



ACQU**SORY**
Your Growth, Our Business

Internal Audit Services

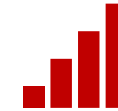
We help clients through the entire business continuum from identification of the problem, to solution, to implementation.



Established
in **2010**



200+
professionals



Services spanning
entire deal
continuum



250+ man years of
experience of
leadership team



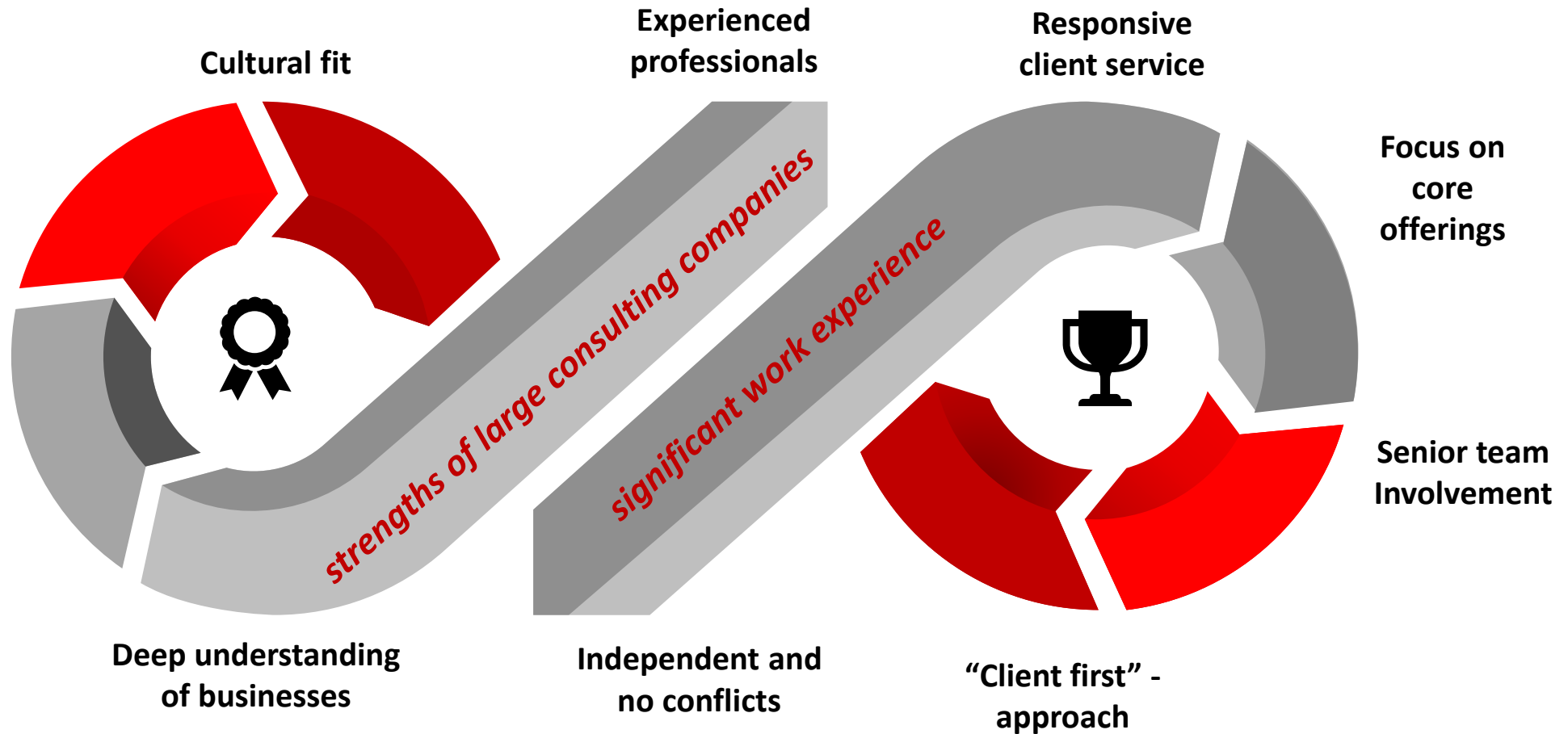
Opened **Dubai**
office in **2024**



Offices at **Delhi-NCR,**
Mumbai , Bengaluru & UAE
(Dubai)



Acquisory fills a unique and valuable position in the market, as depicted below. We bring a unique blend of knowledge and experience to the table which combine the focus, dedication and independence of a boutique firm, with the methodologies & deep skill-sets of the Big 4.





