

**SIMON COOK**

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Tel. 0432 617 121



*Accountants, lawyers, financial advisors and business owners engage Simon to wrestle with and clarify valuation problems.*

*Simon values private businesses, intellectual property, minority interests, preference shares, debt, options and loss of profits. Reports are prepared for financial reporting, employee share schemes, commercial and family disputes, tax and stamp duty, transactions, death and bankruptcy estates, start-ups and raising capital.*

Simon is a Chartered Accountant Business Valuation Specialist and Forensic Accounting Specialist with Chartered Accountants Australia and New Zealand (CA ANZ). He represents Queensland on the CA ANZ Business Valuation Committee, is the chair for the CA ANZ Business Valuation Queensland group and has been fortunate to present with valuation legends Eric Nath and Gary Trugman.

Simon's qualifications include the Professor Damodaran's Advanced Valuations program, the Association of International Certified Public Accountants Accreditation in Business Valuations, and the Macquarie University Forensic Accounting Specialisation program.

Prior to founding Lotus Amity, Simon was a Corporate Finance and Forensic Accounting partner with BDO Australia and led their national forensic practice.

### **BUSINESS VALUATION COMMITTEE SERVICE**

- CA ANZ Business Valuation Committee 2019 to date
- CA ANZ Queensland Business Valuation Chair 2018 to date
- CA ANZ Business Valuation Conference Subcommittee 2022 and chair 2024
- CA ANZ Business Valuation Survey Subcommittee 2021 to 2022
- CA ANZ Business Valuation Template and Engagement Letter Subcommittee 2020
- CA ANZ Business Valuation Marketing Subcommittee 2021
- CA ANZ Business Valuations Committee submissions to the International Valuation Standards Council on valuation models, uncertainty, and risk

### **QUALIFICATIONS & EDUCATION**

- New York Stern University Advanced Valuations with Professor Damodaran, High Honors
- Chartered Accountant Forensic Accounting Specialist
- Chartered Accountant Business Valuation Specialist
- Association of International Certified Public Accountants Accreditation in Business Valuations
- Macquarie University Forensic Accounting Specialisation program
- Kaplan Business Valuation Specialisation program
- American Institute of CPA's Advanced Business Valuation Examination Review Course
- Chartered Accountant and Certificate of Public Practice
- Fellow, Institute of Chartered Accountants, ICAEW

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- Certified Fraud Examiner, Association of Certified Fraud Examiners
- Graduate Diploma in Applied Finance, Corporate Finance
- Graduate of the Australian Institute of Company Directors
- Practitioners Certificate in Mediation, Australian Institute of Arbitrators & Mediators
- BSc Business Economics degree, Liverpool University

