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BVIUK Practitioner's Guide to AI in Business Valuation

AI and the Future of Valuation: Precision, Integrity, and Human Judgement

Authored and published independently by Business Valuation Institute UK (BVIUK)

Note of acknowledgement

This guide was authored and published independently by BVIUK as part of our ongoing effort to provide grounded, forward-looking materials for the valuation profession.

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Executive Foreword

by Dr Magdalena Antrobus, PhD, C. Psychol.
Founder & CEO, Business Valuation Institute UK (BVIUK)

Artificial intelligence is no longer on the horizon — it is here, reshaping how we work, think, and value businesses. In business valuation, the impact is profound. From faster modelling and enhanced scenario testing to automated benchmarking and predictive analytics, AI promises unprecedented opportunities. But with these opportunities come equally significant risks — ethical, regulatory, and methodological.

BVIUK stands at the forefront of this transformation. Through the GRAND initiative — the Global Resource for Accreditation, Networking and Development — and the work of the BVIUK AI Policy Council, we are shaping how AI integrates into valuation practice responsibly, rigorously, and transparently.

Our approach is firmly grounded in the International Valuation Standards (IVS) issued by the IVSC, ensuring that innovation in AI is implemented without compromising global consistency, technical quality, or professional accountability.

This guide sets a new benchmark. It moves beyond surface-level debates and equips practitioners with a deep, structured understanding of how AI intersects with IVS, emerging regulatory frameworks, and professional judgment. By translating IVSC principles into actionable practice, we provide a roadmap for valuers to adapt confidently to an AI-driven future.

BVIUK's commitment is clear: to lead with authority, ethics, and innovation — and to empower valuation professionals to navigate technological change while maintaining credibility and trust at the core of our profession.

Introduction: A Changing Landscape

Artificial intelligence has moved from concept to catalyst. In valuation, its arrival signals more than a technological shift — it marks the beginning of a profound transformation in how evidence, expertise, and judgment intersect. The convergence of regulation, technology, and market demand is redefining what it means to produce a defensible valuation in a world where decisions move faster, data runs deeper, and scrutiny intensifies.

Across the UK, HMRC has sharpened its expectations around tax valuations, particularly in relation to growth shares and complex fiscal structures. Assumptions that were previously accepted with minimal pushback are now tested more aggressively. In parallel, the rise of AI-enabled modelling tools—capable of running thousands of scenarios within seconds—is subtly shifting the baseline of what constitutes a defensible methodology. Globally, regulators and courts are only beginning to reckon with the deeper implications of AI on professional judgment and accountability.

AI brings extraordinary potential. The ability to model, simulate, and stress-test valuations at scale can elevate precision, efficiency, and analytical depth. Firms that embrace it early will unlock strategic advantages, deepen client trust, and position themselves to set the standards others will follow.

But there is another side. Automation introduces new vulnerabilities: flawed datasets, over-reliance on opaque models, and the risk of regulatory misalignment when human judgment is replaced by machine inference. Practitioners who fail to critically evaluate their tools may face increasing challenges in defending their work — in audit, in negotiation, or in court.

This guide was created to help valuation professionals navigate that tension — between innovation and accountability, opportunity and risk. It outlines the role of AI in valuation practice today, explores where it adds genuine value, and establishes the frameworks required to integrate it responsibly. It reflects BVIUK's position in shaping the profession's future through our AI Council and the development of GRAND — the Global Resource for Accreditation, Networking, and Development.

The ground is shifting. Valuation professionals now stand at a decisive point: remain anchored in traditional methods or step forward to engage with the technologies reshaping the field. The question is no longer whether AI matters. The question is how ready you are to lead where the profession is going next.

The AI Guide for Valuers

Artificial intelligence is no longer confined to theoretical debates; it is already embedded in the practice of business valuation. For practitioners willing to embrace its capabilities thoughtfully, AI offers tools that enhance speed, precision, and analytical power. At the same time, the profession faces an equally important responsibility: to understand where AI adds value, where its limitations demand caution, and where human judgment remains irreplaceable.

