

LACMA
CONSULTECH

BUSINESS ADVISORY | ASSURANCE
TRANSFORMATION & GOVERNANCE | MANAGED SERVICES



ABOUT **LACMA**

LACMA is a partner-led business advisory & consulting firm with **six decades** of cumulative **Big Four experience** among its Partners across finance, audit, risk, compliance and governance. The firm combines senior-level expertise with agile execution and direct partner involvement.

Who we work with?

Start-ups
Investor-ready, from day-one

SMEs
Big firm rigour, right-sized

MNCs
Global standards, local execution

Why LACMA?

Rich Talent Pool

Data First Approach

Tech-Enabled Delivery

LACMA

where **Purpose** meets **Action**

Purpose
Lakshya the Goal

Action
Karma, the Deed

OUR VISION

To establish **LACMA** as a leading professional services brand known for expertise, reliability & high standards.

OUR MISSION

To combine professional expertise & industry understanding to improve business performance, decision quality & sustainable growth.

CORE VALUES

Integrity | Client Centricity | Connected Expertise | Adaptability | Professional Rigour
Ownership | Collaboration | Continuous Improvement

HOW WE WORK

DISCOVER
Assess the current state, gaps & priorities.

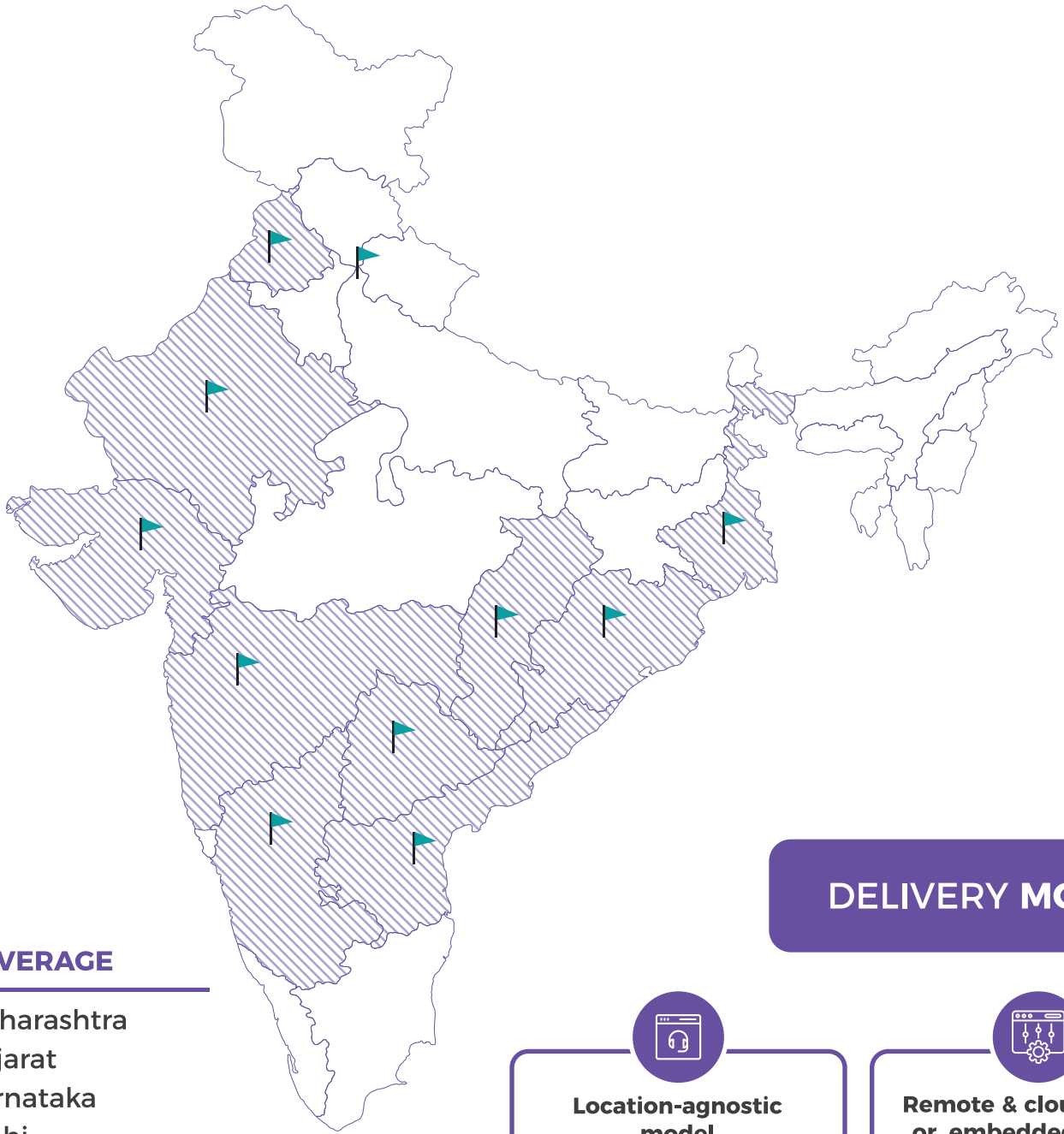
DELIVER
Execute the agreed mandate with clear ownership.

