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1

Executive Summary

Who we are and what we provide?

Executive Summary

- ▶ Founded in year 2011
- ▶ Operating in assurance, advisory, litigation, tax and transaction services and striving to provide best quality of services
- ▶ 7 Managing Partners with cumulative 100 years+ of experience majorly in big 4 consulting companies
- ▶ Presence in 7 cities including Delhi, Haryana, Mumbai, Ranchi, Chennai
- ▶ International office in Dubai



7 Partners



9 Offices



**100+ yrs experience
Including Big4**



**Niche service vertical
combination**

Our Vision is to transform consulting

“The Most Innovative Consulting Platform Which support Cross-border investment globally and strive to build a better future for SMEs, MNCs, Startups and Export Import”



➤ In light of radically shifting customer and market dynamics, leading disruptive innovation in their sector, embarking on end-to-end digital transformations, pursuing and optimizing inorganic growth strategies, defining and implementing organic growth strategies, optimizing their supply chain and setting their global tax agenda. Cretum helps answering the “What?” and the “How?” questions on the agenda to help deliver long-term value across our clients.

➤ Through our service lines — Assurance, Consulting, fund raising, Mergers and acquisitions, Cross Border Investment policy, Transactions, Tax and Strategic advisory — we help our clients capitalize on transformative opportunities. We also help them fulfil regulatory requirements, keep investors informed and meet the needs of all of their stakeholders. And in a fast-changing world, we give them the support they need to be effective today and create long-term value for tomorrow.

- Our expert team provide intelligence only available through our network, and facilitate the right interactions for you, allowing you to influence your business strategically and operationally and will help you connect with live business opportunities in the Uttar Pradesh market.
- 7 Managing Partners with cumulative 100 years+ of experience majorly in big 4 consulting companies

Demonstration of our unique capabilities

We are providing unmatched quality of services which our awards explain

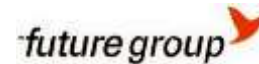


Our large client base across levels showcase our abilities to penetrate extensive

Our International client base



GODFREY PHILLIPS




Our Domestic client base



Our Startup client base



A close-up photograph of a person's hand holding several white dice with black pips. The hand is positioned in the center of the frame, with the fingers slightly curled around the dice. One die is held high above the others, while three others are held in the palm. The background is dark and out of focus. A teal-colored banner is overlaid at the bottom of the image, containing the text '2 Array of Services' in a pink font.

2 Array of Services

Our Array of Services

We strive to provide customized high-quality solutions in the most effective manner

At Cretum Advisory, we aim at becoming the finest and most innovative consulting firm delivering end to end advisory globally for better decision making and problem solving



Cross Border Trade

Merger & Acquisitions

**Valuations and
Financial Modelling**

**Tax Advisory
Services**

**Auditing &
Assurance**

**Regulatory
Compliance**

Legal Services

Cross Border Trade Services

Opportunity Study

Partner Search – JV, M&A, SPV

Location Analysis

Greenfield Set-up

Indian Entity Incorporation and
Regulatory Compliance

Market Intelligence & Industry
Analysis

➤ Our team has first-hand experience of the unique challenges foreign companies face when entering the Indian market.

➤ Cretum Advisory team helps in interpreting the Indian opportunity for international companies and successfully bridge the gap.



Mergers and Acquisitions

Target Identification and Profiling

- ! **Shortlist** potential targets based on pre-defined criteria
- ! Making detailed **teasers**
- ! **Management Presentation** for showcasing a business case and providing rationale for target acquisition

Valuation and Synergy adjustments

- ! Analyzing and making detailed **assumptions** for valuations
- ! Adjusting **synergy impact** for potential acquisition targets
- ! Assisting in impactful and learned **decision-making process**

Initial Due Diligence & Purchase Price Allocation

- ! Detailed **research and survey** of the business area
- ! **Feasibility** assessment
- ! Peer group **benchmarking**
- ! Detailed valuation of **intangibles**
- ! **Purchase Price Allocation** and Goodwill Impairment report

Deal Closure

- ! **Financing negotiations**, support in documentation & transaction management
- ! Completion of diligence
- ! **Population of disclosure schedules**
- ! Advise with regard to implications



