

# CORPORATE PROFILE

HELPING YOU THRIVE IN A CHANGING WORLD





*a legacy of values*



# COMING TOGETHER TO CO-CREATE VALUE

Moore Singhi is the Indian member of Moore Global Network Limited, which is one of the world's leading networks of independently owned and managed accounting and business advisory firms, committed to provide exceptional client service.

For the last eight decades, Moore Singhi Group has been consistently providing high quality services in the fields of Assurance, Risk Consulting & Internal Audit, Corporate Finance, Tax, Shared Services and Outsourcing, ESG, Digital Transformation and Management Consulting. The firm has also set up strong service verticals in the areas of Valuation, Insolvency and Bankruptcy Code, Forensic and Cross Border Advisory.

At Moore Singhi, we create value for clients through our intelligent and fervent engagement.

We deliver value by combining knowledge of local and international markets, qualitative research and grass-root intelligence, along with decades-rich expertise in financial advisory. Our scale, reach and intellectual capital enable us to develop relationships and deliver effective solutions to our clients.

We advise our clients strategically on achieving their long term objectives as we know that longlasting relationships depend on the quality of our advice, which differentiates us from other firms.



“I take this opportunity to congratulate Singhi Group on completing 85 years of impeccable client service. I sincerely acknowledge their contribution to our group and the business community at large while maintaining high ethical standards and integrity over the decades.”

**KUMAR MANGALAM BIRLA**  
*Chairman*  
*Aditya Birla Group*

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**CORE DNA**  
**EXCELLENCE**  
**EVERYDAY**

## OUR PHILOSOPHY

### VISION

To be the trusted leaders in assurance and advisory, delivering *quality services and fostering a great workplace.*

### MISSION

Enhance value for our clients and people as a holistic professional services firm, *inspiring thought leadership and commitment.*

### VALUES

- **A**ccountability and Ownership
- Foster **C**ollaboration
- **T**hrive not survive
- **I**ntegrity & Ethics
- Encourage **O**penness
- Be **N**imble



“Congratulations to the Singhi Group. This is a major milestone to have reached and is the result of a lot of hard work and dedication. I wish you all the best for the next 85 years!”

**L N MITTAL**  
Chairman  
Arcelor Mittal

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# CORPORATE EVOLUTION

## MOORE SINGHI



**7th**

Largest assurance  
service provider in  
India\*



**950+**

People across India



**1940**

85 years of trust and  
excellence



**100+**

Listed companies  
as clients



**7**

Pan-India touch  
Points

## MOORE GLOBAL



**10th**

Largest "branded"  
accounting network  
in the world



**299**

Member firms



**114**

Countries



**558**

Global Offices



**37,153+**

People worldwide



**USD 4.5bn**

Global revenue in 2023

\*Rated by an independent agency

## OUR CLIENTELE

NUVOCO



CEAT



RELIANCE  
Life Insurance

MITSUBISHI  
CHEMICAL



STAR



LA OPALA



yatra



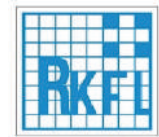
“It is really refreshing to work with Singhi-san, whose team is truly interested in their client's needs, circumstances and preferences. The expertise and attention to detail with which Singhi Group has handled our risk management and business process reorganisation could not be faulted.”

MASAYA NOMAMOTO

Managing Director

Mitsubishi Chemical Corporation PTA India





“ We regularly recommend and engage services of the Moore Singhi group as financial consultants for various assignments pertaining to mergers & acquisitions, risk consulting, and assurance for our clients. They have always proved to be valuable associates in delivering high quality and cost effective services.”

**HAIGREVE KHAITAN**

Partner  
Khaitan & Co.



