

# Financial Reporting

Our Financial Reporting group's property-specific insight and comprehensive knowledge of reporting standards empower us to deliver strategic guidance to multinational corporations, financial institutions, public and private REITs, private equity groups and funds.

Led by a team of regional experts, Newmark's Financial Reporting practice takes a holistic, consultative approach to meeting the needs of its clients. The team's focus extends beyond real estate to include other tangible assets, including machinery, technical equipment and personal property. In addition, the team analyzes intangible assets, including noncompete clauses, patents, contracts and customer loyalty programs. Our comprehensive methodology is refined and customized for each client and scalable on a regional, national or international basis.

*The Financial Reporting group's primary service offerings include:*

#### **FASB/IASB Fair Value Reporting**

Financial disclosure for internationally and U.S.-based businesses

#### **Purchase Price Allocations**

Valuation services required following merger and acquisition activity

#### **Assurance and Benchmarking**

Independent analysis of key performance indicators, assumptions and procedures related to client-generated and third-party valuations

#### **Long-Lived Asset Impairment Testing**

For clients addressing adverse changes in market price, physical condition or business climate that may impact long-lived assets

#### **Fresh Start Accounting**

Assisting clients with reorganization and emergence from bankruptcy

#### **Lease Valuation (ASC 842/IFRS 16)**

Navigating a new standard that impacts how businesses account for leases

#### **Debt and Loan Valuation**

Fair value of existing or acquired debt on a mark-to-market accounting basis

#### **Partial or Fractional Interest Valuations**

Services typically associated with federal gift or estate tax compliance, estate planning and intergenerational wealth transfer

#### **Machinery and Equipment**

Valuing machinery, equipment, furniture and fixtures for collateral financing, property tax, insurance, underwriting, tax planning, asset disposition, internal planning, fixed asset management, and litigation support



#### ABOUT NEWMARK

**We transform untapped potential into limitless opportunity.**

At Newmark, we don't just adapt to what our partners need—we adapt to what the future demands. Our integrated platform delivers seamlessly connected services tailored to every type of client, from owners to occupiers, investors to founders, and growing startups to leading companies. We think outside of boxes, buildings and business lines, delivering a global perspective and a nimble approach. From reimagining spaces to engineering solutions, we have the vision to see what's next and the tenacity to get there first.

#### CONTACT

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