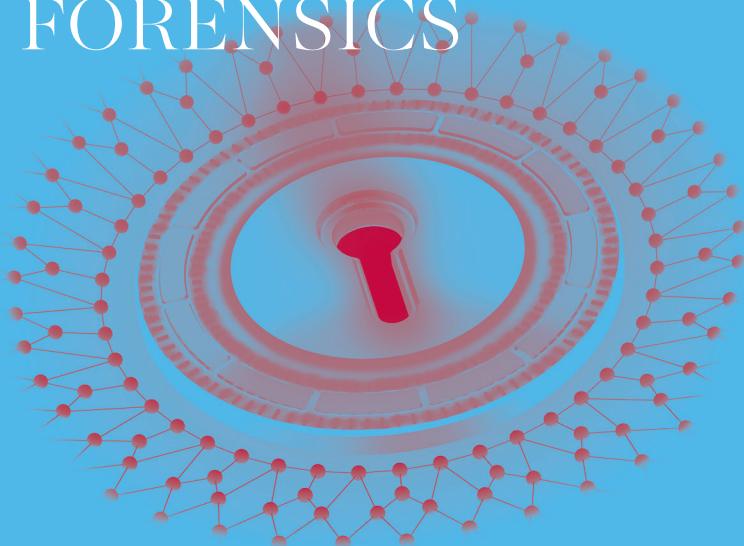


OUR EXPERTISE

# FORENSICS



Accuracy

in excellent company

# FORENSICS

## TRUSTED EXPERTISE

Accuracy was founded in Paris in 2004 and has since expanded to eighteen offices across four continents. Our reputation for discretion and quality leads our clients to repeatedly place their trust in us to find the facts, figures and evidence necessary in times of crisis and dispute. We are an entirely independent organisation, and this allows us to rapidly respond to urgent investigations. Our people are experienced, multicultural and focussed on delivering superior results, and our 'one firm' model allows us to provide tailor-made teams and solutions.

## HOW WE CAN HELP

- Applying forensic accounting, including economic impact analyses
- Performing investigations, including interviews and witness statements
- Using forensic technology, including Relativity document reviews
- Dealing with financial crime, including performing trader surveillance

## WHEN WE CAN HELP

- Overcharging, cartels, antitrust, market abuse
- Fraud, forgery, theft and asset tracing/recovery
- Breach of trust/contract, gross negligence
- Anti-bribery and corruption (e.g. FCPA) breaches
- Financial regulatory breaches including sanctions, AML/KYC and FATCA
- Misreporting, audit restatement, false accounting
- JV disputes and general litigation/dispute/arbitration cases
- HR issues including bullying, stalking and breach of non-compete
- Bankruptcy, financial leakage and asset stripping
- Clients subject to criminal or regulatory investigation

## C-SUITE CONCERNS

The C-suite rely on our forensic expertise to answer critical questions arising from a variety of delicate situations, including:

### WHISTLE-BLOWER ALLEGATIONS

- Is there a genuine issue or is this just a malicious complaint?
- How can a raid by the regulators be avoided and potential fines minimised?

### RAIDS BY REGULATORS

- How can I best preserve evidence to defend our position, discover what is at stake and mitigate our risks?
- How can I balance the demands of the regulator, the board, our shareholders, our employees and our clients/customers?

### UNDERPERFORMANCE

- Is the underperformance related to fraud, negligence or mismanagement?
- Can the people be trusted to have the independence and skills required to reveal the truth professionally?
- If the CEO has resigned:
  - Has the former CEO exploited his position for his own benefit?
  - Is he now prepared to compete in breach of his duties?
  - Will key staff and clients now start to leave?

### AN INVESTIGATION MUST START IMMEDIATELY

- Those involved have deliberately hidden illicit activity; how can the evidence be found?
- How can I best manage investigation costs?
- Should I seek to limit the scope of the investigation, and if so, how?
- How can I minimise the commercial impact of the wrongdoings and avoid any business disruption?
- What actions should be taken to rectify the situation and prevent these issues from reoccurring?



# EXAMPLE CLIENT ISSUES QUICK VIEW 1/2

No matter what the industry sector, when issues arise we have the expertise to help.

INDUSTRY	MATTER	SERVICES	REGION	CLIENT ISSUES
UTILITIES	Fraud	Forensic accounting, investigation and discovery	Romania, France, US	Allegations of fraud (traffic and purchase of influence, tax evasion, money laundering) following a raid into a subsidiary by local authorities.
TELECOMS	Fraud	Forensic accounting	Italy and wider EU	Fraudulent scheme put in place by top management requiring quantification of the related damages.
GOVERNMENT	Fraud and corruption	Forensic accounting (independent expert)	Canada	Recovery of amounts improperly paid as a result of fraud or fraudulent tactics in connection with public contracts.
FINANCIAL SERVICES	Fraud and corruption	Financial crime and asset tracing	United States, Spain and others	Asset tracing from US banks to other banks located in Barbados, Cayman Islands and others, in order to determine their final destination and their use (assets acquisitions).
CONSTRUCTION	Anti-trust and fraud	Forensic accounting, investigation and discovery	France	Allegations by multiple whistle-blowers of price fixing and preferential contracting agreements between local construction agencies.
WASTEWATER TREATMENT	Misreporting	Forensic accounting	Germany and Middle East	Forensic analysis of audited financial statements subject to SPA warranty which resulted in restatements of these financial statements.
CONGLOMERATE	Fraud	Forensic accounting and investigation	China	Discovery within the client's Chinese subsidiaries of a fraud scheme involving forged documents.
HOSPITALITY	Misreporting	Forensic accounting	Indonesia and Thailand	Suspected misreporting within one of the client's joint ventures.
GOVERNMENT	Fraud and corruption	Forensic accounting, investigation and asset tracing	Canada	Review of the approval process in a technical school for which the director was sued for fraud.
MANUFACTURING	Fraud and bribery	Compliance	Italy and wider EU	Review of internal procedures with regard to the company's ethical code and the Italian 231 (anti-bribery and corruption compliance) regulations.