## PUBLICATIONS AND PRESENTATIONS

- The Rumpelstiltskin Syndrome; conversation with [Eric Nath](#)  
CA ANZ 2024 BV conference. Oct 2024
- [FME RIP - the demise of a valuation method?](#) August 24
- Premium and Discount Controversies. CA ANZ BV group presentation  
with Stephen Reid, Partner, Deloitte. July 2024
- How to value a start-up? CA ANZ hosted panel discussion with  
Jason Atkins, Nimrod Klayman, Chris Staples and Llew Jury Nov 2023
- Professor Damodaran's Approach to Private Company Valuation  
CAANZ SA Specialisation Community Series with Ian Wigg. Oct 2023
- [The impact of ESG scores on the cost of capital and leverage](#),  
CA ANZ Business Valuation Newsletter. Jan 2023
- [Valuing private companies part 2: quantifying illiquidity](#)  
presentation to CA ANZ QLD members Nov 2022
- [Valuing a veterinary practice](#); CA ANZ Business Valuation  
Newsletter Oct 2022
- The Past, Present and Future of Business Valuation  
with [Gary Trugman](#), CA ANZ 2022 BV conference Sept 2022
- Running a successful business valuation practice with  
Paul Vincent, Simon Dalgarno and Suzanne Delbridge,  
CA ANZ 2022 Business Valuation conference Sept 2022
- [Valuing private companies Part 1:  
Quantifying systematic and unsystematic risk](#) Sept 2022
- [What does the ATO expect to see in a business  
valuation report?](#) CA ANZ national BV webinar with Adam Giliberti,  
Fiona Hansen, Michael Patane, Peter Murray and ATO Senior  
Valuation adviser Darren McDonald Aug 2022
- Everything you ever wanted to know about  
valuing a private business but were afraid to ask, CA ANZ QLD  
session with Andrew Wellington, Aaron Lavell, Peter Haley and  
Jennifer Veitch July 2021
- Quantifying damages in disputes; presented at CA ANZ Feb 2021
- Quantifying damages in disputes; presented at CPA Oct 2020
- Why valuation experts disagree; presented at CA ANZ June 2019
- Why valuation experts disagree; presented at CPA Oct 2018
- Valuing a legal practice; presented at Legal Wise conference Mar 2018
- Accounting Shenanigans; QLD Law Society Symposium Mar 2017
- Valuations in disputes and transactions July 2015
- BVI Cybercrime conference Feb 2015
- The squeeze out and valuing minority interests Dec 2014
- Forensic Accounting 101 Oct 2014
- What is your business worth? Mar 2013
- Creating value through acquisition Apr 2013



- Extracting value from your business Jun 2013
- How to make the best use of experts Mar 2013
- Accounting ethics for lawyers (WA Law Society) Mar 2013
- Accounting 101 for lawyers Jan 2013
- Business valuations for lawyers Nov 2011

## PREVIOUS ROLES

- Corporate Finance and Forensic Accounting partner BDO Australia
- National Head of Forensic Accounting BDO Australia
- Corporate Finance and Forensic Accounting Associate Principal Crowe Horwath Australia
- Senior Manager Deloitte

## INDUSTRY VALUATION EXPERIENCE

### Superannuation, finance, broking and real estate services valuations

- Valuation of the shares in a large national group providing promotion, administration and investment managements ethical superannuation services and investment advisory services. Valuation report prepared to assist in the valuation of shares under the Employee Share Option Plan.
- Valuation of the investment and promoter agreements, the brand, goodwill, assembled workforce and deferred consideration in relation to a superannuation business acquisition. Purchase Price Allocation report prepared for financial reporting purposes.
- Valuation of the fair value of employee Zero Exercise Price Options in a superannuation fund, together with the expected number to vest. Report prepared for financial reporting purposes.
- Valuation of the wife's sole beneficiary interest in a trust providing property finance, business finance and insurance broker services. Single expert witness appointment on behalf of both parties in family dispute.
- Valuation of a firm of independent financial planners and the associated goodwill within related entities. Valuation required for restructuring purposes.
- Valuation of four real estate office. Expert report prepared for the Family Court.
- Loss of profits relating to two unrelated management rights and letting rights business disputes. Expert reports prepared for the Queensland Civil and Administrative Tribunal and the Supreme Court of NSW.
- Valuation of a group of mortgage broking businesses. Valuation required for bank finance.
- Valuation of an investment broking business. Valuation required for bank finance.
- Valuation of an investment management company. Valuation required for tax purposes
- Quantification of the lost profit due to negligent advice provided by a financial planner. Expert report prepared for the Federal Court.

### Professional practice valuations

- Loss of profit report for a surgeon due to alleged business interruption. Report prepared for the District Court of NSW
- Valuation of the equity held in seven veterinary clinics required by the ATO to establish if shareholders eligible for scrip for scrip roll-over relief under Subdivision 124-M of the

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Income Tax Assessment Act.