IMPROVE
Strengthen controls, reporting & business outcomes.



OUR **GEOGRAPHIC REACH**

LACMA's coverage supports businesses operating across key commercial and industrial regions of India.



COVERAGE

Maharashtra
Gujarat
Karnataka
Delhi
Odisha
West Bengal
Rajasthan
Punjab
Chhattisgarh
Telangana
Andra Pradesh

DELIVERY **MODEL**

Location-agnostic model

Remote & cloud-based, or, embedded on-site

Defined Scope, Deliverables & Timeline

Defined Specified Point of Contact

80+ Team Members

10 Service Lines

11+ State Presence

LACMA SERVICE SPECTRUM

LACMA's services span four lines: Assurance, Advisory, Transformation & Governance, and Managed Services

LACMA

ADVISORY	ASSURANCE	MANAGED SERVICES	TRANSFORMATION & GOVERNANCE
Financial Reporting & Advisory	Audit & Assurance	Financial Capability Centre	Business Transformation & Automation
IPO Readiness	Risk Compliance Services	Recruitment & Staff Augmentation	ESG & Sustainability
Due Diligence			CS Services

TECH ENABLED AND DATA FIRST APPROACH

DEEP TALENT POOL

SERVICE **IN DETAIL**

A closer look at the service lines, delivery scope and value offered to clients.

Assurance | Advisory | Transformation & Governance | Managed Services





AUDIT & **ASSURANCE**

Independent assurance across statutory, tax & multi-framework audit requirements.

WHY LACMA?

Delivery powered by our forward-thinking finance professionals • Integrity focused Honest, robust and timely communication practise with TCWG • Anchored by our commitment to quality • Leveraging our continuous improvement mindset

CORE OFFERINGS

- Statutory audits, limited review audit
- Annual Performance Report (APR) audits of foreign companies
- Agreed-upon procedures assignments
- Tax audits
- Certifications and Special purpose audits

REPORTING FRAMEWORKS

- Ind AS
- Indian GAAP
- IFRS
- US GAAP
- Dutch GAAP
- Singapore GAAP

DELIVERY LENS

- Risk-based audit approach
- Use of data analytics & automation
- Proactive Regulatory monitoring
- Use of cloud-based audit tools
- Engagement quality review Clear communication & adherence to timelines
- Focused on identifying best industry-practice opportunities

BAJAJ FINANCE · UBISOFT · one · Kothari Pipes Kothari Agritech Pvt. Ltd. · JYOTI Your Total Metal Solutions Partner · DUROSHOX · ATG Alliance Tire Europe BV · FPL Technologies



FINANCIAL **REPORTING & ADVISORY (FR&A)**

Integrated financial reporting & advisory services. The aim is to bring efficiency by design & accuracy by process.

WHY LACMA? Big Four-grade oversight · Automated, review-led processes · Decision-ready MIS & insights · Bringing efficiency at scale

PLANNING & DECISION SUPPORT

- **Transaction accounting advisory** for activities like business combinations, divestitures, restructuring & other complex transactions
- **Technical accounting advisory** by preparation of technical accounting papers
- Business projections
- Project financing services through financial modelling & forecasting

Financial Impact · Strategic Impact · Operational Impact

FINANCE OPERATIONAL SUPPORT

- Financial reporting and audit support
- Process Mapping & SOP development
- Harmonization & GAAP conversion assignments
- Project management & Governance to drive & deliver critical internal projects.
- Monthly Information Systems (MIS) enhancement & dashboard customization for effective management review

