Forensic CPA Society

Investor Pitch Deck

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RBC

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Executive Summary

Executive Summary

Forensic CPA Society operates the Forensic CPA (FCPA) brand and holds the exclusive 15-year license to the Forensic CPA trademark and qualification. The company is raising USD $2,200,000 to accelerate global expansion while establishing FCPA as the worldwide leader in cybersecurity-focused forensic accounting education and certification.

FCPA has achieved CPD (Continuing Professional Development) accreditation by the CPD Standards Office, the UK's only internationally recognized organization providing independent accreditation for training, learning, and coaching activities to ensure high-quality Continuing Professional Development (CPD).

Forensic CPA Society, holder of the exclusive franchise for the Forensic Certified Public Accountant (FCPA) qualification, operates in **63** countries with **938** certified members and **4,546** subscribers, demonstrating strong global traction.

Regional adoption is led by Asia-Pacific **(45.7%)** and North America **(43.9%),** with emerging opportunities in the Caribbean **(10.4%).** The FCPA's UK CPD accreditation underscores regulatory validation, positioning it uniquely in the **USD 7.71 billion** forensic accounting market (projected to reach USD $14.19M by 2034 at 7.02% CAGR) and the **USD $10 trillion** cybercrime crisis.

A severe talent shortage, according ACCA*, the global talent gap for forensic accountants is significant*, this drives premium pricing and market demand.

Financial Projections (2026–2030):

- Forecast **USD $38M** total revenue at a **61%** CAGR, with **30%**+ operating margins and **USD $9.9M+** operating profit. EBITDA margins of **30%** highlight exceptional scalability, achieving profitability from Year 1.
- Investors benefit from **445%** share price appreciation **(USD $100 → USD $545**) and **588%** dividend growth **(USD $11/share → USD $77/share),** delivering a **~48%** annual IRR and **5.45x** equity return by Year 5.

Executive Summary

Investment Structure: A **USD $2.2M** capital raise offers **22,000** shares (16.7% equity) at USD $100/share**,** the total authorized capital of the company is **USD $12M** post-investment. Funds are allocated marketing, technology, human resources, operations and content and curriculum.

Key Considerations: A **USD $1.08M** acquisition liability ($72K/year impact**)** is secured by a **USD $1M** life insurance policy, and the FCPA trademark transfers to the founder's LLC after 15 years.

Investor Value Proposition:

- **CPD-accredited credibility and first-mover advantage in cyber-forensic certification.**
- **Hyper-growth potential (59.3% CAGR) with diversified revenue streams.**
- **Strong returns: ~48% IRR, 5.45x equity appreciation, and USD $10.9M Year 5 equity value.**
- **Strategic partnerships and Caribbean expansion for accelerated growth.**
- **Multiple exit options: Acquisition, IPO, or dividend recapture.**

This opportunity combines regulatory tailwinds, market scarcity, proven execution, and scalable technology to dominate a USD $7.71B forensic accounting market (projected USD $14.19B by 2035).

Market Opportunity

2.1 The Macro Drivers: Why Now?

Forensic accounting has emerged as a critical business function in today's financial landscape. As organizations navigate increasingly complex fraud schemes, digital threats, and stringent regulatory requirements, the demand for specialized forensic professionals has reached unprecedented levels.

Understanding these growth drivers is essential for investors evaluating opportunities in financial services, compliance technology, and professional services sectors. The key market dynamics reshaping the forensic accounting industry and creating sustained demand for specialized expertise are as follows:

🔒 CYBERCRIME CRISIS

$10 trillion global market; digital fraud rapidly replacing traditional methods

BUSINESS OPPORTUNITY:

- Cryptocurrency and ransomware investigations highest growth segments
- Government & law enforcement upgrading cyber-forensic capabilities
- Cross-sector demand: financial services, healthcare, energy

⚠️ CRITICAL TALENT GAP

The global talent gap for forensic accountants is significant

BUSINESS OPPORTUNITY:

- Severe talent shortage supporting strong pricing power & margins
- Cybercrime specialists earning 30-40% premium compensation
- Staffing & training providers seeing significant demand growth

📊 RISING CORPORATE FRAUD

Organizations lose ~5% of annual revenue to fraud globally

BUSINESS OPPORTUNITY:

- Regulatory enforcement intensifying across all sectors
- Strong demand surge from financial services, banking, and Fortune 500
- Fraud prevention services market expanding rapidly

📋 REGULATORY & ESG SCRUTINY

Mandatory ESG reporting with regulatory validation requirements

BUSINESS OPPORTUNITY:

- CSRD, SEC ESG rules creating new compliance revenue stream
- Greenwashing investigations expanding specialized demand
- Recurring revenue model from continuous compliance monitoring

💻 DATA ANALYTICS COMPLEXITY

Advanced skills (SQL, Python, AI) now mandate for modern investigations

BUSINESS OPPORTUNITY:

- Data analytics specialists command 15-25% salary premium
- Technology integration creates competitive differentiation
- AI adoption enabling early-mover advantages in fraud detection

⚖️ LITIGATION & DISPUTES

M&A disputes, class actions, and IP disputes require expert analysis

BUSINESS OPPORTUNITY:

- Post-pandemic M&A wave sustaining litigation support demand
- Expert witness services command premium fees (30-40% above standard rates)
- Specialized IP dispute niche driving high-margin engagements

Source:
Forensic accounting demand surges with AI, fraud risks
2026 Is Demand for Forensic Accounting Degree Graduates Growing or Declining? | Research.com
leonid-group.com/insights/forensic-accounting-hiring-outlook-where-demand-is-strongest-and-why/
How AI impacts forensic accounting — Financier Worldwide
Cybercrime worldwide - statistics & facts | Statista
Global talent trends 2025 | ACCA Global

2.2 Global Market Size & Growth

Forensic Accounting Services Market

The global forensic accounting market is estimated to reach USD 8.25 billion in 2026 and USD 14.19 billion by 2034, with a CAGR of 7.02% from 2026 to 2034—significantly outpacing the broader accounting profession's growth of 3–5%. Key drivers include:

- Digital compliance demands amid evolving regulatory landscapes.
- Increased adoption of investigative tools for fraud detection and financial crime analysis.
- Rising global financial crimes, including cyber fraud, money laundering, and corruption.

This growth underscores a critical need for specialized forensic accounting expertise to address complex financial and cyber threats.

Cybersecurity-Forensic Accounting Sub-Market

The cybersecurity-forensic accounting sub-market, currently valued at $2–3 billion, is the fastest-growing segment within forensic accounting, expanding at 15–25% annually. This growth is driven by a severe shortage of professionals with dual expertise in cybersecurity and forensic accounting, creating a critical market gap. As a result, cyber-forensic specialists command a 30–40% premium over traditional forensic accountants, reflecting the high demand for their specialized skills in addressing the intersection of cyber threats and financial crimes.

Professional Market Size

With approximately 4 million accounting professionals globally, Forensic CPA Society targets a conservative 0.15% market share for its Forensic Certified Public Accountant (FCPA) credential. This strategy focuses on disciplined growth, aiming to attract ~31,000 members/students over five years across 12 diversified revenue streams, including certification fees, training, and specialized services. This approach balances scalability with sustainability, leveraging the urgent demand for cyber-forensic expertise while ensuring long-term market relevance.

Source:
https://www.fortunebusinessinsights.com/forensic-accounting-market-114438
Forensic Accounting Market Size, Share | Forecast, 2035
Canada Forensic Accounting Market (2025-2031) | Trends, Outlook & Forecast
Canada Forensic Accounting Market Size, Forecast till 2035

2.3 Target Market Segments & Geographic Opportunity

The primary global target segments for FCPA qualification encompass six key groups:

1. Accounting professionals seeking forensic specialization for career advancement and premium compensation;
2. Fraud and forensic specialists pursuing advanced cybercrime expertise to enhance credentials and validate expertise;
3. Cybersecurity and digital forensics professionals aiming to bridge financial crime investigation skills as cyber threats increasingly target financial systems;
4. Global banking professionals, in fraud/compliance roles, requiring enhanced cyber-forensic capabilities to meet regulatory demands;
5. Law enforcement and government agencies needing forensic expertise for financial crime investigations and prosecutions; and
6. Legal firms seeking litigation support and expert testimony in cyber-fraud cases. Together, these segments represent a diverse and high-demand market for specialized forensic and cybercrime credentials.

Table 1 below provides a breakdown of the Regional Market Breakdown - FCPA Current Member Distribution (938 total)

Region	Member Count	% of Total	Growth Potential
Asia-Pacific	429	45.70%	High (largest base, strong growth)
North America	412	43.90%	Medium (mature market)
Europe	47	5.00%	High (emerging, regulator recognition)
Caribbean	30	3.20%	Very High (underpenetrated, priority expansion)
Africa	15	1.60%	High (emerging opportunity)
Other	5	0.60%	Medium
TOTAL	**938**	**100%**	**Average 50%+ YoY growth**

2.4 The Certification Gap & Market Opportunity

Forensic CPA Society's conservative 0.15% market penetration strategy is deliberately measured compared to mature certifications like the AICPA's CFF (14% penetration over 20+ years), prioritizing disciplined growth over aggressive acquisition. This approach, requiring focused brand awareness and market development, yields a realistic potential members/students of 30k+ over five years, underpinning revenue projections of USD $10M–$14M.

Critically, the FCPA's unique value proposition lies in being the only credential globally to merge comprehensive forensic accounting with cybersecurity expertise, directly addressing the USD $10 trillion* cybercrime-financial crime intersection and emerging regulatory demands for hybrid skillsets.

This gap, where professionals must master both financial fraud and digital forensics, represents FCPA's primary competitive advantage, positioning it as the indispensable solution for a market in urgent need of cross-trained specialists.

