

## Defense Strategy

### A CHANNEL TWO PARTNERSHIP THAT POWERS GROWTH

You may be spending considerable time and effort defending existing channel one business relationships against other firms who “walk the halls” of your valued clients. Protect your channel one clients by having them hire Aprio to provide channel two services. With Aprio as your defensive partner, you can spend more time on offensive business development to grow revenue and protect your longstanding client relationships.

We provide a comprehensive range of channel two valuation services, including but not limited to:



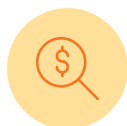
#### ACCOUNTING & FINANCIAL REPORTING

- Goodwill impairment testing
- Purchase price allocation
- ASC 718 valuations for recording employee stock compensation expenses



#### TRANSACTION ADVISORY VALUATION SERVICES

- Ownership transfer / Buy-sell valuations
- Valuation assessment for buying or selling a business
- Market research on industry multiples
- Valuation for supporting templated financing transactions



#### TAX VALUATIONS

- Gift and transfer tax valuation
- Estate tax valuation
- 409A valuation
- Valuation for tax restructuring
- Valuation discount analysis for partnerships & investment companies

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## LITIGATION SUPPORT

- Dissenting shareholders
- Dispute over the value of a business
- Valuation to support claims of business damages and/or diminished value
- Valuation for divorces
- Valuation of intellectual property infringement



## RESTRUCTURING, TURNAROUND AND BANKRUPTCY

- Business restructuring
- Fresh start valuation

We have a depth of experience across numerous industry segments, including, but not limited to:

- Manufacturing & Distribution
- Technology & Blockchain
- Real Estate & Construction
- Financial Services
- Sponsor-Backed Enterprises
- Retail & Hospitality
- Professional Services
- Transportation & Logistics

For more information about Aprio's channel two valuation services, contact:



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## About Aprio

Since 1952, clients throughout the U.S. and across more than 40 countries have trusted Aprio for guidance on how to achieve what's next. As a premier, CPA-led professional services firm, Aprio delivers advisory, assurance, tax, outsourced accounting and private client services to build value, drive growth, manage risk and protect wealth. With proven expertise and genuine care, Aprio serves individuals and businesses, from promising startups to market leaders alike.

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