

Forensic

Our experience at your service



GP Partners

Aseores Forenses y Financieros

**BOUTIQUE
SPECIALIZED IN
FORENSIC
SERVICES**

ABOUT US

GPartners is a firm specialising in the provision of **Forensic Services**, led by qualified partners who have extensive experience providing this type of service in internationally recognized firms.

We prepare **expert reports** objective and independent, focused in the fields of economic, financial, accounting, and technology, to be used by the company and its counsel at any stage of a conflict, counting all members with extensive **experience in the ratification** of expert reports **against arbitral courts or tribunals of any field**.

We are experts in **leading investigations of corporate fraud**, involving mixed teams of economists and computer forensic experts. For this, we have our **own forensic technology laboratory**, equipped with specific tools that allow us to obtain and present all kinds of **digital evidence** in any proceeding.

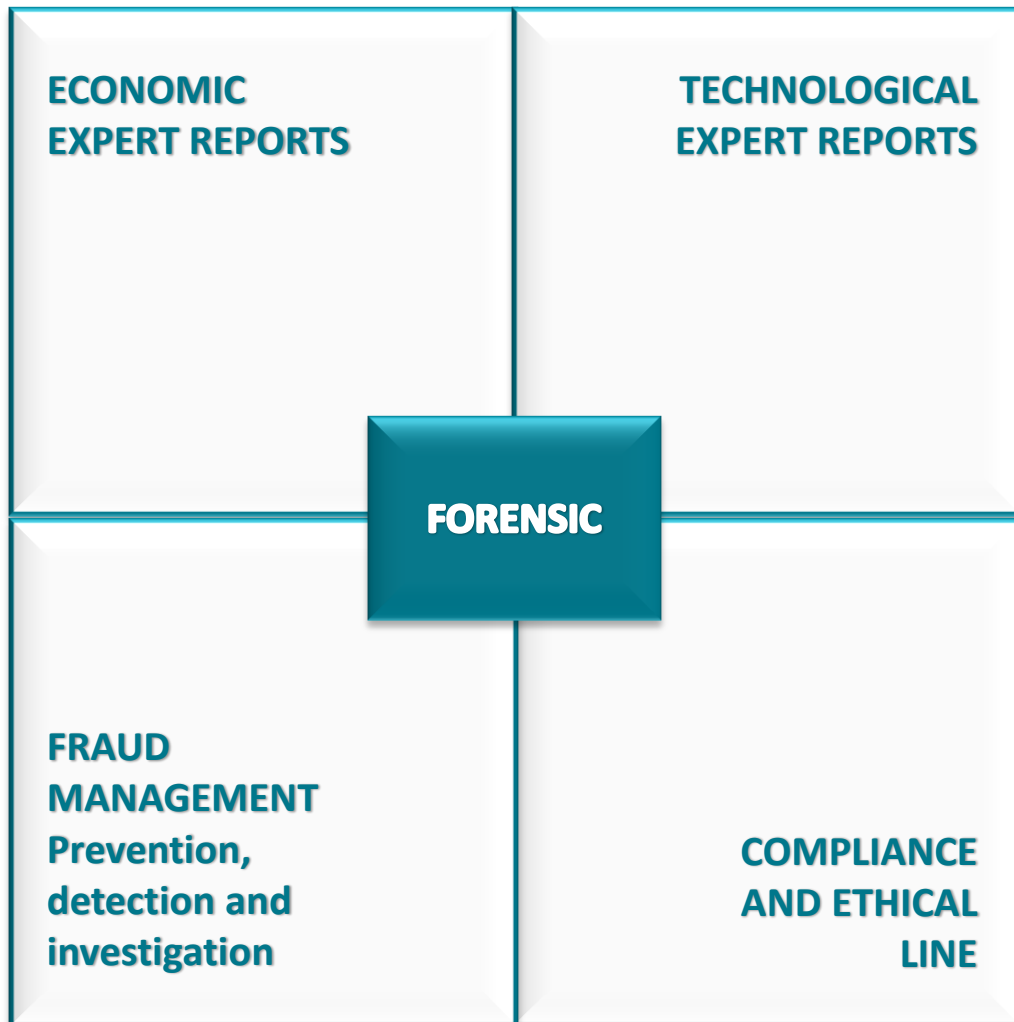
In the field of the **prevention of fraud and compliance**, we have extensive experience implementing models of crime prevention, in line with the requirements of the current Spanish Criminal Code. Likewise, we have an **own ethical line** (whistleblower) that allows our customers to have an effective control mechanism.