Transaction Advisory

- ✓ Due Diligence - FDD/LP GP DD
- ✓ Financial Modelling/ Underwriting Support
- ✓ Corporate Restructuring
- ✓ Buy Side / Sell Side advisory
- ✓ Fund Raising (Debt & Equity)
- ✓ Valuation
- ✓ Deal Structuring / Negotiation
- ✓ M&A Integration



Asset Management

- ✓ Portfolio Management and Investment Monitoring
- ✓ Strategic Advice
- ✓ Dispute Resolution and litigation Management
- ✓ Exit advice & Maximization of Investors return
- ✓ Asset Management Software



Operations Risk & Consulting

- ✓ Internal Audit
- ✓ Process Reengineering
- ✓ Cost reduction
- ✓ Working capital Optimization
- ✓ IFC Review
- ✓ Sox Compliance
- ✓ SOP Development
- ✓ Production Audit/DAS Audit



Assurance & Regulatory

Financial Reporting

- ✓ Accounting & Reporting
- ✓ Financial Audits
- ✓ Conversion support towards IFRS, IND AS accounting

Compliance

- ✓ Secretarial
- ✓ Statutory Compliances
- ✓ Fund Compliances



Fund Operations

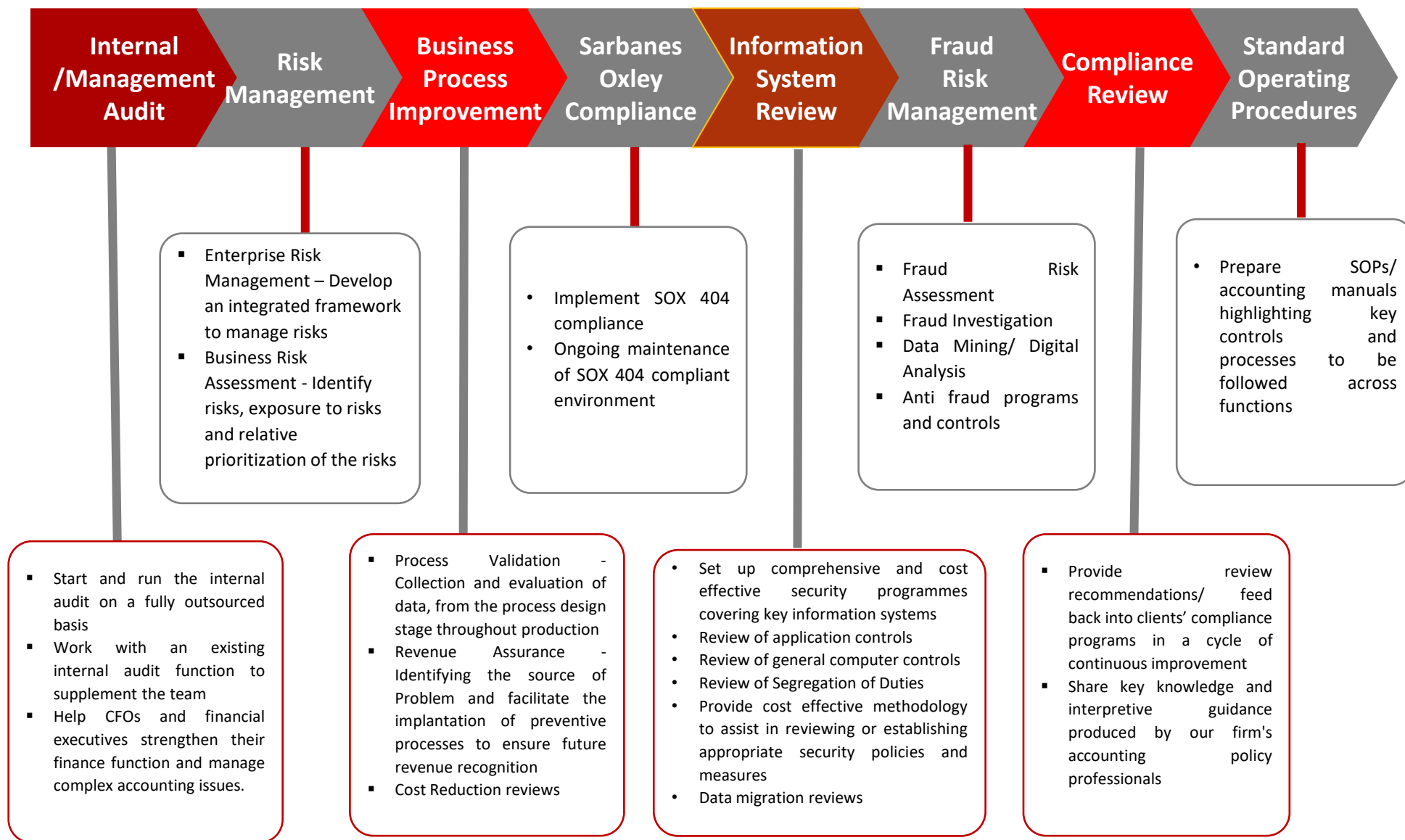
- ✓ Fund Set up Assistance
- ✓ Migration of data
- ✓ Transaction Processing
- ✓ Fund Accounting
- ✓ Portfolio Tracking
- ✓ Returns calculations
- ✓ NAV Computation