# ASSURANCE

## ASSURANCE AND ACCOUNTING

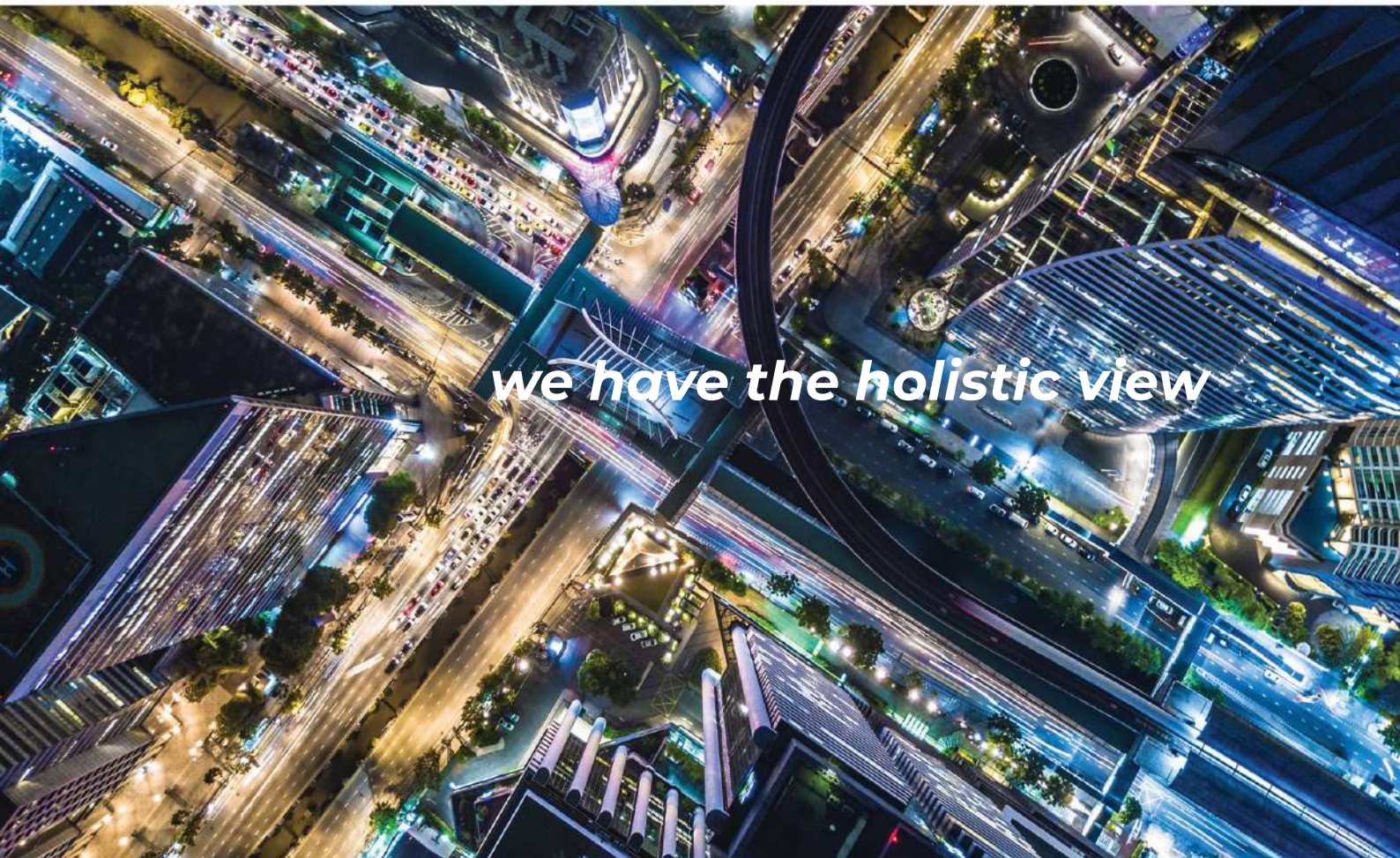
We offer assurance services of the highest quality to help our clients build on a foundation of the most ethical accounting practices and reportings. We are registered with the PCAOB in the USA and have implemented globally accepted audit softwares.

