



# Valuation Services

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Cherry Bekaert's Valuation Services practice functions as part of our integrated Transaction Advisory team.



## Valuations for Financial Reporting

Our clients represent a complex landscape that contains both U.S. GAAP and IFRS accounting provisions, which require some measurement of fair value. The valuations that our team provides will give you confidence in your next business move.

- ▶ **Purchase Price Allocations** in accordance with FASB ASC 805/IFRS 3
- ▶ **Impairment Studies** in accordance with FASB ASC 350 and FASB ASC 360-10
- ▶ **Fair Value Measurements and Disclosures** in accordance with FASB 820 and IFRS 13
- ▶ **Compensation** in accordance with FASB ASC 718

Our team consists of highly trained and experienced valuation professionals dedicated to assisting our clients with navigating the complexities within the current regulatory environment.



## Portfolio Valuation Services

Our team values a wide variety of illiquid investments to determine and report alternative investments' performance, which is often required for financial reporting and tax compliance, including investments in/for:

- ▶ **Private Debt**
- ▶ **Private Equity**
- ▶ **Venture Capital**
- ▶ **Complex Securities**

## M&A Consulting

Whether buying or selling, understanding the value drivers of the business is key. Our experts utilize valuation and industry expertise along with proprietary databases to help clients understand these value drivers. Our experience includes:

- ▶ **Calculations of Value**
- ▶ **Financial Modeling**
- ▶ **Business Entities Entering Buy Sell Agreements**
- ▶ **Section 382 Ownership Change**

## Real Estate Valuation

Within our Valuations team is a dedicated group of professionals who focus on real estate consulting and valuations of operating businesses, holding companies and funds, syndicators, fractional ownership interests and purchase price allocations.

- ▶ **Real Estate Property Appraisals**
- ▶ **Fractional Interests**
- ▶ **Real Estate Operating Businesses**
- ▶ **Purchase Price Allocations**
- ▶ **Debt and Equity Securities**
- ▶ **Carried/Promote Interests**
- ▶ **Benchmark Studies**
- ▶ **Low-Income Housing and New Market Tax Credits**

## Valuations for Tax Reporting

Our clients rely on our services as an essential part of their tax planning strategy. As oversight from tax authorities continues to intensify, it is critical that valuations performed



for tax reporting purposes be precise and ready for extreme scrutiny. We perform valuations for a multitude of U.S. tax reporting requirements, including:

- ▶ **Gift and Estate Tax** in accordance with Subtitle B, §2001 through §2801
- ▶ **Cancellation of Debt** in accordance with §108
- ▶ **Golden Parachute Payments** in accordance with §280.
- ▶ **Nonqualified Deferred Compensation Plans** in accordance with §409A

## Litigation Support

We provide a full spectrum of consulting and litigation support services involving valuation and business damages, including and in connection with:

- ▶ **Shareholder Dispute**
- ▶ **Business Valuation**
- ▶ **Financial Damages**
- ▶ **Domestic and International Arbitration**

# Why Cherry Bekaert



## Our Approach

We emphasize collaboration, proactive communication, responsiveness and high levels of participation from senior professionals and partners throughout the entire engagement process. This ensures that our deliverables are timely and accurate, and allows us to minimize our dependency on company resources and utilize management's time efficiently and effectively.



## Our Team

Our team consists of highly experienced professionals, many with backgrounds from global accounting, consulting and Big Four firms, and are focused exclusively on providing valuation services. They participate in all aspects of engagement planning and execution, and are fully committed to providing our clients pragmatic and highly robust valuation analyses based on the latest guidance and standards.



## Our Service Philosophy

Our service philosophy is to make a difference for our people and our clients. This begins with

building strong relationships between our professionals and our clients based on trust, mutual respect, uncompromising integrity and a shared passion for excellence in all that we do.



## Our Credentials

Our valuation credentials come from working with an extensive variety of domestic and international clients whose financial reporting, tax reporting and management planning requirements call for specialized valuation knowledge applicable to their businesses. Our valuation services professionals hold specialized credentials awarded by:

- ▶ Appraisal Institute
- ▶ American Institute of Certified Public Accountants
- ▶ National Association of Certified Valuation Analysts
- ▶ CFA Institute
- ▶ American Society of Appraisers

## Award Winning Practice



**Valuation Firm of the Year (2019, 2022, 2023)**  
M&A Advisor Awards  
**Valuation Firm of the Year (2013)**  
Acquisition International Firm

## Let Us Be Your Guide Forward

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## About Cherry Bekaert

Cherry Bekaert, ranked among the largest assurance, tax and advisory firms in the U.S., serves clients across industries in all 50 U.S. states and internationally. "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 business advisory and non-attest services spanning the areas of transaction advisory, risk and accounting advisory, digital solutions, cybersecurity, tax, benefits consulting, and wealth management. We exercise a deliberate curiosity to know our clients' industries and work collaboratively to create shared success. For more details, visit [cbh.com/disclosure](https://cbh.com/disclosure).

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