

# DHAMI AND ASSOCIATES

## 6. Business Restructuring & Valuation

- **Mergers & Acquisitions**
- **Business Valuations:** For fundraising, restructuring, litigation, or compliance.
- **Insolvency & Bankruptcy Support:** Under IBC regime.
- **Capital Structuring & Share Buybacks**
- **Demerger/Hive-off Advisory**

## Business Restructuring & Valuation Services

In a dynamic business environment marked by growth ambitions, financial challenges, regulatory changes, and competitive pressures, the need for **effective restructuring and accurate valuation** has become more crucial than ever. Our CA firm provides comprehensive Business Restructuring and Valuation services to support strategic decision-making, enhance value, and ensure regulatory compliance.

We advise promoters, corporates, investors, lenders, insolvency professionals, and legal advisors across a wide range of transactions — from mergers and demergers to fundraising, IBC proceedings, and capital reorganization.

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### Mergers & Acquisitions (M&A)

We assist clients in navigating the entire lifecycle of **mergers, acquisitions, and takeovers**, from initial strategy to post-deal integration. M&A transactions require deep understanding of financial, tax, legal, and regulatory aspects — areas in which our team brings hands-on expertise.

Our M&A services include:

- **Feasibility studies and deal structuring**
- **Financial and tax due diligence**
- **Valuation of shares, businesses, and assets**
- **Preparation of scheme of amalgamation or arrangement**
- **Assistance with NCLT and ROC filings**
- **Coordination with legal and secretarial teams**
- **Post-merger integration support**

Whether you're acquiring a business, looking for a strategic partner, or undergoing consolidation, we help ensure the deal is **value-accretive, compliant, and financially sound**.

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## Business Valuations

Valuation is at the core of critical decisions related to investment, restructuring, compliance, litigation, and exit. We provide **independent, technically sound, and regulatorily compliant valuation services**, tailored for varied purposes.

Our valuation services are used in:

- **Fundraising and private equity deals**
- **Buy/sell of businesses or shares**
- **Corporate restructuring (merger/demerger)**
- **Litigation support, shareholder disputes, and family settlements**
- **ESOP and sweat equity valuation**
- **Valuation under Income Tax Act, Companies Act, FEMA, and SEBI guidelines**

Our reports follow globally accepted methodologies (DCF, NAV, market multiples) and are supported with **detailed working papers, management interviews, and sensitivity analysis**.

We are also registered with **IBBI/RVOs**, enabling us to provide **Registered Valuer reports under Companies Act and IBC**, where applicable.

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## Insolvency & Bankruptcy Support (IBC)

The Insolvency and Bankruptcy Code (IBC) has redefined how distressed companies are resolved in India. Our team assists **corporate debtors, creditors, insolvency professionals (IPs), resolution applicants, and legal counsel** through the insolvency process.

Our IBC-related services include:

- **Assistance in CIRP and Liquidation process**
- **Preparation of financial statements and claims under CIRP**
- **Drafting and vetting of Resolution Plans**
- **Valuation support for IBC-mandated fair value/liquidation value**
- **Cash flow forecasting and viability assessment**
- **Support in NCLT hearings, filings, and forensic examination**

We ensure technical accuracy and full compliance with IBC regulations, helping stakeholders **protect value and enable turnaround**.

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## Capital Structuring & Share Buybacks

Optimal capital structure enhances shareholder value, tax efficiency, and financial flexibility. Our advisory on **capital restructuring and buybacks** includes:

- **Analysis of debt-equity mix and dividend policy**
- **Design of share capital reduction or reorganization schemes**
- **Buyback planning under Companies Act/SEBI norms**
- **Review of capital reserves and impact on EPS/net worth**
- **Regulatory filings and coordination with merchant bankers**

We work closely with management and legal advisors to implement **SEBI-compliant, tax-efficient, and financially prudent** capital strategies.

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## Demerger and Hive-off Advisory

Demerger or hive-off is often undertaken to **unlock value, attract investors, or streamline operations**. We offer end-to-end advisory for strategic and tax-efficient demergers.



Our services include:

- **Feasibility study and business rationale for demerger**
- **Identification of transferor/ transferee units**
- **Valuation and swap ratio determination**
- **Tax impact analysis and compliance support**
- **Drafting of demerger scheme and related documents**
- **Assistance in ROC/NCLT/SEBI/Stock Exchange processes**




We ensure that the restructuring is not only compliant but also aligned with **long-term business objectives and investor expectations**.

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## Why Choose Us for Business Restructuring & Valuation

-  **Multidisciplinary Expertise:** CA-led teams with experience in finance, law, taxation, and regulatory affairs
-  **Comprehensive Solutions:** End-to-end services from structuring to execution

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-  **Regulatory Alignment:** Compliant with Companies Act, SEBI, FEMA, IBC, and Income Tax laws
  -  **Robust Documentation:** Well-supported valuation reports and restructuring schemes
  -  **Collaborative Approach:** Working alongside management, legal counsel, and other advisors
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