- Valuation of a mid-sized accounting practice. Valuation required for a partner dispute and potentially for refinancing purposes.
- Valuation of a boutique corporate advisory practice. Valuation required for restructuring purposes.
- Valuation of a legal practice. Valuation required for exiting partners.
- Valuation of a financial advisory business. Valuation required for tax purposes.
- Assistance in the preparation of submissions and other ad hoc advice in relation to a share-holder dispute for a conveyancing business.
- Valuation and pricing advice in relation to the potential acquisition of an accounting practice.

#### Health, education, and assistance services valuations

- Valuation of a large national in-home care franchise service group providing services through the home care packages program and disability care through the National Disability and Insurance Scheme. Valuation required for restructuring and for tax purposes.
- Valuation of ordinary and preference shares in a national early learning centre group operating childcare centres. Valuation required for tax purposes in relation to the potential acquisition by a large international private equity firm. Valuation issues included clawback terms linked to future site acquisitions and greenfield site development and the distribution of future preference share proceeds dependent on achieving rate of return hurdles.
- Valuation of an allied health business specialising in exercise therapy and physiology. Expert determination report prepared to assist in a shareholder dispute.
- Valuation of a radiology business. Valuation required per the requirement of the shareholder's agreement.
- Valuation and pricing advice in relation to the potential acquisition of a physiotherapy practice. Analysis provided on normalised cash flows, revenue trends, potential risks and capacity.
- Valuation and pricing advice in relation to a health product startup with the products manufactured under license and distribution primarily in Asia.

#### Media and communication services valuations

- Valuation of trademarks, domain names and product documents in relation to end-to-end encrypted messaging service application. Intellectual valuation report prepared to establish the related party transfer prices for the tax office. Relief-from-royalty and replacement cost methods adopted.
- Valuation of the lost profits to a mobile phone incumbent due to the government's proposed deregulation of the market and the introduction of competition. Report prepared for the Eastern Caribbean Supreme Court.
- Valuation of a publication business. Valuation required to assist in a transaction.
- Valuation of a conference organising business. Valuation required to assist parties in negotiations of exit of shareholders.
- Valuation of an advertising business. Valuation required to assist in a potential transaction.

### Renewable energy

- Valuation of the loan notes held in a large renewable energy group providing long-term renewable energy supply contracts and the design and development of renewable energy projects. Valuation required for financial reporting purposes.
- Valuation of a technology-based infrastructure business in the biogas and renewable electricity market. Discounted cash flow valuation modelling on various renewable energy projects to assist in capital raising.
- Pricing guidance on a solar panel distribution business for a potential sale.

### Manufacturing, fabrication, and equipment leasing valuations

- Valuation of an international chemical manufacturer. Report prepared on a proforma basis to include all international distributors. Report prepared to assist the shareholders in understanding the potential combined valuation of a merger.
- Valuation of a consumable durables business manufacturing shutters and security products. Valuation required for internal purposes for a potential sale.
- Critique of a valuation report relating to an international electrical equipment manufacturer. Matter related to a shareholder dispute.
- Valuation of a fabrication business specialising in road infrastructure produces. Valuation required for a potential national sales transaction.
- Valuation of an oil & gas equipment leasing business, providing equipment such as pumps and monitoring equipment to keep wells producing. Valuation required for a share transfer.
- Valuation of a family-owned machining, fabrication and fitting business operating in mining, oil & gas, and power generation. Valuations required at four different dates for tax purposes.
- Valuation and financial modelling of two large car rental businesses. Analysis required for potential acquisitions.
- Valuation and analysis of a mining related car rental business. Report prepared for restructuring purposes.
- Loss of profit report for a mobile phone incumbent due to the government's proposed deregulation of the market and the introduction of competition. Report prepared for the Eastern Caribbean Supreme Court.

### Equipment business valuations

- Valuation of company providing demolition services, excavation services and heavy-duty equipment hire. Share valuation report prepared for a share transaction between related parties for tax purposes.
- Valuation of an oil & gas service provider, providing equipment such as pumps and monitoring equipment to keep wells producing. Valuation report prepared for a share transfer.
- Valuation of a diamond and reverse circulation drilling equipment businesses. Valuation report prepared for the business for restructuring and ATO purposes.
- Valuation of a vacuum truck and progressive cavity pumps equipment business. Share valuation report prepared for internal purposes for incoming and exiting shareholders.

