

WACC

WARA

Discount Rate

Considerations

Capital
Equity

Goodwill

Intangible
Assets

Fixed
Assets

Deuda
Debt

Fixed
Assets

Highest

High

Low

Lowest

- 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.