Table 2 highlights the FCPA's unique positioning as the only credential combining deep forensic accounting expertise with a primary focus on cybersecurity, distinguishing it from more established but narrowly focused alternatives.

Credential	Global Membership	Founded	Core Focus	Cybersecurity	Growth Stage
American Institute of Certified Public Accountants (**AICPA**) Certified in Financial Forensics (**CFF**)	689,000*	1921	Broad forensic	Minimal	Mature
Association of Certified Fraud Examiners (**ACFE**) Certified Fraud Examiner (**CFE**)	95,000*	1988	Fraud examination	Limited	Mature
Association of Certified Anti-Money Laundering Specialist (**ACAMS**) Certified Anti-Money Laundering Specialist **(CAMS)**	60,000*	2001	AML/Compliance	Emerging	Mature/Growing
Forensic Certified Public Accountants Global Society **(FCPA Global Society)** Forensic Certified Public Accountant (**FCPA**)	938	2005	Forensic+ Fraud + Compliance + CYBER	PRIMARY FOCUS	Hyper-growth

Source:
* This is based on data as at April 2026 from the below sources:

- Certified in Financial Forensics (CFF) | Credentials | AICPA & CIMA
- CFE Credential
- ACAMS Membership Benefits | ACAMS
- https://www.statista.com/topics/13546/cybercrime-worldwide/

2.4 The Certification Gap & Market Opportunity

Table 3 illustrates FCPA's conservative 0.15% annual market penetration strategy across regions, culminating members/students over five years.

Region	Qualified Accountants & Auditors	0.15% Market Share/Year	5-Year Cumulative
Asia-Pacific	2,000,000**	1,800	9,000
Europe	1,000,000**	1,500	7,500
North America	873,408**	1,200	6,000
Latin America	400,000**	600	3,000
Africa	123,000**	375	1,875
Caribbean	4,000**	75	375
Central America	2,477**	120	600
Oceania	140,000**	105	525
Middle East	219,000**	450	2,250
GLOBAL TOTAL	**4,761,885**	**7143 / year**	**35,714 over 5 years**

- Membership potential – conservative 0.15% market share per annum in the various territories.
- Expansion through marketing via MoUs with various accounting bodies, including ACCA with over 257,000 members and 530,000 students across 180 countries.

Sources:

- Annual Review : CAPA
- About us - Accountancy Europe
- Financial auditors and accountants - Canadian Occupational Projection System (COPS) - Canada.ca
- Accountant employment U.S. 2024| Statista
- ACCA_PAFA_PWC Report_FINAL.pdf
- Institute of Chartered Accountants of the Caribbean - Institute of Chartered Accountants of the Caribbean (ICAC)
- List Of Certified public accountants in Central America
- Latin America Financial Auditing Professional Services Market Size and Forecasts 2030
- Chartered Accountants Australia & New Zealand | CA ANZ
- (1) ACCA Middle East: Overview | LinkedIn

The Problem & Solution

3.1 The Critical Problems We're Solving

Problem 1: The Cybercrime-Forensic Accountability Gap

Organizations globally are increasingly vulnerable to cyber-financial attacks, yet they face a critical shortage of qualified investigators capable of addressing these complex threats.

Existing forensic certifications often fail to incorporate cybersecurity and digital investigation expertise, while cybersecurity professionals typically lack training in financial crime investigation. This skills gap is exacerbated by the absence of a standardized curriculum that bridges forensic accounting and cybersecurity, leaving a significant void in the industry.

As a result, the $10 trillion annual cybercrime problem continues to grow, with inadequate investigative capacity to mitigate risks effectively. This gap underscores the urgent need for specialized professionals who can navigate both financial fraud and cyber threats, highlighting a massive opportunity for innovation in training and certification programs.

Problem 2: Markets Severely Underserved

Financial institutions, law enforcement, and government agencies face a severe shortage of forensic expertise, exacerbated by limited access to global forensic education and certification programs.

This gap is further strained by expanding regulatory requirements (e.g., FATF, AML/CFT) that demand trained professionals, yet no robust pipeline exists to meet these needs. Minimal existing forensic/cyber-forensic training infrastructure leaves organizations ill-equipped to address evolving threats.

As a result, critical sectors lack the skilled workforce necessary to comply with regulations and combat financial and cybercrimes effectively.

Problem 3: Global Professional Supply Shortage

The global forensic profession faces a critical talent shortage, with over 50,000 unfilled positions for qualified forensic professionals. This gap is especially acute in cyber-forensic expertise, where fewer professionals globally possess the specialized skills needed to address the intersection of cybersecurity and financial crime.

As a result, specialists command premium compensation, intensifying talent attraction challenges for organizations and law enforcement agencies alike. Many organizations struggle to build internal forensic capabilities, while law enforcement agencies often lack the staffing to effectively investigate cybercrime-related financial offenses.

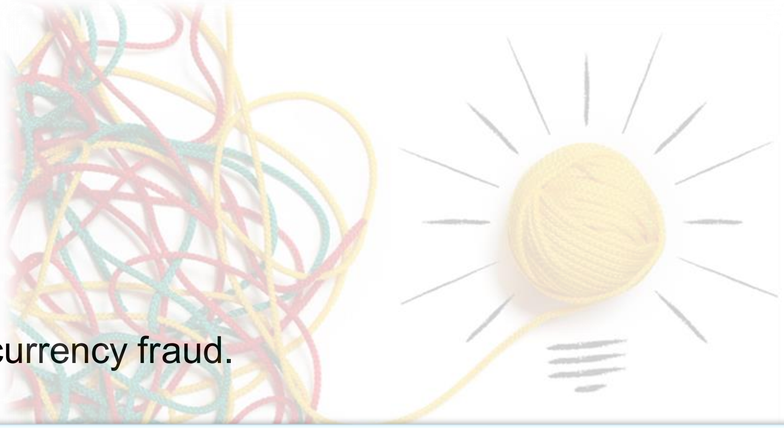
This shortage undermines the ability to combat the escalating threat of cyber-financial crimes, highlighting an urgent need for workforce development and specialized training in this field.

Problem 4: Regulatory Compliance & Investigation Capability Pressure

Regulatory bodies worldwide mandate forensic investigation capabilities to ensure compliance and accountability, while corporate boards increasingly demand robust fraud prevention and investigation frameworks to protect organizational integrity. Financial institutions face stringent requirements to detect and prevent financial crimes, particularly under Anti-Money Laundering (AML) and Counter-Terrorist Financing (CFT) regulations.

Simultaneously, international law enforcement agencies are coordinating efforts to combat cross-border financial crimes, and government entities are upgrading their cybercrime investigation capabilities to address the growing sophistication of digital threats. These converging pressures underscore the critical need for specialized forensic expertise across both private and public sectors.

3.2 Our Solution: The FCPA Credential



The FCPA credential establishes a comprehensive cyber-forensic standard, equipping professionals to:

- Detect, investigate, and prevent complex financial fraud and cybercrime (e.g., hacking, phishing, ransomware, wire fraud).
- Perform advanced digital forensics, including data recovery, electronic evidence analysis, and cryptocurrency tracing.
- Provide litigation support and expert testimony in cases involving financial misconduct, cybercrime, and fraud.
- Ensure regulatory compliance in digital finance, addressing both traditional and emerging cyber-financial crimes.
- Investigate cyber-enabled financial crimes, such as ransomware extortion, business email compromise (BEC), and cryptocurrency fraud.

1. CPD Accreditation

- ✅ UK CPD-Accredited: The only cyber-forensic credential approved by the CPD Standards Office, validating its quality and regulatory alignment.
- Competitive Edge: Unlike AICPA CFF, ACFE CFE, and ACAMS CAMS, FCPA's CPD status enhances recognition in the UK, EU, and Commonwealth markets, boosting employer and professional trust

2. Comprehensive Cyber-Forensic Curriculum

- Bridges forensic accounting and cybersecurity with modules in digital forensics, cryptocurrency investigation, ransomware, blockchain analysis, and cyber-enabled fraud.
- Addresses the $10 trillion cyber-financial crime intersection with no direct competitors offering similar scope.

3. Technology-Enabled Global Delivery

- Digital-first platform with asynchronous, mobile-friendly content for global accessibility.
- Interactive exercises reinforce hands-on skills without infrastructure overhead..

5. Globally Recognized Professional Credential

- Operational in 63 countries with growing regulatory and professional recognition (e.g., law firms, financial institutions).
- Portable and accessible: No CPA prerequisite, enabling broader adoption across jurisdictions.

4. Practitioner-Led, Real-World Curriculum

- Developed by leading forensic experts and cybersecurity professionals with real-world experience.
- Case study-based learning ensures practical applicability to current cyber threats.

6. Integrated Professional Community

- Global membership platform connecting forensic and cybersecurity professionals.
- Facilitates networking, career advancement, and continuous development through knowledge-sharing and specialized interest groups.

The FCPA is the **definitive solution** for professionals and organizations combating the escalating threat of cyber-financial crime.

Our Business

4.1 Company Overview

Organization: Forensic CPA Society (S. Grey Consulting, LLC)

Core Asset: Exclusive 15-year license for Forensic CPA (FCPA) trademark and qualification

Global Presence: 63 countries | 938 certified members | 4,546 subscribers

Regulatory Status: ✅ CPD-Accredited (UK CPD Standards Office)

Mission Statement

"Promoting excellence in the forensic accounting profession, advancing integrity, transparency, and justice by developing world-class cyber-forensic professionals equipped to combat financial crimes in an increasingly digital world.“

Vision Statement

"Becoming the definitive global standard for cyber-forensic accounting professionals, recognized and valued by regulatory bodies, law enforcement, financial institutions, and cybersecurity organizations worldwide."