- Assurance Services
- IFRS/IND AS Conversion
- Accounting Estimate
- Financial forecasting
- Outsourced Accounting assistance

## INTERNATIONAL GAAP SERVICES

Our Partner led approach focuses on adding value through high quality services. Our Risk based audit methodology is adopted from the Moore Global methodology which is continuously updated to reflect the latest changes and trends in the international audit standards. We focus not just on the final report but on better governance.

- Audit under International GAAP
- Agreed upon Procedures
- Certification Services





# RISK ADVISORY SERVICES

The management of risk and implementation of robust corporate governance is now a societal expectation and a regulatory necessity for companies of different sizes. While many companies are required by law, regulations or stakeholders to apply these processes and procedures, even more elect to do so as they recognise this is part of a successful business strategy.

## RISK BASED INTERNAL AUDIT

A risk-based approach that focuses on the company's controls, compliance mechanism and operating efficiencies.

## MANAGEMENT AUDIT

A deep dive into processes coupled with incisive data analytics help identify opportunities to streamline operations by increasing efficiency and lowering cost.

## PRE-AUDIT

System for sensitive and defined areas in companies, leading to an independent check and control over each key process, such as purchases, sales, payments, among others.

## INTERNAL FINANCIAL CONTROLS

Our IFC engagements include review of the company's internal controls framework, review/preparation of risk control matrix, controls gap assessment report and testing the operating effectiveness of internal controls.

## CORPORATE GOVERNANCE

A review of the governance mechanism of an enterprise and suggesting procedures and policies to strengthen governance and risk mitigation procedures to instill enhanced investor confidence.

## STANDARD OPERATING PROCESSES

Standard Operating Processes become a ready reference to guidelines, policies, and procedures, provide streamlined roles and responsibilities, clarity of instructions for activities, focus and provides an efficient framework to adhere to internal and regulatory compliances.

## FORENSIC AND INVESTIGATIONS

Businesses are vulnerable to frauds. A forensic audit can be conducted in order to bring a charge against a party for fraud, embezzlement or other financial claims. In addition, an audit may be conducted to determine negligence.

## ENTERPRISE RISK ASSESSMENT

Our Enterprise Risk Management (ERM) services help clients define risk management appetite, develop robust governance and risk frameworks and use risk management to enhance strategy development and operational performance.

## DATA ANALYTICS

Data Analytics leverage technology to provide accurate and more comprehensive insights into risk areas within your audit plan.



**ALOKE LOHIA**  
Founder and Group CEO  
Indorama Ventures PCL

“Singhi Group has been involved with risk advisory services in many countries where we operate. Their support, especially during the time of our listing was very helpful. I congratulate them on completion of 85 years and wish them success.”



*supporting your strategic vision*

## TRANSACTION ADVISORY SERVICES

### MERGER AND ACQUISITION SERVICES

The India growth story is fast evolving from being an acclaimed destination of outsourcing and foreign investment to becoming a dominant market player for M&A in the global arena. We assist companies through the entire transaction process. Our services comprise:

- Strategic planning for execution
- Due diligence and Valuation
- Transaction structuring / Advisory
- Post Acquisition Services

### DUE DILIGENCE SERVICES

Due diligence represents an important step in any financial transaction. Buyers or sellers ensure that the financial information they hold is as accurate as possible, in order to make an informed decision, and also to ensure that their governance and risk-mitigation objectives are met.

### VALUATION SERVICES

Clients often look for valuations for mergers and acquisitions, corporate governance or regulatory reasons, or to know the value of an asset, subsidiary or investment in order to make optimal business decisions. We carry out the following different kinds of valuation services:

- Equity/ Shares/ Business Valuation
- Intangibles/ Brand Valuation
- Fixed Asset Valuation
- Actuarial Valuation

### INVESTMENT BANKING - PRIVATE EQUITY & DEBT

At Moore Singhi, we assist clients in meeting their strategic objectives to either raise capital, dispose and acquire businesses or listing internationally. The deep connections of the team in the financial services industry including private equity firms, banks, and other investing institutions proves to be excellent value for clients to work with us.