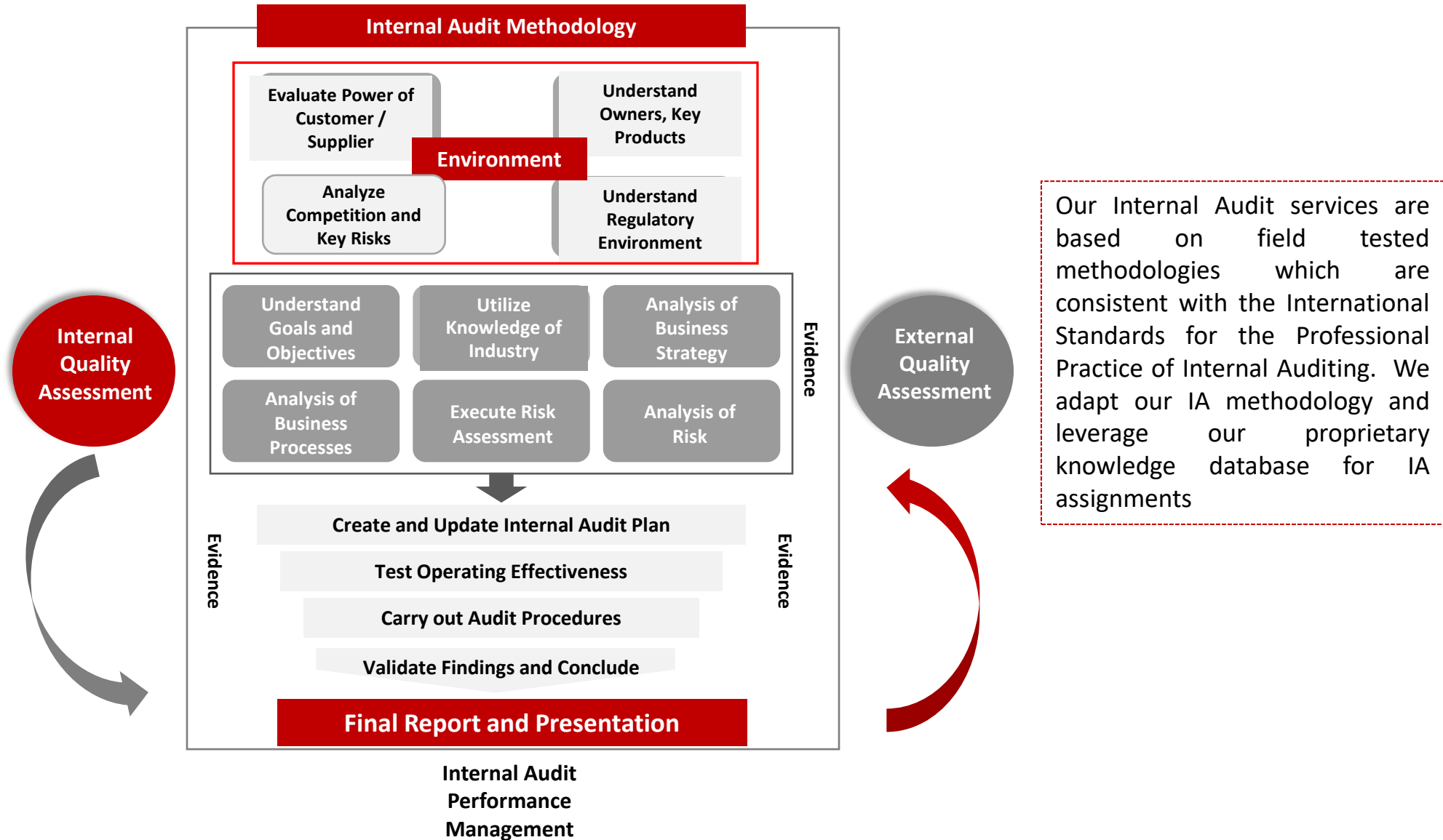


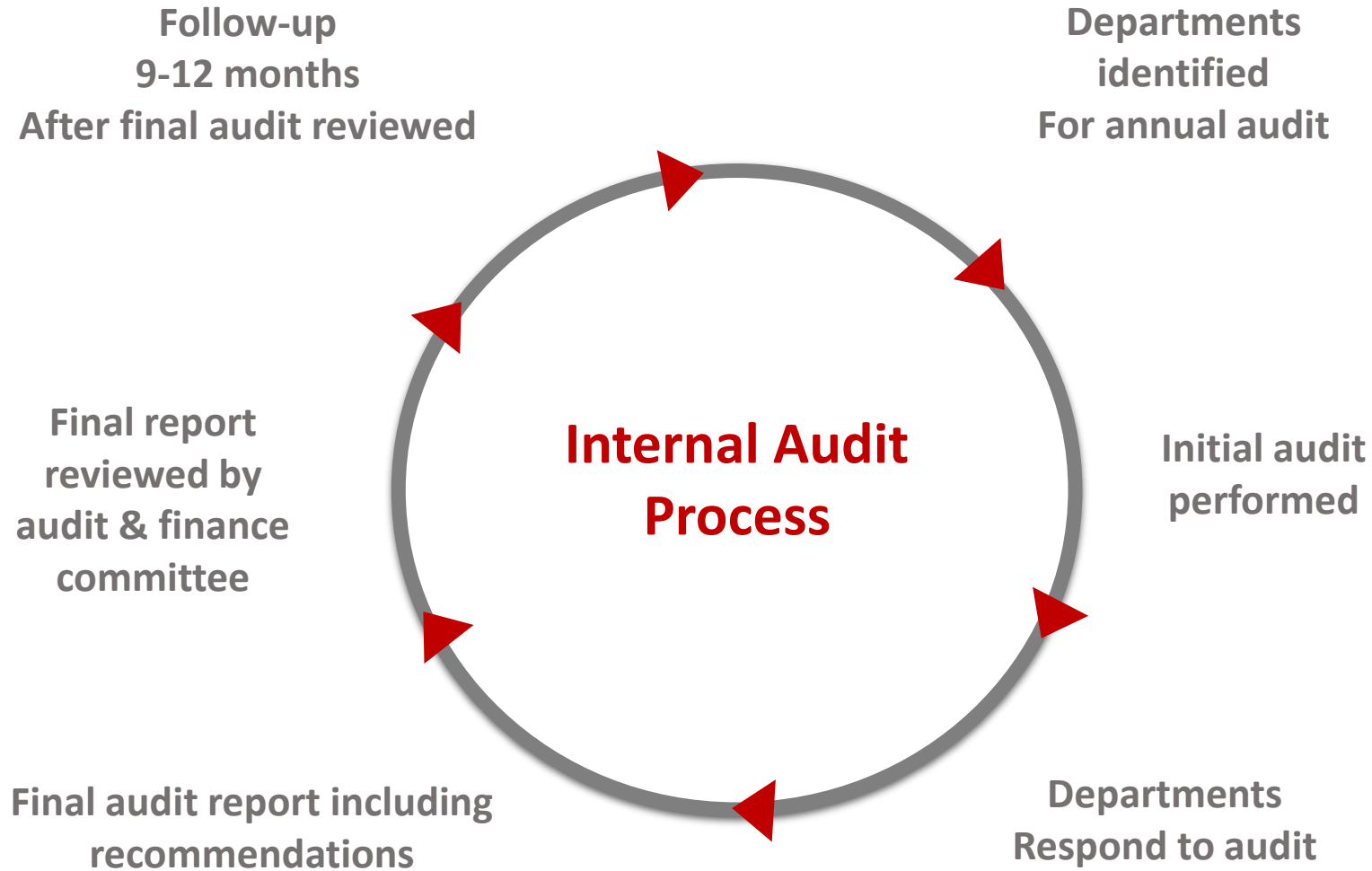
IT Risks & Forensics

- ✓ Information Security Management Services
- ✓ Forensics
- ✓ Technology Risk Solution
- ✓ Security Risk Management
- ✓ Creative Training Solution