Strategic Goals

Goal 01: Position FCPA as the most recognized, CPD-accredited cyber-forensic credential globally

Goal 02: Ensure FCPA recognition by regulatory bodies, government agencies, law firms, financial institutions, and cybersecurity organizations

Goal 03: Continuously evolve curriculum addressing emerging cyber-financial crime threats

Goal 04: Establish Caribbean as regional hub for Latin America expansion

4.2 Our Competitive Advantages

1. CPD Accreditation (ONLY COMPETITOR WITH THIS STATUS)

- **Only cyber-forensic credential** with UK CPD accreditation
- Validates credential quality and regulatory recognition
- Creates competitive moat in UK, EU, Commonwealth markets
- Competitors lack this credibility marker

2. Comprehensive Cyber-Forensic Focus

- Only credential combining forensic accounting + cybersecurity expertise
- Addresses cyber-financial crime intersection (fastest-growing segment)
- Positions practitioners for highest-value opportunities
- Commands premium pricing due to specialized expertise scarcity

3. First-Mover Advantage in Cyber-Forensic Certification

- Established before competitors recognized cyber-forensic opportunity
- Building brand leadership in emerging fastest-growing segment
- Early regulatory recognition (Europe referencing credential)
- Setting industry standard before competitive entry

4. Proven Global Execution

- Operating successfully across 63 countries
- 938 certified members with 50%+ annual growth
- Revenue growth from $1.2M (2024) → $2.1M (2025)
- Track record of market traction and execution

4.2 Our Competitive Advantages

5. Practitioner-Led Expertise

- Curriculum developed by leading forensic + cybersecurity professionals
- Faculty includes law enforcement cybercrime investigators
- Real-world case studies from active investigations
- Practical relevance vs. academic orientation

6. Digital-First Scalable Model

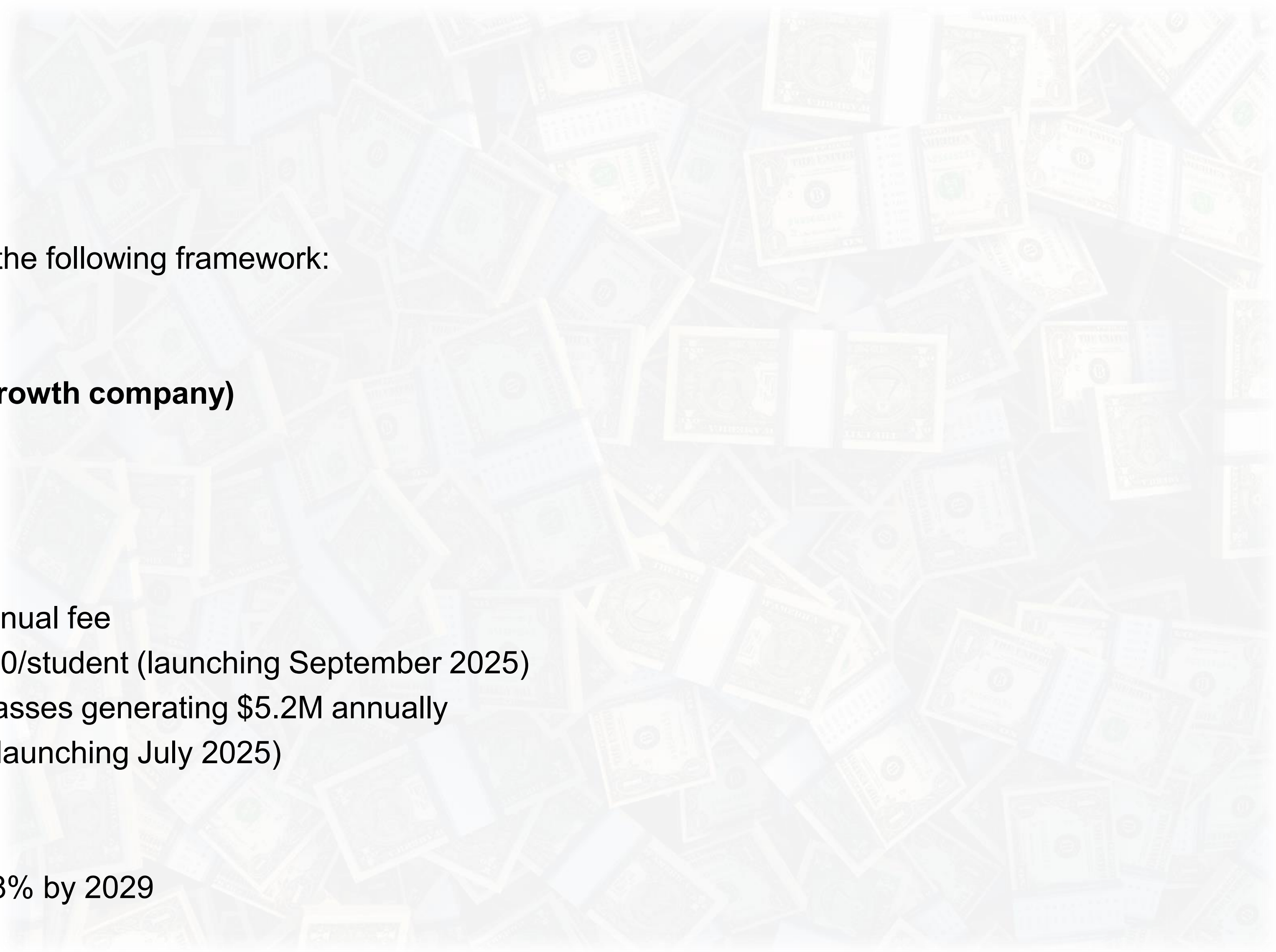
- Technology-enabled delivery without proportional infrastructure investment
- Operational leverage as scale increases
- Minimal incremental cost per credential holder

7. Strategic Partnership Ecosystem

- Signed MOU with ACCA and relationships across banking, law firms, cybersecurity, government
- Partnership anchors reduce execution risk
- Diversified distribution channels

4.3 Company Valuation

Lewis Levy Consulting, a Boston-based valuation firm, prepared a comprehensive Valuation Analysis Report and Business Plan for the **Forensic CPA Society** in **March 2025**. This detailed analysis examined the organization's financial projections, market opportunity, and growth potential across a five-year forecast period (2025-2029).



Key Valuation Findings

Enterprise Valuation Range: $3.2M - $4.3M

(Conservative DCF Analysis - representing 1.5x-2.1x projected 2025 revenue)

Valuation Methodology

Lewis Levy Consulting employed a **Discounted Cash Flow (DCF) analysis** with the following framework:

- Explicit Forecast Period: **5 years (2025-2029)**
- Terminal Value Multiple: **6.0x - 8.0x EBITDA**
- Discount Rate (WACC): **22.69% (reflecting execution risk for early-stage growth company)**
- Terminal Growth Rate: **1% perpetuity**

Key Valuation Assumptions

- **Revenue Model Drivers:**
    - Membership: Growth from 926 to 6,126 members by 2029 @ $150 annual fee
    - Forensic CPA Credential Program: 1,000 annual enrollments @ $4,000/student (launching September 2025)
    - Professional Development: Virtual workshops and in-person masterclasses generating $5.2M annually
    - Consulting Services: $500K-$773K annually with 10% yearly growth (launching July 2025)
- **Financial Performance Assumptions:**
    - Revenue Growth: 59.3% CAGR (2025-2029) from $2.1M to $14.1M
    - Payment Compliance Improvement: From current 20% to projected 98% by 2029
    - Operating Margins: Stable at 29-30% throughout forecast period
    - Capital Expenditure: Minimal at $37,700-$49,300 annually
    - Tax Rate: 26.5%

Competitive Positioning

5.1 Competitive Landscape Analysis

	CREDENTIALS			
Factors	American Institute of Certified Public Accountants (AICPA) Certified in Financial Forensics (CFF)	Association of Certified Fraud Examiners (**ACFE**) Certified Fraud Examiner (**CFE**)	Association of Certified Anti-Money Laundering Specialist (**ACAMS**) Certified Anti-Money Laundering Specialist (**CAMS**)	Forensic Certified Public Accountants Global Society **(FCPA Global Society)** Forensic Certified Public Accountant (**FCPA**)
Global Membership	**689,000***	**95,000***	**60,000***	**938 (Growing 50%+)**
Cybersecurity Focus	**Minimal**	**Limited**	**Emerging**	**PRIMARY FOCUS**
CPD Accreditation	**No**	**No**	**No**	**YES (UK Accredited)**
Growth Rate	**Flat-2%**	**2-3%**	**3-5%**	**50%+ YoY**
Digital Delivery	**Traditional**	**Traditional**	**Hybrid**	**Digital-first**

Source:
* This is based on data as at April 2026 from the below sources:
- Certified in Financial Forensics (CFF) | Credentials | AICPA & CIMA
- CFE Credential
- ACAMS Membership Benefits | ACAMS

5.2 FCPA Strategic Market Positioning

Market Position: Leading specialist in cyber-forensic accounting (emerging market leader with CPD validation)

Target Segment: Growth-oriented professionals seeking integrated cybersecurity + forensic accounting expertise

Value Proposition: FCPA Credential:

The Forensic Certified Public Accountant (FCPA) credential offers a unique and compelling value proposition:

1. **Only CPD-Accredited Cyber-Forensic Credential**
- ✅ UK CPD Accreditation: Validates the credential's quality and regulatory alignment, setting it apart from competitors like AICPA CFF, ACFE CFE, and ACAMS CAMS.
- Regulatory Advantage: Enhances recognition in the UK, EU, and Commonwealth markets, ensuring compliance with evolving standards.

