

WACC

Capital
Equity

Deuda

WARA

Goodwill

Intangible
Assets

Fixed
Assets

Fixed
Assets

Discount Rate

Lowest

Low

High

Highest

Considerations

- WACC.
- Costo of equity.
- Return on other

- Cost of equity.
- In between rates for tangible asset backing and

- Lease rates.
- Mortgage rates.
- Asset-backed lending rates.

- Short-term borrowing rate.