In **GP**artners we are aimed to provide **results**, generating **confidence** in those companies that are troubled.



- We assist organizations and entities engaged in litigation, supporting and strengthening their position with our **economic and technological expert reports**.
- **We investigate** suspected **irregular conducts**, identifying possible perpetrators, proving the facts and quantifying the damage caused.
- We advise in the field of **regulatory compliance and the prevention of fraud and corruption**, to adapt to the companies to the current requirements of the criminal code.

OUR SERVICES



ECONOMIC EXPERT REPORTS

An **economic expert report** is an opinion prepared by an expert in accounting, financial, and economic field which serves to support and prove the facts that are the subject of dispute or litigation, incorporating a quantification of damage caused in each case.

Civil and Commercial

- Reports on assessment of damages
- Non-compliance and breaches of contracts
- Quantification of compensation claims
- Shareholder disputes
- Improper use of the brand and intellectual property
- Competition Law – Antitrust litigation
- Valuation of companies, goodwill, clientele and joint ventures
- Disputes in the banking sector

Social – Labour disputes

- Unfair competition
- Reports for objective dismissals
- Reports to substantiate material working conditions of modifications
- Making memories and viability plans

Arbitration

- Court of arbitration of the Chamber of Commerce and industry of Madrid
- Civil and Commercial Court of Arbitration of Madrid
- Court of Arbitration Bar Association of Madrid

Administrative processes

- Application of rebus sic stantibus clauses
- Claims of patrimonial balance in concessions
- Claims against the Treasury
- Quantification of damages and restrictive conditions of market regulation
- Financial-equity impact of administrative sanctions

Economic criminal field

- Crimes against property and corporate
- Crimes against the public Treasury and Social Security
- Fraud: scam and misappropriation
- Criminal liability of legal persons

Our economic expert reports are a tool for lawyers and their clients that help them achieve their goals

TECHNOLOGICAL EXPERT REPORTS

In **GP**artners we have our **own forensic technology laboratory** equipped with specific software in this matter, which allows us to apply international best practices used in the field of computer forensics, which means a guarantee when presenting any type of digital evidence in a legal proceeding.

We offer a global assistance to our clients in this type of work:

- **Preserving and presenting the evidence of our customers** in digital format with the highest possible to be accepted by the judge.
- **Debunking the reliability of the evidence of contrary** (printed emails, sms, screenshots from web pages, etc.), generating the judge a reasonable doubt about the authenticity of the evidence and the possibility that these have been manipulated.
- **Conducting a critical analysis of a technological expert report filed by the opposing party**, to detect possible defects in such a way that they invalidate the work done by the expert and therefore the evidence provided by the other party.

The equipment that we have in the laboratory allows us to work on **all types of digital evidence**:

Digital evidence contained in computers	Digital evidence contained on mobile devices and tablets	Digital evidence contained in the web environment
<ul style="list-style-type: none"> • Recovery of files that might be deleted • Preservation of emails for later submission to a legal procedure • Preservation of office files (Word, Excel, Powerpoint, etc.) for subsequent submission to a legal proceeding 	<ul style="list-style-type: none"> • Preservation of information concerning the history of calls received and made • Preservation of the information contained in conversations made via the application "whatsapp" • Preservation of "messages" sent or received • Preservation of other information contained in the memory of the electronic device (files, pictures, etc.) 	<ul style="list-style-type: none"> • Preservation of information posted on a social network • Preservation of information posted on a corporate website • Obtaining digital evidence from a navigation through a website to prove content

Our reports are ratified in court and include a description of the methodology carried out and the printed contribution of those documents that may be relevant to prove the facts at the suggestion of our customers.