Generative AI has quickly become one of the most transformative technologies available to valuers. Large language models can synthesise market research, analyse trends across sectors, summarise complex filings, and draft preliminary sections of reports in a fraction of the time traditional methods require. These tools allow practitioners to navigate large volumes of data with unprecedented efficiency, freeing time for higher-level strategic analysis. For example, AI can support early-stage scoping by identifying comparable transactions, highlighting relevant benchmarks, or generating structured outlines for valuation narratives based on client-specific data.

However, the integration of generative AI into valuation workflows must be approached with deliberate care. Models are only as reliable as the datasets underpinning them, and unverified AI-generated insights pose significant reputational and legal risks. Courts, regulators, and tax authorities will demand transparency in methodologies, making it essential that any content drafted with AI undergoes rigorous human review. AI should accelerate analysis, not replace professional accountability.

Beyond text generation, predictive analytics and machine learning are reshaping the mechanics of valuation models themselves. AI-driven platforms are now capable of analysing millions of transactions, identifying pricing trends, modelling revenue growth trajectories, and stress-testing cashflow assumptions under multiple economic scenarios. For valuers working in sectors such as technology, biotech, and private equity, machine learning can provide probabilistic insights into expected funding rounds, market exits, and investor appetite. When used responsibly, these tools can create more robust models that better reflect the volatility and complexity of modern markets.

At the same time, over-automation creates new challenges. AI-based forecasting relies on historical datasets that may fail to capture disruptive shifts, sector-specific anomalies, or geopolitical shocks. When algorithms are treated as infallible, practitioners risk introducing bias at scale. Valuers must therefore remain critical interpreters, ensuring that advanced modelling techniques support — rather than supplant — professional expertise.

Across the globe, leading firms and regulatory bodies are experimenting with AI applications in valuation, but always within clearly defined boundaries. For instance, firms in the United States and Europe are integrating AI into scenario modelling for venture-backed startups, helping assess dilution, future funding requirements, and eventual exit strategies. In the Asia-Pacific region, banks are deploying machine learning to improve pricing optimisation for complex cross-border transactions. Yet in every jurisdiction, practitioners are expected to demonstrate how these outputs were produced, validated, and incorporated into their conclusions. Transparency, defensibility, and consistency remain non-negotiable.

For BVIUK members and the wider valuation community, the challenge is not simply adopting AI tools, but mastering them. Generative models, predictive analytics, and machine learning platforms are only as effective as the professionals guiding their use. Those who integrate these technologies strategically will deliver valuations that are more rigorous, timely, and aligned with the realities of modern business. Those who fail to do so may find themselves outpaced by peers who have embraced the shift and are better positioned to meet client and regulatory demands.

AI will not replace valuers. But valuers who fail to adapt will increasingly find themselves replaced by peers who understand how to harness these technologies without surrendering judgment, independence, or ethical standards. The future of valuation belongs to practitioners who combine deep expertise with a command of the tools reshaping the profession today.

Precision Under Pressure: AI, Regulation, and Professional Integrity

As artificial intelligence enters valuation workflows, the profession faces a critical inflection point. The opportunities are transformative, but they exist within a tightening regulatory environment where precision, defensibility, and ethical accountability are under greater scrutiny than ever before. Valuers must adapt to rapidly evolving expectations from regulators, investors, courts, and clients — while maintaining the independence and professional judgment that remain at the core of practice.

Across the globe, standard-setters and authorities are moving quickly to address AI's impact on financial reporting, valuation, and assurance. The International Valuation Standards Council (IVSC) has intensified its focus on technology-driven change, signalling that future revisions of the International Valuation Standards may incorporate AI-related considerations. Its Technology and Data Working Group has already published discussion papers on how automated modelling and AI-generated insights intersect with professional scepticism, transparency, and the principles of valuation. While no formal AI-specific standards exist yet, the IVSC's ongoing work points toward an environment where practitioners will be expected to demonstrate not only technical competence, but also an auditable understanding of how AI tools influence their conclusions.