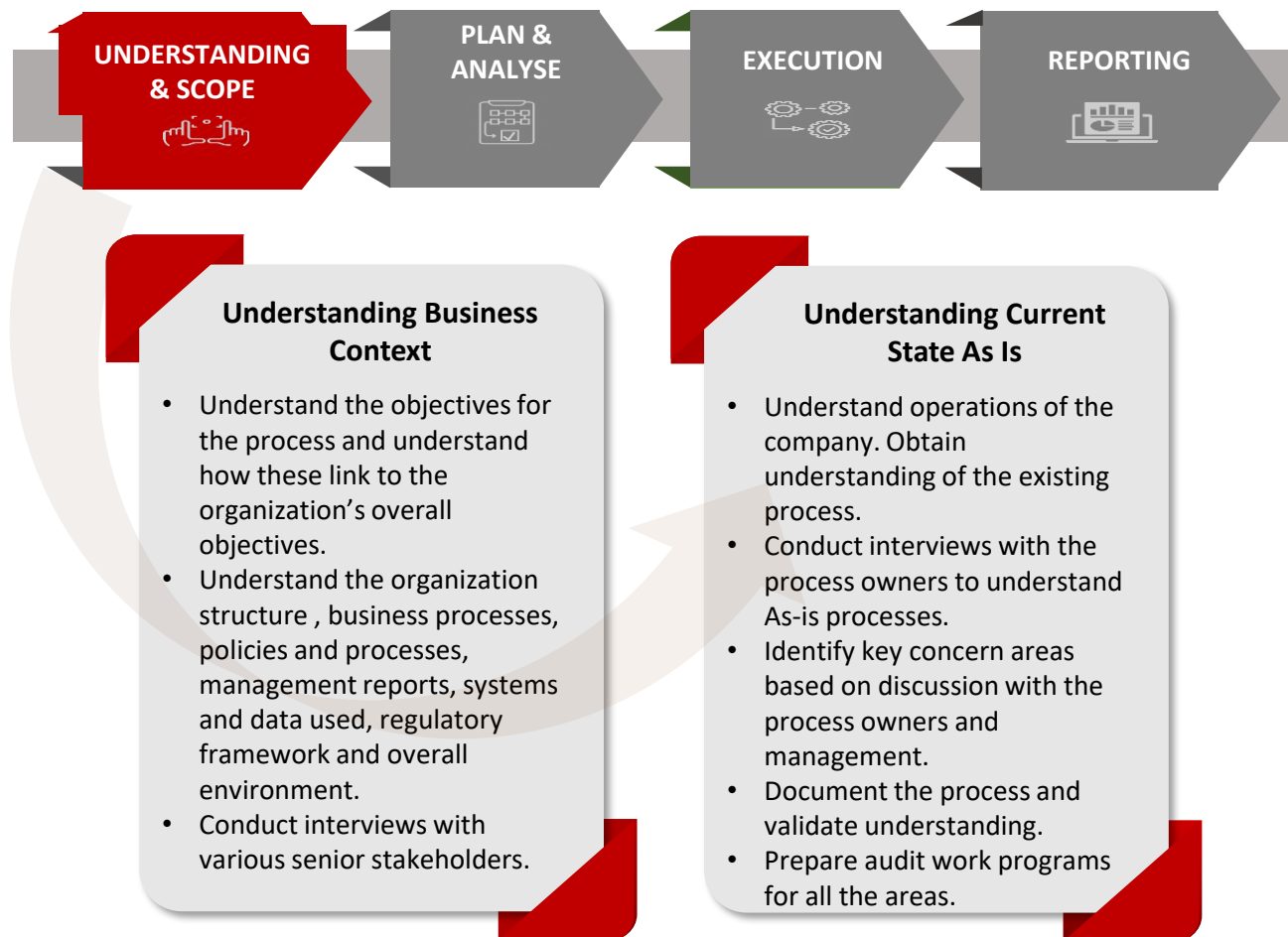




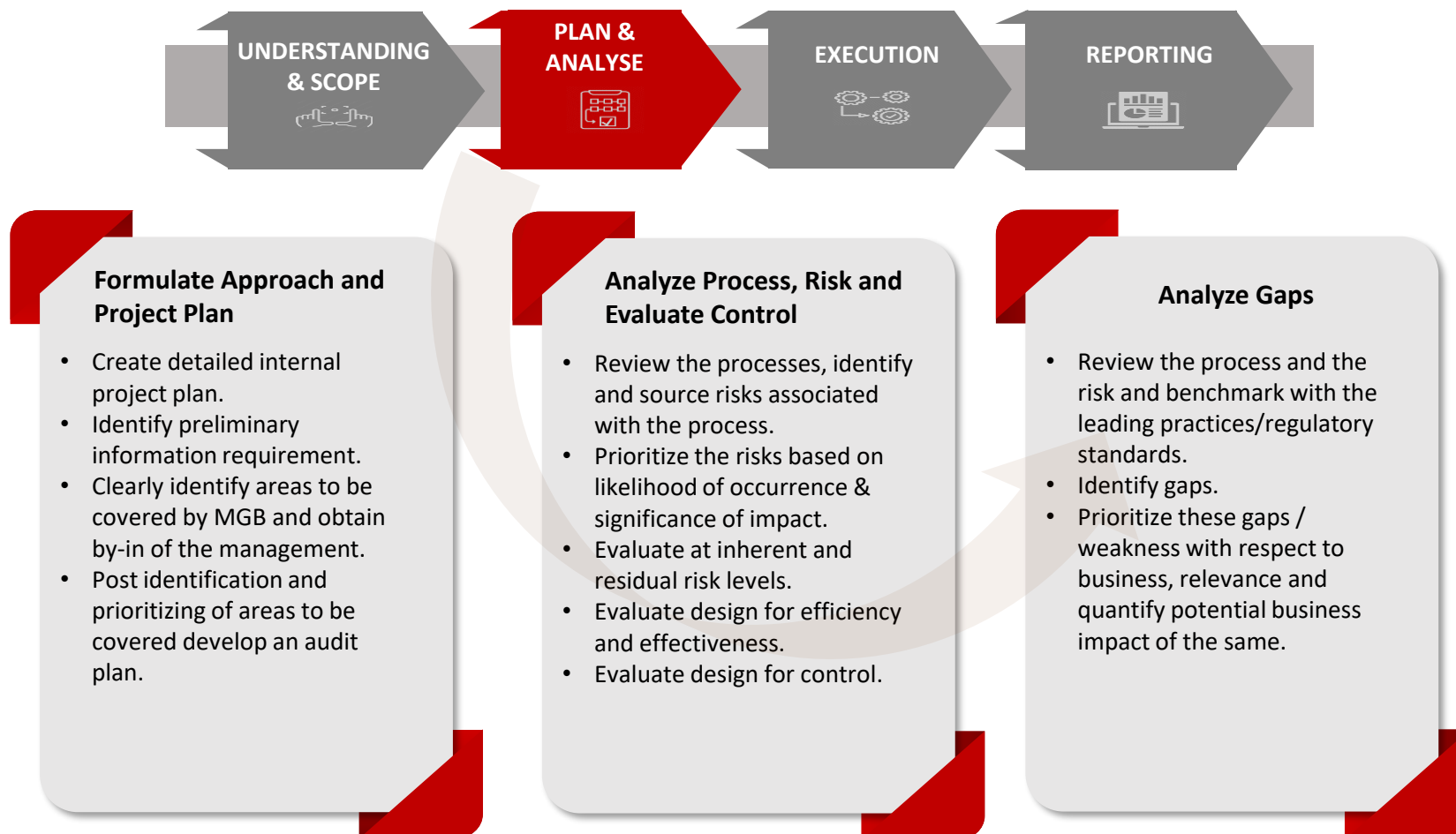




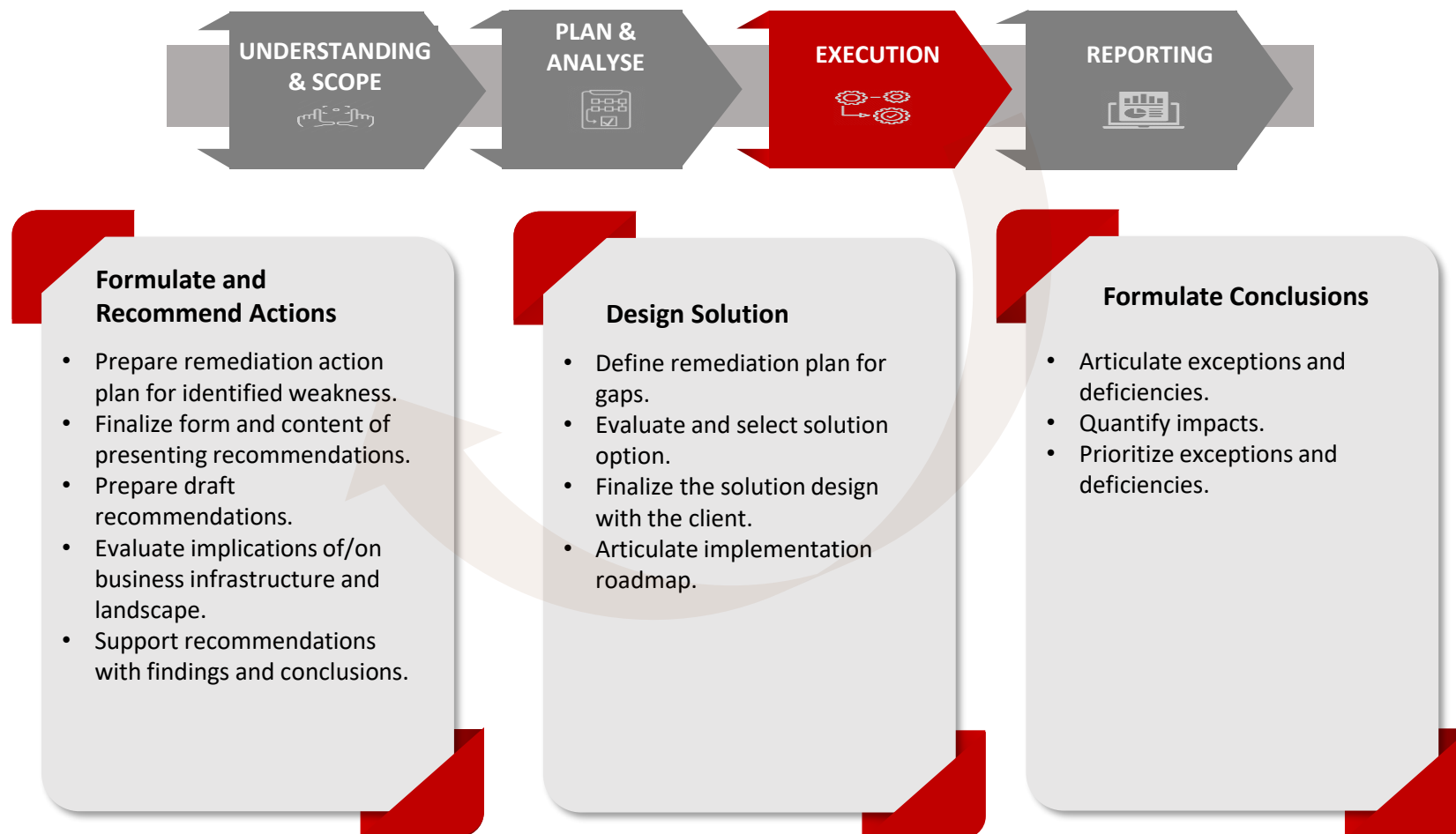
Acquisory provides independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.



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- *We are committed to exceeding Company's expectations for their internal audit department. To do that, we want to ensure we understand your expectations.*
- *We believe that Acquisory can assist the company in meeting their needs using our proven methodologies and frameworks as well our experienced personnel who are familiar with similar assignments.*

Finalize Deliverables

- Prepare deliverables
- Review and finalize report / deliverables with client / stake holders.
- Present report to Senior Management, discuss findings and obtain management acceptance and proposed action plan for all.
- Make presentations to the audit committee.

Observation and root cause

Process ☒

System ☐

People ☒

SAMPLE

Department

Rights Assigned

Date