### Distribution and wholesale valuations

- Valuation of thirty-five fuel stations and gas distribution business to assist in mediation due to a compulsory acquisition of land.
- Valuation of a large wholesale distribution business of outdoor leisure products; valuation required for a potential share acquisition.
- Valuation of a component distribution business. Valuation required for a potential transaction.
- Valuation of a national hair product distribution business holding an exclusive distribution with hair salon wholesale and health & beauty salon customers. Report prepared for a shareholder restructure.
- Expert witness valuation of a steel distribution business distributing sheds and fencing. Joint appointment for family law purposes.
- Valuation of an air-conditioning distribution business to assist the minority shareholder claiming damages for oppression.
- Valuation of an electrical distribution business. Valuation required to assist in a transaction.
- Valuations of the assets and goodwill of a wholesale lighting business in relation to misleading and deceptive representations. Report prepared for the Federal Court.
- Critique of an independent valuation report of an importer and distribution business. Report prepared for the Federal Circuit Court of Australia.

#### Retail and hospitality valuations

- Valuation of a sporting footwear and apparel retailer, operating from ten stores and online. Share valuation report prepared to determine the cost basis for the transfer of shares to a testamentary trust for tax purposes.
- Pricing advice in relation to the potential value of a restaurant if the lease were to be terminated. Pricing provided without the existence of the current demolition clauses under the tenancy agreement. Valuation guidance under the income approach using net profit benchmarks and comparable pricing.
- Pricing advice in relation to fast food restaurants seeking to raise finance through a master franchisor structure.
- Valuation of car dealerships. Valuation required for restructuring purposes.
- Valuation of two café and take aways. Valuation required to assist in mediation in a shareholder dispute.
- Quantification of lost earnings for a restaurant and coffee shop business due to breach of contract. Expert report prepared for Supreme Court of Queensland.

#### Engineering and construction services valuations

- Valuation of business providing demolition services, excavation services and equipment hire. Equipment included excavators, loaders, tippers, and dumpers. Valuation required for a share transfer and ATO purposes.
- Valuation of a national maritime-orientated engineering and consulting service business providing marine and electrical engineering, naval architecture, systems engineering and risk management service to clients including commonwealth departments. Report prepared for the Australian Tax Office because of a transfer of ownership between related parties.
- Valuation of a national engineering business providing electrical and project management services to the mining industry specialising in screening and processing. Expert report prepared for the trustee of the bankrupt estate.
- Valuation of a national science, engineering, and technology consulting services

business which also provides computer simulation software for applications including infrastructure design. Valuation prepared for the Australian Tax Office in relation to a restructure between related parties.

- Valuation of a civil engineering business providing geotechnical and geosynthetic services. Valuation required for the potential acquisition of a shareholder's stake.
- Valuation of an engineering consultancy business primarily within road infrastructure. Expert valuation report prepared for a family dispute within the Federal Circuit Court.
- Valuation modelling for a large gravel extractor, sand and gravel processor and concrete producer. Valuation modelling provided to assist the board in understanding the value of the shares of a minority interest for the potential buy out.
- Valuation of the intellectual property relating to automated operating processes and developed applications within the building industry. Valuation required for restructure and stamp duty.
- Quantification of multimillion dollar damages relating to a facilities management business. Expert report prepared for the Supreme Court of Queensland.
- Financial modelling and pricing relating to a large electrical contracting business providing commercial electrical maintenance and construction work; advice provided for a potential acquisition.
- Analysis of thousands of financial documents and the preparation of court documents substantiating a \$500 million claim in relation to a large-scale construction project dispute.
- Investigation into allegations of impropriety by a service provider to one of the world's largest iron ore producers. Analysis of financial information to assess whether the service provider was solvent and to identify abnormalities.
- Valuation and pricing advice in relation to a large national commercial contract cleaning business with significant government and property contracts. Advice provided in the context of an acquisition of an ASX listed company.