Valuations and Financial Modelling

Valuation and Financial Model

- ! Analyzing relevant information and **assumptions**
- ! Undertaking **DCF and relative valuation** (trading and transaction multiples)
- ! Using **technology** for effective and error free delivery

Pitchbook Creation

- ! Creating **pitch books** and positioning of company's strategy in the industry
- ! **M&A league tables**
- ! Relevant **case studies**
- ! Market and **industry benchmarking**

Shortlisting of Investors

- ! Filtering and shortlisting investors in particular region and sector
- ! Coordinating and circulating teasers
- ! Discussion and resolving queries of shortlisted investors

Deal Closure

- ! Coordinating and assist in initial due diligence
- ! Site visits for better understanding and evaluation.
- ! Facilitating in **structuring the Term Sheet**



Tax Advisory Services

Analyze Tax Framework

- ! **Alignment of tax function with business plan**
- ! **Reduce** corporate tax burden
- ! Identify tax saving opportunities
- ! Assessing **tax benefits** available under law
- ! Impact of **new tax/regulatory amendments** on business

Corporate Tax Advisory

- ! **Advice on domestic/international** tax matters
- ! Tax review of **agreements** with various parties
- ! Advice on **withholding tax** obligations
- ! Tax advisory for positions to be adopted in the tax return
- ! Repatriation of funds

Foreign Exchange Regulations

- ! **Advise on transactions** having foreign exchange aspect
- ! Accessibility to raise funds through External Commercial Borrowings (ECBs)/ Foreign Direct Investment (FDI)

GST | Customs | Foreign Trade

- ! End to End GST Advisory, Compliance and Litigation
- ! Customs Classifications & SVB matter
- ! Foreign Trade Benefits
- ! Advice on matters pertaining EXIM
- ! **Evaluate the legal positions**



Auditing & Assurance

Financial Reporting Advisory

- ! Group consolidation
- ! Hedge accounting advisory
- ! **Financial statement preparation**
- ! Transaction accounting:
- ! Opinion on Accounting Standards

Audit & Accounting services

- ! **Statutory Audit**
- ! Tax audit
- ! **GST Audit**
- ! Internal Audit
- ! Stock and fixed assets audits
- ! Accounting Advisory Services

Other Advisory Services

- ! Internal Financial Controls testing and development of standard operating procedures
- ! Due Diligence and Special Investigations
- ! Secretarial and other Company law matters support

Knowledge Process Outsourcing

- ! Accounting and bookkeeping services
- ! Review of financial records, budgeting
- ! Portfolio management for large investors



Regulatory compliance

Tax compliance

- ! Filing corporate tax returns
- ! Filing withholding tax returns
- ! Tax registration
- ! Obtaining lower withholding tax certificate
- ! Issuance of certificates

Foreign Exchange Regulations

- ! Obtaining **approval for ECB**
- ! Regulatory **due diligence**
- ! Regulatory **compliance health check**
- ! Help with representations before regulatory authorities



Tax Litigation

- ! **Strategizing** tax litigation
- ! **Explore** alternative tax dispute resolution avenues
- ! **Representations** before Income tax authorities
- ! Representations before High Courts/ Supreme Court



Legal Services

Agreement Drafting

- ! Drafting and vetting of agreements such as Share Purchase Agreement, Shareholder Agreement, Joint Venture Agreement, etc
- ! Commercial agreements
- ! MOA Amendment

Corporate filings

- ! Registered office changes
- ! Add/ remove directors
- ! Increase authorized share capital
- ! Annual return filing, INC-22A and DIN eKYC for the Directors etc.



Advisory Services

- ! Day-to-day advisory services
- ! Advisory services with respect to M&A transactions such as amalgamation, demerger, slump sale, succession planning etc
- ! Issuance of instruments such as equity, preference shares, redeemable instruments etc.



A group of people are silhouetted against a vibrant sunset sky. Some individuals are standing on a dark, elevated surface, while others are reaching their arms up towards the bright sun. The sky is filled with orange and yellow clouds, and the sun is a bright, glowing orb on the horizon. The overall mood is one of triumph and achievement.

3 Our Leadership Champions

Our Leadership Champions



Kapil Mahani – Global Tax & Customs Partner

kapil@cretumadvisory.com

+91 9899616182

Kapil Mahani is the co-founder of Cretum Advisory and has over 13 years of experience in VAT, GST, foreign policy, customs etc.



