



CANNABIS

Services for the Cannabis Sector

Whether your company functions as a small operation, a single-state operator (SSO), multi-state operator (MSO) or provides ancillary services to the cannabis industry, Cherry Bekaert offers a diverse suite of accounting, tax and business advisory services to help you meet your growth objectives. From seed to sale, our trusted advisors, extensive resources and global reach uniquely position us to help your organization with initial structuring decisions; valuation, due diligence and growth capital needs; tax minimization strategies; outsourced accounting, compliance and reporting; and technology and business advisory services, all designed to help you navigate an ever-changing complex and dynamic industry.

You Face Challenges. We Offer Solutions.

With significant talent focused on the cannabis industry, our team advises companies reporting on the U.S. and Canadian exchanges (in U.S. GAAP and IFRS), and provides accounting, risk advisory, internal audit, tax and transformation services to the largest public and private companies in the industry. Beyond compliance, our trusted advisors have helped cannabis companies transform their businesses with innovative solutions for growth.

When You Need To...	We Offer...	
<p>Reduce Cost of Cannabis Regulatory Compliance</p>	<p>Seed-to-Sale Optimization</p> <ul style="list-style-type: none"> ▶ Data Cleanse and Cost Standardization ▶ Data Governance, Policy & Procedure <p>Inventory Compliance Optimization</p> <ul style="list-style-type: none"> ▶ Redesign & Standardization of Inventory Procedures ▶ Enhanced Documentation to Meet Federal and Local Compliance Requirements ▶ Variance Analysis and Shrink Management 	<p>Compliance Standardization and Cost of Compliance Consulting</p> <ul style="list-style-type: none"> ▶ Policy Development & Standardization ▶ Forecasting, Product Costing and Cash Flow Modeling ▶ Training ▶ Cost Savings Assessment ▶ Mock License and Regulatory Assessments
<p>Plan Your Tax Strategy in a 280E Environment</p>	<p>Tax</p> <ul style="list-style-type: none"> ▶ 280E Compliance and Optimization ▶ Federal, State and Local Tax Compliance ▶ Sales & Use Tax 	<ul style="list-style-type: none"> ▶ Transfer Pricing (International & Multimunicipalities) ▶ Federal and State Tax Credits & Incentives ▶ IRS Audits and Settlements
<p>Grow Your Business with Confidence</p>	<p>Deal and Valuation Services</p> <ul style="list-style-type: none"> ▶ Due Diligence ▶ Valuation and Impairment Testing 	<ul style="list-style-type: none"> ▶ Quality of Earnings ▶ PMO and Integration (Purchase Price Allocation/Net Working Capital/100-day Plan)
<p>Streamline Processes for Financial Close and Compliance with OSC & SEC, Including SOX</p>	<p>Accounting Strengthening and Support</p> <ul style="list-style-type: none"> ▶ Accounting Services (Outsource, Virtual CFO/Controllershship, Transaction Processing) ▶ IPO Readiness ▶ IFRS to GAAP Conversion ▶ Value Creation and Improvement ▶ Technical Accounting (Revenue Recognition, Leasing, Bio Assets, Business Combinations) ▶ Outsourced SEC and Canadian Quarterly and Annual Reporting ▶ Inventory & Product Costing Solutions 	<p>Information Technology</p> <ul style="list-style-type: none"> ▶ SOX Readiness ▶ Cybersecurity Risk Assessment ▶ HIPAA Risk Assessment <p>Audit and Internal Controls</p> <ul style="list-style-type: none"> ▶ Internal Controls Consulting and Testing ▶ SOX Readiness ▶ Enterprise Risk Assessment and ERM Program

Let Us Be Your Guide Forward

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About Cherry Bekaert

"Cherry Bekaert" is the brand name under which Cherry Bekaert LLP and Cherry Bekaert Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Cherry Bekaert LLP is a licensed CPA firm that provides attest services, and Cherry Bekaert Advisory LLC and its subsidiary entities provide tax and advisory services. For more details, visit cbh.com/disclosure.

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