Financial Impact · Strategic Impact · Operational Impact

COMPLIANCE & PROCESS SUPPORT

- Compliance monitoring
- Financial statement preparation
- Providing support for period-end reporting requirements like impairment assessment, consolidation and footnote disclosures
- AR / AP reconciliations
- Inventory and Fixed asset verification with reconciliations

Financial Impact · Strategic Impact · Operational Impact

SUDARSHAN Outshine. Outdo. · Kirloskar Enriching Lives · VAREX IMAGING · STL · Panchshil · RSB · Keppel · bmc

Epiroc · OmniActive HEALTH TECHNOLOGIES · Astemo Mobility Beyond · frido · SYSKA · posco · praj · Brinton

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COMPANY **SECRETARIAL SERVICES**

Corporate secretarial, statutory filing and allied law support across routine compliance and entity setup requirements.

WHY LACMA?

Specialist legal & regulatory counsel on-call · Integrated with tax and audit teams
Right expert for every mandate · Proactive regulatory updates · Board-ready documentation

COMPLIANCE & FILINGS

- Corporate secretarial support
- Company Secretary certifications
- MCA and LLP filings

ADVISORY SUPPORT

- Corporate and allied law advisory
- Support on compliance requirements across jurisdictions

ENTITY SETUP

- Company and LLP incorporation
- India and overseas set-up support

Branch / liaison / project office assistance

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BUSINESS **TRANSFORMATION & AUTOMATION (BTA)**

Technology-enabled transformation support spanning systems, process automation, analytics & implementation handholding.

WHY LACMA? Process-led transformation · Technology-enabled solutions · Implementation support Business-aligned automation

FINANCE & ACC. AUTOMATION

- Consolidations & MIS packs
- Budgeting & forecasting solutions
- Procurement-to-payment automation
- AR / AP automation
- Intercompany reconciliations
- IFRS 16 and MSME automations

ERP & BUSINESS APPLICATIONS

- ERP advisory & Implementation
- HRMS / hiring / payroll solutions
- Dashboard Customisation
- Workforce automation system
- Learning management system
- Ticketing, document & invoice systems

TAX & COMPLIANCE AUTOMATION

- Direct and indirect tax compliance automation
- EXIM automation
- Compliance and litigation automation

DATA & PROCESS AUTOMATION

- Data analytics solutions
- RPA solutions & chatbots
- Fixed assets & inventory automation
- Workflow automations

OUR BTA METHODOLOGY (4Ds)

Diagnose Map the as-is → **Define** Pin down the sought efficiencies → **Decide** the right-fit tool → **Deploy** Configure, test & Go Live

as your finance-first functional partner

PayU · TATA REALTY · Kirloskar Enriching Lives · workday · Shree Renuka Sugars · STL · XPRESSBEES delivering happiness · Vega

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DUE DILIGENCE

Diligence support for investors, acquirers & businesses evaluating transaction risks & financial performance quality.

WHY LACMA? Quality of earnings focus · Detailed financial analysis · Transaction risk identification Structured reporting

FINANCIAL DILIGENCE

- Quality of earnings
- Revenue recognition review
- Working capital normalisation
- Debt and contingent liabilities
- Accounting framework review
- EBITDA and margin analysis
- Tax position review

OPERATIONAL DILIGENCE

- Supply chain & vendor review
- Capacity & utilisation analysis
- Distribution network assessment
- Technology & ERP assessment
- Organisational structure & key personnel review
- Process gap identification
- Customer concentration & retention analysis

LEGAL DILIGENCE

- Corporate structure & title verification
- Legal amendments & compliance review
- Material contracts review
- IP / trademark ownership confirmation
- Litigation and regulatory action mapping
- Related-party & arm's-length review
- Statutory & ROC compliance review

CARBON & SUSTAINABILITY

- Three workstreams – Financial, Operational & Legal – feed into one coherent due diligence memo
- Findings are consolidated to ensure consistency & avoid contradictory conclusions
- Financial gaps are flagged alongside their underlying operational causes

NEX GEN Sports Infra Pvt. Ltd. · IISER PUNE · RED BRICK · BSA Innovating Technology - Building Future · Brinton®



ESG & SUSTAINABILITY

A broad ESG platform covering reporting, assurance, decarbonisation, climate compliance & sustainability advisory.

