

Deloitte.

Deloitte Cayman Islands
Investment Management Practice



Our Investment Management Practice



Cindy Hislop
Managing Partner

"As leaders in professional services, we combine global expertise with deep local knowledge to provide innovative solutions that help our clients navigate complexity in the evolving investment management industry. Working closely with our clients, we help shape their future with confidence and drive lasting success."

Our Investment Management Practice stands as one of the largest and most respected in the Cayman Islands, with 40 partners and directors supported by over 250 professionals. We specialize exclusively in the investment management sector, delivering world-class audit, tax, valuation, consulting, and advisory services to some of the largest investment managers globally. With decades of industry-specific experience, we have honed our expertise to develop tailored solutions that meet the unique needs of investment funds.

Our deep insights—refined through years of collaboration with leading funds—allow us to drive efficiency, mitigate risks, and deliver strategic value to our clients. Backed by Deloitte's global network and enriched by local expertise, our Cayman Islands team provides unparalleled service. We don't just understand the complexities of the investment management landscape—we help our clients navigate them with confidence. By leveraging innovative, multidisciplinary approaches, we empower investment managers to stay ahead in an evolving market and achieve lasting success.

Core service offerings
and key contacts



Our Investment Management Practice

Our track record at-a-glance



750+

investment fund clients served (across 35 countries) by our Cayman practice.



9/10

9 of the top 10 global investment management firms are among Deloitte clients.



50+

years of experience helping clients navigate complex financial and regulatory challenges.



250+

More than **250 investment management professionals** serving our Cayman practice.



9,900+

Backed by 9,900+ investment management specialists within Deloitte's global network.

Core service offerings and key contacts

Winner

AI Innovation of the Year 2024 | *International Accounting Bulletin*

Tax Technology Firm of the Year 2024 | *International Tax Review Americas Tax Awards*


Digital Innovation of the Year 2023, 2022 and 2021 | *International Accounting Bulletin*

Why Deloitte?

Global reach with local expertise

Our size, scale, and global reach mean we can support clients of any size and complexity. Our global investment management practice includes over 9,900 specialists worldwide who deliver audit, tax, consulting, and advisory services. We are proud to serve 48 of the top 50 global investment managers, giving us unparalleled insight into industry best practices.



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Core service offerings
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Audit & Assurance Services

Audit and assurance services are the backbone of our Cayman Islands practice, with over 100 dedicated professionals serving some of the world's largest and most complex investment entities. Our client base continues to expand as we are recognized as leaders in the investment management sector. We prioritize recruitment, training, and retention of our staff, supported by our collaboration with Deloitte's global investment fund experts, enables us to offer exceptional audit services. Led by experienced partners, our audit and assurance teams ensure seamless, timely results with clear, customized plans that adopt a risk-based approach. We emphasize early issue resolution and open communication to meet engagement deadlines. Our client-focused commitment sets us apart from our competitors, whether through responsiveness or deploying additional resources when challenges arise, aiming to consistently exceed clients expectations.

Key Contacts

Service Offerings include

- Financial statement audits and other attest services
- Consultation on regulatory issues (including CIMA, CFTC, SEC and AIFMD)
- Insight on organizational structuring, fee structuring and compensation arrangements
- Consultation on new guidelines and issues relating to audit, accounting and financial reporting



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Tax Services

Our tax team is experienced in the full spectrum of investment entities tax issues, and we utilize our in-depth knowledge of the tax laws to address ongoing tax issues. We work closely with our other service lines in order to provide our clients with synergies from our ability to service their entities from the same location. We strive to build and continually maintain the respect of our clients, as we look to have long lasting relationships and become integral to our clients' business. This level of commitment has proven to set us apart from our competition. We also work with some of the largest US investment managers and coordinate with our global investment management professionals to deliver the services and industry insights our clients expect from their tax advisers. Our team is knowledgeable about local tax transparency laws and reporting in the Cayman Islands and have been advising our clients as they address the constantly evolving tax landscape in the US and globally.

Key Contacts

Service Offerings include

- Assistance with US federal, state and local, and international tax implications for investment funds
- Fund structuring and assistance with manager compensation arrangements
- Preparation of US partnership and corporate income tax returns
- Preparation of PFIC statements for offshore investment funds
- Advising and assisting with the compliance for FATCA and CRS



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Valuation & Modeling Services

Our Valuation practice provides expert analysis and valuation support for complex business decisions. We provide fairness opinions to boards considering major transactions such as mergers, acquisitions, and divestitures, evaluating the financial fairness of proposed deals to help fulfill fiduciary duties and mitigate risks. Our team delivers customized valuation reports and quantitative models to enhance stakeholder value and support informed decision-making. We also provide portfolio valuation services including fair value estimation for financial reporting and tax compliance across industries, navigating complex fair value standards for assets without market values to ensure accurate reporting and adherence to U.S. GAAP and IFRS standards. Additionally, we offer expert valuation insights and testimony for various legal proceedings, including dissenting shareholder appraisal rights cases in offshore jurisdictions like the Cayman Islands, Bermuda, and BVI. With a global network of over 160 valuation partners and 2,700 professionals across 120 countries, we are one of the largest valuation service providers worldwide, combining local expertise with a broad international reach to meet our clients' diverse needs.