#### Tech, software and digital asset valuations

- Valuation of a minority interest in a company developing and providing software platforms in the waste and environmental services sector. Valuation report prepared for the administrators of the estate at the date of death and at the current date.
- Valuation of a technology company providing a marketplace for auto services including retail and fleet servicing. Valuation required for the ATO in relation to undertaking a buy-back of Employee Share Scheme Shares and to issue new shares.
- Valuation of intellectual property relating to automated operating processes and developed applications within the building industry. Valuation required for restructure and stamp duty.
- Valuation and financial modelling for a start-up Airbnb style platform related to the commercial property market. Valuation required to assist in capital raising and approaching angel investors.
- Valuation and pricing advice in relation to a health product start-up with the products manufactured under license and distribution primarily in Asia.
- Valuation of intellectual property developed by a WA university spin-out relating to investment management. Valuation required for restructuring.
- Valuation of a data compression technology business. Valuation required to assist in a potential transaction.

## SELECTED DISPUTE ENGAGEMENTS

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## Breaches of contract and tort

Engagements relating to breaches of contract and tort have included the following:

- Alleged breach of a management rights contract. The applicant held the rights to carry out the management role for the body corporate. The body corporate allegedly terminated the contract without cause. Expert Report prepared which quantified the loss of profit suffered by the applicant because of the breach. Issues considered included the risk profile of the cash flows, the damage period, the profitability of the contract and the costs associated with the contract. Expert Conclave and Cross examination, Queensland Civil Administrative Tribunal. [The Sands Gold Coast Pty Ltd v The Body Corporate for the Sands QCAT 2019.](#)
- Alleged breach of an employment and sale of business agreement, passing off and injurious falsehood. The respondent sold a facilities management business to the applicant. The applicants alleged that the respondent subsequently set up in competition in breach of the non-compete clause of both the business sale and employment agreement and made representations that were misleading or deceptive. The Expert Report prepared quantified the lost sales and loss of profit associated with the varying claims, Cross examination, Supreme Court of Queensland. [GBAR \(Australia\) Pty Ltd v Brown QSC 14 2020.](#)

The applicant held the caretaker and letting rights. The body corporate allegedly terminated the contract without cause and the parties disputed the remuneration variation. As Expert Report was prepared which quantified the damages the applicant was entitled to put them in the same position as they would have been if the caretaker agreement has been performed. Issues considered included observations on the applicant's financial information, the terms of the agreements, the employees pre and post cessation, expenses pre and post cessation and subsequent agreements. Expert Conclave. Sunaust Properties Pty Ltd v The Owners, Supreme Court of NSW.

- The Plaintiffs alleged that they experienced disruption to their telecommunication services at their medical practices and a consequence loss client consultations and surgeries. The Expert Report identified if any trend existed which could be used to estimate the number of lost consultations and surgeries at the difference practices and any resulting loss. Report prepared for the District Court of NSW.
- Negligence and breach of security contract. Breach occurred because the defendant failed to provide the required security services at the time of a fire in the plaintiff's show home. The Expert Report prepared quantified the business interruption, lost house sales and loss of profit for a property developer; report prepared for the District Court of Western Australia.
- Termination of a fishing agreement. The respondents terminated a fishing agreement with the applicants. The Expert Report provided quantified the loss of profit for the remainder of the agreement; report prepared for the Federal Court of Australia, Western Australia Registry.
- Negligent financial advice and loss of alternative investment opportunities. Allegation that the applicant, an investor, suffered loss due to poor valuation and investment advice



from the financial advisor. The Expert Report prepared quantified the lost alternative investment opportunities; report prepared for the Federal Court.

