

Real Estate deals services

PwC Luxembourg



www.pwc.com/realestate

The value of working with us

- Buying an asset / property?
- Selling a portfolio?
- Merging organisations?
- Refinancing?
- Divesting part of a group?
- Restructuring your portfolio?
- VAT queries?
- Need M&A support?



We help organisations execute successful deals and create value through mergers, acquisitions, disposals and restructuring. We work with you to develop the right strategy before the deal, identify issues and points of negotiation and value and implement change to deliver synergies and improvements after the deal.



M&A Services

- Identification of potential assets
- Strategic advice
- Identification of potential acquirers
- Marketing the asset
- M&A support on transactions / negotiation / completion

Tax Structuring

- Advise on tax structuring depending on the vehicle / country / specific investor requirements
- ATAD 1 & 2 impact assessment

Buy and Sell side Financial and Tax Due Diligence / Vendor Assistance

- Analyse risks / opportunities that can impact your assessment of the target / business and its value
- Identify non value / worthless items within Net Asset Value
- Review and preparation of business plan
- Review of the purchase price mechanism
- Direct tax due diligence (corporate income tax, municipal business tax, net wealth tax, property tax)
- Luxembourg indirect tax due diligence (VAT and registration duties)
- Review of SPA and other transaction documents from financial and tax perspective

Sustainability

CSR

- Healthy, flexible and innovative work environment empowering people by promoting diversity, equal opportunities and employability
- Set-up of compliance policies to outline transparent ethics and governance processes
- Supporting collaborative initiatives

Tenant quality

- Tenant business, foot print and reputation

Going green

- Development of a more sustainable ecological and collaborative society
- Importance of BREEAM and HEQ certifications
- Green suppliers charter for architects, contractors, etc.
- Global Real Estate Sustainability

Valuation

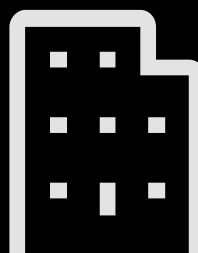
Value-added throughout real estate cycles

- Pre-deal and post deal analysis
- European market intelligence

Support in governance and oversight

- Independent valuation reviews
- Valuation guidance & best practices
- AIFMD-compliance and risk indicators
- Trainings & workshops

Our unique position



One-Stop-Shop

We provide you with a “One-Stop-Shop” solution for your deal activity (e.g. M&A advisory, due diligence, valuation, tax structuring and project management), providing a seamless process to you

A Real Estate hub

- PwC Luxembourg is an international hub for real estate and infrastructure projects
- Unparalleled track record in Luxembourg and internationally of executing deals
- A unique insight into the real estate market

Relationship and access to acquirers

- PwC Luxembourg has access to key decision makers within potential acquirer’s organisations
- Extensive local and international network



Our **Real Estate practice** has around **400 professionals** at your service. We are not only the **leader on the Luxembourg real estate market**, but also a center of excellence for investment and real estate management within the PwC Network.

We are an **active member** of local and European professional associations and are represented on the committees of the Luxembourg financial regulator, the CSSF.

Large range of real estate clients in particular Family Office, Pension Fund, Insurance, Banks, Sovereign Funds, Private Equity, Asset Managers and other investment houses.

Local and cross-border experience with local and international players investing in Luxembourg as well as abroad. Inbound investments from foreigners and outbound investments from an holding set up in Luxembourg.

Over 1,000 international RE valuations reviewed annually.



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About PwC Luxembourg

PwC Luxembourg (www.pwc.lu) is the largest professional services firm in Luxembourg with 2,870 people employed from 76 different countries. PwC Luxembourg provides audit, tax and advisory services including management consulting, transaction, financing and regulatory advice. The firm provides advice to a wide variety of clients from local and middle market entrepreneurs to large multinational companies operating from Luxembourg and the Greater Region. The firm helps its clients create the value they are looking for by contributing to the smooth operation of the capital markets and providing advice through an industry-focused approach.

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 158 countries with over 250,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.com and www.pwc.lu.

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