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Executive Summary (1)

Overall control environment of the company w.r.t. scope covered and processes under review requires significant improvement in terms of documentation and adherence to defined policies and procedures. During our review we observed minor improvements in all the processes weaknesses or internal audit points highlighted during earlier reviews. Process owners are not taking any initiative towards mitigation plan of highlighted issues, rather they are continuing with the existing processes.

Production : Production is the back bone of any manufacturing business. Weak planning and monitoring of production may lead to significant business and financial loss to the company. Accordingly, it is important to have a structured production process, with requisite controls built into that. We noted significant improvement opportunity in current production process of the company. Key issues include:

S.N.	Process Weakness	Implication	Risk
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1	Weak monitoring • Production is production in • Daily plan vs by XXX team. • Production of • Stock amount verified for 1 considered as Short sales at XXX 18 to XX capacity, feel vendor, verbal		
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2	Lack of control • Un-uniform created, when XXX and • No maker che • Production s should be app		
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1. Process for Production Planning needs to be Strengthened

Observation and root cause

Process ☒

System ☒

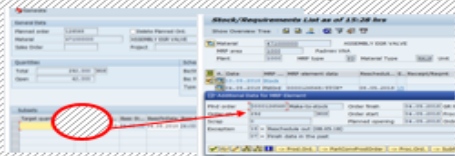
People ☒

Existing Process: Monthly sales plan from sales team is received by the IT team, basis which, daily production plan is prepared in excel and uploaded in MRP at the beginning of each month. Daily actual production plan is agreed in daily PPC meeting and on dash board at production floor and monthly production plan (MPS). Past actual production, planned orders are converted in MRP and then confirmed in XXX (with actual production).