- Breach of business lease agreement. The respondent breached a restaurant and coffee shop business lease, by denying the applicant access to the property. The Expert Report provided further analysed the data on which the other two expert reports were based and reassessed lost earnings in the light of forensic evidence; report prepared for the Supreme Court of Queensland.
- Breach of sales contract and negligence. The defendants sold defective transport equipment to the plaintiff. As a result, the plaintiff suffered the loss of customers and loss of profit. The Expert Report provided assessed the losses; report prepared for the County Court of Victoria, Commercial Division.
- Breach of a company shareholders agreement. The plaintiff alleged the respondent, an ASX company, had breached an agreement to provide the plaintiff with a seat on the company board. The Expert Report provided calculated the value attributable to a seat on the board associated with a minority interest in a public company.
- Breach of a government telecommunication contract. The Expert Report calculated the lost profits and value to a mobile phone incumbent due to the government's proposed deregulation of the market and the introduction of competition. Report prepared for the Eastern Caribbean Supreme Court.
- Breach of warranty. The applicant acquired a retail business and claimed for damages for breach of a warranty in the sale agreement. The vendor provided a warranty that it would disclose all relevant information and misrepresentations were alleged to have been made. A valuation Expert Report was provided based on the information provided at the time of the transaction to assess the reasonableness of the transaction. Federal Court. Trade Practices.

### Shareholder and transaction disputes

Examples of matters involving shareholder and transaction dispute engagements included the following:

- Misleading and deceptive conduct. The applicants acquired the assets and goodwill of a wholesale lighting business. The applicants' alleged the respondents made misleading and deceptive representations, which were relied on by the applicants in entering an agreement for sale of the business. Expert Valuation Report prepared under different scenarios to assist in quantifying the loss and an examination and detailed analysis of the books and records was carried out to assist the Court. Cross examination, Federal Court, Trade Practices (ACL). [Metz Holdings Pty Ltd v Simmac Pty Ltd FCA 1450 \(2011\)](#).
- Expert Determination. Valuation of an allied health business specialising in exercise therapy and physiology required for a shareholder dispute. Binding expert determination provided per the share sale agreement, including identifying the procedures and applicable timeframes for the exchange of submissions.
- Mediation. Assisting a minority shareholder in a construction business to extract value. Report prepared analysing manipulation of the director's loan account and valuation issues. Attended mediation to assist in the negotiation of the settlement.

- Valuation report critique. Critique of a report prepared for a shareholder dispute in relation to an international electrical equipment manufacturer. The Expert Report provided reported on the compliance with valuations standards and critiqued the valuation approach, financial assessment, risk assessment and earnings assessment.
- Observations on implied value and pricing in a dispute between investors in a tech start-up. Letter prepared providing commentary on price versus value, present value representations and rule-of-thumb valuation benchmarks.
- Partner dispute. Valuation of a food wholesaler and retailer to assist partners in a dispute and allow the partner to exit the business.
- Minority oppression. Valuation of an air-conditioning distribution business to assist the minority shareholder claiming damages for oppression.
- Earn-out dispute. Interpreting and calculating the earn-outs and profit allocations in accordance with the terms of an agreement under different scenarios, in relation to a national IT service provider.

### Family law matters

Family law related engagements have included the following:

#### **Preparation of statement of assets and liabilities**

Preparing an Expert Report setting out the assets and liabilities relating to \$50+ million estate in a high-profile divorce settlement. The preparation of the report included identifying and preparing supporting documents for asset and liability valuations. Expert Report prepared for the Family Court of Western Australia.

#### **Tracing of assets in relation to alleged misappropriation**

Tracing and analysing past company transactions as recorded and reported by the de facto partner to identify any misuse of company funds. Forensic accounting expert report prepared reporting on the disputed transactions and the use of company funds.

Analysing and concluding on the trail of transactions in relation to an allegation of misappropriation of funds by the husband.