## IT CONTROLS, SECURITY AND GOVERNANCE

Moore Singhi has the expertise to help safeguard your company's critical IT assets, infrastructure, data and applications. We have a comprehensive suite of Cyber Security, Information Security, Network Security, Risk, Governance and Compliance services that assist organizations to review security framework of their organisation.

### IT GENERAL CONTROLS

- Third Party Vendor Audits
- Setting up/ Reviewing IT Policy
- Access Controls
- Internal Financial Controls - IT related audit for statutory audit purposes
- SSAE 16 Audits
- ERP Post Implementation Reviews
- Segregation of Duties (SOD) Analysis

### SECURED NETWORK ARCHITECTURE REVIEW

- Network Security
- BCP / DR planning
- ISO 27001 compliance and audit

### CYBER SECURITY

- Application Security
- Mobile Application Security
- Vulnerability assessment
- Penetration testing
- Secured Configuration documents
- Cyber Threat Management

### RISK, GOVERNANCE AND COMPLIANCE

- Section 43A Compliance of The IT Act, 2000 Consulting
- Software Licensing Gap Analysis
- Data Privacy Legal & Regulatory Compliance
- General Data Protection Regulation (GDPR) Compliance



## ESG

The environment, social, governance (ESG) and related sustainability themes are becoming a strategic agenda for companies, investors and regulators. Multiple stakeholders are expecting companies to embark on transformational sustainability journeys and demanding that they address ESG issues in a transparent manner that can enhance their brand reputation, build trust with stakeholders, and gain a competitive advantage in the marketplace.



