



Forward Looking Estimates and Valuation Challenges

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Valuations and Forward Looking Estimates

Key Challenges – common themes

- **Subjectivity**
- **Forecasting uncertainty**
- **Lack of comparable instruments**
- **Intangible assets**
- **Liquidity**
- **Market volatility / Changing market conditions**



- **Uncertainty**
- **Bias**
- **Complexity**
- **Assumptions**
- **Data availability**



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