

M&A LIFECYCLE

KEY TAX PILLARS







PRE-DEAL

BEING DEAL READY

- Group restructuring (carve-outs, consolidation)
- Pre-IPO structuring
- Vendor due diligence (e.g., tax due diligence, health check, tax governance review)

DEAL

 Acquisition structuring	 Tax due diligence	 Legal documentation review	 Financial model review
<p>Tax optimization</p> <ul style="list-style-type: none"> • Evaluate acquisition and financing structures for tax efficiency • Align structure with commercial goals, financing strategy and integration roadmap 	<p>Identify tax risks</p> <ul style="list-style-type: none"> • Identify and assess material tax risks, exposures and value-impacting items • Translate findings into quantified risks and mitigation strategies 	<p>Tax risk protection</p> <ul style="list-style-type: none"> • Review of tax clauses in transaction documents (SPA, business transfer agreement etc.) • Negotiation of warranties, indemnities and covenants to limit post-closing exposure 	<p>Sense check of tax assumptions</p> <ul style="list-style-type: none"> • Assess reasonableness of tax assumptions embedded in the financial model • Identify tax-driven sensitivities with material impact on valuation and returns

POST-DEAL

INVESTMENT GOVERNANCE

- Oversight of post-deal tax governance and re-organization at portfolio company level
- Alignment of tax compliance processes, controls, and reporting framework with investor governance rights

CONTACT US

Bhakti Thakker
Partner
bhakti.thakker@dhruvaadvisors.com

OUR MIDDLE EAST OFFICES

DUBAI

204, Emaar Square,
Building 4, PO Box 127165,
Dubai, UAE
Tel: + 971-4240-8477

ABU DHABI

1905, Addax Tower City of
Lights, Al Reem Island, Abu
Dhabi, UAE
Tel : +971-2678-0054

SAUDI ARABIA

308, 7775 King Fahd Road,
Al Olaya, 2970, Riyadh 12212,
Saudi Arabia



www.dhruvaconsultants.com

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