

# *Korpus Prava*

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LAW & TAX

Business Restructuring



# Business Restructuring

Business restructuring ensures the efficient distribution and disposal of all of a business' resources. The outcome of restructuring, as a rule, is the establishment of a structured holding company, based on a preexisting company or group of companies.

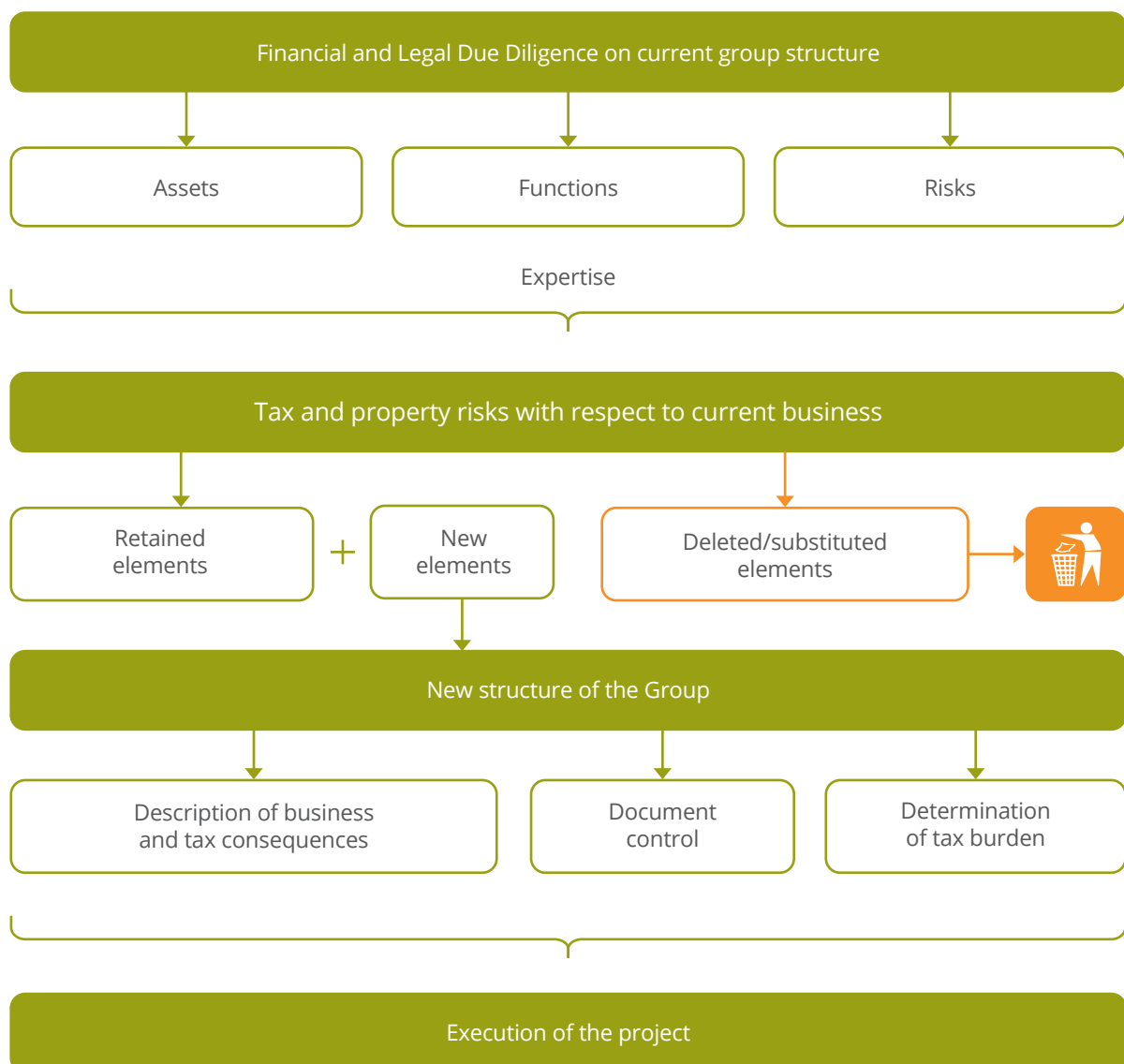
A holding company is an efficient tool for the ownership and management of different assets, since it represents a group of companies that has an interest in its capital, participates in centralized management and has close commercial relations. The holding company may include any company with objectives that serve the interests of the owner. The functional characteristics of companies included within a holding company are determined during the course of restructuring, depending on the goals pursued by the owner.

## Objects of restructuring

The main objectives for restructuring a group of companies and forming a new business structure include:

- Establishing a vertically integrated group of companies
- Forming a proper structure for capital and group management
- Forming a finance system
- Reducing tax and legal risks
- Developing an income generation mechanism for the owner of the Group

## Stages of restructuring



## Restructuring projects legal support

Stages	Description of services	Price
Due Diligence	<ul style="list-style-type: none"><li>• Tax and Legal Due Diligence on current operations</li><li>• Analysis of identified risks and recommendations for mitigation</li></ul>	Depending on the degree of professional expertise*  From 250 000 RUB
Preparation of restructuring advice	<ul style="list-style-type: none"><li>• Execution of restructuring recommendations subject to the owners' objectives</li><li>• Determination of revenues, expenditures and tax consequences</li><li>• Preparation of restructuring action plan</li><li>• Preparation of the list of standard documents containing the essential terms and conditions to be agreed upon as part of restructuring</li></ul>	Depending on the degree of professional expertise*  From 250 000 RUB
Execution of transaction	<ul style="list-style-type: none"><li>• Preparation of documents</li><li>• Registration formalities</li></ul>	Depending on the number of registrations
Additional services	Subscription for providing legal services for the new Group	Subject to standard fee for services "Subscription-based legal services"

\* In order to plan the project and make an offer, our specialists sent a list of initial questions to be addressed.

### Advantages of Korpus Prava services:

- An international team of experts, including experts on common law
- High level of expertise
- Many years of experience in large-scale projects, including projects in foreign jurisdictions
- Efficient procedures
- Good value for money
- Personal approach
- Free advice during the project (tax and legal advice)

Recommendations by our clients are provided upon request.



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