## EXAMPLE CLIENT ISSUES QUICK VIEW 2/2

INDUSTRY	MATTER	SERVICES	REGION	CLIENT ISSUES
HOSPITALITY	Fraud	Forensic accounting, investigation and asset tracing	France	The chief receptionist misappropriated revenues paid in cash requiring an expert report to be filed with the police.
PHARMA	Anti-trust	Financial crime and asset tracing	Canada	Review of benefits paid to wholesalers or pharmacies.
TECHNOLOGY	Fraud	Forensic accounting, investigation and discovery	Italy and United Kingdom	Allegations of a fraud scheme put in place by the client's management with the collusion of its main clients and supplier.
MANUFACTURING	Fraud and misreporting	Forensic accounting	Canada	Allegations of sales embezzlement, forgery and fraud.
MANUFACTURING	Misreporting, audit restatement, false accounting	Forensic accounting and investigation	Spain	Fraud committed by the former owner of the company acquired by the client.
FINANCIAL SERVICES	Regulatory breaches	Financial crime, business intelligence and asset tracing	Venezuela, United States, Switzerland and Spain	Review of potential financial regulatory breaches including sanctions, anti-money laundering (AML), know your client (KYC) and FATCA.
TELECOMS	Fraud	Forensic accounting and compliance	Italy, United Kingdom and African region	Allegations of suppliers fraud requiring review of the procurement process and risk analysis in relation to Italian 231 (anti-bribery and corruption compliance) regulations.
AVIATION	Anti-bribery and Corruption	Investigation and anti-bribery	Italy and India	Criminal proceeding – (i) detailed investigation of services rendered by suppliers, pricing appropriateness and services execution and (ii) stress test on the "anti-bribery" model and related procedures
FINANCIAL SERVICES	Fraud, Misconducting and misappropriation	Forensic accounting	Italy	Assess damages and causalities resulting from the fraud scheme put in place by some Directors of the bank in the credit risk management



# WHY ACCURACY

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INDEPENDENT

NON-CONFLICTED AND RESPONSIVE

ONE FIRM

A TAILORED, GLOBAL SOLUTION

TRUSTED AND DISCREET

ENVIABLE CAPABILITIES

EXPERIENCED, MULTI-SERVICE AND MULTILINGUAL



## TRUSTED ADVISOR TO MANY OF THE WORLD'S LARGEST FIRMS

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Our dedication to clients is an essential ingredient of the high-quality work we produce. It ensures that we work under the strictest ethical standards, steering clear of any conflicts of interest and putting client confidentiality at the top of the agenda. Our uncompromising professional standards are what differentiate us as a firm and safeguard our proven ability to provide the highest level of service at all times.

## A GLOBAL VIEW

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Since the core group of partners founded the firm in Paris in 2004, Accuracy has rapidly expanded to include international teams across its offices in Europe, North America, Asia, the Middle East and Africa, leading engagements for prestigious clients all over the world.

## OFFICES IN FOURTEEN COUNTRIES ACROSS FOUR CONTINENTS

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Our strategy is not to have a hundred offices scattered across the world; our strategy is to stand beside our clients wherever they need us.

## HIGH-QUALITY TEAMS, SPEAKING OVER 35 LANGUAGES

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Our unique company culture is one that views employee satisfaction and fulfilment as the result of all our employee actions and initiatives. Accuracias are what make up Accuracy's DNA: our teams are international, multicultural and diverse. They combine their skills in the most effective and efficient way in order to achieve top results consistently.

## ONE FIRM WITH BESPOKE SOLUTIONS

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Accuracy is the sole wholly independent international player in its field of expertise providing advice to company management and shareholders, while representing shared values and professional principles. Our pledge: wherever you have a problem, we have a team.

## FORENSIC, ARBITRATION AND LITIGATION CAPABILITIES

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Accuracy provides support in all dispute situations, including pre-litigation, fraud investigations, mediation, litigation, and arbitration, on all continents and in all jurisdictions. We combine our economic, financial, valuation, strategic, construction and accounting expertise to provide essential, bespoke and incisive support to your teams and legal counsel. We act as advisors or as independent experts, in which case we provide expert evidence. Many of our partners have significant testifying experience.

# OUR REACH



Eighteen offices in fourteen countries across four continents, with teams who can speak over 35 languages. Our reach is global.

Learn more by contacting us at [forensic@accuracy.com](mailto:forensic@accuracy.com)

## INTERNATIONAL HUBS

AMSTERDAM

BARCELONA

BEIJING

BRUSSELS

CASABLANCA

DUBAI

FRANKFURT

HONG KONG

LONDON

LUXEMBOURG

MADRID

MILAN

MONTREAL

MUNICH

NEW DELHI

PARIS

QUEBEC

SINGAPORE

