OUR EXPERTISE

FORENSICS
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.

WHEN 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

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?
<table>
<thead>
<tr>
<th>INDUSTRY</th>
<th>MATTER</th>
<th>SERVICES</th>
<th>REGION</th>
<th>CLIENT ISSUES</th>
</tr>
</thead>
<tbody>
<tr>
<td>UTILITIES</td>
<td>Fraud</td>
<td>Forensic accounting, investigation and discovery</td>
<td>Romania, France, US</td>
<td>Allegations of fraud (traffic and purchase of influence, tax evasion, money laundering) following a raid into a subsidiary by local authorities.</td>
</tr>
<tr>
<td>TELECOMS</td>
<td>Fraud</td>
<td>Forensic accounting</td>
<td>Italy and wider EU</td>
<td>Fraudulent scheme put in place by top management requiring quantification of the related damages.</td>
</tr>
<tr>
<td>GOVERNMENT</td>
<td>Fraud and corruption</td>
<td>Forensic accounting (independent expert)</td>
<td>Canada</td>
<td>Recovery of amounts improperly paid as a result of fraud or fraudulent tactics in connection with public contracts.</td>
</tr>
<tr>
<td>FINANCIAL SERVICES</td>
<td>Fraud and corruption</td>
<td>Financial crime and asset tracing</td>
<td>United States, Spain and others</td>
<td>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).</td>
</tr>
<tr>
<td>CONSTRUCTION</td>
<td>Anti-trust and fraud</td>
<td>Forensic accounting, investigation and discovery</td>
<td>France</td>
<td>Allegations by multiple whistle-blowers of price fixing and preferential contracting agreements between local construction agencies.</td>
</tr>
<tr>
<td>WASTEWATER TREATMENT</td>
<td>Misreporting</td>
<td>Forensic accounting</td>
<td>Germany and Middle East</td>
<td>Forensic analysis of audited financial statements subject to SPA warranty which resulted in restatements of these financial statements.</td>
</tr>
<tr>
<td>CONGLOMERATE</td>
<td>Fraud</td>
<td>Forensic accounting and investigation</td>
<td>China</td>
<td>Discovery within the client’s Chinese subsidiaries of a fraud scheme involving forged documents.</td>
</tr>
<tr>
<td>HOSPITALITY</td>
<td>Misreporting</td>
<td>Forensic accounting</td>
<td>Indonesia and Thailand</td>
<td>Suspected misreporting within one of the client’s joint ventures.</td>
</tr>
<tr>
<td>GOVERNMENT</td>
<td>Fraud and corruption</td>
<td>Forensic accounting, investigation and asset tracing</td>
<td>Canada</td>
<td>Review of the approval process in a technical school for which the director was sued for fraud.</td>
</tr>
<tr>
<td>MANUFACTURING</td>
<td>Fraud and bribery</td>
<td>Compliance</td>
<td>Italy and wider EU</td>
<td>Review of internal procedures with regard to the company’s ethical code and the Italian 231 (anti-bribery and corruption compliance) regulations.</td>
</tr>
<tr>
<td>INDUSTRY</td>
<td>MATTER</td>
<td>SERVICES</td>
<td>REGION</td>
<td>CLIENT ISSUES</td>
</tr>
<tr>
<td>-----------------</td>
<td>---------------------------------</td>
<td>-----------------------------------------------</td>
<td>---------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>HOSPITALITY</td>
<td>Fraud</td>
<td>Forensic accounting, investigation and asset tracing</td>
<td>France</td>
<td>The chief receptionist misappropriated revenues paid in cash requiring an expert report to be filed with the police.</td>
</tr>
<tr>
<td>PHARMA</td>
<td>Anti-trust</td>
<td>Financial crime and asset tracing</td>
<td>Canada</td>
<td>Review of benefits paid to wholesalers or pharmacies.</td>
</tr>
<tr>
<td>TECHNOLOGY</td>
<td>Fraud</td>
<td>Forensic accounting, investigation and discovery</td>
<td>Italy and United Kingdom</td>
<td>Allegations of a fraud scheme put in place by the client’s management with the collusion of its main clients and supplier.</td>
</tr>
<tr>
<td>MANUFACTURING</td>
<td>Fraud and misreporting</td>
<td>Forensic accounting</td>
<td>Canada</td>
<td>Allegations of sales embezzlement, forgery and fraud.</td>
</tr>
<tr>
<td>MANUFACTURING</td>
<td>Misreporting, audit restatement, false accounting</td>
<td>Forensic accounting and investigation</td>
<td>Spain</td>
<td>Fraud committed by the former owner of the company acquired by the client.</td>
</tr>
<tr>
<td>FINANCIAL SERVICES</td>
<td>Regulatory breaches</td>
<td>Financial crime, business intelligence and asset tracing</td>
<td>Venezuela, United States, Switzerland and Spain</td>
<td>Review of potential financial regulatory breaches including sanctions, anti-money laundering (AML), know your client (KYC) and FATCA.</td>
</tr>
<tr>
<td>TELECOMS</td>
<td>Fraud</td>
<td>Forensic accounting and compliance</td>
<td>Italy, United Kingdom and African region</td>
<td>Allegations of suppliers fraud requiring review of the procurement process and risk analysis in relation to Italian 231 (anti-bribery and corruption compliance) regulations.</td>
</tr>
<tr>
<td>AVIATION</td>
<td>Anti-bribery and Corruption</td>
<td>Investigation and anti-bribery</td>
<td>Italy and India</td>
<td>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</td>
</tr>
<tr>
<td>FINANCIAL SERVICES</td>
<td>Fraud, Misconducting and misappropriation</td>
<td>Forensic accounting</td>
<td>Italy</td>
<td>Assess damages and causalities resulting from the fraud scheme put in place by some Directors of the bank in the credit risk management</td>
</tr>
</tbody>
</table>
WHY ACCURACY

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
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
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
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
Our unique company culture is one that views employee satisfaction and fulfilment as the result of all our employee actions and initiatives. Accuracians 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
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
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 our 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.

INTERNATIONAL HUBS

- AMSTERDAM
- BARCELONA
- BEIJING
- BRUSSELS
- CASABLANCA
- DUBAI
- FRANKFURT
- HONG KONG
- LONDON
- LUXEMBOURG
- MADRID
- MILAN
- MONTREAL
- MUNICH
- NEW DELHI
- PARIS
- QUEBEC
- SINGAPORE

Learn more by contacting us at forensic@accuracy.com

We serve our clients all over the world.