WHY LACMA? Sectoral depth • Data-first reporting • Assurance-grade ESG expertise

BRSR & ASSURANCE

- BRSR / BRSR Core report preparation
- Limited / reasonable assurance (SSAE 3000)
- SEBI BRSR readiness
- Gap analysis and KPI data structuring
- Stakeholder communication & ESG data management

ESG ADVISORY & VALUE CHAIN

- Initial ESG assessments & gap analysis
- Materiality & stakeholder engagement
- ESG metrics & data collection
- Operational ESG integration
- Global reporting: GRI, CSRD, SASB, TCFD
- ISO 14064 / 14067, supplier audits & assurance

DECARBONISATION & CLIMATE

- Supplier ESG due diligence
- Scope 3 tracking & circular economy solutions
- Green steel benchmarking & low-carbon roadmap
- Scope 1, 2 and 3 reporting
- NISST support & continuous compliance alignment

CARBON & SUSTAINABILITY

- Carbon credits & project viability
- Green credits accounting
- CBAM assessment, reporting, policy guidance and training
- RCO compliance support
- EPR / EPD / LCA / product stewardship
- Real-estate sustainability & governance advisory
- Energy-efficiency & social / environmental impact advisory

ESG Methodology

- As-is State
- Materiality Assessment
- Date Collection & Collation
- Reporting
- Stakeholder Communication

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FINANCIAL **CAPABILITY CENTRE**

Execution support that helps finance teams fractionally outsource their accounting and finance operations.

WHY LACMA? Finance that scales as you grow • Big Four-grade finance at a fraction of in-house cost
Maker-checker quality • SLA-driven delivery • Scale up or down on demand

EXECUTION SUPPORT

- End-to-end accounting process from recording right up to reporting
- Building and stabilizing end-to-end accounting support for accurate reporting, clean books and efficient period-close

PROCESS OUTSOURCING

- Treasury management
- Payroll management
- Income tax / TDS compliance
- Business process outsourcing (AP / AR)

WHERE THIS HELPS

- An umbrella service with a mechanism to keep you updated about the compliance status tracker.
- Cost efficiencies through the ability to scale up or down as needed.

Our Methodology

ASSESS	TRANSITION	OPERATE	SCALE
Map processes, gaps and scope	Knowledge transfer, SOPs and SLAs	Maker-checker delivery, compliance tracker	Flex capacity, automate, add services

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IPO READINESS

Planning, reporting & Project Management Outsourcing Specialist for businesses preparing for listing & post-listing requirements.

WHY LACMA? Structured IPO preparation · Reporting and valuation support · Documentation coordination · Transaction-focused assistance

PREPARE	LIST	SUSTAIN
T -36 to 24 months	T -12 months to listing	Post IPO

KEY QUESTIONS WE HELP ADDRESS

- Where does the organisation stand against IPO readiness benchmarks?
- Which certifications & approvals are required, & when?
- What does it take to meet listed-company reporting & governance obligations?

HOW LACMA HELPS

- IPO health check & gap analysis (in-house tool)
- Peer review audit support
- Ind AS transition for Restated financials
- Projections & valuation
- Project Management Support
- DRHP & MD&A support
- FDD & certifications
- Intermediary coordination
- Listing compliance
- Value creation
- Quarterly reporting
- ICoFR
- Ongoing compliance

* Client names are confidential and may be shared upon request, subject to client consent.



RECRUITMENT & **STAFF AUGMENTATION**

Finance and accounting talent support for permanent, temporary, contract and interim requirements.

WHY LACMA? Finance talent specialisation • Requirement-led shortlisting • Structured screening Support through onboarding

HIRING COVERAGE

- Start-up finance hiring
- SME and large corporate finance hiring
- Shared service centre finance hiring
- C-suite finance hiring
- Mid and large CA firms
- Small CA firms

RECRUITMENT PROCESS

- Proactive sourcing
- Technical screening & shortlisting
- Pre-screening for role fit
- Interviews & summary notes
- Onboarding support
- Induction support

USE CASE

Useful when a business needs finance bandwidth quickly, specialist capability for a period, or support in filling leadership and execution roles

ALKEGEN · BHARAT FORGE · KALYANI · DANA · Deloitte. · Honeywell · LTIMindtree · slb · wipro · PARI · Gera · ENGIE · JetSynthesys · Kirloskar Oil Engines · EY · thyssenkrupp · EATON · Avalara · AEFC · XPRESSBEES · Danfoss · MAGNA · SULZER · ncs · KOHINOOR · Burckhardt Compression



RISK COMPLIANCE SERVICES

Risk, controls and compliance support to strengthen process discipline and governance. A successful internal audit function goes beyond compliance and acts as a catalyst

WHY LACMA? Risk-based control assessment • Internal audit and SOP support
Structured compliance review • Focus on process effectiveness

CORE SERVICES

- Internal audit
- SOP preparation
- Internal control over financial reporting (ICoFR)
- Enterprise risk management (ERM)

EDQM METHODOLOGY

Engagement Deliverables & Quality Management (EDQM) is designed to evaluate and test controls across the organisation in line with the COSO Framework.