#### **Financial investigation in relation to fund transfers**

Reporting on evidence to support loans to the business payable to the husband. Reporting on sufficient evidence to show that the funds were taken by the husband from the business and if so, whether the funds were adequately accounted for and how the funds were spent.

#### **Valuation report critique and reporting on loans and expenses**

Critique of an independent valuation report on the husband's importer and distribution business in relation to a divorce settlement. In addition, reporting on the application of funds from a financing loan and the allocation of expenses and loans to related parties. Expert Report prepared for the Federal Circuit Court of Australia.

### Valuations

Valuations prepared in relation to family matters include:

- Valuation of the husband's income stream arising from a contract of sale of shares in a related company. Single expert appointment. Expert Report prepared for the Federal Circuit and Family Court.

Valuation of the wife's sole beneficiary interest in a trust providing property finance, business finance and insurance broker services. Single expert witness appointment on behalf of both parties.

- Valuation of a husband's extensive share portfolio valuation. Most of the investments were held in thinly traded stocks with influential holdings, An Expert Report was prepared for the Family Court of Western Australia.
- Valuation of a husband's 50% stake in a real estate partnership providing buying, selling, renting and holiday leasing services. The valuation report was prepared to assist in settlement negotiations.
- Valuation of a husband's engineering consultancy business which provided support services primarily within road infrastructure. An Expert Report was prepared for the Federal Circuit Court.
- Valuation of the husband's cattle trucking business. Expert Report prepared for the Family Court

#### Other forensic matters

Other forensic engagements include the following areas:

#### **Discovery, financial analysis & expert evidence**

- Consulting Expert and Investigation Services. Family settlement. Reviewing the reasonableness of beneficiary loans, interpreting financial information, assessing the reasonableness of expenses, and identifying personal expenses relating to a property investment business and fashion business. For mediation.
- Financial records analysis. Analysis of thousands of financial documents and the preparation of court documents substantiating a \$500 million claim in relation to a large-scale construction project dispute.
- E-discovery. Assisting in a dispute where over a million documents were discovered. Preparing those documents for an e-discovery platform and then searching for, analysing, and reviewing relevant documents for the legal team in relation to a large international Ponzi investment scheme.
- Providing lead support to a multi-billion-dollar claim, including quantifying damages, decision tree analysis, project management, indemnity exposure assessment and consideration of experts. Commercial division of the Eastern Caribbean Supreme Court.
- Assistance in the preparation of submissions and other ad hoc advice in relation to a shareholder dispute for a conveyancing business

#### **Asset ownership and personal injury**

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- Ownership of asset dispute. Dispute over the ownership of related party assets. Reporting on the actual treatment of assets, what should have been the proper treatment and the implied ownership because of the transactions.
- Personal injury claim. The plaintiff suffered an injury at work. Reviewed the settlement offer and tested the assumptions of the offer.

### **Insolvency and bankruptcy**

- Solvency investigation. Investigation into allegations of impropriety by a service provider to one of the world's largest iron ore producers. Analysis of financial information to assess whether the service provider was solvent and to identify abnormalities.
- Bankruptcy. Valuation of a national engineering business providing electrical and project management services to the mining industry specialising in screening and processing; Expert Report prepared for the trustee of the bankrupt estate.

### **Fraud and theft**

- Expert Report on alleged unauthorised million-dollar payments, transfers, and withdrawals relating to the unlawful use of the power of attorney. Supreme Court of Queensland.
- Expert Report on the assessment of claims relating to alleged million-dollar unauthorised payments and the application of payments to acquire properties and pay loans. Cross examination, Supreme Court of Queensland.
- Accounting fraud identification. Investigation into suspicions a bookkeeper might be misappropriating funds from the business. Procedures carried out to detect possible fraud and control weaknesses.
- Theft of inventory. Calculating the loss of profit because of allegations of misappropriation of stock by a manager in a supermarket.

### **Compulsory acquisitions**

- Valuation of thirty-five fuel stations and gas distribution business to assist in mediation due to a compulsory acquisition of land.