



# BRIO

FINANCIAL GROUP

TECHNICAL ACCOUNTING SERVICES

# WHO WE ARE

BRIO FINANCIAL DELIVERS AUDIT-ALIGNED TECHNICAL ACCOUNTING SUPPORT, HELPING CLIENTS NAVIGATE COMPLEX GAAP REPORTING AND STRATEGIC TRANSACTIONS WITH CLARITY AND CONFIDENCE.

## TRUSTED BY CLIENTS

WE'VE SUPPORTED OVER 75 PUBLIC COMPANIES, SPACs, AND PRIVATE CLIENTS – DELIVERING TECHNICAL MEMOS, WHITEPAPERS, AND ACCOUNTING POLICIES ACROSS INDUSTRIES.

## INTEGRATED EXECUTION

WE PARTNER WITH MANAGEMENT, LEGAL, AND AUDIT TEAMS TO RESOLVE COMPLEX ACCOUNTING QUESTIONS AND STREAMLINE FINANCIAL REPORTING.

## STRATEGIC OUTCOMES

OUR GUIDANCE DRIVES ACCURATE DISCLOSURES, REDUCE AUDIT RISK, AND SUPPORTS SECURE CONFIDENT FILINGS DURING IPOs, MERGERS, AND DEALS.

# WHY TECHNICAL ACCOUNTING MATTERS

TECHNICAL ACCOUNTING SUPPORTS ACCURATE REPORTING, COMPLIANCE, AND AUDITOR ALIGNMENT. BRIO'S TEAM PROVIDES CLARITY ACROSS COMPLEX GAAP TOPICS—HELPING CLIENTS MAKE SOUND ACCOUNTING DECISIONS.

## TRANSACTION DRIVEN GUIDANCE

- STRUCTURES COMPLIANT WITH US GAAP DURING M&A, IPOs, AND DE-SPACs
- ALIGNS ACCOUNTING TREATMENT WITH ECONOMIC INTENT

## AUDIT & SEC READINESS

- POLICY MEMOS AND WHITEPAPERS TAILORED TO AUDITOR STANDARDS
- MEMOS USED IN S-1s, 10-Ks, AND COMMENT LETTER RESPONSES

## ACCOUNTING CLARITY

- HELPS CLIENTS INTERPRET NEW STANDARDS AND APPLY COMPLEX ASC GUIDANCE
- REDUCES FILING DELAYS AND AUDIT FRICTION

# BASE ACCOUNTING SUPPORT

## CORE ACCOUNTING AREAS

- BUSINESS COMBINATIONS & PURCHASE ACCOUNTING (ASC 805)
- REVENUE RECOGNITION (ASC 606)
- LEASE CLASSIFICATION AND IBR ANALYSIS (ASC 842)

## REPORTING & COMPLIANCE

- DRAFTING REGULATION S-1 FINANCIALS
- AUDIT MEMOS AND WHITEPAPER PREPARATION
- SEC AND PCAOB REPORTING SUPPORT

## ADVISORY SUPPORT

- GAAP-COMPLIANT FINANCIAL REPORTING
- INTERNAL CONTROL REMEDIATION AND READINESS
- TRANSACTION-RELATED ACCOUNTING ADVISORY

ACCOUNTING  
Taxes  
Financial Statements  
Small Business  
Bookkeeping  
Divestitures

# SPECIALIZED SUPPORT

## COMPLEX FINANCIAL SITUATION

- DERIVATIVE AND DEBT CLASSIFICATION (ASC 815 / 470 / 480)
- CONTINGENT LIABILITIES AND RESERVES (ASC 450)
- GOODWILL AND INTANGIBLE IMPAIRMENTS (ASC 350 / 360)

## STRATEGIC TRANSACTION SUPPORT

- IPO, SPAC, AND DE-SPAC TECHNICAL MEMOS
- CARVE-OUTS, RESTATEMENTS, AND DISCONTINUED OPERATIONS (ASC 205)
- ACCOUNTING POLICY DEVELOPMENT AND EXECUTIVE REPORTING



# WHY BRIO

## PURPOSE BUILT FOR COMPLEX REPORTING

- TRUSTED BY 75+ PUBLIC AND PRIVATE COMPANIES
- EXPERIENCE ACROSS IPOs, SPACs, COMPLEX TRANSACTIONS, AND RESTATEMENTS

## AUDIT READY EXECUTION

- CONCLUSIONS ALIGNED WITH ASC 805, 606, 842, 815 AND MORE
- CLEAR DOCUMENTATION AND WHITE PAPERS FOR SEC AND PCAOB STANDARDS

## INTEGRATED WITH YOUR CLOSE

- SUPPORTS FAST MOVING TRANSACTIONS AND CRITICAL MILESTONES
- COLLABORATES ACROSS FINANCE, LEGAL, AND AUDIT TO STREAMLINE REVIEWS

**BRIO**  
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