What makes us different?

Advantages of our reports on conflict resolution:

Methodology of work

Fully specialized in the preparation of expert reports economic and technological.

Partners fully involved in the execution of the work and the preparation of reports, allowing us to submit the ratification day knowing all the details of the case.

Independence and objectivity

Independent, objective and factual view of the facts, supporting our findings with documentation attached to our reports, reviewable by third parties.

Clarity and simplicity

Drafting conclusions clear and forceful, with a logical structuring of technically complex aspects for its understanding by judges and arbitral tribunals.

Ratification

Extensive experience in the ratification of our reports in all jurisdictions, as well as in front of arbitral tribunals.

Agility

We are a small firm with very little internal bureaucracy formed by professionals with extensive experience, allowing us to be very agile and meet urgent cases at competitive prices.

Experience

Partners with extensive tour in departments of Forensic of large multinationals.

Results

At **GP**artners we know that each and every customer is unique, and therefore carry out works to measure aimed to deliver results.

FRAUD MANAGEMENT

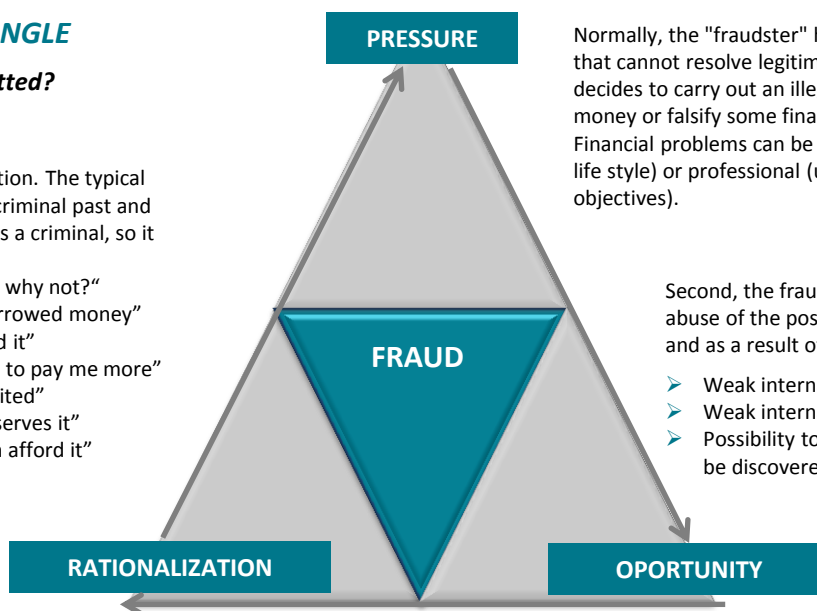
Business fraud is a reality of the business world that affects companies of all sizes and sectors, causing serious damage to organizations.

THE FRAUD TRIANGLE

Why is fraud committed?

Finally, the rationalization. The typical "fraudster" has not a criminal past and does not see himself as a criminal, so it tries to justify it:

- "Everyone does it, why not?"
- "Only picked it borrowed money"
- "My family needed it"
- "My company had to pay me more"
- "I was being exploited"
- "The company deserves it"
- "The company can afford it"



Normally, the "fraudster" has a financial need that cannot resolve legitimately, by what he/she decides to carry out an illegal action, such as steal money or falsify some financial statements. Financial problems can be personal (high debt, life style) or professional (unattainable objectives).

Second, the fraud is motivated by an abuse of the position of the "fraudster" and as a result of a weakness:

- Weak internal controls
- Weak internal audit team
- Possibility to hide fraud easily and not be discovered.