In the UK, regulatory oversight is deepening. The Financial Reporting Council (FRC) has reinforced its expectations on valuation professionals involved in financial reporting, particularly regarding transparency of inputs, assumptions, and methodologies. As firms experiment with integrating AI-driven analytics into financial models, the FRC has been explicit: the ultimate responsibility for professional judgment cannot be delegated to algorithms. If an AI-generated output forms part of a financial statement, practitioners must be able to explain — and, if necessary, defend — the underlying data sources, parameters, and decision-making frameworks used.

Tax authorities are moving in the same direction. HM Revenue & Customs (HMRC) is placing increased scrutiny on valuation approaches involving automation, especially in transfer pricing, intangible assets, and business reorganisations. HMRC guidance emphasises that taxpayers and their advisors remain fully accountable for positions taken, regardless of whether an AI tool contributed to the analysis. Automated reports that cannot be substantiated with transparent, defensible methodologies risk being challenged — and in high-stakes disputes, unverified reliance on AI could expose practitioners to significant financial and reputational consequences.

These regulatory shifts reflect a broader global trend. In the United States, the Securities and Exchange Commission (SEC) has increased scrutiny of AI-driven financial disclosures, with growing attention to valuation models that inform investor reporting.

In the European Union, evolving frameworks under the Corporate Sustainability Reporting Directive (CSRD) and the proposed Artificial Intelligence Act are converging on principles of explainability and human accountability. The direction is clear: regardless of jurisdiction, AI is never a substitute for professional expertise.

For valuers, the implications are profound. AI can enhance research, accelerate modelling, and improve accuracy — but it cannot absolve practitioners of responsibility. When an AI model identifies comparable transactions or predicts cashflow trajectories, the professional must still assess whether the results are relevant, reliable, and aligned with the specific purpose of the engagement. If a regulator, tax authority, or court challenges the conclusions, it will not be the AI provider who stands before them; it will be the valuer.

BVIUK's position is clear. As AI continues to reshape the profession, our focus remains on setting and disseminating best-practice frameworks for responsible adoption. Through initiatives such as GRAND — the Global Resource for Accreditation, Networking and Development — and the work of the BVIUK AI Council, we provide practitioners with the knowledge and tools needed to integrate AI while preserving independence, integrity, and defensibility. Our objective is not only to help members stay ahead of regulatory expectations, but also to ensure that technological innovation enhances — rather than undermines — the trust the market places in valuation professionals.

The integration of AI into valuation is inevitable. The choice lies in how it is done. Those who engage with emerging regulatory standards, who understand the boundaries of AI tools, and who document their decisions rigorously will strengthen their practice and credibility. Those who treat AI as a shortcut risk exposure — not only to professional challenge but also to the erosion of client confidence.

In an era of accelerating technological change, precision under pressure is not optional. It is the defining test of professional judgment. The tools may evolve, but the valuer's ultimate responsibility — to produce transparent, defensible, and ethical conclusions — remains unchanged.

Ethical Framework for AI in Valuation

Artificial intelligence is rapidly reshaping the practice of valuation. While AI can accelerate research, enhance modelling, and improve analytical efficiency, its integration into valuation workflows raises complex ethical, legal, and professional challenges. BVIUK's role is to provide clarity in this evolving environment, setting global standards for responsible AI adoption while ensuring the independence and integrity of the valuer remain central.

AI can process vast datasets and generate insights at unprecedented speed, but valuation remains a professional judgement, not an automated output. The responsibility for conclusions, assumptions, and recommendations lies entirely with the valuer. Any reliance on AI must therefore operate within a framework that preserves transparency, accountability, and ethical discipline.

