Divergence — construction of the discount rate, 34 files

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Document issued on 09/11/2026

Both passages, what separates them, and the practice actually observed · fictional document

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The two texts, both in force

Document	Version	Page	What the passage says
MET-07 — Valuing a minority holding	v4 · 12/01/2026	**p. 11**	**The rate is built on a cost of equity reviewed for each engagement**
MET-12 — Business plans and trajectories	v2 · 03/09/2025	**p. 6**	**The rate is built on the firm's annual reference rate**

Neither text takes precedence in its drafting: no cross-reference, no priority clause, no date that would settle it — both apply to open engagements.

What the firm's practice has already settled

What was applied	Files	Engagement type	Reading
Annual reference rate	**21**	Diagnostic, organisation, business plan	The annual rate suffices: the gap does not change the conclusion
Cost of equity reviewed per engagement	**13**	**Disposals, all 13**	**The rate gap moves the price: the review is justified**

Practice has therefore already decided, and the text has not followed. The proposal is one sentence to add to MET-12: an explicit cross-reference to MET-07 for disposal engagements.

Proposed wording, ready for sign-off: “For disposal engagements, the construction of the rate follows MET-07 § 5.1.” **It is not in force: it awaits the methods team's sign-off**, and that sign-off is what makes it binding.

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