

HELPING YOU THRIVE IN A CHANGING WORLD

Advising real estate
businesses across borders

MOORE GLOBAL NETWORK STATISTICS

116

countries

37,199

Partners & Staff

563

offices

234

firms

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OUR REAL ESTATE LEADERSHIP



“Real estate is an international business — capital, investors and opportunities move across borders. As a global network, Moore connects local expertise with international reach to help clients succeed in any market.”

Dan Natale
Moore’s Global Real Estate Sector Leader



“European real estate demands both local knowledge and cross-border perspective; Moore brings these together to deliver practical solutions.”

Guy Richardson-Pancrazi
Head of the European Real Estate Group

Helping you thrive in Real Estate worldwide

Our network firms combines deep local expertise with international reach. Together we support investors, developers, and businesses across every stage of the property lifecycle — from structuring and financing to development, ownership, and succession.

SHAPING A CHANGING MARKET:

The Real Estate sector is evolving rapidly, shaped by new investment flows, ESG priorities, and shifting market dynamics. At Moore, we believe success comes from combining global insight with tailored local solutions.

STRENGTH OF OUR NETWORK:

More than 37,000 professionals across 100+ countries work side by side to deliver practical, proactive, and partner-led advice.

HELPING YOU THRIVE:

This brochure introduces you to part of our global community: Moore firms with deep experience in Real Estate. Their knowledge and insights highlight the diverse ways Moore can address your business needs. From financing and structuring to development and investment, we are your trusted partner for the journey ahead.

UNITED KINGDOM

Moore Kingston Smith

Moore Kingston Smith brings deep expertise in accountancy, legal, and financial advisory services for the real estate and construction sector.

Our dedicated team supports investors, developers, and construction companies of all sizes – from high-net-worth individuals to large corporates – across commercial and residential markets.

HOW WE SUPPORT CLIENTS

We create sustainable success through proactive advice, clear communication, and quality at every step. Our partner-led team, supported by in-house experts, delivers timely and informed advice to:

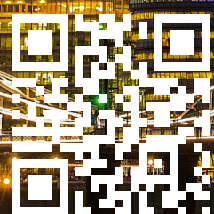
- Multinationals and offshore investors
- Large corporates and funds
- Owner-managed businesses and SMEs
- High-net-worth families and individuals

INTERNATIONAL REACH

Through Moore Global, we support clients across multiple jurisdictions, simplifying cross-border operations and delivering seamless international service.

OUR SERVICES

- Project structuring and tax-efficient profit extraction
- Project planning and cash flow forecasting
- UK and international tax planning
- Stamp Duty Land Tax and Construction Industry Scheme (CIS)
- Capital allowances and land remediation relief
- Audit, statutory reporting, and tax compliance
- Strategic growth advisory
- VAT and outsourced accounting services
- R&D tax relief
- Employment law and taxes
- Loss of profit disputes
- Financing and mortgages
- People Advisory
- Restructuring and insolvency



JERSEY & GUERNSEY

Moore Stephens Channel Islands

Supporting international clients from two world-leading finance centres, Moore Stephens Channel Islands combines local expertise with global reach to deliver secure and tailored solutions.

Moore Stephens Channel Islands provides expert services to international corporations, institutional investors, fund managers and promoters, family offices and private clients. With more than 50 years of experience and a team of over 100 professionals, the firm combines deep-rooted local presence with international reach. As an independently owned member of Moore Global, we deliver tailored and secure solutions that help clients manage and grow their wealth with confidence.

GEOGRAPHIC PRESENCE

The firm operates from offices in St. Helier (Jersey) and St. Peter Port (Guernsey). Moore Stephens Jersey is regulated by the Jersey Financial Services Commission to conduct Trust Company Business and Fund Services Business, while Moore Stephens Guernsey is regulated by the Guernsey Financial Services Commission to conduct Trust Company Business.

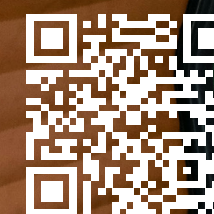
OUR SERVICES

- Trust & Corporate Administration
- Fund Administration Services & Regulatory Compliance
- Private Client Wealth Structuring
- Real Estate Holding Structures
- Audit & Assurance for Offshore Entities



Your perspective, our precision

We deliver tailored fiduciary, audit, and advisory solutions, combining deep local knowledge with global reach.



