



Forensic Services

May 2023

Who we are.....

The pioneers of forensic profession in India



How we can help



Experienced Innovators



Pioneers



Thought leaders

- Engagement experience of over **2500+ engagements** in India
- Partner group with **100+ person** years of forensic experience
- Handled some of the **most complex investigations** in India
- **350+ professionals** across seven offices
- Originators of innovative forensic technology solutions for proactive fraud risk monitoring
- Sector experience drawn from a pool of multi-disciplinary professionals, such as fraud examiners, forensic accountants, MBAs and engineers
- Experience of managing projects in **50+ countries**
- **1000+ person years** of collective forensic experience across India and abroad
- Innovative proactive technology solutions: **PRIMS** and **PRUDENCE**

Forensic Technology Labs at Mumbai and Gurgaon



Centre of Excellence in Kolkata



We can protect you against economic crime, financial and reputational loss

- Combat threats to your brand and bottom line
- Assess global risks to your business integrity, reputation and brand
- Gauge potential political risks in emerging markets and new territories
- Help you navigate high-risk environments
- Promote ethical business practices
- Provide investigation support
- Minimise losses from fraudulent / corrupt acts



We can help you manage crisis



- Provide expert support, combined with prompt action
- Help differentiate between truth and rumour
- Prepare for, respond to, and emerge stronger from difficult situations

We can help you proactively monitor risk



- Continuous monitor of risks and controls in business processes
- Provide strategic insights through inside-out and outside-in perspective and analytics on-the-go
- Provide early warning signs of fraud risks through advanced analytics

We can help you set a standard in regulatory compliance



- Build productive working relationships with regulatory bodies
- Meet domestic and international standards on compliance
- Update, refine and streamline compliance measures
- Meet internal and external reporting obligations
- Address the risk of corporate and personal liabilities

We can help you protect data



- Reduce the risk involved in handling / managing sensitive data
- Train your staff to handle sensitive information better
- Protect you against cyber-attacks and security breaches
- Help you in efficient incident handling

An overhead view of four business professionals (three women and one man) sitting in a circle on modern armchairs in a lounge setting. They are engaged in a meeting, looking at documents, a laptop, and a tablet. The room has a patterned carpet and a small round table with coffee cups and a smartphone. The image is dimmed to serve as a background for the text.

What we do

Prepare. Respond. Emerge – from crisis and unplanned events.

Forensic Services



Global Intelligence

- Pre and post-investment integrity due diligence
- Senior management integrity due diligence
- Covert investigations or consented site visits
- Social and political risk mapping and assessments
- Background verification
- Vendor due diligence
- Asset tracing
- Digital Intelligence Services
- Brand Protection Services
- Mystery Shopping



Corporate Investigation Services

- Internal, Third party, Anti-bribery, Incident response retainers
- Regulatory Issues
- Whistleblower investigations
- eDiscovery and Managed Review Services



Fraud Risk Management

- Code of conduct development
- Whistleblower policy management
- Entity and Process level fraud risk reviews
- Fraud awareness training
- Anti-bribery and corruption compliance



Dispute Advisory Services

- Expert testimony
- Quantification of damages and claim preparation
- Rebuttal and defence of claims
- Privileged consulting
- Document management (eDiscovery)



Fraud Analytics

- Advance and Predictive Fraud Analytics
- Forensic Unstructured Analytics
- Continuous fraud Monitoring solution development, optimization and validation
- Financial Crime Analytics
- Sanctions/client screening Transaction monitoring lookbacks
- Fraud strategy Design and implementation support



Financial Crime & Compliance

- Financial Crime governance framework design, implementation and optimization
- Regulatory reviews and Compliances
- Managed Services for Financial crime operations



Cyber Forensic

- Cyber Analytics
- Cyber fraud risk assessment
- Cyber due diligence
- Threat Intelligence
- Cyber Incident Response
- Incident Response preparedness
- Evidence preservation and retention
- Cyber crime investigations