Sustainability Strategy



Climate Change and GHG Assessment



Sustainability Reports Assurance



ESG Reporting



GAP Assessment

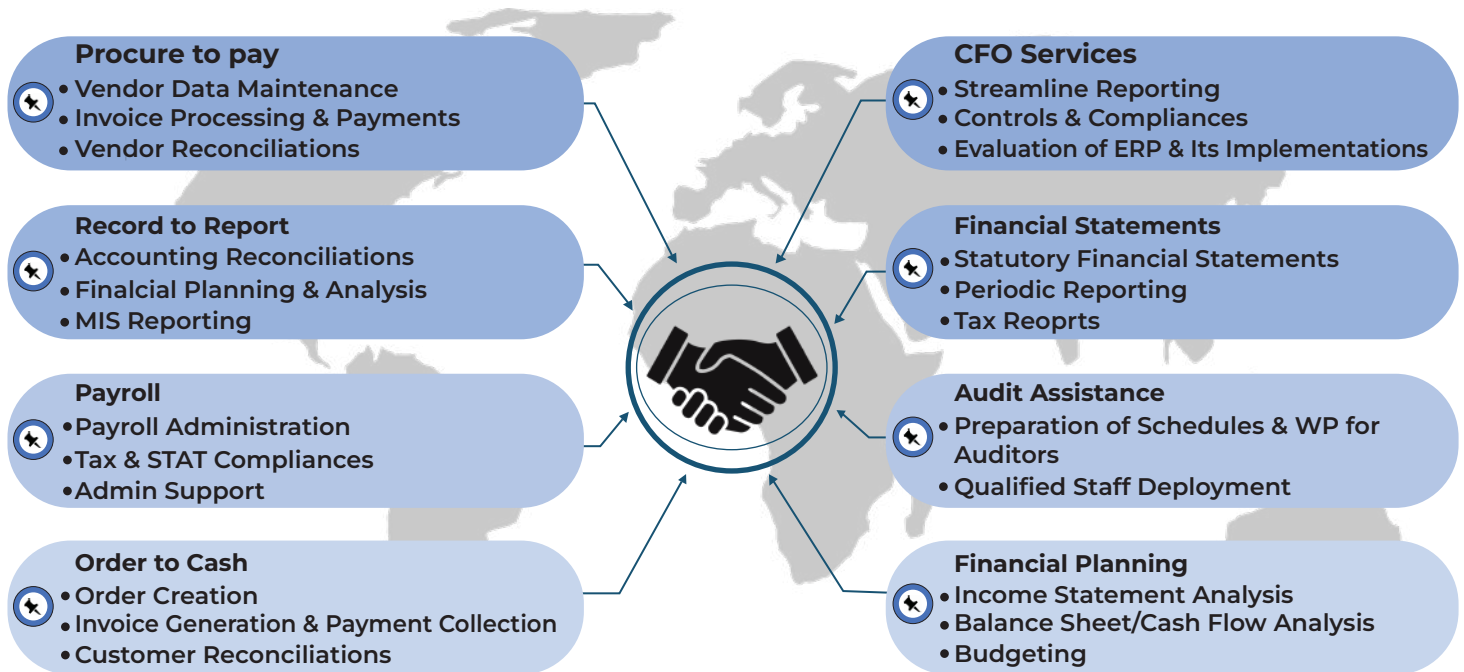


Research & Analytics



# SHARED SERVICES AND OUTSOURCING

An increasing number of businesses have accepted that outsourcing financial reporting and analysis is a more pragmatic and cost-effective step than in-house operation. With access to the resources across the world through Moore Network we ensure international outsourcing projects are delivered with precision.



## WHY US?

We at Moore Singhi understand the complexity involved in all such processes and our outsourcing team equipped with the right mix of knowledge base and technology help the clients to improve performance both in terms of cost and efficiency. With access to the resources across the world through Moore Network we ensure international outsourcing projects are delivered with precision.

# DIRECT & INDIRECT TAX SERVICES

Our experienced tax experts can assist in ensuring compliance while adding value. Our scope of direct and indirect tax services includes the following:

## Domestic and International Tax Advisory

- Comprehensive tax advisory and opinion services, covering both domestic and international tax matters, offered in India by experienced professionals.

## FEMA Advisory

- FEMA advisory and compliance services, ensuring compliance with cross-border transactions, repatriation of funds, and regulatory reporting requirements.

## Transfer Pricing

- Specialized transfer pricing compliance services and assessments in India, ensuring adherence to regulatory requirements and mitigating risks associated with intercompany transactions.

## Representation of Services

- Representation before Indian tax authorities during assessment, Transfer Pricing, DRP and appeal proceedings for effective resolution of tax matters.

## Transaction Tax and Due Diligence

- Expert transaction tax advisory and compliance services in India, guiding businesses through the complexities of transactional taxes.

## India Entry Taxes

- We provide holistic solutions on advising on India taxes, entity formation, registration, approvals for setting up business in India.

## Expatriate Taxation

- Expatriate tax-related tasks and support in India, including tax document preparation, recordkeeping, compliance tracking, and other administrative tasks to ensure smooth tax operations.

## Tax Compliances

- Comprehensive tax advisory and compliance services tailored for Foreign Portfolio Investors (FPIs) in India, providing expert guidance on tax implications, regulatory compliance, and optimizing investment strategies.



**D K SARRAF**  
*Former CMD, ONGC Ltd*

“During my tenure as the CFO and Director (Finance) of ONGC, I had the privilege of working closely with the Singhi group. Their engagement levels, in depth knowledge and professional approach impressed me greatly and it was of immense value to us.”





*evaluating possibilities for you..everywhere*

## INSOLVENCY AND BANKRUPTCY SERVICES

The Insolvency and Bankruptcy Code, 2016 (IBC), a landmark financial sector reform, the provisions of this code override all other existing legislations on matters pertaining to Insolvency and Bankruptcy. An Independent regulator viz, Insolvency and Bankruptcy Board of India (IBBI) is reforming the insolvency proceedings on similar lines as in developed countries.

Moore Singhi (MS) has Partners who act either as Insolvency Professional or provide end-to-end resolution support.