The implementation of anti-fraud programs gets acting on "opportunities", counting with the due controls that mitigate the risk, and also on the "rationalization", improving the corporate governance to create a work environment in which all employees know the limits of their actions and the consequences of exceeding them.

Our comprehensive **fraud management methodology** encompasses three areas:

- The **prevention** of situations and behaviour which incite to commit fraud, through the implementation of **Crime Prevention Programs**.
- The fraud **detection** when this has taken place, through the implementation of **ethical lines**.
- The proper **response** with the adoption of the necessary measures when the fraud has taken place, using the **fraud investigations**.

At GPartners we believe that a proper management of the risks of fraud and compliance is a critical priority for your business, regardless of the industry in which it operates.

FRAUD PREVENTION AND CRIMINAL COMPLIANCE (I)

In Spain, the reform of the Criminal Code, which took place in December 2010 introduced the figure of the "criminal liability of legal persons". Currently, it just adopted a second reform that already specifies a series of mandatory measures by companies, in relation to the prevention and detection of criminal acts.

To help companies and their managers to comply with these new requirements, and even the international rules on anti-corruption (FCPA, Bribery Act and 231 Law), we have developed a Crime Prevention Program (CPP).



With the introduction of this CPP, we pursue a double objective:

- **Exempt from criminal liability the legal person** in case of detected an offence at the heart of the organization.
- **Deter employees from committing crimes**, minimizing the risk that such situations occur in the organization, and therefore the damages caused by this type of actions.

FRAUD PREVENTION AND CRIMINAL COMPLIANCE (II)

¿Which is the answer of our Crime Prevention Program to the requirements of the Criminal Code?

Reform of the Criminal Code	GPartners
➤ Identify the activities in which crimes can be committed.	➤ Risk analysis of the activities developed by the company.
➤ Establish protocols or procedures that materialize the formation process of the will of the legal person, decision-making and execution.	➤ Identification of operational controls and association to each risk identified above. ➤ Implementation of the figure of the Compliance Officer.
➤ Have adequate financial resources management models to prevent the commission of the crimes that must be prevented.	➤ Identification and analysis of specific controls for the financial area.
➤ Impose the obligation of reporting potential risks and defaults to the organ of supervision (compliance officer) responsible for supervising the CPP.	➤ Development and implementation of an ethical line.
➤ Establish a disciplinary system that adequately punish failure to comply with the measures that set the CPP.	➤ Design of a protocol for detection of a criminal action and its sanctions' regime.
➤ Verification and periodic updating of the CPP.	➤ Review and periodic evaluation of the effective functioning of the CPP.

Once implemented the CPP, we issue an **expert report** which can be used by the company in case of being involved in a criminal procedure.

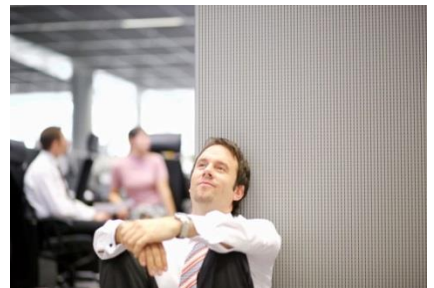
ETHICAL LINES

An **ethical line** is the most effective and efficient control of fraud prevention, and is one of the specific controls that incorporates the current Criminal Code. For this reason, we have developed our own tool that you can implement in your company according to your principles and ethical code and the sector in which you operate.

