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KEY INSTANCES NECESSITATING VALUATIONS IN INDIA





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In the fast-paced corporate world, valuation is more than just a regulatory requirement—it is a crucial element in your company's growth journey. Recognizing when and why your company needs a valuation can open up new opportunities and ensure compliance is seamlessly maintained.





COMPANIES ACT

Companies Act, 2013 has mandated the valuations under the following instances:

Issuance of Shares or Debentures:

Determine the true worth before issuing new securities

Conversion of Convertible Securities:

Accurately assess value during conversions

Issuance of ESOPs:

Set realistic values for employee incentives

Financial Reporting and Disclosure Requirements:

Maintain transparency and accountability

Mergers, Demergers and Acquisitions:

Ensure fair value exchanges in corporate restructuring





INCOME TAX ACT

Income Tax Act, 1961 has mandated the valuations under the following instances:

Transfer of Shares:

Accurately value shares for tax calculations

Transfer Pricing Adjustments:

Comply with arm's length pricing

Calculation of Capital Gains:

Determine gains for taxation

Slump Sale Valuation:

Determination of consideration





SEBI REGULATIONS

SEBI has mandated the valuations under the following instances:

Valuation for IPO Pricing:

Set competitive and realistic IPO prices

Delisting of Securities:

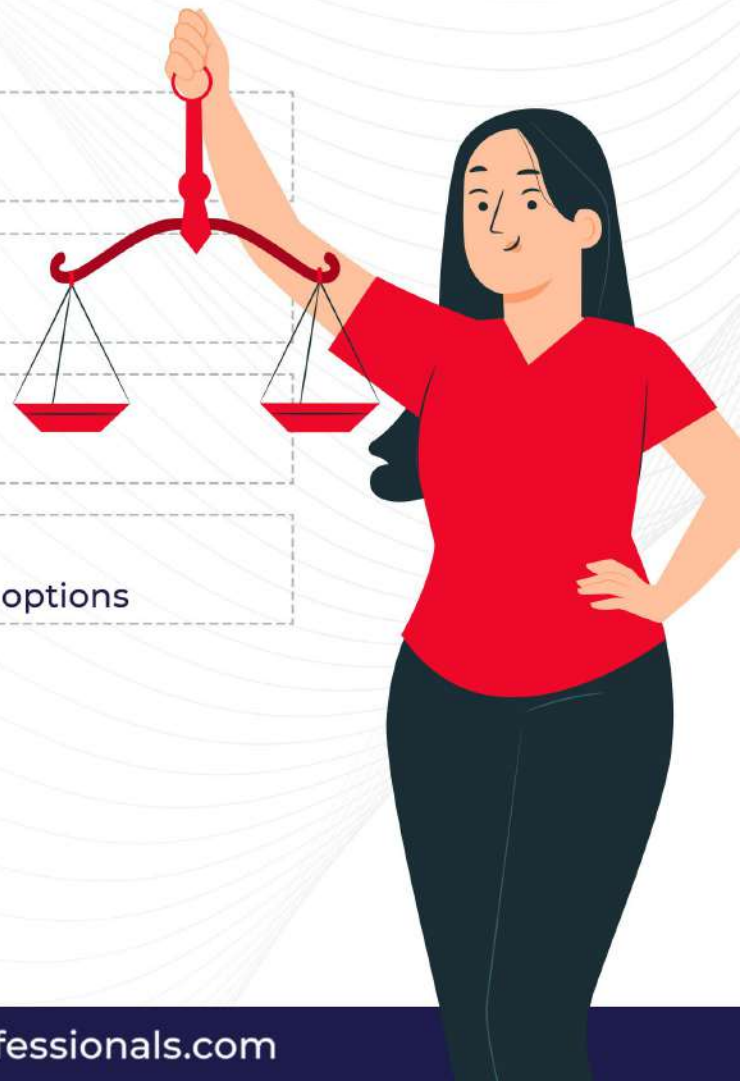
Accurately value securities for delisting

Pricing of Preferential Allotment:

Ensure fair pricing for new issuances

Valuation for ESOPs:

Provide fair valuations for employee stock options





INDIAN ACCOUNTING STANDARDS

Ind AS has mandated the valuations under the following instances:

Fair Value Measurement:

Maintain accurate financial statements

Purchase Price Allocation in Business Combinations:

Align purchase prices with market values

Impairment Testing of Assets:

Detect and report asset impairments

Financial Instruments Valuations:

Ensure proper accounting and reporting





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Valuations must be conducted by Registered Valuers or SEBI-Registered Merchant Bankers. While International Valuation Standards offer guidelines, the process involves detailed financial analysis and deep business insights.

No need to navigate these complexities alone.



At Corporate Professionals, we are a SEBI Registered Category 1 Merchant Banker and IBBI Registered Valuer with extensive experience in handling all valuation needs. We ensure a seamless, end-to-end solution for all your valuation requirements.

Contact us today for expert valuation services.

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