

MRV Valuation Consulting, LLC

Great Qualifications · Decades of Quality Experience · Competitive Pricing

Who We Are

MR Valuation Consulting, LLC (MRV Consulting) is an international valuation consulting company that provides appraisals, valuation advisory consulting and litigation support services to clients worldwide. Our practice includes valuation professionals with engineering and finance degrees with designations by the American Society of Appraisers (ASA), the Appraisal Institute (AI), the Royal Institution of Chartered Surveyors (RICS) and the CFA Institute (CFA), who also possess advanced degrees in business, accounting, finance, and law. Our recommendations and value conclusions support financial, tax, and management reporting.

Why MRV Consulting?

Our clients have chosen MRV Consulting because we:

- ✚ have specialized industry expertise
- ✚ understand the key tax and accounting issues both domestically and internationally
- ✚ have decades of valuation experience from Big four accounting firms and over 55 years combined professional valuation service to the financial, legal and tax community
- ✚ are an independent firm with No Sarbanes – Oxley issues
- ✚ our work product has been accepted by the SEC, IRS and the Big four accounting firms
- ✚ are professional, extremely responsive and personal service focused



*Selected
Projects
Performed by
MRV
Consulting
Staff*

SFAS 141, SFAS 141(R), IFRS 3 and Tax

SFAS 141 and Tax (Legal Entity) Valuation for a Global Medical Supplies, Devices, Laboratory Equipment and Diagnostic Products Company

Provided valuation services in connection with the acquisition of a molecular diagnostics company, specializing in developing rapid, nucleic acid-based systems in order to detect and identify infectious agents and genetic variations such as hospital acquired infections (HAI's). The intangible assets valued, and central to the deal, were the developed technology, core technology and in-process research and development.

SFAS 141, IFRS 3 and Tax (Legal Entity) Valuations for Multiple Acquisitions made by a Global Healthcare Company

Provided a global healthcare company with valuation services in connection with many acquisitions including: biopharmaceuticals specializing in the manufacturing of bioreactors, medical devices specializing in web-based Picture Archiving and Communication System (PACS) and integrated Radiology Information Systems (RIS)/PACS as well as filtration products and related technologies. The various analyses included valuations of tradename/trademark rights, patents, developed product technology, core technology and in-process research and development (IPR&D).

IFRS 3 and Tax (Legal Entity) Valuation for Acquisition made by a Global Medical Device Company

Provided a global medical device company with valuation services in connection with a billion dollar acquisition. The target company specializes in visualization and energy systems for minimally invasive surgeries. The valuation included more than 100 different developed product technologies, customer relationships and a trade name/trademark.



SFAS 141, SFAS 141(R), IFRS 3 and Tax

IFRS 3 and Tax (Legal Entity) Valuation for Acquisition made by a Global Pharmaceutical Company

Provided a global pharmaceutical company with valuation services in connection with a multi-billion dollar acquisition. The target company is the world's leading supplier of automated diagnostic systems to the anatomical pathology market. The valuation included developed product technologies, in-process research and development, customer relationships and a trade name/trademark.

SAS 73 Review for Multiple Acquisitions (SFAS 141) and Yearly Goodwill Impairment Testing (SFAS 142) for a Global Medical Device Company

The company specializes in intra-aortic balloon counterpulsation therapy. Its products consist of automatic balloon pump systems and vascular graphs and coated peripheral stents. The valuation reviews were for the overall reporting units and identified intangible assets including developed product technologies, in-process research and development, customer relationships, trade name/trademark and non-compete agreements.

Fair Market Valuation of a 100 percent interest of a Diagnostics Solutions Company

Provided a global medical systems company with the fair market valuation of a diagnostics solutions company for the purpose of facilitating an acquisition. We assisted the target company to generate accurate financial forecasts and supported the client during the negotiation process by providing justification for our valuation.

Given today's global compliance and regulatory environment, the majority of our work is related to fair valuations for management reporting in accordance with the Statement of Financial Accounting Standards No. 123r, 141(R), 142, 144 and 157, and for tax reporting purposes under Internal Revenue Code Section 1060, Special Allocation Rules for Certain Asset Acquisitions, and Section 338, Certain Stock Purchases Treated as Asset Acquisitions.

For international transactions, we are qualified and have experience conducting valuations for International Financial Reporting Standards ("IFRS") and International Accounting Standards ("IAS"). Further, we are members of RICS (The Royal Institution of Chartered Surveyors), which is a world renowned organization for the appraisal among other services for land, property, construction and related environmental issues.

Selected Projects Performed by MRV Consulting Staff



Global Compliance and Regulatory Environment



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