



## CARVE-OUT FINANCIAL STATEMENTS

While the motivation to spin-off or divest a business unit can vary from company to company, the underlying work and time constraints associated with creating the new entity can place a strain on internal resources. Carve-outs not only present complex business challenges, but require extensive human resources, especially accounting and finance professionals. In many of these cases the decision and the actions to divest will require the development of audited financial statements. Siegfried professionals understand the complexity involved in extracting and dividing the historical data needed for the financial statements and are prepared to help.