

VALUATIONS & LITIGATION SUPPORT

CAPABILITY STATEMENT

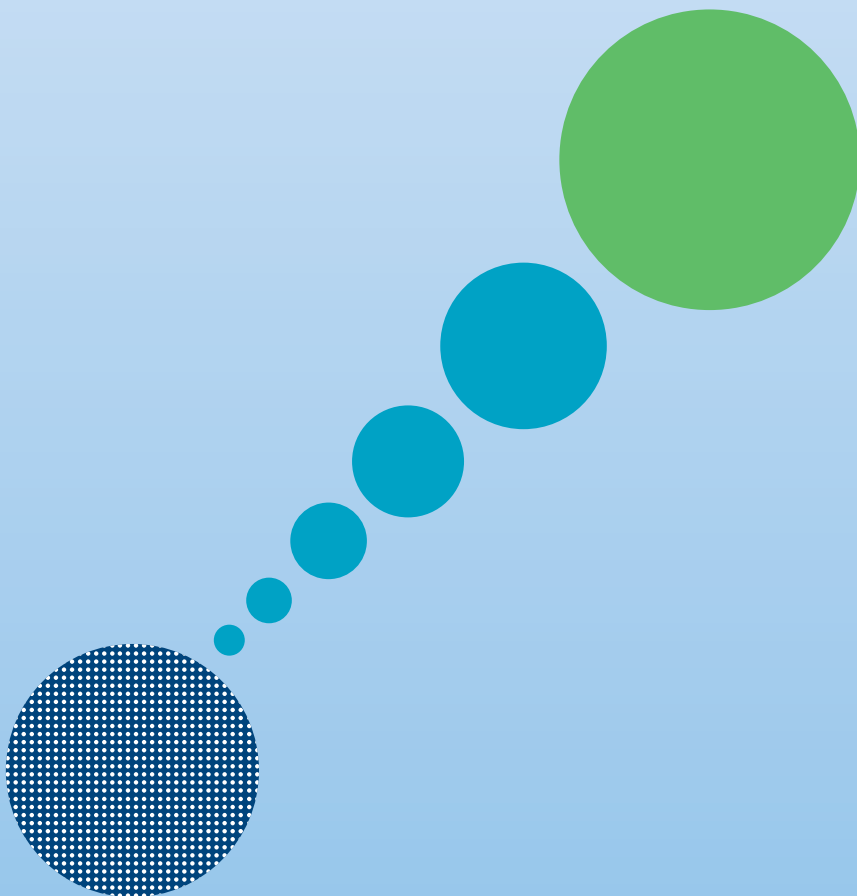


The network for
doing business

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We don't just seek a solution, we seek – and implement – a workable, intelligent solution. Partnership with us will ensure you are armed with the competitive advantage to achieve your goals

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OUR EXPERTISE

For over 25 years UHY Haines Norton has been recognised for excellent performance in affairs of valuation and litigation support across Australia and New Zealand. We've been successfully helping customers from the SME arena understand how strong their business is and guide them through all complexities of litigation.

In New Zealand and every Australian mainland state we have a team specialising in valuations and litigation support. These specialist skills, combined with our understanding of small to medium businesses, enable us to provide reliable yet efficient services to our clients' businesses.

We deliver because we know about each member firm's specialist sector knowledge, and we know about each other's individual expertise. We draw from this knowledge to develop tailored, commercial and innovative solutions to your financial challenges. Consequently, we are a preferred adviser for many industries including:

- Construction
- Dealership
- Education & Not-for-Profit
- Energy & Mining
- Financial Services
- Government Services
- Health Care
- High Tech
- Manufacturing, Retail & Distribution
- Medical/Hospitals
- Pharmaceutical
- Professional Employer Organisations (PEO)
- Professional Services
- Real Estate
- Sports & Entertainment
- Co-operatives
- Agribusiness and support industries.



We deliver because we know about each member firm's specialist sector knowledge...



VALUATIONS

Experience is critical to an accurate valuation and having a trusted adviser to work with you through the valuation process is priceless. We have helped numerous clients to manoeuvre through what can often be a highly detailed and, at times, technical procedure. Consequently, our advisers have a wealth of knowledge when it comes to regulatory requirements, systems and quality controls, and industry specific risks.

What sets us apart is the fact that each member of our valuations team also provides general accounting and tax services or audit services to small and medium sized businesses. This is intentional, as being in touch with issues relevant to businesses and truly understanding the risks and opportunities they encounter, helps our team adopt a rounded view for the valuations process. Ultimately, it means we're in the best position to estimate the true market value of your business.

Our dedicated teams provide valuations for a number of reasons including:

- Purchase, sale or merger of a business or any of its related assets
- Litigation (including family law)
- Management buyouts
- Family and succession planning
- Joint ventures
- Review of potential investments
- Due diligence
- Minority shareholdings
- Capital raisings or initial public offerings (IPOs)
- Restructuring
- Dispute resolution (including litigation)
- Capital gains tax and stamp duty
- Long term employee incentive programs.

