WBS

MANAGEMENT CONSULTANCY

Plan • Strategize • Grow



BUSINESS VALUATION

TABLE OF CONTENTS

Expert Consulting | Strategic Solutions | Sustainable Growth | Global Perspective

WBS | WBS MANAGEMENT CONSULTANT



BUSINESS VALUE FOR OPERATIONAL COMPANY

PREMIUM PACKAGE | 3 VALUATION METHODS

BUSINESS, COMPANY & MARKET | DCF Method | Market Approach | Asset Based Method

1. Disclaimer

2 Executive Summary

- Company Vision & Mission
- Introduction to the Company
- Purpose of Company Valuation
- Covering Letter from Auditor
- Financial Valuation Summary

3 Business Financial Analysis

- Revenue Analysis
- Cost of Revenue Analysis
- Operating Expense Analysis
- EBITDA Analysis
- Net Income Analysis
- Current Assets & Current Liabilities Analysis

4 Company Profile

- Company Background
- Products & Services
- Market Position Analysis
- Management Team
- Future Goals
- Conclusion

5 Industry & Market Analysis

- **Global Market Overview**
  - Application Insights
  - Regional Insights
- **Middle East Market Overview**
- **UAE Market Overview**
  - Inflation Rate in UAE
  - UAE Population Statistics
  - Industry Growth
  - Potential Target Market
- **5.1 Risks & Mitigation Strategies**
  - Business Model Risk
  - Operating Risk
  - Financial Risk
  - Technological Risk
  - Credit Risk
  - Legal Risk
  - Compliance Risk
  - Risk of Implementation
  - Execution Risk
  - Rapid Technological Advances
  - Challenges Facing This Type of Business in the Market or Industry
  - Risk Mitigation Strategies to Reduce the Above-Mentioned Risks

6 Competitor Analysis

- Competitor No.1
- Competitor No.2
- Competitor No.3

WBS Management Consultant | info@bsaccountancy.com | www.bsaccountancy.com

WBS | WBS MANAGEMENT CONSULTANT

BUSINESS VALUE FOR OPERATIONAL COMPANY

PREMIUM PACKAGE | 3 VALUATION METHODS

TABLE OF CONTENTS – VALUATION, FINANCIALS & METHODOLOGY

DCF Method | Market Approach | Asset Based Method

8 Business Valuation
- Valuation Summary
- Valuation Methods & Approaches for a Private Company
- Application of Methods

8.1 Income Approach – 1st Valuation Approach
- Discounted Cash Flow Methods
- Capitalized Cash Flow Methods
- Excess Earnings Method or Residual Income Method

8.2 Market Approach – 2nd Valuation Approach
- Guideline Public Company Method (GPCM)
- Guideline Transaction Method (GTM)
- Prior Transaction or Precedent Transaction Method

8.3 Asset Based Approach – 3rd Valuation Approach
- Net Asset Value Method

8.4 Blended Valuation (Combination of All Methods)

9 Historical Financial Information
- Historical Balance Sheet
- Historical Income Statement
- Historical Statement of Cash Flows
- Historical Financial Analysis
- Key Performance Indicators (KPIs)
- Fixed Assets Schedule
- Depreciation Schedule

10 Projected Financial Information
- Projected Balance Sheet
- Projected Income Statement
- Projected Statement of Cash Flows
- Projected Financial Analysis
- Key Performance Indicators (KPIs)
- Fixed Assets Schedule
- Depreciation Schedule
- Repayment of Long-Term Loans
- Risk Analysis of the Project
- Risk Analysis of the Project:
  - Risk Analysis 1 – Sensitivity Analysis
  - Risk Analysis 2 – Scenario Analysis

11 Comparable Companies Analysis
- Comparable Company No.1
- Comparable Company No.2
- Comparable Company No.3

APPENDICES, ASSUMPTIONS & REFERENCES

16 Appendices / Annexures
- **Appendix A:** First-Year Monthly Projected Balance Sheet.
- **Appendix B:** First-Year Monthly Projected Income Statement.
- **Appendix C:** First-Year Monthly Projected Cash Flow Statement.
- **Appendix D:** First-Year Monthly Projected Revenue / Sales Forecast.
- **Appendix F:** Cost of Sales.
- **Appendix G:** Operating Expenses.
- **Appendix H:** Fixed Assets Schedule.