Our Insolvency and bankruptcy offerings include services of:

- Pre-package for insolvency (preparatory services)
- Interim Resolution Professional Services
- Insolvency Resolution Professional Services
- Liquidation Services
- Represent on CoC on behalf of creditors

### Moore Singhi VALUE ADD?

- Team of CxO level professionals
- Network of Lawyers, Chartered Valuers, Accountants etc. to provide end-to-end services
- Diverse domain knowledge across sectors

## ADVISORY, COMPLIANCE AND OTHER SERVICES

### BUSINESS MANAGEMENT SERVICES

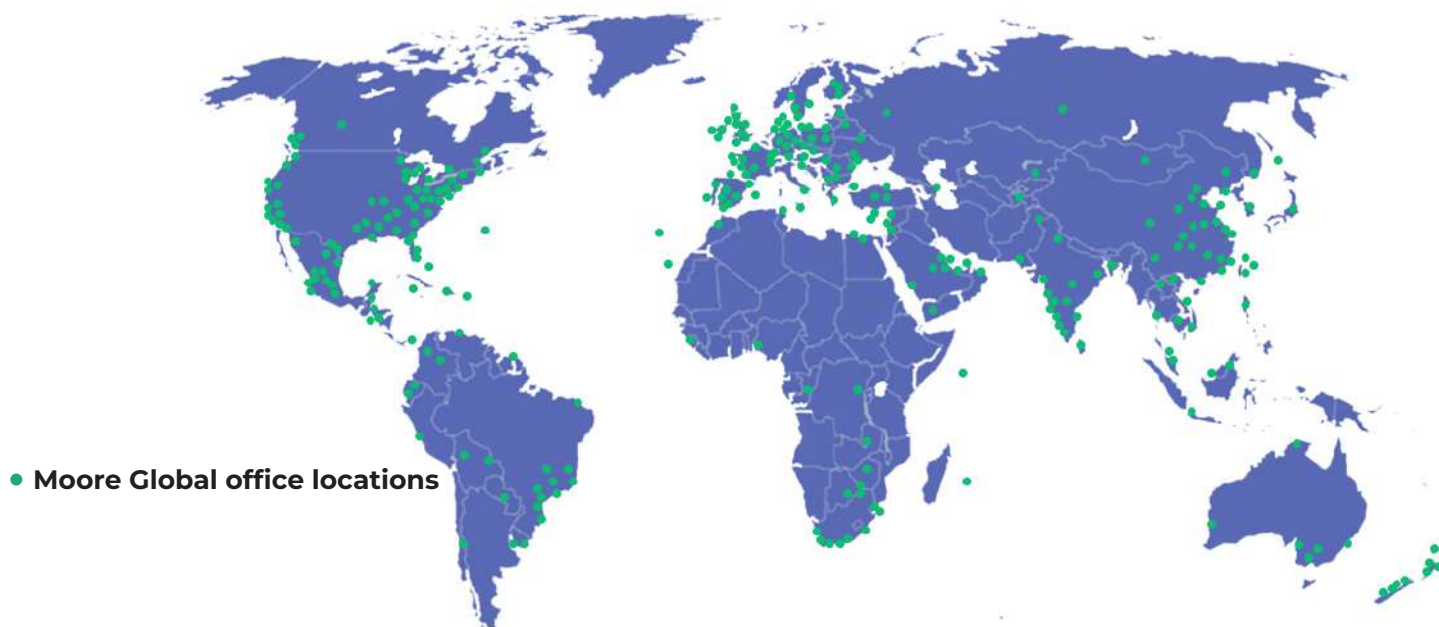
Our Business Advisory Services division is experienced in dealing with clients from varied time zones in diverse industries with different financial, accounting and business requirements.

- Advise on India entry Strategy/Starting a business in India
- Advise on formation and company structure
- Accounting and Process Outsourcing

### REGULATORY COMPLIANCES

We cater to different requirements of the clients with respect to the regulatory compliances that are applicable to them. We do a complete diagnostic check up; whether all the formalities are being completed, e.g.,

- Company Act compliances
- Employee related laws
- SEBI Regulatory Advisory
- RBI Matters



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Moore Singhi Advisors LLP

An independent member of Moore Global Network Limited

*Moore Singhi is part of a network of firms, which is a member of the Forum of Firms*