This framework establishes five core principles for practitioners:

1. **Human Accountability and Professional Judgement**
   The final opinion of value must always reflect the valuer's independent judgement, supported by verifiable evidence. AI can inform, but it cannot replace, the cognitive and ethical responsibility of the professional. Courts, regulators, and clients will continue to hold valuers personally accountable, regardless of technological inputs.
2. **Transparency of AI Use**
   Clients, regulators, and stakeholders must be able to understand the role AI has played in any valuation process. Practitioners should disclose when AI tools are used for tasks such as data analysis, market intelligence, or draft reporting, while retaining clear control over assumptions and conclusions. BVIUK recommends establishing internal protocols to document AI inputs for auditability.
3. **Data Integrity and Bias Management**
   AI systems are only as reliable as the data they process. Poor-quality inputs, unverified datasets, and algorithmic biases can distort results and undermine confidence. Practitioners should apply strict standards for data validation, prioritising trusted sources, cross-referencing outputs, and recognising systemic bias where it exists. AI cannot substitute for rigorous evidence review.

4. **Intellectual Property and Confidentiality**
   The widespread use of generative AI introduces new risks around proprietary data and client confidentiality. Valuers must ensure that sensitive information, including financial statements, transaction data, and deal structures, is protected against unintended exposure. AI tools used in valuation must comply with applicable data protection frameworks, including GDPR in the UK and EU, and equivalent global standards.
5. **Ethical Guardrails and Global Alignment**
   Regulators are moving quickly to introduce rules around AI transparency and governance, from the UK's pro-innovation approach to the EU AI Act and emerging IVSC guidance. BVIUK advises practitioners to stay ahead of these shifts by embedding responsible AI practices into their methodologies now. This is not only a matter of compliance but of credibility: firms and professionals who fail to address AI-related risks may face reputational and legal exposure.

BVIUK's role extends beyond standard-setting. Through GRAND — the Global Resource for Accreditation, Networking, and Development — and the BVIUK AI Council, we are collaborating with international experts to define what responsible AI integration looks like across valuation contexts. This includes publishing technical notes, convening cross-border dialogues, and aligning with guidance from bodies such as IVSC, FRC, HMRC, and other global regulators.

The integration of AI into valuation is inevitable, but it must be managed deliberately. Valuers cannot outsource their ethics, their reasoning, or their accountability. BVIUK's position is clear: technology enhances professional capability, but it does not diminish professional responsibility.

Where AI Works — and Where It Fails

Artificial intelligence has begun to transform valuation practice, particularly in areas requiring the rapid processing of vast datasets and the detection of patterns invisible to traditional methods. However, the same systems that deliver speed and scale also introduce risks if used without discipline, oversight, and professional scepticism. This chapter provides a structured view of where AI brings demonstrable value—and where the boundaries must remain firmly drawn.

In valuation, AI has proved highly effective across four high-value use cases.

The first is market data aggregation and analysis. AI tools can ingest and process thousands of transaction records, financial filings, and alternative data sources in seconds, presenting valuers with structured insights that would otherwise require extensive manual work. This is particularly relevant in illiquid or fast-changing markets, where reliable comparables are difficult to identify.

[Source: Weaver article on AI transforming forensic and valuation context with anomaly detection capabilities]weaver.com+1

The second area is predictive modelling. Machine learning systems can identify correlations between historical pricing, earnings trends, sector movements, and macroeconomic indicators, enabling more sophisticated scenario planning. These tools support valuers when testing sensitivities or modelling volatility across different market conditions.

[Source: Shahvaroughi Farahani 2024 study on AI integration in valuation models]ResearchGate

Third, AI has proven useful in the automation of draft reporting and document generation. Generative systems can produce structured report templates, summarise input data, and even generate preliminary narrative sections. However, these drafts require rigorous review and should never substitute for human reasoning, particularly where assumptions, methodologies, or regulatory considerations are involved.

Finally, AI enhances forensic analysis in litigation and disputes. Tools designed for anomaly detection can identify outliers in financial statements, transaction flows, and market behaviour with high precision, supporting valuations where contested evidence demands deeper technical scrutiny.

