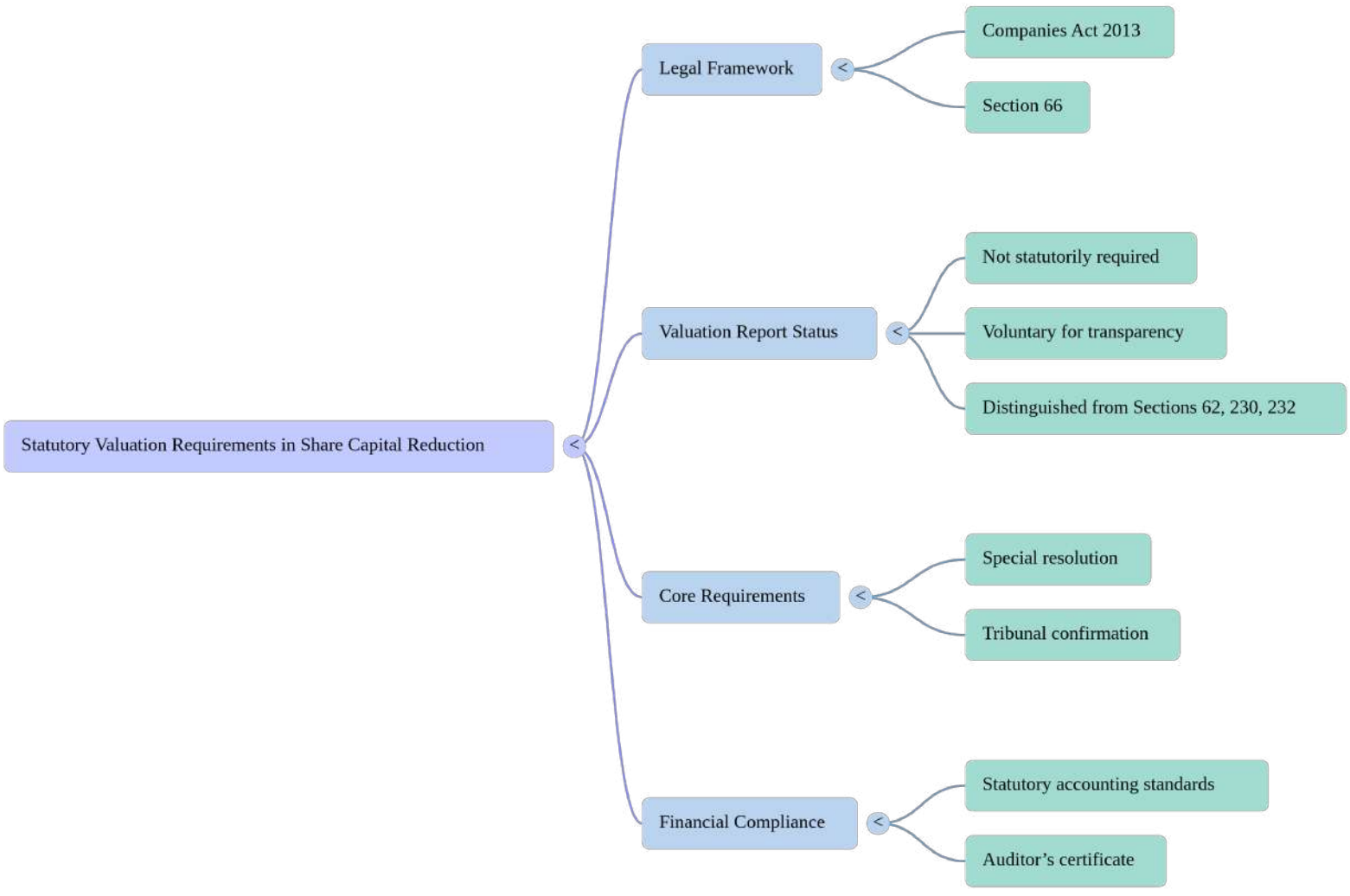
Statutory Valuation Requirements in Share Capital Reduction
Legal Framework
Companies Act 2013
Section 66
Valuation Report Status
Not statutorily required
Voluntary for transparency
Distinguished from Sections 62, 230, 232
Core Requirements
Special resolution
Tribunal confirmation
Financial Compliance
Statutory accounting standards
Auditor’s certificate