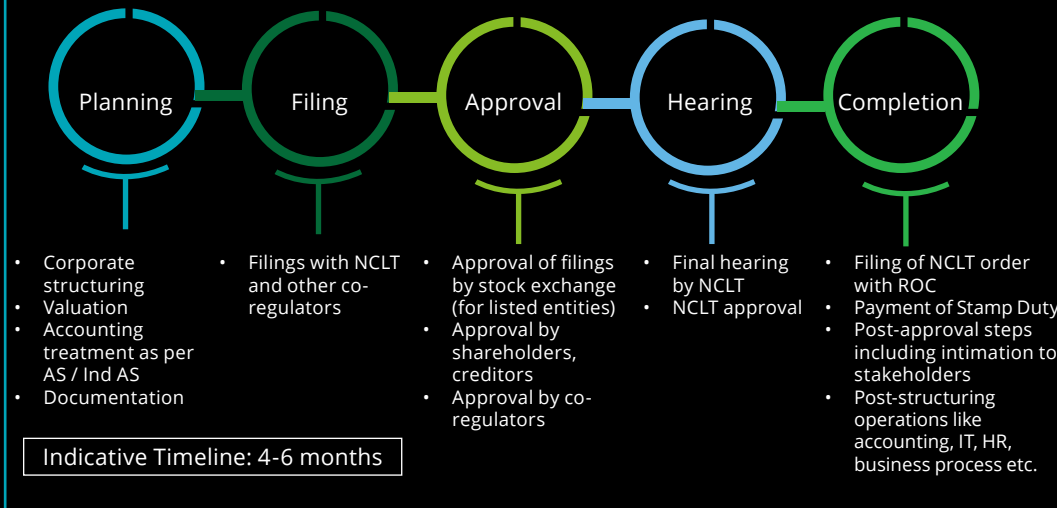


NCLT – a single window for corporate re-structuring

Corporate structuring like Capital Reduction, Compromise and Arrangement, Amalgamation, Demerger and similar matters including Cross-border amalgamation requires approval of NCLT under the Companies Act 2013

Structuring – a sequential journey under corporate laws



Arrangement, Demerger and Amalgamation
To achieve synergies and for restructuring the business

Change in Financial Year
Align with offshore group (other than April-March)

Compounding of Offences
To make good the default

Capital Reduction
To repay equity capital or right-size the financial statements

Winding-up
To close the business

Reopening / Voluntary revision of Financial Statements
In case of investigations or correction in Financials

Conversion of public co. into private co.
Operational convenience and reduce compliance

Consolidation of share capital
To change shareholding structure

Illustrative Service Offerings



How we can assist?

Accounting	Tax	Regulatory	Valuation	Financial Advisory	Consulting
<ul style="list-style-type: none"> • Advisory from Accounting Standards, Indian Accounting Standards (Ind AS) 	<ul style="list-style-type: none"> • Structuring from Direct and Indirect tax • Due diligence • Cost assessment from Income tax, GST 	<ul style="list-style-type: none"> • Advise on structuring from Corporate Laws • Due diligence • Cost assessment from Stamp Duty and statutory fees • Developing step plan • Transaction documents • Appearance / Representation before NCLT • Advisory on NCLT convened meetings • Obtaining NCLT approvals 	<ul style="list-style-type: none"> • Advisory on business valuations • Valuation for securities, share swap • Purchase price allocation • Assistance in financial forecast model including working capital projections • Assessment of impairment loss 	<ul style="list-style-type: none"> • Assistance in raising capital – private equity / capital markets • Strategic and general corporate advice • Project finance & public private partnerships • Business modelling • Due diligence 	<ul style="list-style-type: none"> • Post-structuring integration from operations, Information Technology, SAP, Admin, HR and other process • Analysis of business plan and operations • Business feasibility study • Conduct market research and analysis • Assistance in developing business plan • Advisory on operational risk management

Post-structuring integration assistance

- Regulatory**
Filing of necessary documents with regulatory authorities
- Indirect Tax**
Assistance in obtaining fresh / amendment in existing indirect tax registrations etc.
- Consulting**
Assistance in integration from Business Operation, SAP, HR, Admin, IT etc.
- Direct Tax**
Assistance in obtaining fresh / amendment in existing Income Tax registrations etc.

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