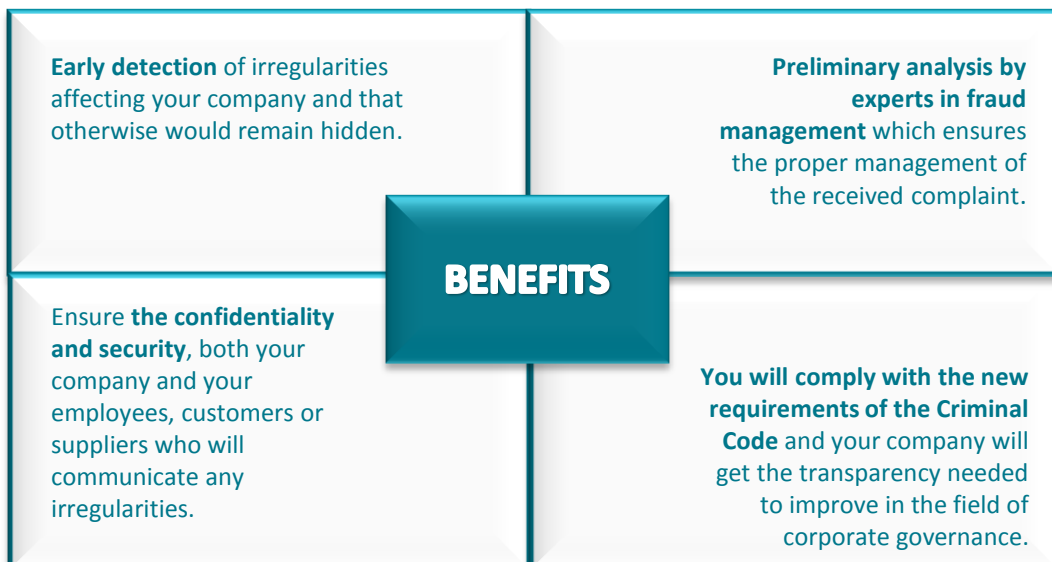
With the introduction of an ethical line, we will not only comply with the dictates of the current Criminal Code, but rather we will help our organization to be more transparent and improve in the area of corporate governance.

Our team specialized in fraud management will be responsible for the management of the ethical line, receiving and classifying complaints received, ensuring at all times the most absolute **confidentiality** and the most efficient management.

EVERY MINUTE A MISCONDUCT OR A CRIMINAL OFFENCE IS NOT DETECTED, YOUR BUSINESS PAYS FOR IT.



THE MAJORITY OF FRAUDS ARE KNOWN FOR SOME EMPLOYEE WHO DOES NOT REPORT FEARING REPRISALS, EITHER BECAUSE YOU DON'T KNOW HOW TO DO IT OR WHO TO CONTACT.



FRAUD INVESTIGATIONS

In **GPartners** we have extensive experience leading fraud investigations, having participated in complex investigations over the past years in companies of different sizes and different sectors, such as:

- Corruption and bribery
- Appropriation of assets
- Accounting manipulation
- Conflict of interest
- Unfair competition
- Theft and abuse of information

Our research involves a multidisciplinary team made up of forensic economists and computer forensics specialists:

Computer Forensics	Forensic Economists
<ul style="list-style-type: none"> • <u>Recovering deleted information in digital format.</u> • <u>Obtaining of digital evidence in any device which allows its further contribution to a court.</u> • Ensuring and preparing the chain of custody documentation. • Selective search for information based on a list of keywords, <u>ensuring respect for the investigated privacy and the privacy of communications.</u> ▪ Search for patterns and relationships hidden. 	<ul style="list-style-type: none"> • <u>Forensic Accounting:</u> Forensic analysis of the accounting and financial information that prove the crime and to quantify the magnitude and scope of the irregularities detected. • <u>Cash Tracing:</u> Realization of monetary flows tracking procedures to know the origin and final destination of the stolen funds, which facilitate their recovery. • <u>“Business intelligence”:</u> Analysis of possible links between the people involved in the case and outside companies (suppliers, customers, or opaque companies) for the global stage of the case. • Realization of investigative interviews with people involved in the case, getting different versions of the facts according to the point of view of each person involved.

Putting your case in the hands of **GPartners**, ensures **confidentiality, independence and objectivity**, which is required in this type of actions, as well as the **professionalism and experience of our team** in this type of **complex situations**.

CONTACT US



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