ITALY

Moore Professionisti Associati

Moore PA, based in Milan, combines strong local knowledge with an international mindset. Our team of partners, professionals and consultants provides dedicated support in Italian, English, French, Spanish and Russian, ensuring smooth communication and tailored solutions for every client.

PERSONALISED AND EFFICIENT SOLUTIONS

We focus on continuity, efficiency and proactive advice. Each assignment is managed by a trusted team committed to delivering practical answers and guiding clients through complex challenges, both in Italy and abroad.

WIDE-RANGING EXPERTISE ACROSS INDUSTRIES

Our professionals advise companies and individuals across manufacturing, IT & communication, media, publishing, luxury and fashion, real estate, logistics, shipping, sustainable energies and more.

"From Italy to the world, we provide personalised solutions shaped by innovation."

Paolo Borghi,
Moore PA

OUR SERVICES

- Tax Consultancy
- Accounting and Financial Statements
- Transfer Pricing
- Corporate Consulting
- IT Consulting
- Tax Litigation
- Management Control
- Payroll and Contributions



USA

THE BONADIO GROUP

WHO WE ARE

The Bonadio Group is a U.S.-based CPA firm, nationally ranked among the top firms in the country (Public Accounting Report), with 12 locations across New York, Vermont, Virginia, Delaware, Texas, and Florida. The firm brings together more than 1,100 professionals, including over 190 partners and principals and 110 managers. For five consecutive years, Bonadio has been recognized by Accounting Today as one of the "Best Accounting Firms to Work For."

OUR SERVICES

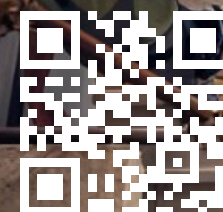
- Specialized expertise: Cross-border M&A, U.S. & non-U.S. investment structuring, tax efficiency & withholding considerations
- Accounting & Assurance
- Tax Planning & Compliance
- Consulting & Advisory Services
- Industry-specific solutions for Construction, Real Estate, Healthcare, Manufacturing, and Professional Services

OUR FOCUS

We partner with clients across industries to deliver actionable insights, strategic guidance, and practical solutions that help them achieve their goals.

CONSTRUCTION & REAL ESTATE EXPERTISE

- CRE activity represents 20% of firmwide annual revenues
- Significant experience working with developers, contractors, and real estate managers
- More than 1 billion square feet of cost segregation studies conducted across all 50 states
- A unique blend of industry expertise from both the construction and real estate development/management perspectives



An independent member
of Moore North America, Inc.

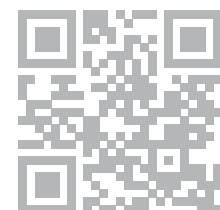
LUXEMBURG

Moore Luxembourg

Moore Luxembourg unites Moore TK's Luxembourg office and Moore Audit S.A. to deliver integrated advisory, accounting, tax, and audit services with a strong focus on the real estate sector.

With 50+ multilingual professionals, we support international funds, holding structures, and investment platforms across Luxembourg and the EU. Our teams have deep expertise in structuring, auditing, and advising complex real estate portfolios – from residential and hospitality to retail, grocery, and mixed-use developments.

As part of the Moore Global network, we combine local insight with global capabilities to support cross-border investments and long-term value creation.



360°

consulting: integrated
tax, finance, and legal
expertise.

KEY SERVICES

Structuring & Compliance: Tax-efficient structuring of real estate funds, SPVs & platforms; corporate tax advisory, domiciliation & secretarial.

Accounting & Reporting: Domestic & cross-border accounting, PropCo & group reporting, IFRS/GAAP financials, investor reporting.

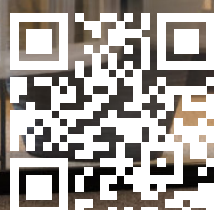
Audit & Assurance: Statutory & group audits, agreed-upon procedures, internal audit & compliance for real estate entities.

Transaction Advisory: Financial & tax due diligence, asset & portfolio valuations, PPA & deal support.

