

Tuesday 12th March, 2023

Opportunities and Capacity Building *STARTUPS*

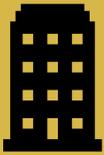


CA RISHI KHATOR

Gratitude

Understand

Sochaa Nahin to Socho Abhi...



Largest operator of hotel rooms does not own a single hotel



Growing diamond in lab



Largest operator of taxi does not own a single taxi



Seller of agricultural produce without owning any farmland



Large medium of interaction does not create its own content



Artificial Intelligence

The Startup World

92705

No. of startups
with DPIIT

1048

Certified
for Income tax
exemption

3382

Funded by SIDBI
Fund of Funds

\$350 Bn

Valuation of
Unicorn Startup

108

Unicorns

STARTUP?

1

Proprietorship?

2

≤ 10 years

3

≤ 25 crores

4

≤ 100 crores

5

Innovation / Improvement and
Business Model Emp/Wealth/Not
Existing

Unicorns USD 350 Bn

Molbio Diagnostics



1 MG

Ship Rocket

5ire

One Card

Concerns in new Startups

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graph TD; A[Concerns in new Startups] --> B[Awareness of various statutory compliances: GST, TDS, ITR, Companies Act (Annual Filing and Event based filing)]; A --> C[Valuation]; A --> D[Incomplete Projections]; A --> E[Very Crowded Space];
```

Awareness of various statutory compliances:

GST, TDS, ITR,
Companies Act
(Annual Filing
and Event based
filing)

Valuation

Incomplete Projections

Very Crowded Space

Opportunities

CAs as:

```
graph TD; A[CAs as:] --> B[Professionals]; A --> C[Promoters]; A --> D[Investors];
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Professionals

Promoters

Investors

CA as a professional in Startups

Specialised Startup Services CA's can provide:

- Sourcing Startups
- Business Model & Financial Forecast
- Business Valuation
- Transaction Advisory & Share Holders Agreements
- Pitch Deck
- Shared CFO Services during early days of Startups
- Startups Registration
- Compliances (also FEMA)
- Bookkeeping
- ESOP
- Guidance Note
- Master Classes

Peculiarities

- Some at par, after few days some at premium
- Simultaneously at par and premium
- Some only advisory
- Lock in period of promotor, investor etc.
- Special rights
- Some with differential voting right
- Frequently raising capital
- Cross Border Share Transaction (entity User, business user, FIRMS, LLP etc)

Opportunities

USD134 Bn Investments

413

M & A

25%

**Reduction in
funding over
2021**

**More Investments in Seed
and Growth Stage**

**Prioritise Working
Cap
Management**

Do you know?

Young Startup Founders

- Ritesh Agrawal (OYO)- 20 years
- Tilak Mehta (Paper n Parcels)- 16 Years

Older Startup Founders

- CA Aman Gupta (BoAT)- 34 years
- Ronnie Screwvala (UpGrad)- 53 years
- Falguni Nayar (Naykaa)- 49 years

Age is the issue of mind over matter. If you don't mind, it doesn't matter.

STATUTORY BENEFITS TO STARTUPS