Devan Gupta – Global Business Structuring and Assurance Partner

devan@cretumadvisory.com

+91 98990 98808

Devan Gupta is the co-founder of Cretum Advisory and has over 13 years of experience in the field of audit, assurance and business advisory.



Aanchal Malhotra– Mergers and Acquisition, Cross Border Investments

md@cretumadvisory.com

+91 9873494241

Aanchal Malhotra has over 13 years of experience in Acquisitions, Fund raising, valuations and project appraisals for government and private corporates



Jai Tahalani – Legal Partner

Jai@cretumadvisory.com

+91 9654785390

Jai has over 10 years of experience as a qualified practicing Advocate with experience in litigation related to Corporate Law, Commercial Law, Constitutional law, Contract law, Intellectual Property Rights



Priyanka Goenka – International Tax Partner

Priyanka@cretumadvisory.com

+91 9891418032

Priyanka Goenka has over 13 years of experience in Domestic, International tax, Transfer Pricing & Regulatory planning

Our team has worked with

- **Niti Aayog**
- **Ministry of Foreign Affairs, Islamic Republic of Afghanistan**
- **Department for International Development**
- **Government of Haryana**
- **Ministry of Commerce & Industry, Republic of Liberia**
- **Government of Bihar**
- **Royal Commission for Makkah City and Holy Sites**
- **Government of Odisha**

Our Leadership Champions



KAPIL MAHANI

GST & Customs

Ex-Ernst & Young

kapil@Cretumadvisory.com



+91 9899616182

- ▶ **Role:** GST| Customs | Foreign Trade
- ▶ **Experience:** Over 13 years
- ▶ **Clients Managed:** Grohe, Lixil, Nivea, Mahindra, Nokia, Huawei, Future Group, Godfrey, Ebix etc
- ▶ **Qualification:** FCA, B.Com (Hons.)

- ▶ Kapil Mahani is a global tax expert currently leading India and Gulf Tax Practice. In the past Kapil has been part of EY's Indirect Tax practice at senior position
- ▶ Kapil was Special Invitee in GST and Indirect Tax Committee of ICAI for the period 2019-20
- ▶ He is frequently quoted and cited in various discussion on GST/VAT/ Customs and is a regular speaker and presenter in the India and abroad
- ▶ With an experience of more than a decade, Kapil is presently serving on the Board of several companies as GST & Custom advisor/ auditor apart including compliance automation through robotics & automation.
- ▶ He is steering 'Invest in India' campaign by decoding various State and Central Level Incentives launched under Invest India campaign including customs benefits available in India like private Bonded warehouse, SEZ/ Free Trade Warehousing zone operations.
- ▶ Authored book Titled 'Practical Guide to new return and E invoicing by Wolters Kluwer' which got advance appraisal from GSTN CEO , 'Practical Guide to Sabka Vishwas Scheme' & 'GST Audit and Annual Return Manual with detailed guide on Input Tax' published PAN India
- He is also involved in health checks of various companies for the customs matters including private bonded warehouses, Classification issues , Free Trade agreements and SVB matters.

Our Leadership Champions



JAI TAHALANI

Legal

jai@Cretumadvisory.com

- ▶ **Role:** Legal research and drafting
- ▶ **Experience:** Over 10 years
- ▶ **Clients Managed:** Ebix, Empaxis, Grohe
- ▶ **Qualification:** LLB, Bcom (Hons)

- ▶ Jai Tahalani is a qualified practicing Advocate with experience in litigation related to Taxation including Legal Metrology Law, Banking Law & Bankruptcy, Recovery Matters, Arbitration & Dispute Resolution, Corporate Law, Commercial Law, Constitutional law, Contract law, Intellectual Property Rights, Legal drafting & pleadings, Drafting, vetting and reviewing of commercial contracts and agreements
- ▶ Jai has been representing clients before various forums, including Supreme Court, various High Courts across India, all District Courts at Delhi and several tribunals such as ITAT, CESTAT, BIFR, DRT, CAT, and NCLT
- ▶ Jai has successfully represented clients before Supreme Court, various High Court and other judicial, quasi-judicial and adjudicating authorities
- ▶ He has handled various arbitration proceedings at DAC at Delhi High Court and ICA pertaining to complicated commercial matters
- ▶ Actively engaged in providing advisory related to a range of indirect tax issues and litigations.
- ▶ Drafted numerous documents such as Legal Notice, Complaint, Written Statement, Rejoinder, Petitions, Appeal, Application, Complaints, Writ, SLP and vetting of agreements
- ▶ Well versed with court procedure such as filing of case, tendering evidence, and others