Crisis Management

- Prepare (Crisis preparedness maturity assessments, Crisis program build and enhancements, Crisis training)
- Respond (Strategy & governance, Integrated response management + crisis coordination, Operational response + fact finding)
- Emerge stronger (Recovery strategy, Operational remediation + financial restructuring, Lessons learned and integration)



STA (Physical Security)

- Current state assessment and system design
- Integrated security program management
- Incident Management and emergency response
- Strategic security leadership**
 - Security audits
 - Training and awareness

Our experience

In-depth experience of working with regulators /unilateral agencies

India



The biggest regulator in the financial services sector



The central regulatory body of securities market



The national agency governing the development of the insurance industry



The chief regulator of commodity futures markets in India



The central and foremost investigating police agency in India



The ministry regulating Indian enterprises in industrial and services sector

Global



The domestic intelligence and security service of the US



One of the world's leading arbitral institutions based in London, UK



Leading American association in the field of alternative dispute resolution



The largest, most representative business council in the world dealing with: dispute resolution, and policy advocacy



Singapore based international arbitration institute promoting arbitration as a preferred mode of dispute resolution

Extensive experience in working on large and complex investigations



Worked on many 'headline' cases covered widely in the press



Prepared over 6000 corporate intelligence reports



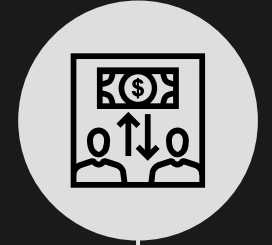
Solved the biggest issues in India over the last 4 years



Assisted over 250 companies in fraud risk management and code of conduct compliance engagements



Conducted some of the largest bribery investigations and FCPA compliance engagements in India



Processed over 1000 terabytes of unstructured data and analysed over 1 trillion structured data transactions



Our experts

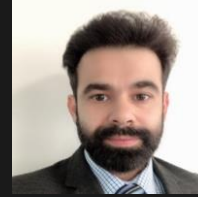


Our experts



Puneet Garkhel

Puneet is the leader of PwC's Forensic practice in India. Puneet also leads the Corporate Intelligence and Strategic Threat Advisory verticals. He has acted as a trusted advisor for over 22 years and has worked on major multinational complex investigations, white collar crimes, fraud risk assessments, due diligence, digital forensics, mystery shopping, brand protection and crisis management assignments. Puneet holds the certifications of Certified Fraud Examiner (CFE), Anti-Money Laundering and Forensic Accounting Expert, and Certified ISO 27001 Lead Auditor. He is currently a member of the ACFE Advisory Council in the United States and Chairman of the Fire & Security Association of India's - Security Committee & IOT Committee (FSAI).



Atul Luthra

Atul Luthra is a Partner with the Forensic Practice of PwC and has over 17 years of work experience in risk advisory and services with a specific focus on Fraud Risk Management, AML and KYC, Fraud Investigations, Anti-bribery and Corruption Investigations, SOX 404 and Internal audit.

Atul is a Certified Public Accountant from AICPA, USA and a Certified Fraud Examiner. He completed his graduation 'B.com (Hons)' from Delhi University and has also obtained Certification in IFRS from ACCA, UK.

He has led multiple Operation Risk Assessment, Compliance, AML / KYC, Anti-bribery and Corruption Investigations and Compliance engagements, Fraud Risk Assessments, Fraud Investigations and Misconduct diagnostics Compliance in Banking, Insurance, Financial Services, Information and Technologies and Retail sector.

Our experts



Darshan Patel

Darshan is a Partner with the Forensic practice in PwC India. He has over 20 years of work experience across practice areas of forensic services, dispute resolution and litigation. He specializes in large, multinational, complex litigation and investigation assignments, including internal investigations, forensic accounting investigations, FCPA investigations, arbitrations and resolution of post-acquisition purchase price disputes as well as matters involving the determination of damages. He has extensive experience in conducting anti-bribery compliance reviews and investigations under various regulatory requirements including the World Bank .He is a chartered accountant and a member of Institute of Chartered Accountants of India (ICAI).