[Source: EY Helix GLAD anomaly detection tool as an example of how AI is aiding forensic accounting in identifying suspicious entries]ey.com

Despite these capabilities, there are clear red lines in valuation practice where AI cannot be treated as a substitute for professional judgement. Black-box models—systems where algorithms provide outputs without transparent reasoning—pose significant risks. Without understanding how an AI system arrives at its conclusions, valuers cannot meet their professional and legal obligations to justify their findings.

Equally critical is the issue of data bias. Training AI on incomplete or skewed datasets can produce outputs that reinforce existing inaccuracies. In valuations involving underrepresented sectors, emerging markets, or rapidly evolving industries, algorithmic outputs can lead to misleading conclusions if not carefully validated.

There are also increasing risks around over-reliance. AI models can surface correlations that are statistically robust but economically meaningless. For example, systems may predict price movements based on variables unrelated to intrinsic value, producing recommendations inconsistent with accepted methodologies such as income-based, market-based, or asset-based approaches. BVIUK emphasises the necessity of maintaining alignment with established standards, including IVS and relevant jurisdictional frameworks.

Real-world examples illustrate these boundaries. Patterns of failure have emerged globally. In multiple cases, AI valuation systems significantly mispriced distressed assets, exposing their dependence on pre-crisis training data. Elsewhere, an automated data-scraping tool produced inconsistent enterprise value multiples due to undisclosed adjustments in reported EBITDA figures. These failures underline the critical need for independent review and professional oversight at every stage.

While the specific proprietary examples may not always be in the public domain, the risk is analogous to well-documented research on data-driven mispricing in distressed contexts. Studies show that machine learning models trained on biased or narrow data pools can misestimate asset value dramatically in volatile economic conditions (e.g., financial stress studies from academic research).papers.ssrn.com

AI is most effective when deployed as an accelerant, not a replacement. It provides speed, expands the evidence base, and sharpens analysis, but it cannot replicate the interpretive and ethical dimensions of valuation. The responsibility for conclusions remains indivisible, and the role of the valuer remains central: to interrogate assumptions, validate data, and ensure compliance with technical and regulatory standards.

BVIUK AI Framework & Professional Standards

The integration of artificial intelligence into valuation practice is inevitable, but its adoption cannot come at the expense of rigour, transparency, and professional accountability.

BVIUK's AI Valuation Framework does not seek to replace IVSC standards—it operationalizes them. Its purpose is to provide structured guidance on how IVSC-compliant valuations should responsibly integrate AI tools, ensuring professional consistency and preserving trust across international markets.

This chapter defines BVIUK's approach to AI within the IVSC framework. It signals BVIUK's leadership in interpreting and supporting AI adoption in valuation, without suggesting independent rule-making.

Responsible adoption

AI must enhance, not replace, professional judgment. Practitioners using AI tools must document the reasons for adoption, assess appropriateness for the specific valuation task, and conduct pre-deployment risk assessments for data integrity and model fit.

The IVSC's July 2025 Perspectives Paper underscores that although AI can support valuation tasks, "professional judgement and scepticism are essential to ensuring valuations remain fit for purpose" under IVS 2025.

BVIUK aligns with guidance from the UK's Financial Reporting Council, whose landmark June 2025 publication on AI in audit stresses the need for robust documentation and ongoing accountability when using AI.

Transparency in reporting

Valuers must clearly state where AI contributed to data, modelling, or narrative within valuation reports, explaining the tool's role and limitations. The IVSC paper specifically calls for valuation professionals to disclose use of specialist or service organizations and automated technologies under IVS 106 Documentation.

By embedding transparency in its framework, BVIUK ensures adherence to IVSC's principle-based standards and prevents reliance on opaque, "black-box" platforms.

Human-in-the-loop governance

Practitioners remain fully accountable for every valuation, regardless of AI input. BVIUK policy requires qualified professionals to review and validate AI-generated The UK FRC's 2023 thematic review of AI in audit firms identified a clear concern: firms often fail to formally evaluate how AI tools affect audit quality. This results in inconsistent oversight and potentially unchecked reliance on automated outputs.

This underlines the necessity of human governance—a core pillar of BVIUK's framework. A valuer should critically assess and test the outputs generated by AI tools, rather than placing sole reliance on them, to ensure the integrity and accuracy of their conclusions.