Our Leadership Champions



DEVAN GUPTA
**Assurance & Business
Structuring**

Ex-KPMG; PwC
devan@Cretumadvisory.com
📞 **+91 98990 98808**

- ▶ **Role:** Business Structuring and Corporate Advisory
- ▶ **Experience:** Over 13 years
- ▶ **Clients Managed:** NDTV, HCL, Medanta, Ebix
- ▶ **Qualification:** FCA, B.Com (Hons.)

- ▶ Devan Gupta is an expert in the field of audit, assurance and business advisory and served multiple clients both Public and Private Limited Companies
- ▶ In the past, he has worked as a manager in KPMG
- ▶ Devan is a leader for the India and Middle East Market and focused on providing solutions to the client on the transaction advisory and structuring
- ▶ Devan is a prominent speaker in various forums with the capacity of 500 odd audience and has presented before Indian ministry, for various issues faced by textile and logistic industry
- ▶ During his tenure he has worked with various CFOs of the Companies having turnover of Rs 1000 Cr or more and share special bond with them
- ▶ Successfully implemented IFC on listed client under the companies act 2013 which help in creating SOP's under GST and has handled various technical issues on Barter transaction , Fair value under IAS 18/11, Grossing vs Net Accounting, Transaction with related parties, ESOP, Challenges faced by E-Commerce Companies etc
- ▶ Devan has been an active participant before the various Audit Committee and Board of Directors of various companies and has played a key role in conducting various Due Diligences and diagnostic reviews

Our Leadership Champions



ARUN KHETAN
Indirect Tax Advisor

- ▶ **Role:** Foreign Trade Policy consultant
- ▶ **Experience:** Over 24 years
- ▶ **Clients Managed:**
- ▶ **Qualification:** B. Com (Hons)

- ▶ Arun Khetan has over 24 years of experience in the field of Foreign Trade Policy (FTP), Customs, Excise & Service Tax.
- ▶ He has an insightful approach to tap the Indirect Taxes available under FTP and to marry them with the ones available under the purview of Customs & Excise.
- ▶ Expertise in advising on all the FTP Schemes irrespective of the level of simplicity or intricacy and its compliance.
- ▶ Has advised corporate about structuring their Indirect Tax systems and manage their supply chain in a way which is most beneficial time wise and coastwise
- ▶ Effective Liaising with DGFT and RLAs for clients to facilitate the smooth flow of Indirect Tax benefits under various Schemes, viz. Advance Authorization, EPCG, FPS/MEIS/ SEIS, EOU/ SEZ
- ▶ Has represented clients at Customs typical issues like conversion of Free S/Bills to DEPB S/Bills, and advised lawyers on legal points resulting in the case being decided in client's favour
- ▶ Has provided the last mile connectivity by assisting clients in sale of MEIS/SEIS duty entitlements to enable them to monetize the same

Our Leadership Champions



ASHISH KUMAR
Assurance & Tax
ashish@gstexpertise.com

 **+91 99671 74449**

- ▶ **Role:** Assurance
- ▶ **Experience:** Over 13 years
- ▶ **Qualification:** FCA, B.Com (Hons)

- ▶ Ashish has worked in the area of Indirect Tax served multiple clients both Public and Private Limited Companies
- ▶ Successfully implemented GST on logistic and textile clients, provided critical advisory in relation to changes in business processes to comply with GST
- ▶ Experience in handling assessment and appeal proceedings before VAT authorities of different States and Excise Department
- ▶ He has expertise in the field of Auditing and Assurance viz. internal audit, System audits, Business Consultancy, Financial Planning & Consultancy
- ▶ He handles clientele in the field of Manufacturing, Trading Industry, Start up companies and Entertainment Industry
- ▶ He is managing start-up ventures at all stages of the business cycle from identifying appropriate entry routes to assisting in deal structuring and providing post set-up services
- ▶ Effectively managed VAT and Service Tax and Excise Compliance of large Corporate
- ▶ He is having rich experience in GST Audit