Dhruv Chawla

Dhruv leads the Financial Crime and Compliance practice for PwC India. He has over 24 years of experience advising clients on how to manage their reputational and financial risk arising out of fraud, litigation, regulatory, compliance and sanction matters. He has extensive global experience ranging from managing complex multi-jurisdictional client engagements in the areas of Regulatory Compliance (AML /KYC /Fraud /Sanctions /ABAC), Corporate Investigations, and Litigation issues to working on strategic initiatives for assessing operational effectiveness, designing and implementing Fraud Risk and Financial Crime Monitoring processes and solutions.

Our experts



Gautam Dharamshi

Gautam is a Partner with the Forensic practice in PwC India and heads the Forensic practice for South. He has over 20 years of experience in statutory audits, forensic reviews and internal control assessments with focus on fraud risks of large Indian Companies. His forensic experience covers accounting frauds, related party assessment, trailing fund diversions, anti-bribery and corruption and evaluation of governance and oversight. Gautam is a Chartered Accountant and a Bachelor of Commerce.



Rahul Sogani

Rahul is a Partner with the Forensic practice in PwC India. He has over 20 years of work experience across practice areas of forensic accounting, investigation and audit services. He has extensive experience in large, complex and sensitive investigations and specialises in fraudulent financial reporting and fund diversion investigations across sectors. During his tenure as an audit professional, he has handled audits of various large Indian and multinational companies including Indian US listed companies and has extensive experience in US GAAP, IFRS, SEC /PCAOB rules and SOX compliance.

Our experts



Rohit Goel

Rohit is a Partner with the Forensic practice in PwC India. Rohit has an overall professional experience of 20 years, with a strong focus on forensic services, including leading high profile and marquee forensic investigations including financial statements frauds, regulatory investigations, FCPA investigations, building anti-corruption compliance program, conducting anti-corruption due diligences, setting up anti-fraud program/controls and managing internal audits. Rohit is a chartered accountant, certified fraud examiner(CFE) and a certified internal auditor.



Sumit Makhija

Sumit is a Partner with the Forensic practice in PwC India. **He** has over 25 years of professional experience in Forensic and Anti Bribery Services. He has led various large engagements involving anti-bribery reviews and investigations, forensic audits, dispute assistance and investigations. He handled a few of the largest Anti Bribery investigations in the country and represented clients in front of government authorities both in the US and India. He also possesses significant experience in performing financial, management and internal audits of Corporate, Financial Institutions and Aid Agencies. Sumit is a fellow chartered accountant and a certified fraud examiner(CFE).

Our experts



Moushumi Vaidya

Moushumi is an Executive Director with the Forensic practice in PwC India. She brings over 14 years of combined experience of working in forensic services and financial audits (including 2.5 years secondment to PwC London). She has assisted major domestic and international clients from a variety of industries and worked on a range of cross border engagements including for clients/operations based in India, UK, USA, Europe, Australia, Middle East and CIS. Her professional experience includes corporate investigations, fraud risk assessments, financial audits, dispute advisory, arbitration and assistance in responding to the Regulators. She is a Chartered Accountant by profession, having secured 44th Rank in All India Merit list, and has also done her CPA and CFE.



Ritesh Khot

Ritesh is an Executive Director with the Forensic practice in PwC India and brings over 15 years of experience into forensic accounting, investigations and risk assessment. His industry specialization includes Manufacturing, Automotive, Pharmaceutical and Medical Devices, Retail and Consumer markets, and Industrial Markets. During his tenure with PwC, Ritesh has conducted multiple Investigations, Fraud Risk Assessment reviews, Anti Bribery and Anti Corruption due diligence and Investigations, Compliance reviews and Arbitration assignments across multiple sectors. He is a Chartered Accountant and a Certified Fraud Examiner(CFE).

Thank you

Contact us



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