Auditability and explainability

Valuers must maintain a transparent audit trail including datasets, model versions, parameters, and rationale. This reflects the EU AI Act's requirements for high-risk AI systems, which stress traceability and human oversight. While valuation is not explicitly listed in the Act, similar practices enhance trust and rigour globally.

Under IVS 105 para 40.03, the valuer must understand how any model operates and judge its reliability and relevance—models must be explainable. In line with this, BVIUK practice does not accept decisions based on opaque or untraceable algorithms.

BVIUK's benchmark position

BVIUK's framework is not a separate standard but a global operational benchmark for AI use in valuation. Its value lies in creating a fully compliant, IVSC-aligned structure that other professional bodies and regulators acknowledge as best practice.

By remaining grounded in IVS, FRC guidance, and EU regulatory principles, BVIUK balances AI innovation with ethical responsibility, ensuring the profession evolves safely and credibly.

The Future of the Profession

Artificial intelligence is redefining the foundations of business valuation. For practitioners, firms, regulators, and clients, its integration represents both an unprecedented opportunity and a complex challenge. The profession is entering a transition from traditional reporting models to intelligent, interconnected valuation ecosystems, where data flows in real time, modelling is dynamic, and regulatory oversight evolves alongside technology.

BVIUK sits at the centre of this transformation. Through GRAND — the Global Resource for Accreditation, Networking, and Development — and the work of the AI Policy Council, we are shaping how AI is responsibly embedded within valuation practice. Unlike fragmented global responses, BVIUK's approach integrates alignment with International Valuation Standards (IVS), UK-specific regulatory requirements, and international best practices. The aim is simple: to safeguard the credibility of the profession while enabling innovation.

AI and Its Impact on Valuation Practitioners

The role of valuers is evolving rapidly. AI tools now support — but do not replace — critical professional judgement. From automated benchmarking to predictive modelling, practitioners can process far larger and more complex datasets than before. However, the ethical and regulatory expectations have intensified.

- Under IVS 2025, practitioners remain personally accountable for valuation conclusions, even where AI contributes to modelling, drafting, or data analysis. AI cannot substitute for professional scepticism or override the valuer's responsibility for methodology selection and interpretation.
- The UK Financial Reporting Council (FRC) and Financial Conduct Authority (FCA) are in process of actively evaluating the implications of AI in corporate reporting, emphasising that transparency and auditability must remain paramount.
- Internationally, regulators are aligning around similar themes. The European Union's AI Act (2024) indicates valuations as applications where automated outputs must be explainable, auditable, and traceable.

The shift demands that practitioners expand their skill sets. Technical expertise in modelling must be complemented by competencies in AI governance, data provenance assessment, and cross-jurisdictional regulatory compliance.

From Traditional Reporting to Intelligent Valuation Ecosystems

Historically, valuation has relied on static reports designed for a single point in time. That model is being replaced by dynamic, intelligent valuation ecosystems — where data, models, and assumptions interact continuously.

- Dynamic Modelling: AI enables scenario testing at a scale previously unimaginable. Instead of producing one conclusion of value, practitioners can now generate multi-layered valuations that adapt instantly to changing economic inputs.
- Data Integration: Real-time connections to financial markets, ESG datasets, and industry benchmarks allow valuations to evolve alongside events.
- Interoperability with Regulatory Platforms: As regulators adopt digital-first strategies, valuation outputs are increasingly integrated into automated compliance environments, especially within capital markets.

However, intelligent ecosystems bring risks alongside efficiencies. Black-box platforms and proprietary algorithms pose significant challenges for auditability. Without transparency, practitioners cannot demonstrate compliance with IVS or defend conclusions in regulatory or legal contexts.

BVIUK’s role is to set the expectation that innovation cannot compromise accountability. Under our framework, practitioners using AI-enabled systems must document:

1. The specific tools used and their role within the engagement.
2. The source and quality of data feeding into those tools.
3. The steps taken to validate the outputs and confirm IVS alignment.