Review of the production planning process, we noted following issues:

Process Risks:

- **Manual monthly planning:** Currently, monthly production plan is prepared in excel sheet and then uploaded in XXX. The same is not auto populated based on sales scheduled defined in XXX.
- **Plan vs actual analysis not conducted:** We understand that, planned production numbers for the day is agreed in PPC meeting. The planned numbers are not documented in XXX or in excel sheet at respective production lines. Further, plan vs actual analysis of production is not conducted either in XXX, excel or production dash board.
- **Planned quantity amended to match actual quantity:** After actual production during the day, planned quantity in XXX is amended to match with actual production quantity and the same is then confirmed in XXX. Sample XXX screenshot is as below: (Please refer annexure 1.1)



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Deliverables of an internal audit project comprises:

- An executive summary indicating the issues and the impact of each issue
- A detailed report comprising:
 - Observation along with the impact of the observation to the Company
 - Root causes that led to the observation and the type of root cause
 - Recommendations along with an indication on the ease of implementing the recommendation
 - Management comments along with action plan, responsibility and target date

Risk Category

High



Implication

Financial ☒

Compliance ☐

Operational ☒

Recommendation

Management Response

This section provides the risk rating framework for each observation and audit area:

- **Rating Score Matrix** – Each observation will be provided a rating score on the basis of its likelihood and consequence / impact:

Parameters	High	Medium	Low
1. Inappropriate Design of Control or System deficiency	Significant Design Deficiency with no mitigating controls	Significant Design Deficiency with mitigating controls but may' lead to impact	Significant Design Deficiency with mitigating controls but may' lead to impact
2. Non-Compliance to Company's policies or Ineffective operation of control	Significant instances which 'may' lead to financial impact	Numerous which 'may' lead to financial impact	Occasional cases of Non-compliance of policy/control which 'may' lead to financial impact
3. Non-Compliance with Statutory/Regulatory Requirements	<ul style="list-style-type: none"> • Issues impacting quality of product • Specific or general penal provisions involving high financial impact 	Specific penal provisions or general penal provisions with moderate financial impact	Specific penal provisions or general penal provisions with lower financial impact







- **Acquisory is consistently ranked amongst the top 5 Transaction Advisors** on 'Venture Intelligence League Tables'.
- Acquisory has received the **most promising firm** award by Indian Achiever's forum in 2022.



Venture Intelligence Ranking – 2024-25

Acquisory Consulting LLP has been ranked amongst top 5 M&A Advisory firms in Venture Intelligence League Table.



Promising MSME - 2022

Acquisory Consulting LLP received the Indian Achievers' award for "Promising MSME – 2022".



Best M&A Advisory Firm - 2018

Acquisory received Indian Excellence Award for Best M&A Advisory Firm for the year 2018.



Due Diligence Experts - 2014

Acquisory received the award of "Due Diligence Experts of the Year" in 2014.



M&A Advisory Firm of the year 2013

Acquisory received the award of "M&A Advisory Firm of the Year" in 2013

**Divya Vij**

Qualification - CA

Experience – 28+ Years

**Krishan Goyal**

Qualification - CA

Experience – 20+ Years

Registered Valuers- IBBI

**Kinnari Gandhi**

Qualification – CA

Experience – 20+ Years

**Puneet Batra**

Qualification - CA

Experience – 15+ Years



OUR OFFICE NETWORK

Delhi NCR

1116, 11th Floor, WTT, C-1, Sector 16,
DND Flyway, Noida – 201301
T: +91 120 614 300
Fax: +91 120 6143033

Mumbai

102, 1st Floor, Naman Centre, BKC,
Near MMRDA Parking, Bandra East,
Mumbai City, Maharashtra, 400051
T: +91 22 68648100
Fax: +91 22 68648132

Bengaluru

Unit 1003-1004, 10th Floor,
Prestige Meridian - II, Mahatma
Gandhi Rd, Ashok Nagar,
Bengaluru, Karnataka, Bengaluru,
Karnataka 560025

Dubai

Office# 3609, Mazaya Tower AA1,
DMCC, Dubai, UAE PO BOX 48800



Visit us at www.acquisory.com

Email us at info@acquisory.com