Our Leadership Champions



PRIYANKA GOENKA
Direct tax & regulatory
Ex-Ernst & Young,
KPMG

priyanka@Cretumadvisory.com



+91 98914 18032

- ▶ **Role:** Taxation and business structuring
- ▶ **Experience:** Over 14 years
- ▶ **Clients Managed:** LG, Lockheed, ADM, Hitachi, Panasonic, Isquared
- ▶ **Qualification:** FCA, B.Com (Hons.)

- ▶ Priyanka Goenka has over 14 years of experience in Domestic, International tax, Transfer Pricing & Regulatory planning
- ▶ She has worked as a Senior Manager with Ernst & Young LLP
- ▶ Wide experience across domains like Infrastructure, Defence, EPC, Oil & Gas service provider, Infrastructure, Consumer and Industrial markets at strategic & tactical levels
- ▶ Accomplished various assignments involving double tax treaty planning, structuring inbound/outbound investments, tax efficient contract structuring, permanent establishment review, indirect transfers, secondment matters, royalty, FTS, withholding tax etc.
- ▶ Worked closely with the Japanese & Korean Business desk at EY on multiple tax projects for MNCs
- ▶ Interpreting corporate laws, foreign exchange regulations and FDI guidelines on issues relating to permissibility of transactions/ investment in India
- ▶ Interpreting corporate laws, foreign exchange regulations and FDI guidelines on issues relating to permissibility of transactions/ investment in India

Our Leadership Champions



AANCHAL MALHOTRA

M&A, PE, Valuations

**Ex-Ernst & Young,
Moody's Analytics**

md@cretumadvisory.com

 **+91 9873494241**

- ▶ **Role:** Mergers & Acquisitions, Investment Banking and Technology
- ▶ **Experience:** Over 13 years
- ▶ **Clients Managed:** NITI Aayog, Dalian Wanda, Ministry of Afghanistan, Ministry of Liberia, Honda
- ▶ **Qualification:** ACA, B.Com (Hons.)

- ▶ Serving as an advisor for Mergers and Acquisitions, Fund raising, valuations and project appraisals for government and private corporates
- ▶ In past, she has worked as an Asst Vice President with Ernst & Young post working as Asst Vice President with Moody's Analytics
- ▶ Aanchal is a leader for the India and Middle East Market and focused on providing solutions to the client in the areas of transaction advisory and performance improvement
- ▶ Aanchal is a prominent speaker in various forums in government sector and valuations; she has presented many projects across India under an initiative for NITI Aayog
- ▶ During her tenure she has worked with various CEOs, CFOs of the Companies having turnover of Rs 5,000 Cr or more
- ▶ She is leading the development of the technology in consulting services industry globally
- ▶ She has worked on projects of strategic importance such as Rail development project in Afghanistan, Road development corridor in Liberia,
- ▶ She has wide experience in structuring transactions on Public Private Partnership for Government, financial feasibility, fund raising for startups and corporates and valuations.

An aerial photograph of a dense urban skyline, likely New York City, featuring numerous skyscrapers and a mix of architectural styles. The image is partially obscured by a teal-colored rectangular overlay at the bottom, which contains the title text. The number '4' is rendered in a large, bold, magenta font, while the rest of the title is in white.

4 Our Presence and Networks

Cretum Advisory Presence- Network Firm

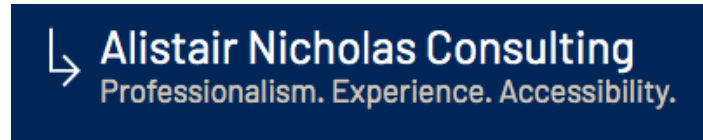
India	UK
France	Australia
U.A.E	Poland
USA	Malta
Portugal	Argentina



Cretum Advisory Network Firm



France



Australia



Argentina, USA and 58 other countries



UK



Malta and Portugal





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International Network firm

USA | UK | Czech Republic | France | Australia | Malta | Poland