2. **First-Mover Advantage in Fastest-Growing Forensic Segment**
- Addresses the $10 trillion cybercrime crisis by combining forensic accounting and cybersecurity expertise, positioning FCPA as the pioneer in this high-demand niche.

3. **Regulatory Recognition and Credential Quality**
- Endorsed by law firms, financial institutions, and regulatory agencies, reinforcing its credibility and professional value.

4. **Premium Career Positioning**
- FCPA holders command 30–40% higher salaries than traditional forensic accountants, reflecting the specialized skills and market scarcity.

This credential empowers professionals to lead in the fight against cyber-financial crime while accelerating their career growth and earning potential.

Competitive Differentiation: FCPA Credential:

The Forensic Certified Public Accountant (FCPA) credential distinguishes itself from competitors through five key advantages:

1. **Cyber-Forensic Focus**
   - **Specialized Expertise**: Addresses the **$10 trillion cybercrime crisis** by combining forensic accounting with cybersecurity, unlike traditional certifications (e.g., AICPA CFF, ACFE CFE) that focus narrowly on legacy fraud.
2. **CPD Accreditation**
   - **Regulatory Validation**: The only cyber-forensic credential with **UK CPD accreditation**, enhancing credibility in regulated markets (UK, EU, Commonwealth) and employer recognition.
3. **Digital-First Delivery**
   - **Global Accessibility**: Technology-enabled platform offers asynchronous, mobile-friendly learning, contrasting with classroom-based competitors and enabling scalable growth.
4. **Practitioner-Led Curriculum**
   - **Real-World Relevance**: Developed by forensic experts and cybersecurity professionals, ensuring case study-driven, actionable skills versus academic-focused alternatives.
5. **Strategic Partnerships**
   - **Distribution & Credibility**: Alliances with law firms, financial institutions, and government agencies amplify reach and trust, creating a robust ecosystem for credential adoption.

These differentiators position FCPA as the **innovative leader** in cyber-forensic certification, aligning with market demands for specialized, regulated, and accessible professional development.

5.3 Marketing Strategy

Marketing Strategy

Build a global demand engine to position FCPAS as the global authority in forensic accounting while driving high-margin certification and recurring membership revenue.

Growth Model: End-to-End Funnel

Awareness → Engagement → Conversion → Expansion

Phase	Tactics	Outcome
Awareness	LinkedIn, SEO, thought leadership content	Qualified professional leads at scale
Engagement	Webinars, whitepapers, masterclasses	Build credibility & nurture leads
Conversion	Certification programs + membership sales	Primary revenue driver
Expansion	Advanced training + consulting services	High-margin EBITDA growth

Digital-First Approach

Scalable, technology-enabled platform designed for global reach and efficient customer acquisition across multiple regions and market segments

Strategic Partnerships Ecosystem

6.1 Multiple Strategic Anchors (De-Risking Growth)

Rather than relying on single partnerships, FCPA has developed a **diversified strategic partnership ecosystem** with multiple signed MOUs across key sectors:

1. PROFESSIONAL ACCOUNTANCY BODIES
ACCA (Association of Chartered Certified Accountants)

- Status: Signed MOU (April 6, 2026)
- Value: Access to 257,900 members + 530,000 students across 180 countries
- Contribution: Knowledge exchange, joint training, certificate courses, thought leadership
- Geographic Focus: Global (particularly Caribbean through ACCA Caribbean)

2. BANKING SECTOR PARTNERSHIPS

- Status: Existing relationships with several banks and incumbent service provider for training
- Value: Employee training budgets, corporate partnership revenue, regulatory access
- Contribution: Forensic investigation training, fraud prevention programs, employee credentialing
- Revenue Model: Corporate training packages, employee enrollment incentives
- Geographic Focus: Caribbean (T&T, Jamaica, Barbados) + North America

3. LAW FIRM PARTNERSHIPS

- Status: Existing relationships with several firms and incumbent service provider for training
- Value: Expert witness services, litigation support demand, referral networks
- Contribution: FCPA credential holders as expert witnesses, forensic services, training
- Revenue Model: Expert witness services, consulting engagements, referral fees
- Geographic Focus: Caribbean + North America + Europe

4. CYBERSECURITY FIRM PARTNERSHIPS

- Status: Existing relationships with cybersecurity consulting firms and incumbent service provide for training
- Value: Digital forensics integration, cyber-enabled financial crime investigation
- Contribution: Joint offering development, employee cross-training, market access
- Revenue Model: Joint consulting engagements, revenue sharing on cyber-forensic investigations
- Geographic Focus: North America + Europe + Asia-Pacific

5. GOVERNMENT & LAW ENFORCEMENT PARTNERSHIPS

- Status: Multiple conversations with government agencies, central banks, law enforcement
- Value: Training contracts, investigation support, regulatory validation
- Contribution: Training programs, investigation support, expert services
- Revenue Model: Government training contracts, consulting services
- Geographic Focus: Caribbean + North America + Emerging markets

6.2 Strategic Partnership Value Creation

Forensic CPA Society leverages a multi-sector partnership ecosystem to accelerate market growth, reduce execution risk, and unlock new revenue streams. By establishing strategic alliances across banking, law, cybersecurity, government, and education sectors, the company creates defensible competitive advantages through:

Risk Diversification
FCPA's strategic partnerships are designed to ensure resilience and growth through multiple collaborations, eliminating reliance on any single entity. This approach is strengthened by sector diversification, spanning education, banking, law, cybersecurity, and government, which broadens market reach and mitigates risk. Additionally, geographic diversification across the Caribbean, North America, Europe, and Asia-Pacific ensures balanced expansion and taps into high-growth and established markets alike. Together, these strategies create a robust framework for sustainable scalability and risk management.

Market Access
FCPA leverages **cumulative reach through strategic partnership networks**, amplifying its market presence while **reducing customer acquisition risk** via multiple distribution pathways. These alliances create a **referral ecosystem** that enhances market penetration, ensuring sustainable growth and broader accessibility to its cyber-forensic credential.

Revenue Opportunities
FCPA enhances its market reach and revenue through strategic initiatives: **joint consulting services** with partners to deliver specialized cyber-forensic expertise, **corporate and government training contracts** for upskilling teams in financial crime compliance, **employee credential programs** to incentivize FCPA certification, and **member/student referrals** to drive organic growth. These diversified strategies collectively expand FCPA's global footprint while creating sustainable revenue streams.

Credibility Amplification
FCPA credential has garnered significant validation across key sectors: banking institutions recognize its value in combating financial crime, the legal community endorses it for litigation support and expert testimony, the cybersecurity industry aligns with its focus on digital forensics, and government partnerships reinforce its role in regulatory compliance and cybercrime investigation. This multi-sector endorsement underscores the credential's credibility and practical relevance in addressing global cyber-financial threats.

Revenue Model
&
Business Segments

7.1 Twelve Revenue Streams

1

Certification (Primary Revenue Driver)

FCPA's core revenue is generated through its **Forensic Certified Public Accountant (FCPA) credential**, with revenue generated from exam fees, renewals and continuing compliance. Priced at **$4,000 per certification**, the program targets **400+ new credentials annually**, reflecting strong demand for specialized cyber-forensic expertise. This stream forms the foundation of FCPA's financial model, supported by its globally recognized credential and growing professional community.

2

Membership (Recurring Revenue)

FCPA generates recurring revenue through annual membership dues across tiered subscription plans. Members gain access to benefits such as a professional directory, exclusive resources, networking opportunities, and CPD credits to maintain credentials. Targeting 926+ global members annually, this stream contributes $138K+ in revenue, fostering a loyal community while providing ongoing value and engagement.

3

Continuing Professional Education (CPE)

FCPA offers **virtual workshops and masterclasses** to meet ongoing professional development demands, priced at **$250 per workshop** and **$1,000 per masterclass**. These programs, along with **corporate training contracts**, target **$375K in annual revenue**. Designed to address emerging cyber-financial threats, they ensure credential holders remain current with industry trends while expanding FCPA's revenue diversification.

4

Franchising (Geographic Expansion)

FCPA accelerates global growth through **regional partner licensing**, granting franchises to expand its FCPA credential into new markets. Franchisees pay **royalties**, with FCPA retaining **30–40% revenue share**. Targeting **10–15 franchisees over five years**, this stream projects **$1.2M+ cumulative revenue**, leveraging local partnerships to scale operations while mitigating direct investment risks.

5

Modular Skills-Based Offerings (Masterclasses)

FCPA provides **short-term, targeted programs** priced at **$500–$1,000 each**, focusing on high-demand skills like **crypto fraud investigation** and **ransomware response**. These modular offerings cater to professionals seeking specific expertise without full certification. Targeting **$100K–$200K in annual revenue**, this stream diversifies FCPA's portfolio while addressing urgent market needs for specialized cyber-forensic training.

6

Certificate Programs

FCPA offers **longer-term credential pathways** priced at **$2,000–$3,000 each**, targeting professionals seeking advanced specialization beyond core certification. Positioned as a **premium alternative to CPE**, these programs focus on deep expertise in areas like cyber-financial crime investigation. With an **annual revenue target of $150K–$200K**, this stream enhances FCPA's portfolio by catering to high-demand, high-value skills while reinforcing its leadership in cyber-forensic education.

7.1 Twelve Revenue Streams

7

Events & Conferences

CFPA host **regional events, webinars, and networking opportunities** to engage its professional community and broader industry stakeholders. These initiatives generate revenue through **sponsorships and ticket sales**, targeting **$50K–$75K annually**. By fostering thought leadership and peer connections, this stream strengthens CIFA's brand visibility while creating additional revenue channels aligned with its educational mission.