Regulatory & AML/CFT: Compliance for regulated real estate structures & investor platforms.

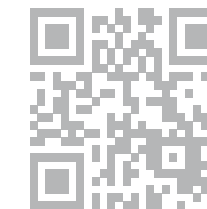
ESG & Sustainability: ESG strategy, materiality & non-financial reporting for real estate.

Special Assignments: Assurance for M&A, demergers, liquidations, contributions in kind, interim dividends & certifications.



GERMANY

Moore TK



Moore TK is a long standing trusted professional firm offering a wide range of services through several offices across Germany and Luxembourg. With over 200 professionals and as part of the Moore Global network, we combine local expertise with international reach. For more than 100 years, we have been supporting businesses, investors, and family offices with tailored, future-proof solutions.

OUR EXPERTISE IN REAL ESTATE

We provide integrated services for real estate investors, funds, and family offices – from structuring and compliance to transactions and reporting. Our interdisciplinary teams deliver practical solutions with measurable value with a unique focus on cross-border structures between Germany and Luxembourg.

KEY SERVICES

Tax & Transfer Pricing: Cross-border tax planning, VAT consequences linked to immovable property, real estate transfer taxes, transfer pricing policies, withholding and exit tax.

Audit & Assurance: Statutory and group audits, controls reviews, agreed-upon procedures.

Transactions & Valuations: Financial and tax due diligence, deal modelling, SPA support, valuations, purchase price allocation, refinancing support.

Reporting & Outsourcing: German GAAP & IFRS accounting, Fund- & SPV administration, financial reporting.

ESG & Sustainability: ESG strategy, materiality assessments, sustainability and non-financial reporting and assurance.



GERMANY

INTARIA

Real estate consulting. Based in Munich. Driven by expertise. Focused on your success.

REAL ESTATE ADVISORY

We specialise in advising clients with property holdings and real estate businesses – from private individuals to companies of various legal forms. Our expertise covers tax, legal, and transactional matters, delivered seamlessly together with INTARIA legal GmbH.

With both national and international reach, we support clients at every stage – from acquisition to tax returns and contract drafting. Our interdisciplinary approach ensures comprehensive and practical solutions.

Since September 2025, we also offer specialised real estate services in accounting, controlling, and process consulting.

OUR SERVICES

We combine the economically feasible with the legally possible and the fiscally beneficial.

Our holistic approach connects tax, legal, and business aspects to deliver practical solutions.

Legal advisory on purchase agreements, tenancy, inheritance, matrimonial, and corporate contracts, including notarial reviews

Tax advisory on income, corporate, trade, VAT, real estate transfer, inheritance, and gift tax

Structuring and optimisation of holding structures, property companies, and international ownership models

Compliance and representation in tax declarations, audits, and disputes with authorities

BELGIUM

Moore Belgium

Moore Belgium and Moore Law Belgium form one of the country's largest networks of independent professional firms — offering advisory, tax, and legal services across Benelux and Europe.

Together, we support entrepreneurs, investors, and institutions with integrated solutions, locally and cross-border.

FROM IDEA TO IMPACT

Whether starting a business or making strategic decisions, we stand by your side — from corporate law and tax to asset planning, HR and GDPR. Our expertise supports you in acquisitions, restructurings, and disputes.

A SINGLE, INTEGRATED APPROACH

Thanks to the close collaboration with Moore, you will receive legal and tax advice that matches your business strategy to perfection.

PERSONAL, DIRECT AND INVOLVED

Choose Moore Law and the service you receive will be anything other than impersonal. You will be assigned a single point of contact – a specialist who knows your industry, understands your challenges and immediately helps translate needs and concerns into legally watertight solutions.

SERVICES

Real Estate Law: Specialist legal support for individuals, owners, buyers, sellers, developers, and property agents.

Construction Law: Contract negotiations and dispute resolution throughout the construction process.

Environmental Law: Guidance on permits, zoning, enforcement, expropriation, and public procurement.

Tax Law: Advice across all tax areas, including disputes, settlements, and regularisation.

Insolvency: Support for businesses and investors facing financial difficulties.

Commercial Law: Assistance with contracts, litigation, mediation, and negotiation.

Private Client Services: Wealth structuring, succession planning, and estate matters.

