

## Publisher's Note

**2021 — Release 1 (Revised)**

Previous release was 2020-1

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## Guide to Canadian Business Valuations

### Highlights of this release:

This Release is a re-issue of the material that was originally published as Release 2021-1 in October of 2021. It had been brought to our attention that the original Release contained a number of errors that were the result of an oversight in our production process. This re-issued Release corrects those errors and should be filed as per the enclosed Filing Instructions. We apologize for any inconvenience these errors may have caused and appreciate your ongoing support of this publication. This Release is being provided to customers at no charge.

This Release updates the following:

- **Chapter 1, Overview of a Business Valuation Engagement** — This chapter has been reviewed and refreshed with some minor changes. Appendix 1D, “The Effect of COVID-19 on Business Valuation” and Appendix 1E, “Perspectives Paper: A Framework to Assess ESG Value Creation” have been added.
- **Chapter 4, Data Gathering and Analysis** — This chapter has been reviewed and refreshed with some minor changes. Appendix 4I, “National Economic Analyses” has been added.
- **Chapter 6, Valuation Methods Based on Guideline Public Company and Guideline Transaction Methods** — This chapter has been reviewed and refreshed with some minor changes.
- **Chapter 7, Underlying Assets, Excess Earnings and Other Methods** — Appendix 7F, “Business Valuation Mistakes and How to Avoid Them — Asset-based Approach” has been added.
- **Chapter 8, Wrapping Up the Engagement** — This chapter has been reviewed and refreshed with some minor changes.
- **Chapter 11, Valuing Professional Practices** — This chapter has been reviewed and refreshed with some minor changes.

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