8

Consulting & Professional Services (Highest Margin)

FCPA offers **high-margin services** including **expert witness testimony** ($150–$250/hour), **forensic auditing** ($20K–$50K+ per engagement), and **cybercrime investigations** ($25K–$75K+ per case). These premium offerings leverage the specialized expertise of FCPA-certified professionals, targeting **$250K in annual revenue** with **40–50% margins**. This stream maximizes profitability while reinforcing FCPA's authority in resolving complex cyber-financial disputes.

9

Publications & Intellectual Property

FCPA monetizes its expertise through a **paid online resource library**, offering access to **investigation tools, frameworks, research reports, and white papers**. These resources cater to professionals seeking actionable insights into cyber-financial crime trends and mitigation strategies. Targeting **$75K in annual revenue**, this stream leverages FCPA's intellectual property to create recurring value while reinforcing its thought leadership in the forensic accounting and cybersecurity space.

10

Partnerships & Advertising

FCPA generates revenue through **corporate sponsorships** from strategic partners in banking, law, and cybersecurity, as well as **newsletter and platform advertising**. Additionally, **referral programs** incentivize member-driven growth. Targeting **$50K in annual revenue**, this stream leverages FCPA's professional network and brand reach to create mutually beneficial partnerships while diversifying income sources.

11

Career Services & Job Board

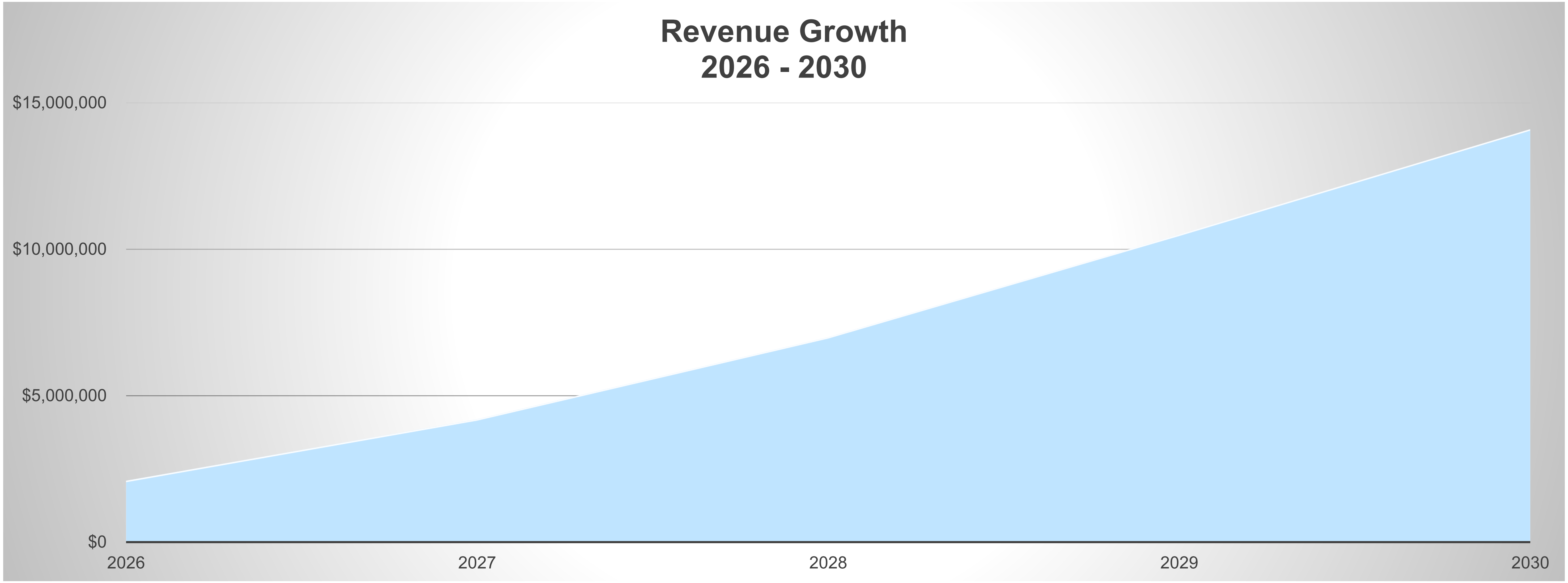
FCPA offers a **premium job board** for forensic and cyber-forensic positions, along with **career advisory services**, **mentoring programs**, and **recruitment solutions**. These services connect certified professionals with high-demand opportunities while supporting employers in finding qualified talent. Targeting **$56K in annual revenue**, this stream enhances FCPA's ecosystem by fostering career growth and industry networking, further solidifying its value proposition.

12

Branded Products & Licensing

FCPA monetizes its intellectual property through **proprietary forensic investigation frameworks**, **software tools**, and **assessment platforms**, offering these solutions to organizations seeking advanced cyber-financial crime capabilities. Additionally, **content licensing** allows third parties to utilize FCPA's expertise in their training programs. Targeting **$75K in annual revenue**, this stream leverages FCPA's brand and innovation to create scalable, high-value products while expanding its market influence.

7.2 Projected Revenue Growth



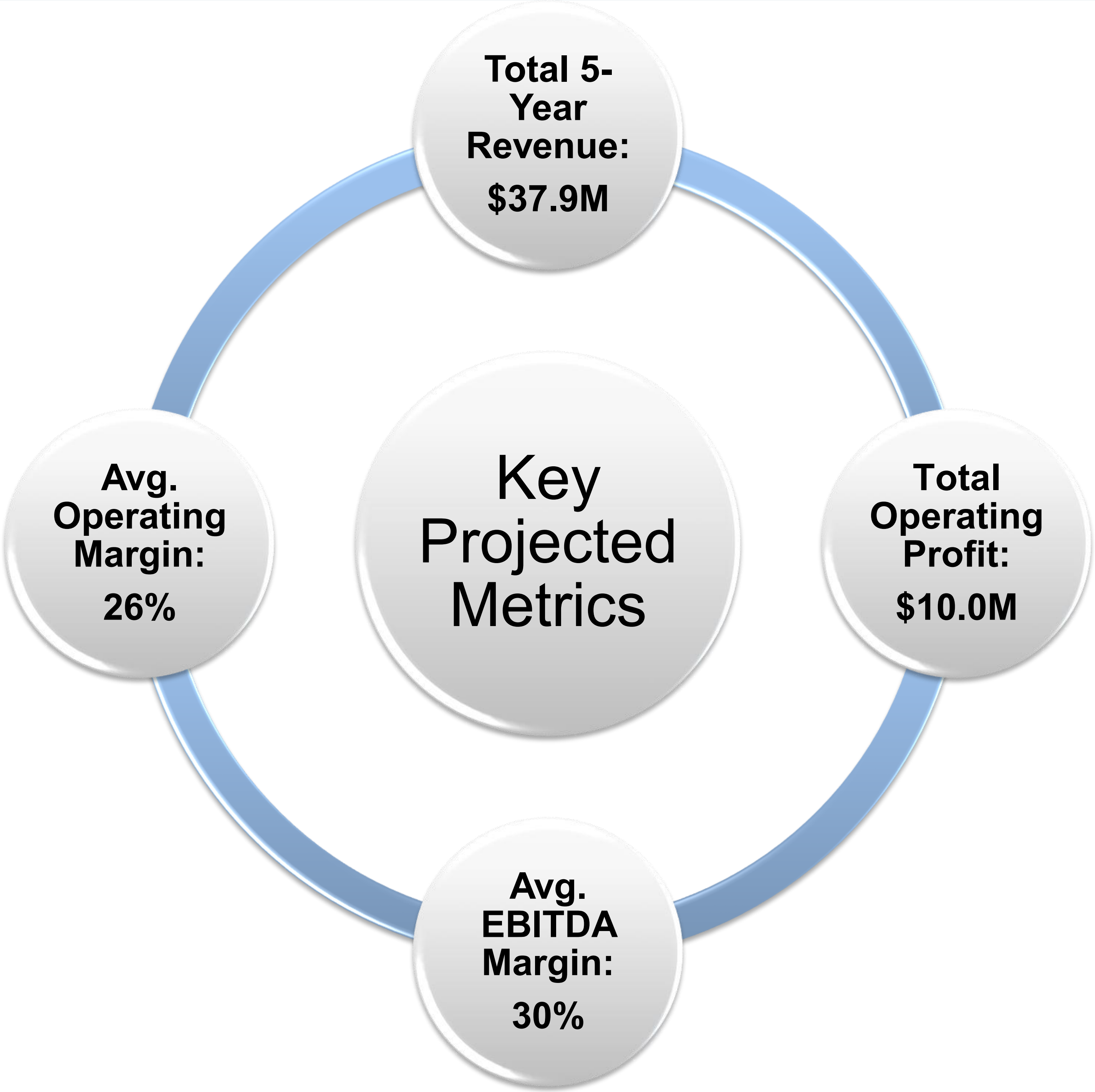
- Revenue is expected to grow from $2.1M in 2026 to $14.1M in 2030, representing a CAGR of 61% over the period.
- Driven by current membership base of 926 members, projecting to move to 6,225 new members annually(based on the valuation report), given strategic partnerships with signed agreements already in place with ACCA, the Hong Kong & China Institute of Chartered Economists & Entrepreneurs, and HybriU Inc.

Financial Projections & Use of Funds

FORENSIC CPA SOCIETY

RBC®

8.1 Summary Metrics



8.2 Projected Income Statement

- As previously mentioned, Revenue is based on the ability of the programme to attract approximately 6,225 new members annually (based on the client's valuation report - which is conservative given the potential client base highlighted).
- Revenue is expected to grow at a CAGR of 61% over the period. This is driven by a current membership base of 928 members, projecting to move to 6,225 new members annually, given strategic global partnerships.
- Course prices vary per programme / certificate / course, ranging from $500.00 to $1,000.00 while it is estimated that the cost per student is roughly 32.5%, according to the model.
- Operating Expenses are estimated to be 38% of revenue for any given year.
- Given the above, it is expected that Net Income will follow same trajectory as Revenue and increase at a CAGR of roughly 62%.
- The Sensitivity analysis explores the various scenarios where revenues are impacted and the effect it has on the rest of the financials including the cash flow.

