

Valuation Information Needs List



For Questions Regarding this List Contact:
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Please provide information in PDF format (not password protected). We have a secure server to which this information can be uploaded to easily from your computer (also it is encrypted during transmission to our server) and is much easier and more secure than by email.

Please email me the names and email addresses of parties who will have access to submitting information and I will set them up password protected accounts so you can easily submit information.

Company:

Valuation Date (Value as of):

1. Detailed annual financial statements (accrual, if available) for the last seven years leading up to and including the valuation date, including balance sheets, income statements, schedules, statement of cash flows, accompanying accountant notes to statements. For each individual company, as well as consolidating, and consolidating. Copies of any audited, compiled or reviewed financial statements.
2. Federal corporation (partnership for LLCs) income tax returns (including all schedules), last seven years leading up to and including the valuation date. Include copies of all amended returns.
3. Latest interim and year-to-date financial statements to on or prior to the valuation date, including detailed balance sheet and income statements, and for same year-to-date period of prior year.
4. Current detailed accounts receivable aging as of valuation date.
5. Revenues by customer (top 10 largest customers) for each of the two fiscal years leading up to the valuation date.
6. Purchases by supplier (top ten largest, in dollars) for each of the two years leading up to the valuation date.
7. Budgets, forecasts or business plans or projections of any kind, if any.
8. Compensation paid each officer, director, manager, shareholder, member and each of their respective family members by the Company, by year, for each of the last five fiscal years leading up to the valuation date. Copies of form W2s and 1099s for each for the same periods.
9. Copies of all existing contracts of any kind, including but not limited to the following:
 - Distributorship agreements
 - Employment agreements
 - Covenants-not-to-compete
 - Supplier and/or franchise agreements
 - Customer agreements and contracts
 - Lease on premises, if any
 - Loan agreements with banks and other financial institutions
10. Schedule of life insurance in force on officers, shareholders, with the following information on policies covering shareholders or officers, including:
 - Face amount of policy
 - Ownership of policy
 - Beneficiary
 - Cash value, if any, at the valuation date
 - Amount of annual premiums paid by the Company
11. Company corporation documents, including:
 - Articles of incorporation, bylaws, and any amendments (Operating Agreement, Articles of Organization, and associated amendments if an LLC, partnership agreement and any amendments if a partnership)
 - Corporate minutes, last five years.
 - Shareholder or buy/sell agreements
12. Ownership as of the valuation date. Copies of documents evidencing ownership by each shareholder/member/partner as of the valuation date.
13. Information on all prior transactions in Company shares/membership interests/partnership interests, including terms, purchase price, any written contracts.
14. Information on any past, current or potential future offers, plans, or consideration given to buy or sell part or all of the Company's shares/membership interests/partnership interests or assets, even if general, or highly preliminary, currently or historically. Discussions with any possible buyer and information on any offers received. Copies of any offering memoranda, marketing information or other documents provided to solicit buyers of the Company, for undertaking a public or private offering of the

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Company's ownership interests or assets, or to raise venture capital or financing of any kind. Copies of any and all business plans prepared.

15. Information on any related party transactions.
16. Any contingent or off-balance sheet assets or liabilities of any kind whatsoever as of the valuation date, such as:
 - Pending or threatened lawsuits. • Regulatory compliance requirements. • Warranty or other product liability.
 - Hazardous waste/environmental. • ERISA claims or problems. • OSHA problems.
 - Letter of credit liabilities. • Liens or judgments of any kind. • Guarantees by Company of any obligations.
 - Off balance-sheet assets or liabilities of any kind not showing on the Company's balance sheet as of the valuation date.
17. Information on:
 - Any recent, pending or possible future loss of a key product line, distributorship right, customer, supplier or financing source which might materially impact the business
 - Any recent, pending or possible future addition of a key product line, distributorship right, customer, supplier or financing source which might materially impact the business
 - The recent loss of key employees that might harm the business, whether through a loss of revenues, result in the establishment of a competing company, or any other material impact on the business
 - Pending or possible acquisitions or purchases of other companies or assets, product lines, etc.
18. Copies of any existing indicators of asset values as of or near the valuation date, including latest property tax assessments and any appraisals that have been prepared including real and personal property appraisals of assets owned by the Company. Copies of any appraisals of the Company or its shares/membership interests/partnership interests that have been prepared.
19. List of all assets/liabilities not used in the day-to-day business as of the valuation date. This might include, among other items, marketable securities, cash value of life insurance, investment or excess real estate, assets held for sale or for personal use.
20. Information on any compensation paid to individuals not working in the business on a daily basis for each of the last five fiscal years leading up to the valuation date. Provide amounts by each by year.
21. Information on any unusual or non-recurring income or expense items in the last five years leading up to the valuation date.
22. Any on any other material factor impacting (or potentially impacting) the Company, its results or value as of the valuation date.
23. Copies of any patents, trademarks, copyrights held by the Company. Copies of any licensing or royalty agreements between the Company and any other party.
24. Revenues, gross profit by product, latest fiscal year prior to the valuation date.
25. Revenues, profits by location.
26. Revenues by salesperson, latest fiscal year prior to the valuation date.
27. Copy of lease agreements, associated amendments.
28. Appraisals of real estate owned as of the valuation date as prepared by state licensed and certified appraisers.