This approach ensures the credibility of valuations even as methodologies evolve.

Where BVIUK Leads Globally

BVIUK's leadership derives from its integrated strategy: combining education, policy, and professional standards into a cohesive framework that positions members at the forefront of the global market.

- GRAND (Global Resource for Accreditation, Networking, and Development): GRAND provides the first comprehensive accreditation programme designed specifically for the AI-driven future of valuation. Its modular structure aligns fully with IVS, incorporates AI governance training, and prepares professionals to meet emerging regulatory expectations worldwide.
- AI Policy Council: The Council unites global experts in valuation, law, and AI ethics to develop thought leadership on the responsible use of AI tools. By anticipating technological and legal developments, the Council ensures that BVIUK members remain ahead of regulatory and methodological change.
- Education Pathways: Traditional valuation education has not kept pace with technological realities. BVIUK's pathways bridge this gap, equipping practitioners to manage AI-enabled tools, interpret machine-generated outputs, and integrate advanced data analytics while staying aligned with IVS methodologies.

BVIUK's unique position is reinforced by its partnerships with international bodies, including the IVSC. By adopting global standards rather than creating conflicting frameworks, we ensure that practitioners benefit from both consistency and credibility — positioning BVIUK-accredited valuers as trusted professionals across markets.

The Role of Regulators and Courts

The integration of AI into valuation has already reached regulatory and judicial systems:

- In the UK, the FRC's 2025 guidance on AI in financial reporting emphasised that entities using algorithmic systems must disclose their scope, limitations, and oversight mechanisms.

- In the United States, The SEC has signalled expectations around disclosures, transparency, and risks associated with AI use in financial reporting, including the need for explainability, though formal standards are still under development.

These examples underscore the need for global coherence. As jurisdictions establish expectations around AI governance, BVIUK provides practitioners with the frameworks and tools to meet — and exceed — those demands.

Looking Ahead

The integration of AI is irreversible, but its direction is not predetermined. Without coordinated leadership, the profession risks fragmentation: inconsistent methodologies, opaque platforms, and growing mistrust among stakeholders.

BVIUK's vision is to define a path where technological capability strengthens, rather than undermines, professional integrity. Through GRAND, the AI Policy Council, and full alignment with IVS, we are equipping practitioners to:

- Maintain trust through transparency and explainability.
- Meet evolving regulatory expectations with confidence.
- Innovate responsibly while protecting clients, markets, and the profession.

In this new ecosystem, valuation professionals are no longer passive reporters of historical data. They are architects of decision intelligence — integrating technology, methodology, and judgement into outcomes that inform strategy, litigation, and regulatory policy.

BVIUK leads this shift, ensuring the profession is not shaped by technology alone, but by standards, ethics, and expertise.

Summary & Call to Action

The business valuation profession stands at an inflection point. Global markets are becoming more complex, regulatory demands are tightening, and artificial intelligence is reshaping how knowledge, judgement, and data interact. In this landscape, leadership belongs to those who adapt, innovate, and uphold the highest professional standards.

BVIUK members are not passive participants in this change. They are at the centre of it — helping define the future of valuation, influencing regulatory discourse, and driving the adoption of responsible, AI-enabled practices across markets. Through GRAND, the AI Policy Council, and advanced accreditation pathways, BVIUK provides its members with the tools, knowledge, and global positioning required to lead.

The expectations on valuation professionals have never been higher — and neither have the opportunities. By combining technical excellence with strategic insight and adherence to **International Valuation Standards (IVS)**, BVIUK-accredited practitioners stand apart: trusted, credible, and ready to shape the next generation of valuation methodologies.

This is the moment to engage, to contribute, and to be recognised. Whether through participation in BVIUK initiatives, involvement in the global AI conversation, or pursuit of our advanced accreditation programmes, the door is open to those committed to excellence.

The profession is evolving. The standards are rising. And the leadership required to navigate this shift is being forged here.

BVIUK is where the future of valuation takes shape.