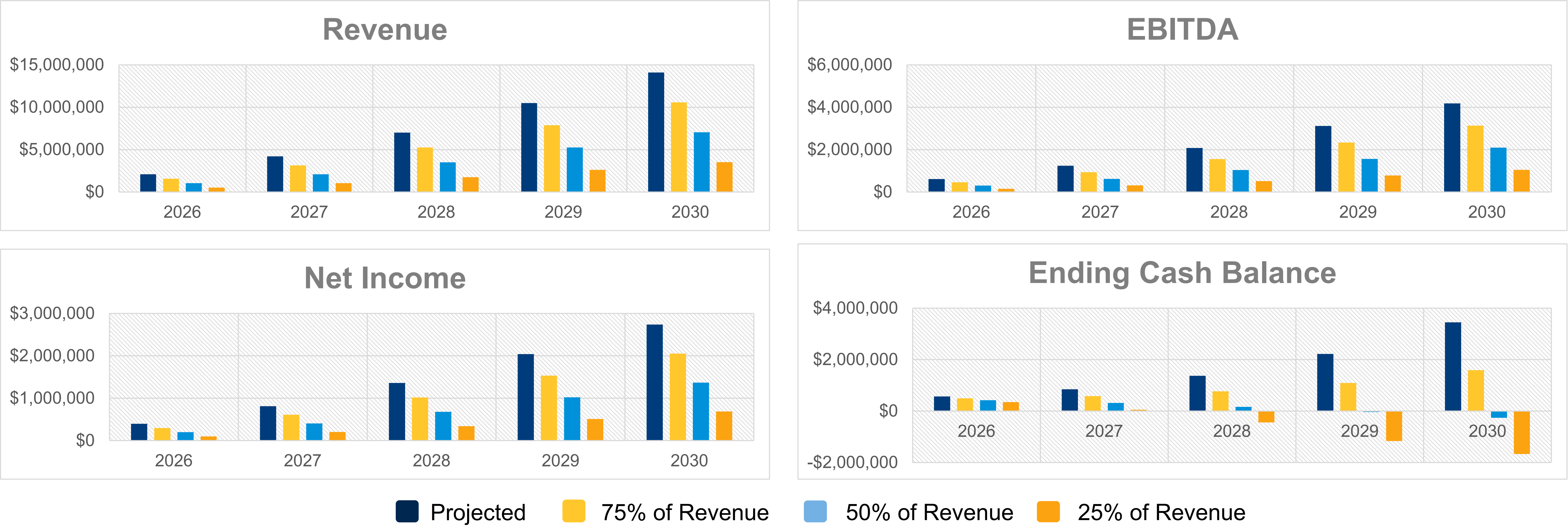
United States Dollars	2026	2027	2028	2029	2030	CAGR
Revenue	2,095,150	4,200,000	7,000,000	10,500,000	14,100,000	**61%**
Growth (%)	--	100.5%	66.7%	50.0%	34.3%	
Cost of Goods Sold	691,283	1,363,131	2,265,284	3,392,927	4,559,099	**60%**
Gross Profit	**1,403,867**	**2,836,869**	**4,734,716**	**7,107,073**	**9,540,901**	**61%**
Gross Profit Margin	67.0%	67.5%	67.6%	67.7%	67.7%	
Operating Expenses (SG&A)	796,157	1,596,000	2,660,000	3,990,000	5,358,000	**61%**
Operating Income (EBIT)	**539,977**	**1,105,089**	**1,848,415**	**2,777,621**	**3,727,067**	**62%**
Income Tax Expense	143,094	292,849	489,830	736,070	987,673	
Net Income	**396,883**	**812,240**	**1,358,585**	**2,041,552**	**2,739,394**	**62%**
Operating Income (EBIT)	539,977	1,105,089	1,848,415	2,777,621	3,727,067	
Depreciation and Amortization	67,733	135,781	226,301	339,451	455,835	
EBITDA	**607,710**	**1,240,869**	**2,074,716**	**3,117,073**	**4,182,901**	**62%**

8.3 Projected Cash Flow Statement

- The company is expected to be solely reliant on capital injections as opposed to funding through debt.
- We note that with the increase in enrollment, there would be a natural increase in receivables. However, the Society is expecting to keep the cash conversion cycle within 30 days, as is evident in the model.
- According to the model, the Company will see positive cash flows through 2030. However, once revenues drop by 50% and dividend payouts remain the same, there will be negative cash flows from year 4.

United States Dollars	2026	2027	2028	2029	2030
CASH FLOW FROM OPERATING ACTIVITIES					
Net Income	396,883	812,240	1,358,585	2,041,552	2,739,394
Add Back Non-Cash Items:					
Depreciation	67,733	135,781	226,301	339,451	455,835
Changes in Working Capital:					
Accounts Receivable	(172,204)	(173,001)	(230,137)	(287,671)	(295,890)
Inventory	(56,818)	(55,220)	(74,150)	(92,683)	(95,850)
Accounts Payable	56,818	55,220	74,150	92,683	95,850
Net Cash Provided by Operating Activities	**292,412**	**775,019**	**1,354,749**	**2,093,332**	**2,899,338**
CASH FLOW FROM INVESTING ACTIVITIES					
Capital Expenditures - Purchase of PP&E	(100)	(100)	(100)	(100)	(100)
Net Cash Used in Investing Activities	**(100)**	**(100)**	**(100)**	**(100)**	**(100)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Injection	2,200,000	--	--	--	--
Dividends Paid	(243,084)	(496,348)	(829,886)	(1,246,829)	(1,673,161)
Net Cash Provided by (Used in) Financing Activities	**--**	**--**	**--**	**--**	**--**
Net Cash Flow	570,728	278,572	524,763	846,403	1,226,078
Beginning Cash Balance	--	570,728	849,300	1,374,063	2,220,465
Ending Cash Balance	**570,728**	**849,300**	**1,374,063**	**2,220,465**	**3,446,543**

8.4 Projected Financials – Sensitivity Analysis



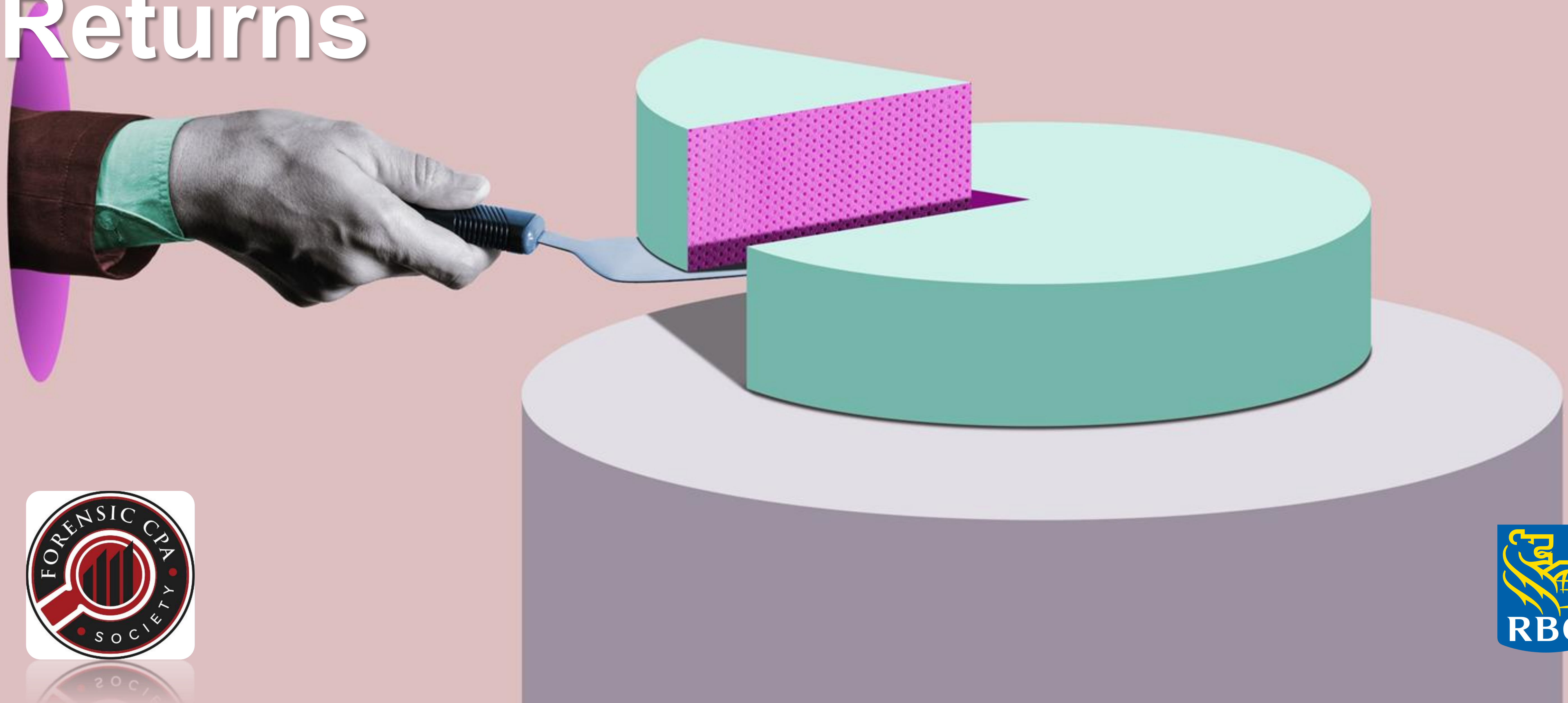
- If the Company only generates 25% of its projected revenue, it will still be able to earn an average Net Income of $0.367M over the period 2026 to 2030 (compared to baseline projected average of $1.470M). While cash balances are reversed from year 3 in this scenario, EBITDA remains strong, moving to $1.047M in year 5 in this stressed scenario.
- For cash flows to remain positive throughout the period examined, revenues cannot fall below 75% of projected revenue.

