



15 Structured
CPE Credits
upon Enrolment



CERTIFICATE COURSE ON CORPORATE RESTRUCTURING

Registration Open for Batch-4

REGISTRATION OPEN: 29th July 2022

LAST DATE TO REGISTER: 11th September 2022

COMMENCEMENT OF CLASSES: 1st October 2022

COURSE COMPLETION: FEBRUARY 2023

Study
material
will also
be
provided

Corporate restructuring can be driven by a need for change in the organizational structure or business model of a company, or it can be driven by the necessity to make financial adjustments to its assets and liabilities. Regardless of the reason for a company's restructure, excellent planning is essential. Enlisting the guidance of a qualified professional at the planning stage is critical to ensure a successful restructure.

The ICSI launches online "Certificate Course on Corporate Restructuring" which enriches us with all strategic, legal, accounting, taxation, funding and valuation concepts and issues relating to Mergers & Acquisition and Corporate restructuring in the Indian and global context

COURSE DELIVERY

The course will be offered through online mode on ICSI LMS platform through Live Webinars and recorded version & PPTs (also available through Android and IOS App) with interactive webinar.

COURSE DURATION

15-20 hours of training will be provided through once in a week session and each session will be of 2 hours approx.

ELIGIBILITY

- Members of ICSI
- Students of ICSI Executive Programme or higher
- Graduation in any stream from a recognized university

ASSESSMENT AND PROJECT REPORT

Upon successful completion of online training, candidate will be required to pass a MCQ based assessment and to submit a project report.

MODE OF ASSESSMENT

- MCQ Based Test-50% Weightage
- Project Report-50% Weightage

AWARD OF CERTIFICATE

Certificate of Completion & CPE hours will be awarded to all the candidates, upon successfully completion of course, passing the MCQ based assessment test and project report.

COURSE FEES

- Rs. 7,500/- + GST for students/members of ICSI
- Rs. 15,000/- + GST for others

Registration link: <https://g25.tcsion.com//EForms/configuredHtml/1677/62804/application.html?id=CC>

CS Devendra V. Deshpande
President, The ICSI

CS Asish Mohan
Secretary, The ICSI

Session	Topic to Be Discussed
I	Fundamentals of Corporate Restructuring, Mergers and Acquisitions <ol style="list-style-type: none"> 1. Corporate Restructuring, Forms of Corporate Restructuring- Mergers, Acquisitions, Consolidation, Joint Ventures 2. Strategies: Intensive Growth, Diversification Growth, Spin-offs, split-offs 3. Motives and Synergies: Monopoly theory, Valuation theory 4. Friendly takeovers, Hostile takeovers; Leveraged Buyouts, Poison Pill, Note of Clause, 5. Buy back of shares and other defense mechanisms.
II	Statutory Provisions <ol style="list-style-type: none"> 1. Companies Act, 2013: Mergers and Demergers, Reduction of Capital, Reorganisation of Capital 2. SEBI (Substantial Acquisition of shares and takeovers) regulations, 2011 3. SEBI & Stock Exchange Approvals, Escrow Account, Treatment of fraction Shares
III	Due Diligence <ol style="list-style-type: none"> 1. Financial due diligence, 2. Taxation due diligence, 3. Legal due diligence, 4. Cultural due diligence and 5. Information technology (IT) due diligence 6. Shareholder & Joint Venture Agreement
IV	Valuation Aspects <ul style="list-style-type: none"> • Criteria for selecting the appropriate Valuation Method • Valuation Fundamentals & Contexts • Techniques to manage Risk in Business Valuation • Criteria for selecting the appropriate Valuation Method • Application of Valuation Principles
V	Stamp Duty issues <ul style="list-style-type: none"> • Stamp Duty Provisions as per the Indian Stamp Act, 1899 • Stamp Duty Provisions as per various laws enacted by different states • Stamp Duty under the Companies Act, 2013 • Other Related Provisions
VI	Accounting & Taxation Aspects <ul style="list-style-type: none"> o Methods of Accounting for Amalgamations - AS-14/ IndAS 103 o Treatment of Reserves, Goodwill; o Pre-Acquisition & Post-Acquisition Profit; o Accounting in Books of Transferor and Transferee;
VII	Formulation of Scheme
VIII	Fast Track Merger <ol style="list-style-type: none"> 1. Applications before RD 2. Approvals from Registrar of Companies, OL & IT 3. Order and Compliances
IX	Procedural Aspects <ol style="list-style-type: none"> 1. Application before National Company Law Tribunal 2. Meetings of Stakeholders i.e Shareholders, Secured Creditors, Unsecured Creditors 3. Approvals From Sectoral Regulatory Authorities 4. Post Merger Compliance
X	Panel Discussion - Case Studies