

# 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. One valuation professional participates in all phases of valuation consulting projects, from initial client discussions, through analysis and supporting our valuation conclusions.

Our valuation experts provide impartial, uncompromised opinions and have extensive experience valuing a wide range of assets and liabilities, including:

- Valuation of cannabis dispensaries and retail operations
- Valuation of cultivation, processing and distribution operations
- Intellectual property including brand names, tradenames, trademarks, established workforce, licenses
- Financial forecasting for cannabis operations.
- Financial ownership including equity, options, warrants, SARS, preferred stock
- Earn-outs in Purchase Agreements.
- Restricted shares and minority interests in cannabis companies

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

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