8.5 Capital Injection

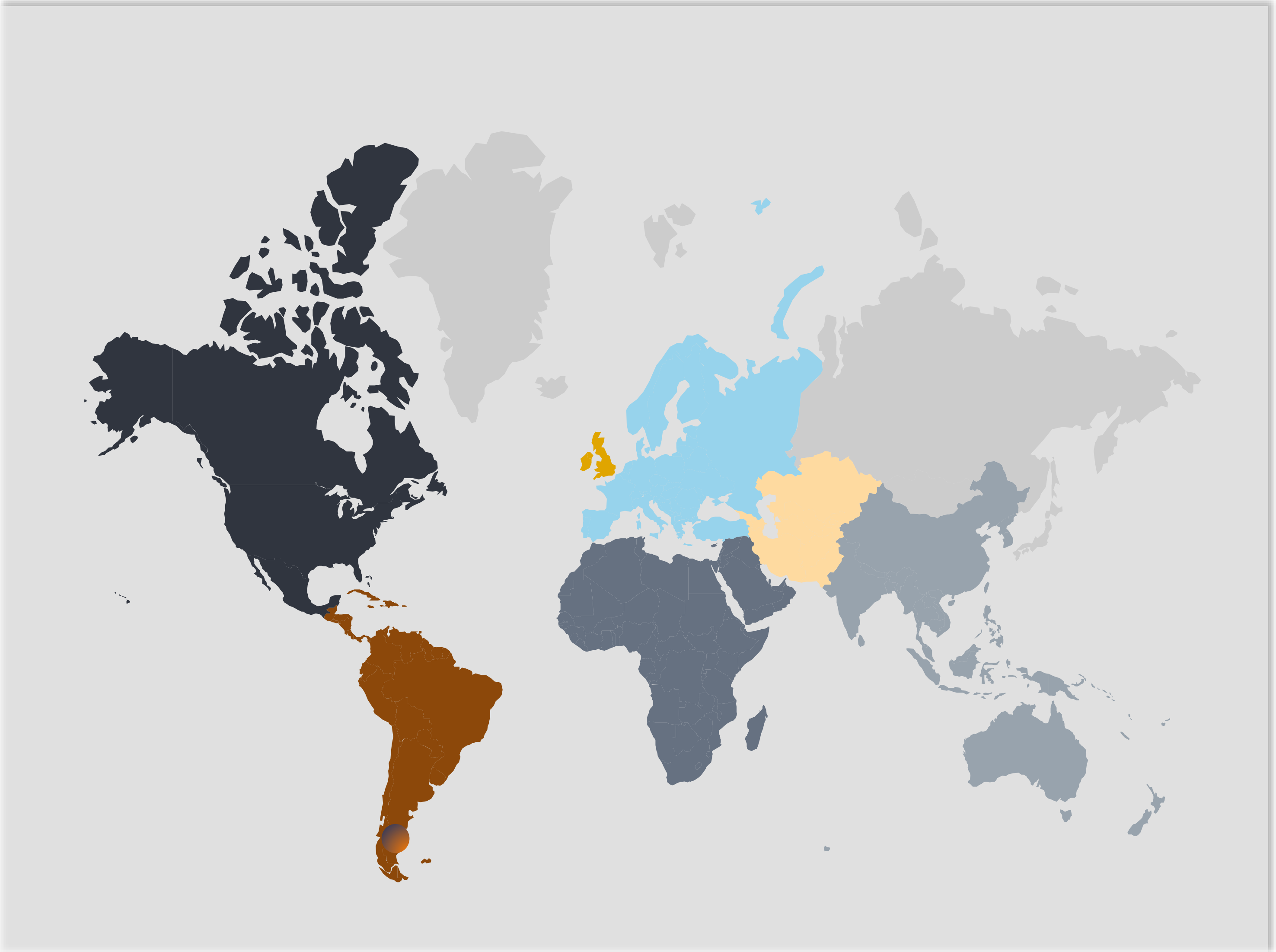
Total Capital Injection Required – US$2,200,000.00

US$290,000	• **Technology Platform Development** • Builds scalable digital foundation
US$388,500	• **Curriculum Development and Accreditation** • Ensures educational quality and intellectual property
US$550,000	• **Marketing and Brand Development** • Accelerates adoption and partnerships
US$450,000	• **Operational Infrastructure** • Supports recruitment and compliance
US$521,500	• **Working Capital and Strategic Reserve** • Provides cash flow stability

Investment Opportunity & Returns



9.1 Key Investment Metrics



- High Growth Potential: 61% CAGR over the projection period
- Payback Period of just over 2 years based on expected cash flow
- Dividend Payout increasing by 588% in 2030 from US11.05 per share in 2026
- Strong operating leverage driving EBITDA multiple expansion
- Strong asymmetric upside with limited dilution risk

9.2 Share Price Trajectory

The Board Resolution dated May 1st , 2025, has authorized the issuance of Class A 22,000 shares at $100 per share, for total proceeds of $2,200,000 o be offered to Investors.

2026
- Shareholdings Value: US$2.2MM
- Share Price: US$100.00

2027
- Shareholdings Value: US$5.0MM
- Share Price: US$229.00

2028
- Shareholdings Value: US$7.5MM
- Share Price: US$341.00

2029
- Shareholdings Value: US$10.0MM
- Share Price: US$455.00

2030
- Shareholdings Value: US$12.0MM
- Share Price: US$545.00

9.3 Dividend Payout Trajectory

Dividend Payout = 40% of Projected EBITDA

Year	EBITDA	Dividend Pool	Dividend Per Share
2026	US$0.608MM	US$0.243MM	**US$11.05**
2027	US$1.241MM	US$0.496MM	**US$22.56**
2028	US$2.075MM	US$0.830MM	**US$37.72**
2029	US$3.117MM	US$1.247MM	**US$56.67**
2030	US$4.183MM	US$1.673MM	**US$76.05**

Risk & Mitigation Strategies

10.1 Key Risks & Comprehensive Mitigation

Risk Category	Potential Risk	Impact	Mitigation Strategy
Founder Acquisition Liability	$1.08M remaining payments create cash flow pressure	MEDIUM	Structure manageable repayments payments against $822K+ annual operating profit; $1M life insurance secures obligations
Market Adoption	Slower credential enrollment than projected	HIGH	Phased regional implementation; corporate packages; institutional partnerships; flexible pricing by market
Competitive Response	Competitors launch cyber-forensic credentials	MEDIUM	First-mover advantage; CPD accreditation; differentiated curriculum; strategic partnerships
Implementation	Delays in Caribbean market entry or curriculum launch	MEDIUM	Component-based development; modular curriculum; phased geographic expansion
Quality Maintenance	Standards degradation during scaling	MEDIUM	Faculty certification; standardized assessments; QA processes; external accreditation (CPD)
Geographic Complexity	Regulatory/compliance challenges in Caribbean	MEDIUM	Legal review per jurisdiction; local partnerships; adaptable curriculum; phased approach
Technology Risk	Platform stability or scalability issues	MEDIUM	Phased deployment; load testing; redundant systems; established tech partners
Faculty Availability	Difficulty recruiting cyber experts	MEDIUM	Flexible engagement models; async delivery; instructor pipeline; teaching assistants
Cash Flow	Seasonal educational industry fluctuations	LOW	Advance payments; payment plans; working capital reserves; diverse revenue timing
Partnership Execution	Strategic partners underperform	MEDIUM	Multiple partnership anchors; clear SLAs; quarterly reviews; contingency channels
Caribbean Political Risk	Government instability or policy changes	LOW	Diversified portfolio; strong govt relationships; regulatory monitoring
Franchise Viability	Franchisees unable to achieve targets	MEDIUM	Selective recruitment; comprehensive support; revenue alignment; performance incentives
Regulatory Changes	Changes to certification requirements	MEDIUM	Continuous monitoring; curriculum flexibility; govt relationships; anticipatory compliance
Share Valuation	Share price doesn't achieve $545 target	MEDIUM	Conservative projections; diversified revenue; 12-stream model; recurring revenue focus

10.2 Founder Liability Mitigation - Detailed Analysis

Key Acquisition Obligation Details:

- **Original Purchase Price:** $300,000 + tax gross-up (~$50K-$70K total)
- **Payment Structure:** $6,000/month for 15 years = $1,080,000 total
- **Total Cost of Acquisition:** $1.38M
- **Security:** $1M life insurance policy on Stephon Grey
- **Trademark:** Transfers to S. Grey Consulting after 15-year license term

Risk Mitigation

- Life insurance secures payment obligations
- $72K/year is manageable vs. $822K+ annual operating profit
- Minimal impact on shareholder distributions
- Trademark ownership incentivizes long-term value creation
- Structured 15-year term aligns with business growth trajectory

Cash Flow Impact Analysis

Year	Operating Profit	Acquisition Payment	Free Cash Flow	FCF Margin
2025	$822K	(72K)	$750K	27.30%
2026	$1,718K	(72K)	$1,646K	28.70%
2027	$2,677K	(72K)	$2,605K	29.20%
2028	$3,698K	(72K)	$3,626K	29.40%
2029	$4,720K	(72K)	$4,648K	29.60%

Analysis: $72K annual payment represents only 8.8% of Year 1 operating profit and declining to 1.5% by Year 5. **NOT material to company viability.**

Leadership & Team

11.1 Organizational Chart

Forensic CPA Society - Executive Leadership

PRESIDENT

Stephon Grey - President
Strategic Leadership & Global Expansion

EXECUTIVE SUPPORT

Joseph S Barbagallo
Advisory Board Member

Dr. Patrick Linton
Lead Faculty Member

Karen Pomazal
Marketing Consultant

REGIONAL TERRITORY LEADERS

Giselle Elias
Asia-Pacific Territory

Lixiu Chen
China Territory

Dr. Panny Wong
Hong Kong Territory

Dr. Shaffick Hosein
Caribbean Territory

Dr. Perry Stanislas
Africa Territory Leader

Rosa Esteves
Central & Latin America

11.2 Management Team Profiles

Current Management Team Profiles

Stephon Grey - President/CEO

- **Background & Experience:** Extensive experience in building globally recognized ecosystems, institutional development, capital formation, and international business development.
- **Expertise:** Strategic vision, global expansion, capital formation, investor engagement, and compliance standards.
- **Role:** Leads the Society's strategic vision, global expansion, and institutional development while overseeing the Forensic CPA certification framework and positioning the Society as a premier authority in forensic accounting and professional training worldwide.