KEY FEATURES

- Risk management process
- Compliance review
- Operational audit for effectiveness & economies
- Training and industry workshops
- Pursuit of excellence
- Adherence to timelines

WHAT SETS US APART

TYPICAL	~~Compliance Checklist~~	~~Findings Report~~	~~Manual Tracking~~	~~One-Sized Framework~~
LACMA	Finance-led Risk Lens	Remediation based Approach	Digital Trackers & Dashboards	Right-Sized Framework

Panchshil Keppel UNIFRAX

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OUR **PARTNERS**

LACMA is founded by professionals with Big Four experience across assurance, advisory, reporting, risk and sustainability.



CHANDAN **LAHOTI**

Assurance, Corporate Strategy, ESG & Sustainability

- 20 years of experience, including 16 years at EY
- Experience across statutory / tax audits, GAAP conversion & shared service centre audits
- Expertise in PCAOB, US GAAP, IFRS and ESG / sustainability advisory
- Active contributor to ICAI and professional forums.



CHANDRAPRAKASH **KHEMKA**

Financial and transaction advisory, Assurance, & Consolidation expert

- Over a decade of Big Four assurance experience.
- Expertise in financial reporting, consolidation, internal controls & capital market transactions.
- Experience across listed companies, MNCs & private businesses
- Industry exposure across manufacturing, metals, packaging, energy, IT and real estate



MUKESH **BAJAJ**

Assurance, ESG and Sustainability

- Over 12 years of experience in Statutory Audits, Tax Audits & Ind AS, IFRS and US GAAP Frameworks
- Strong expertise in GAAP conversions and financial reporting for multinational organisations.
- Extensive experience in sustainability reporting, BRSR assurance and ESG disclosures.
- Strong hold in managing cross-industry audit engagements and strengthening audit quality.
- Regular speaker at WIRC branches on accounting standards and audit methodology.

OTHER LEADERSHIP & **DELIVERY TEAM**



SHREYANS **MUTHA**

CGO Chief Growth Officer

- 23+ years of experience across finance, governance, risk and compliance (GRC), & shared services leadership
- Spent 9 years as ED at Tata Consultancy Services, leading shared services and service delivery.
- Held senior finance roles at AXA Business Services and Credit Suisse, managing shared services, F&A operations and reporting systems.
- Began his career in assurance and accounting advisory at PwC, KPMG and Deloitte (South Africa), building deep expertise in accounting standards.



AMEYA **LOKHANDE**

Business Transformation & Automation lead

- 3+ years of audit at SRBC & Co. LLP (EY) & 2+ years at EY-Parthenon, where he ran operational due diligence & value-creation work for private equity investors including TPG and Kedaara Capital.
- He has led a global data-analytics transformation across 80+ subsidiaries and served as virtual CFO for the Indian arm of a US-listed manufacturer.
- He Leads tool implementation, finance automation & management dashboarding for clients.
- He reads a business the way an investor would, then builds the finance backbone that holds up to that scrutiny.



HITESH **SONI**

Financial Reporting & Advisory Lead

- 8+ years of experience in financial reporting, advisory and assurance
- Transaction advisory specialist, including Ind AS implementation and convergence, group consolidations and internal financial controls
- Extensive cross-functional teams management experience
- Industry exposure across Automobile OEMs & Component Manufacturers, Packaging, Renewable Energy & IT



KUNAL **THORAT**

Assurance Lead

- 6+ years of experience in Audit & Assurance, Reporting & Certification Services
- Led Statutory Audits, Audit Support Services & Tax Audits.
- Proficient in Ind AS, US GAAP
- Delivered on multiple Ind AS conversions & other GAAP conversion assignments
- Industry exposure across Automobile OEMs & Component Manufacturers, Packaging, Renewable Energy & IT



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LACMA is affiliated with the MRAI

LACMA is affiliated with AIIFA Sustainable Steel Manufacturers Associations

LACMA is an ACCA approved employer

LACMA is associated with the Indo-American Chamber of Commerce as a member

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