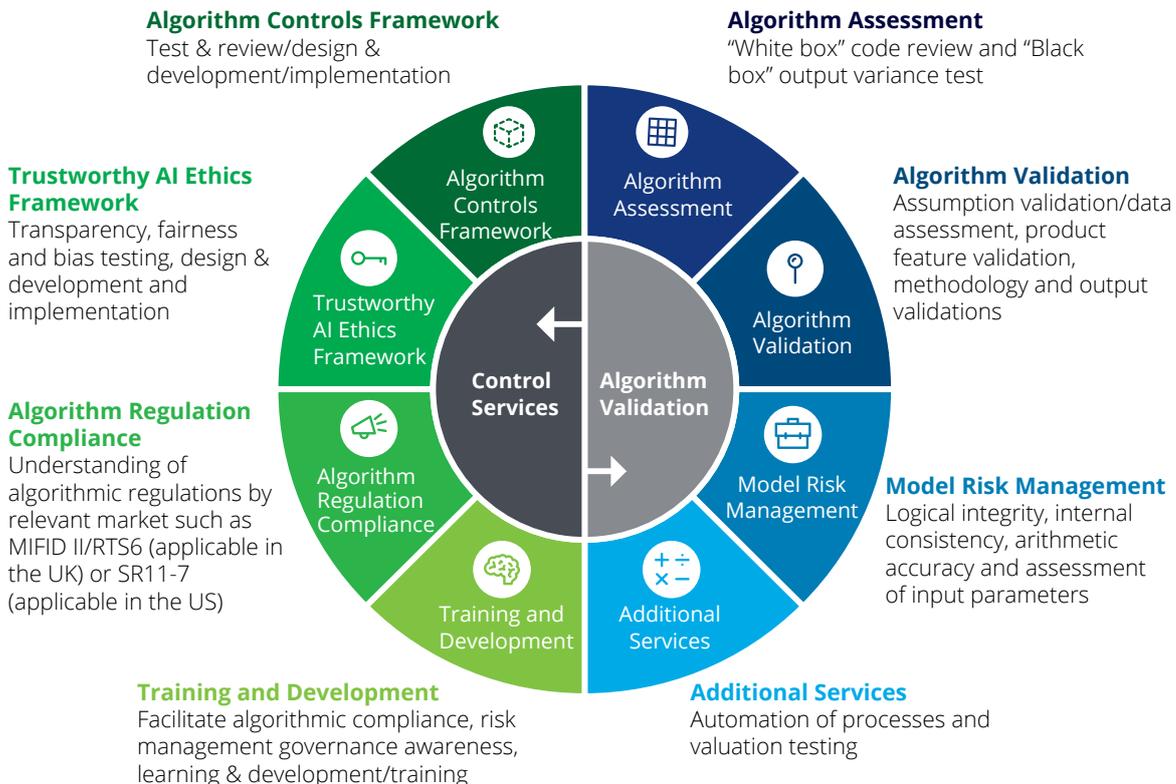
Holistic services for companies, investors and regulators on financial or non-financial data

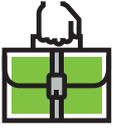
Algorithm Assurance Services

Algorithms are already being used extensively in many different sectors, and in financial services particularly, they are being used in automated trading to execute trades, by robot-managed funds to allocate portfolios and by loan providers for consumer credit scoring. Algorithms are even being used to predict fraudulent credit card payments or unusual trading activity. Algorithm assurance is the process which tests whether those statements are conforming to their intended design goals and achieving the desired outcomes.

With increased volumes of data, processes automation and decisions being made by algorithms, you will need assurance that your algorithms are working as intended and achieving the desired business outcomes. Our offering specifically focuses on areas where you might be most vulnerable, algorithms operating in environments outside of their ERP, potentially posing real or dormant business and reputational risks.

Our services can assist you in the following areas:





Business Assurance

Holistic services for companies, investors and regulators on financial or non-financial data

Climate Change Services

Climate change is a consistent priority for many organisations, including Deloitte, which has made this a firm wide priority.

Our services can assist you in the following areas:

- Governance & Structure
- Risk & Opportunity Assessment
- KPI & Performance Management

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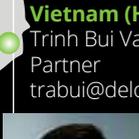
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