Corporate M&A: Expert advice on mergers, acquisitions, financing, and corporate litigation.

Corporate Restructuring: Step-by-step guidance on legal and tax aspects of restructuring.

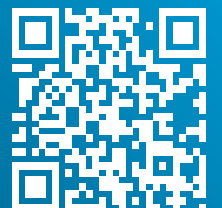
HR Legal: Practical advice on employment and workforce matters.

Intellectual Property Rights: Protection of intellectual property and IT assets.



Shaping real estate strategies
with confidence

Comprehensive guidance for owners,
investors, and developers.



UNITED ARAB EMIRATES

Moore JFC Group

Moore JFC Group is a leading professional services firm based in Dubai and Abu Dhabi, with more than 20 offices across the GCC, wider Middle East, and Africa. As an independent member of Moore Global, we combine international reach with strong local expertise, serving multinational corporations, government entities, family businesses, and private clients.

With a team of over 240 professionals, including partners, directors, and senior specialists, we deliver practical solutions across audit, tax, corporate finance, business consulting, and risk management. We are also one of the largest certifying bodies for the ADNOC In-Country Value (ICV) program, supporting hundreds of organisations across the UAE.

INTERNATIONAL REACH

Through Moore Global, we support clients across multiple jurisdictions, simplifying cross-border operations and delivering seamless international service.

REAL ESTATE ADVISORY

Moore JFC Group has extensive experience in property development, investment and financing across residential, commercial and hospitality sectors. From large-scale community projects to asset management, leasing and acquisitions, we provide practical solutions that support growth for developers, investors and institutions in the UAE and internationally.

OUR SERVICES

- Audit & Assurance – statutory audits, reviews, and financial reporting advisory
- Corporate Finance – M&A, valuations, due diligence, project finance, and capital markets
- Tax Advisory – corporate tax, VAT, transfer pricing, and international structuring
- ICV Certification – accredited ADNOC and IKTV certification services
- Management Consulting – strategy, business transformation, HR advisory, and operations optimisation
- Risk & Internal Audit – governance, compliance, risk management, and forensic services
- Business Support – company formation, corporate compliance, visa and secretarial services
- Information Technology – ERP and digital transformation, IT consulting, and managed services



HUNGARY

Moore Hungary

With 200+ experts, Moore Hungary delivers clear, effective solutions across audit, tax, advisory, legal, ESG, hotel and real estate consulting. Drawing on extensive experience in commercial real estate and hospitality, we support clients in investment, development, and sustainable asset management. By aligning global insight with local understanding, Moore Hungary empowers businesses to navigate expansion, succession, and regulatory complexity in the CEE, SEE and CIS countries with confidence and precision, always focused on practical, client-specific results.

OUR SERVICES

- Development Consulting** – support for offices, hotels, retail, residential, mixed-use, industrial, and logistics projects, including financing services
- Real Estate Valuations** – comprehensive appraisals, collateral valuations, and market assessments
- Feasibility Studies** – financial analyses, highest-and-best-use evaluations, and project viability reviews
- Restructuring Advisory** – significant experience in real estate financing processes and bank-led restructurings
- Sector Expertise** – advisory for property investors, developers, funds, financial institutions, municipalities, and PPPs

OUR EXPERTISE IN REAL ESTATE

We understand that each project is unique. Our team combines sector knowledge with a practice-oriented approach to provide innovative, tailor-made solutions, helping clients identify opportunities, unlock growth, and make confident, well-informed decisions.

HOTELS QUARTERLY

Our regular sector report provides data-driven insights into global hotel and real estate markets. Covering development trends, portfolio growth, adaptive reuse, mixed-use projects, and investment dynamics, it highlights key opportunities and challenges for stakeholders worldwide.

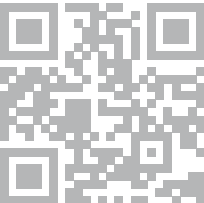


HOTELS QUARTERLY

Your essential update on global hotel and real estate trends.



Advising investors, developers and institutions across Hungary and beyond.



CONTACT US

At Moore, we work alongside clients to bring clarity to complexity—across borders, sectors, and evolving market conditions.

To explore how we can support your business, reach out to your local Moore firm or visit:

www.moore-global.com



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