Dr. Patrick Linton - Lead Faculty Member

- **Background & Experience:** Distinguished career in forensic accounting, research, and professional education with deep expertise in curriculum design and educational standards.
- **Expertise:** Forensic accounting, curriculum development, regulatory compliance, case study integration, and real-world investigative analysis.
- **Role:** Designs and maintains the integrity of certification programs and CPD courses while integrating emerging methodologies and case studies to equip members with cutting-edge knowledge.

Giselle Elias - Asia and Pacific Territory Leader

Background & Experience: Extensive experience in regional operations, market expansion, and stakeholder management across diverse jurisdictions with proven expertise in driving growth in high-potential markets.

Expertise: Regional operations management, membership acquisition, institutional partnerships, and multi-jurisdictional stakeholder engagement.

Role: Leads operations and expansion across the Asia-Pacific region, driving membership acquisition and implementing forensic accounting training programs aligned with global objectives.

Joseph S Barbagallo - Advisory Board Member

- **Background & Experience:** Extensive board-level experience spanning financial oversight, corporate governance, and strategic advisory with a strong track record in institutional leadership.
- **Expertise:** Financial oversight, corporate governance, risk control frameworks, and compliance strategy.
- **Role:** Guides the Society's long-term strategic direction and advises on regulatory positioning, financial structuring, and operational integrity across global initiatives.

Karen Pomazal - Marketing Consultant

- **Background & Experience:** Strong background in professional services marketing with proven expertise in brand development, digital strategy, and global communications.
- **Expertise:** Strategic marketing direction, brand positioning, digital strategy, data-driven marketing, and competitive positioning.
- **Role:** Leads the Society's strategic marketing direction, overseeing brand positioning and global outreach while driving membership growth through data-driven campaigns and modern communication channels.

Rosa Esteves - Central and Latin America Territory Leader

- **Background & Experience:** Proven expertise in cross-border collaboration, regional market expansion, and institutional partnerships with demonstrated success in adapting global frameworks to regional contexts.
- **Expertise:** Regional market expansion, institutional partnerships, membership development, and cultural alignment.
- **Role**: Drives strategic growth and partnerships across Central and Latin America, ensuring the Society's programs are culturally aligned while maintaining global standards and building cross-border collaborations.

Lixiu Chen - China Territory Leader

Background & Experience: Specialized expertise in the Chinese market with established credentials in building institutional relationships and navigating complex regulatory environments.

Expertise: China market expertise, institutional partnerships, regulatory navigation, and regional financial systems knowledge.

Role: Anchors the Society's presence in China by driving strategic initiatives to build partnerships and advance forensic accounting education adoption in one of Asia's major financial hubs.

11.2 Management Team Profiles

Current Management Team Profiles

Dr. Shaffick Hosein - Caribbean Territory Leader

- **Background & Experience:** Specialized expertise in the Caribbean market and regional governance with demonstrated success in building professional networks and advancing financial transparency initiatives.
- **Expertise:** Caribbean market expertise, regional governance, professional network development, and institutional partnerships.
- **Role:** Provides strategic oversight for the Society's expansion throughout the Caribbean by establishing institutional partnerships and implementing forensic accounting training programs tailored to regional needs.

Dr. Panny C.P. Wong - Hong Kong Territory Leader

- **Background & Experience:** Deep expertise in Hong Kong's financial systems and international business environment with extensive experience in institutional development and regional leadership.
- **Expertise:** Hong Kong market knowledge, international financial systems, regulatory compliance, and institutional partnerships.
- **Role:** Strengthens the Society's presence in Hong Kong by driving strategic partnerships with financial institutions and regulatory bodies while ensuring offerings are responsive to regional needs.

Dr. Perry Stanislas - Africa Territory Leader

- **Background & Experience:** Extensive experience in regional expansion, strategic partnerships, and capacity building with deep knowledge of African financial systems and regulatory environments.
- **Expertise:** Regional market development, strategic partnerships, forensic accounting education, and financial transparency promotion.
- **Role:** Spearheads the Society's expansion across Africa by establishing partnerships with governments and regulatory agencies while advancing forensic accounting education and building professional networks.

Future Management Team Roles

Key Staff Additions (Year 1)

- **Head of Partnerships** (Q2 2026): B2B partnership development
- **Caribbean Regional Director** (Q2 2026): Market entry leadership
- **Consulting Manager** (Q2 2026): Professional services delivery

Boards and Advisors

Advisory Board & Strategic Advisors

- **Lewis Levy Consulting**: Accounting & tax advisory
- **O8 Agency**: Marketing & brand development
- **Seacrest Company**: Educational excellence
- **CIFA-Edu**: International education advisory
- **Strategic Partnership Liaisons**: Banking, law, cybersecurity, government contacts

Why Invest in Forensic CPA Society

12.1 Investment Highlights

Exceptional Financial Returns
6.22x return | ~49% annual IRR | $12.4M total value on $2M investment

Proven Execution
63 countries | 938 certified members | 50%+ annual growth | $2.75M 2025 revenue

First-Mover Advantage
Only comprehensive cyber-forensic credential | First to market before competitors

Scalable Model
Digital delivery with 30%+ operating margins | Minimal incremental cost per credential

Massive Addressable Market
$8T cybercrime + $15-29B forensic market + 50,000+ professional shortage

Diversified Revenue
12 distinct revenue streams reducing single-stream dependency

Manageable Founder Liability
$72K/year acquisition payment is only 8.8% of Year 1 operating profit, declining

Strong Dividend Stream
$220K Year 1 dividends + rising share price = 11% Year 1 yield to 77% by Year 5

Strategic Partnerships
Signed MOUs across banking, law, cybersecurity, government reducing execution risk

Experienced Leadership
20+ years forensic expertise | Serial EdTech entrepreneurs | International track record

Multiple Exit Options
Strategic acquisition (2027-29) | IPO potential ($25M-$50M valuation) | Dividend recapture

Regulatory Validation
CPD accreditation + expansion to 63 countries validates strong market demand

CPD Accreditation
Only cyber-forensic credential with UK CPD accreditation by CPD Standards Office

12.2 Investment Thesis

THE CYBER-FORENSIC ACCOUNTING OPPORTUNITY

The global financial system faces a $10 trillion cybercrime crisis with fewer qualified professionals possessing combined forensic accounting + cybersecurity expertise. This creates an exceptional market opportunity.

Market Tailwinds

•Cybercrime growing 15-25% annually (fastest-growing forensic segment)

•Significant unfilled professional positions creating supply shortage

•Government and regulatory mandates driving training demand

•Banking sector desperate for cyber-forensic capabilities

•CPD accreditation validates credential quality and regulatory recognition

FCPA's Unique Positioning

•Only CPD-accredited cyber-forensic credential

•Operating across 63 countries with proven execution

•First-mover advantage before competitive entry

•Strategic partnership ecosystem providing distribution

•12-stream revenue model generating $2.75M Year 1

Investor Value

•Exceptional returns: 6.22x equity value + USD $4M dividends over 5 years

•Strong cash flow: USD $750K+ free cash flow Year 1, growing to USD $4.6M+ by Year 5

•Manageable risks: Diversified revenue, strategic partnerships, experienced team

•Clear path to exit: Multiple acquisition and IPO options

•Regulatory validation: CPD accreditation + 63-country presence

Call to Action

13.1 Call to Action

Ready to invest in the future of cyber-forensic expertise?
Forensic CPA Society invites accredited investors to join us in addressing the $10 trillion global cybercrime crisis. This is your opportunity to invest in a CPD-accredited, fast-growing credential with proven market traction across 63 countries.

Investment Details:

- **Capital Raise:** $2.2 Million USD
- **Equity Offering:** 22,000 Class A shares at $100/share (16.7% equity post-investment)
- **Projected IRR:** ~48% annually
- **5-Year Equity Return:** 5.45x (USD $100 → $545 per share)
- **Payback Period:** 2+ years

To place your bid or discuss investment terms, contact:

Stephon Grey | President & CEO Email: stephon.grey@cifa-consulting.com
Sinead Ellis | RBC Lead Email: sinead.ellis@rbc.com

Next Steps:

- Schedule a confidential investor briefing
- Review the full financial model and detailed projections
- Discuss investment structure and terms

Join us in building the global standard for cyber-forensic professionals. The time is now—the market demand is urgent, the regulatory validation is secured, and the growth trajectory is exceptional.

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