



OVERVIEW 1.1 With the number of startups increasing in Singapore and India, employee incentive plans such as Employee Stock Ownership Plans (“ESOPs”) or Employee Share Ownership (“ESOWs”)1 (collectively referred as “Options”) have become a powerful tool for attracting and retaining talent since they have lack of capital to offer high salaries and compete with larger corporations. * Dilpreet is a partner with Neo Dhruva and is based in Singapore. He has more than 20 years of experience in the areas of tax compliance and consulting for local and multinational companies. Dilpreet is a member of the Institute of Chartered Accountants of India (ICAI), an associate of Institute of Chartered Accountants of Singapore (ISCA) and an Accredited Tax Advisor of the Singapore Institute of Accredited Tax Professionals (SIATP). His expertise, includes amongst others, planning.....