

# CANNABIS: VALUATION & ADVISORY

SingerLewak's valuation and consulting team provide valuation services to local, national and multinational corporations, private equity firms, attorneys, not-for-profit institutions, fiduciaries and individuals. Our valuation professionals participate in all phases of valuation consulting projects, from initial client discussions, through analysis and supporting our valuation conclusions through expert testimony. Our valuation experts provide impartial, uncompromised opinions and have extensive experience valuing a wide range of assets and liabilities, including:

## Scope May Include:

- Business enterprise value of cannabis dispensaries or retail delivery operation, cultivation, processing and distribution operations.
- Valuation of cultivation, processing and distribution operations.
- Intellectual property including brand names, trademarks, established workforce, licenses, individual, stacked and master licenses, manufacturing processes, genetic variants and IPR&D.
- Market Studies including demographics and demand.
- Financial forecasting for cannabis operations
- Financial ownership including equity, options, warrants, SARs, preferred stock.
- Earn-outs in Purchase Agreements
- Restricted shares and minority interests

## Our Valuation Opinions are used for:

- Shareholder Disputes
- Share-based Payment Options for IRC 409A and ASC 718
- Tax and Financial Reporting Compliance
- Purchase Price Allocation per ASC 805
- Impairment Testing for Goodwill and Intangible Assets per ASC 350 and 360
- Fairness and Solvency Opinions
- Subchapter S Elections
- Litigation Support
- Estate Planning and Compliance
- Bankruptcy, Fraudulent Conveyance and FreshStart Valuation

## CONTACT INFORMATION



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