Key Contacts

Service Offerings include

- Pricing and strategic analysis for transaction and valuation advisory including fairness opinions and strategic valuation consulting
- Portfolio valuation services including fair value estimation for equity, debt, derivatives, earn-outs and intangibles, supporting financial reporting and tax compliance across industries
- Expert valuation insights and testimony for various court proceedings, arbitration, and shareholder disputes, including dissenting shareholder appraisal rights in offshore jurisdiction like Cayman Islands (Section 238), Bermuda (Section 106), and BVI (Section 179)



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Financial Advisory Services

Our firm excels in delivering advisory services to alternative investment funds. We specialize in providing liquidation, fund wind down, restructuring, investigations and forensic accounting, litigation support and dispute resolution services, with a focus on managing distressed scenarios and overseeing fund wind-down processes. We have a proven track record of successfully managing challenging circumstances, such as those involving insolvency, stakeholder disputes, investigations, and regulatory enforcement actions. We serve as advisors and liquidators to help clients navigate complex situations to protect the interests of investors and creditors. For funds that are at or nearing the end of their life and face challenging circumstances like illiquid assets, onerous costs, or the loss of management, we provide expert wind down advisory and liquidation services. Our team possesses in-depth knowledge of fund operations, structures, and investment strategies, and we are experienced in developing and overseeing both short- and long-term fund wind down and asset realization strategies, tailored to meet the objectives and preferences of the stakeholders.

Key Contacts

Core service offerings
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Service Offerings include

- Voluntary liquidations
- Fund wind down advisory
- Court supervised liquidations
- Restructurings
- Liquidity solutions
- Litigation management
- Investigations and forensic accounting
- Asset tracing and recovery
- Dispute resolution
- Due diligence reviews and reports
- Litigation support and expert witness
- Blockchain and Digital Assets advisory
- Digital forensics and e-Discovery
- Regulatory consulting (e.g., AML, FATCA and CRS)



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Core service offerings and key contacts

Risk Advisory Services

Deloitte assists investment entities in managing risk in every area of business. Building trust, resilience and security are pillars for our enduring success in Risk Advisory. From developing an enterprise-wide program to protecting specific systems, we examine all levels of the organization to anticipate, understand and manage a broad spectrum of strategic and operational risks. Our investment management practice is ever-growing, and we continue to position our Risk Advisory professionals at the top of mind for clients, assisting and advising investment managers and fund administrators in managing strategic, regulatory, financial, operational, and cyber risks and internal controls. Our team's experience includes conducting Statement on Standards for Attestation Engagements No. 18 ("SSAE 18")/International Standard on Assurance Engagements ("ISAE") reviews and examinations for fund administrators and investment managers. Additionally, Deloitte is a leading expert in emerging technology risks, including digital ethics and AI governance.

Key Contacts

Service Offerings include

- Risk management strategy and development including addressing strategic, regulatory, financial, operational and cyber risks
- Internal controls assessment, design and testing
- Internal audit services
- Data privacy assessments
- Cyber risk assessments
- Cyber strategy and governance Digital trust and AI Governance
- IT and Cyber Managed Services
- Regulatory compliance – AML, FATCA and CRS, Data Protection, Cybersecurity
- SSAE 18/ISAE 3402 service auditor reports



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Generative AI Services


Deloitte’s Artificial Intelligence (AI) practice (including Generative AI) focuses on helping our clients harness the power of AI, strategically across the enterprise, to drive trustworthy and sustainable outcomes. Integral to this practice is our multi-disciplinary model – providing end-to-end services including a focus on regulations, IP, controls, and workforce impacts. We offer our clients high-quality talent at scale with thousands of trained AI practitioners globally and deep experience working with the AI technology ecosystem. Deloitte is consistently recognized as a leader in AI by firms such as IDC and Gartner, as well as partners such as NVIDIA and Google. TrustworthyAI™ is core to this approach which ensures responsible applications of Generative AI, with considerations to the evolving regulatory landscape, trust, and ethics. For investment management clients in the Cayman Islands, we have a strong focus on providing AI services targeted towards training and awareness, data and AI readiness, identifying high-value use cases, privacy and cybersecurity, and making sure that solutions are appropriately tailored to meet the needs and regulatory environment of the local market.

Key Contacts

Core service offerings and key contacts

Service Offerings include

- | AI ACCELERATION | AI READINESS | AI ADVANTAGE |
|--|--|--|
| <ul style="list-style-type: none">• Board/leadership team AI briefings• AI training for teams• AI Lab – An immersive experience to explore the art of the possible• AI opportunity & use case identification• Trustworthy AI – Policy development and review | <ul style="list-style-type: none">• AI strategy services• Data readiness assessment• Data readiness services• AI pilot/proof of concept• AI governance | <ul style="list-style-type: none">• AI solution implementation• Infrastructure and platforms• Workforce enablement & change management• AI operations – scale, maintain and operate |

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