17 Key Assumptions
- Revenue Assumptions.
- Operating Cost Assumptions.
- Expense-Related Assumptions.
- Fixed Assets Schedule Assumptions.

18 References
- Useful Web Links and Contacts.

Package Methods Reference:
- **Basic** – Discounted Cash Flow Method only (1 method).
- **Standard** – Discounted Cash Flow Method + Asset Based Method (2 methods).
- **Premium** – Discounted Cash Flow Method + Asset Based Method + Market Comparable Method (3 methods).

12 Valuation Techniques & Methodology

13 WACC / Discount Rate / Cost of Capital

14 Levered / Unlevered Beta Calculation

15 Limitations & Restrictions

WBS Management Consultant | info@bsaccountancy.com | www.bsaccountancy.com

WBS | WBS MANAGEMENT CONSULTANT

BUSINESS VALUE FOR OPERATIONAL COMPANY

SERVICE PROPOSAL

SERVICE OVERVIEW

Professional business valuation and operational analysis for companies based on internationally accepted approaches and methods.

CORE VALUATION METHODS (BY PACKAGE)

Basic	DCF only
Standard	DCF + Asset Based
Premium	DCF + Asset Based + Market

COMMON INCLUSIONS (ALL PACKAGES)

- Executive Summary
- Company Profile
- Historical and Projected Financial Information
- Industry Analysis (Middle East / UAE)
- Competitor's Analysis
- SWOT Analysis
- Six Risks & Mitigation Strategies
- WACC or Cost of Capital
- Appendices / Annexures
- Key Assumptions
- References

ADDITIONAL INCLUSIONS (BY PACKAGE)

Standard & Premium

- Business Financial Analysis
- Global Market Analysis
- Sensitivity Analysis & Scenario Analysis
- Blended Valuation

Premium Only

- Extended Risks & Mitigation
- Market Approach
- Three Comparable Companies Analysis
- Repayment of Long Terms Loan

PACKAGE COMPARISON

No.	Comparison Item	Basic Package	Standard Package	Premium Package (PREMIUM)
1.	Executive Summary	✓	✓	✓
2.	Purpose of Company Valuation	✓	✓	✓
3.	Company Profile & Management Profile	✓	✓	✓
4.	Financial Information (Historical & Projected)	✓	✓	✓
5.	Industry Analysis (Middle East / UAE)	✓	✓	✓
6.	Competitor's Analysis (Number of Competitors)	2 Competitors	3 Competitors	3 Competitors
7.	SWOT Analysis	✓	✓	✓
8.	Risks & Mitigation Analysis (Six Core Risks)	✓	✓	✓
9.	Business Financial Analysis	–	✓	✓
10.	Global Market Analysis	–	✓	✓
11.	Sensitivity Analysis & Scenario Analysis	–	✓	✓
12.	Valuation Methods (Core Methods)	DCF only	DCF + Asset	DCF + Asset + Market
13.	Blended Valuation (Combination of Methods)	–	✓	✓
14.	Extended Risks & Mitigation (Additional)	–	–	✓
15.	Market Approach (GPCM, GTM, Prior Transaction)	–	–	✓
16.	Comparable Companies Analysis	–	✓	✓
17.	Repayment of Long Terms Loan	–	–	✓
18.	Total Working Days Required for Business Valuation	07	07	07

ⓘ **Auditor's Certificate for Certified Valuation:** Available on request.

Comparison follows detailed package contents; source matrix contains inconsistencies.