



# Valuation & Advisory **Overview**

# Offering **Responsive & Leading Market Intelligence**

Through the expertise of more than 1,970 professionals in nearly 150 offices, Cushman & Wakefield's Valuation & Advisory group provides sophisticated advice on real estate equity and debt decisions to clients on a worldwide scale. Our capabilities span valuation and advisory services relating to acquisition, disposition, financing, litigation, and financial reporting, and 16 practice groups deliver real estate strategies and solutions to clients with unique operational, technical and business requirements.



## WHY US?

Our **seasoned professionals** deliver **unmatched market intelligence for every asset class** - ranging from office, industrial, and seniors housing to hotels, shopping centres, and even film studios - regardless of location.

**We are focused on providing great service.** It's part of our culture and we pride ourselves on being accessible and responsive to help meet our clients needs.

We understand that our time is your money, which is why **we strive to be as price-competitive as possible**, without compromising value.

 Click each service line to learn more about additional services we offer

# OUR SERVICES & EXPERTISE



## DUE DILIGENCE ADVISORY

Clients benefit from cross-disciplinary resources focused on the underwriting of real estate and other collateral for debt and equity positions, portfolio acquisitions, and internal credit/risk management analysis. Our capabilities include:

- Large loan portfolio underwriting & due diligence
- Due diligence for mergers & acquisitions transactions
- Real estate portfolio financial / Argus modeling
- Market reconnaissance & site inspection reports



## PORTFOLIO VALUATION

For corporations, institutional investors, advisors, lenders, and others preparing for equity and debt investment decisions, we offer expertise in appraisal services for portfolios incorporating a single asset to multiple properties in diverse markets. Our capabilities include:

- Compliance with professional standards, including the Canadian Uniform Standards of Professional Appraisal Practice (CUSPAP) & International Valuations Standards (IVS)
- Expertise to appraise every asset class in every market
- Market value consideration of fee simple, leasehold or leased fee interests
- Skilled research team to explore all aspects of a property's value
- Help determining the value of a property or portfolio



## DISPUTE ANALYSIS & LITIGATION SUPPORT

Our professionals fulfill client requests for real property and business valuation, economics, finance, statistical and financial modeling, forensic and fraud investigations, damage calculations involving contamination and toxic tort matters, partnership disputes, and other types of commercial litigation. Our capabilities include:

- Arbitration support
- Bankruptcy & restructuring
- Breach of contract or lease
- Civil & commercial litigation support
- Complex business & partnership disputes
- Construction defects & delays
- Damages theory & damage calculation
- Environmental impairment & detrimental conditions
- Event studies / time series analysis
- Expert witness testimony
- Expropriation
- Family Law matters
- Lease extension/renewal
- Partial & fractional interest valuation
- Post-acquisition disputes
- Special use property valuation
- Infrastructure corridor acquisition support



## FINANCIAL REPORTING

We provide services for financial reporting purposes—such as fair value, purchase price allocation, and fresh start accounting—which adhere to GAAP, IFRS, and other standards, as well as country-specific compliance. Our capabilities include:

### U.S. GAAP Related Services

- ASC 350: Intangibles—Goodwill
- ASC 360: Property, Plant & Equipment
- ASC 805: Business Combinations
- ASC 820: Fair Value Measurements and Disclosures
- ASC 840/842: Leases

### IFRS Related Services

- IFRS 3: Business Combinations
- IFRS 5: Non-current Assets held for Sale and Discontinued Operations
- IFRS 13: Fair Value Measurement
- IAS 16: Property, Plant & Equipment
- IAS 17: IFRS 17: Leases
- IAS 36: Impairment of Assets
- IAS 38: Intangible Assets
- IAS 40: Investment Property
- IAS 41: Agriculture

# Valuation & Advisory

# **BENEFITS**



**Serving the Full Range of Client Needs.** From one-off appraisals to complex real estate advisory and business valuation consultation, we deliver for our clients across special asset classes and varied markets.



**A Platform of Reach and Scalability.** Cushman & Wakefield's platform supports single-location assets, client portfolios globally through our Global Accounts approach. The platform leverages Capital Markets, Brokerage and Asset Services knowledge.



**Future-Looking Technology.** The use of a cloud-based platform enables multiple subject matter experts to collaborate on the same reports to increase speed, accuracy and expertise to provide our clients with best-in-class services.



**One of the Most Experienced Professional Staffs in the Industry.** Our Valuation & Advisory professionals have extensive, specialized experience, and are fully licensed.



**The Right Balance Between Speed and Quality.** Cushman & Wakefield offers quality in a timely and effective manner.

## By The Numbers

**291,000+**  
properties per year globally\*

**USD\$3.668 trillion**  
commercial real estate per year\*

\*on average over last three years

## Professionals Specializing In

- Apartment Buildings / Multifamily
- Dispute Analysis & Litigation Support
- Hotels
- Logistics & Industrial / Cold Storage
- Land / Expropriation
- Office
- Retail
- Seniors Housing
- Single Family Rental
- Student Housing



### **ABOUT CUSHMAN & WAKEFIELD**

Cushman & Wakefield (NYSE: CWK) is a leading global real estate services firm that delivers exceptional value for real estate occupiers and owners. Cushman & Wakefield is among the largest real estate services firms with approximately 50,000 employees in 400 offices and 60 countries. In 2021, the firm had revenue of \$9.4 billion across core services of property, facilities and project management, leasing, capital markets, and valuation and other services.

### **Valuation & Advisory**

Brian Kriter  
Executive Managing Director  
161 Bay Street, Suite 1500  
Toronto, ON M5J 2S1  
416 359 2434  
brian.kriter@cushwake.com