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M&A: Investing for impact

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## M&A: Investing for impact



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**Impact Oriented** 

**Investment Focus** 

Traditional Investing

Responsible Investing

Sustainable Investing

Impact Investing

Impact-first Investing

Venture Philanthropy Philanthropic Donation

Traditional Business

Responsible Business

Sustainable Business

Impact Business

Social Enterprise

Non-Profit Organisation

Charity

Re-positioning of Businesses

Source: CIIP website







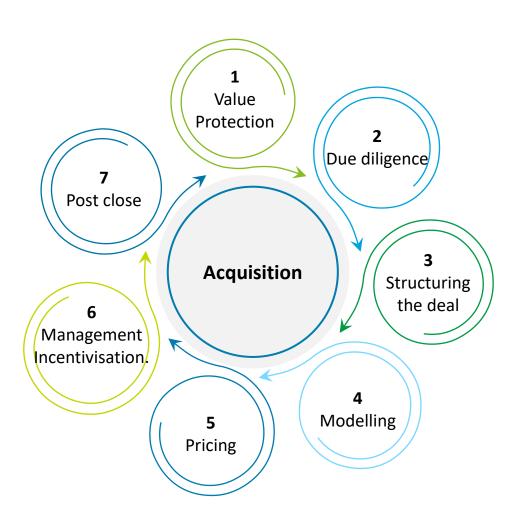


Tax can arise in multiple forms, including corporate taxes, withholding taxes, employment taxes and indirect taxes (VAT, transfer taxes and stamp duties)

Tax is complex and can represent a significant cost. Getting it wrong can therefore result in considerable and unnecessary value leakage.

On the other hand, getting it right can ensure value is maximised.

Tax, therefore, should play a key role throughout the transaction process.

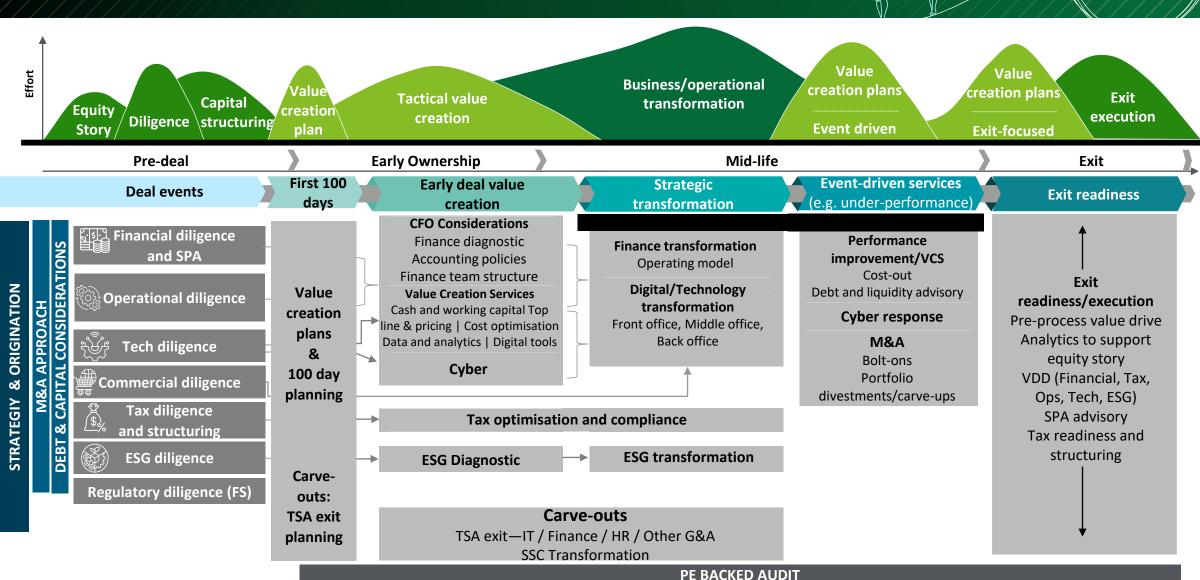


- **O1** Value protection
- **(02)** Key tax inputs—due diligence
- **O3** Key tax inputs—structuring the deal
- **64** Key tax inputs—modelling
- **O5** Key tax inputs—pricing
- **66** Key tax inputs—management incentivisation
- **O7** Key tax inputs—Post close



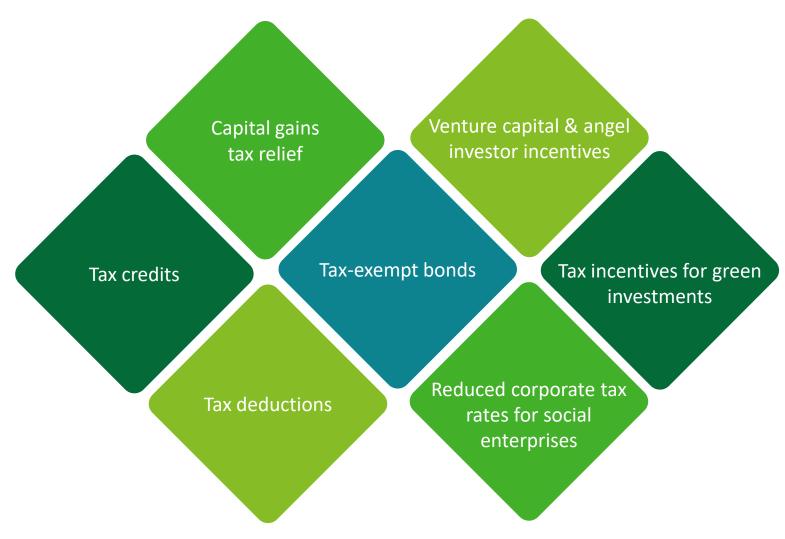








Examples of key tax incentives adopted by governments across the world



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