We clearly explain the valuation process, including the time and the techniques that will be used. Our advisers will take the following steps in order to understand your business:

- Financial Analysis
- Industry Research
- Inspections at the Business Premises
- Discussions with the Business Owners/Employees
- Review of Non-Financial Performance Indicators
- Benchmarking against other businesses.



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LITIGATION SUPPORT

Dealing constructively with investigations and disputes requires an understanding of complicated legal structures, regulatory and accountability requirements. With many years of dispute consulting experience, the UHY Haines Norton Litigation Support professionals have a solid track record of assisting with challenging financial and economic issues in complex litigation and other business disputes.

Numerous businesses have trusted our reputation and expertise. Having provided litigation support in economic loss, business disputes, fraud and family law cases for a diverse range of industries, we have built a unique depth and breadth of experience.

We have a wealth of knowledge across the following services:

- Assistance with discovery and other legal filings
- Provision of expert reports and evidence in court
- Quantification of future and economic loss
- Business and share valuations
- Critical analysis of other expert reports and opinions
- Analysis and interpretation of financial reports
- Consultation on taxation issues, including matters arising on settlement of claims
- Consultation on superannuation issues
- Variance and sensitivity analyses.

When disputes arise or fraud is taking place, specialist forensic services can have a significant impact on the outcome for your business. As a part of litigation support we also offer **forensic accounting** expertise in the following areas:

- Establishing audit trails
- Tracing cash flows
- Asset identification and evaluation
- Fraud risk review and investigation
- Reconstruction of books and records
- Compliance with legal, contractual, statutory and professional obligations.



Numerous businesses have trusted our reputation and expertise.



ABOUT UHY HAINES NORTON

UHY Haines Norton is a national association of independent accounting firms in Australia and New Zealand that specialises in services for small to medium size businesses. It is ranked in the top 25 accounting groups in Australia, with offices in most major cities and some regional locations. Our philosophy is to provide informed professional advice and practical services that are tailored to the needs of our clients.

The association is also a member of UHY International, a global association of accounting firms with over 260 offices across all continents.

WHY UHY HAINES NORTON?

- Reputation, trust, comfort
- Expertise relevant to all states
- Specialisation
- Global links
- Flexibility
- Practical solutions
- Value for money.

OUR RANGE OF SERVICES INCLUDES:

- Accounting and Taxation
- Audit and Assurance
- Business Improvement
- Migrant Advice
- Business Valuations
- Corporate Advisory
- Due Diligence
- Litigation Support
- Local Government Services
- Oil & Gas
- Specialist Tax Consulting
- Superannuation, Estate and Succession Planning.

The partners and staff combine experience gained in Australia and overseas both within the firm and from employment with major international accounting firms. What makes UHY Haines Norton special is the proactive culture demonstrated by a team of experts around Australia and New Zealand. Our approach is guided by a clear understanding that your achievements are the final measure of your success.



Your priorities are our priorities.



OUR EXPERT TEAM

Our valuations and litigation support teams draw on the resources, knowledge and best practise of the Australian, New Zealand and global network. In other words, we are large enough to have the knowledge, systems and expertise to handle a wide range of client services, whilst at the same time being small enough to deliver a 'partner' lead personal service.

- Adelaide—Mark Jeffreson
- Auckland—Kerry Tizard
- Brisbane—Bill Charlton
- Busselton—Robert Papalia and Ric Toovey
- Dunsborough—James Gasbarri
- Sunshine Coast—Bill Charlton
- Sydney—Michael Coughtrey and Mark Nicholaeff



OUR OFFICES AT A GLANCE

ADELAIDE

Mark Jeffreson has over 18 years' experience in providing taxation advisory and strategic business services to Small to Medium Enterprises across a range of industries both locally and overseas. Mark also specialises in the fields of forensic accounting, litigation support, business valuation, financial risk management and fraud investigation. He has authored or co-authored more than 40 expert reports on business valuation and economic loss, and has given evidence in court.

T 08 8110 0999 E mark@uhyhn.com.au

AUCKLAND

Kerry Tizard has been a director at UHY Haines Norton (Auckland) Ltd for over 15 years advising clients from a wide range of business sectors. As well as assisting clients with their financial reporting, management reporting and taxation requirements, Kerry has considerable experience in providing business structuring advice and preparing share and business valuations for buy/sell, restructuring proposals and matrimonial disputes.

T 09 839 0087 E kerryt@uhyhn.co.nz

BRISBANE AND SUNSHINE COST

Bill Charlton has been a partner at UHY Haines Norton for over 26 years. Bill was Managing Partner of the Brisbane office for eight years. A key part of Bill's role is the provision of valuations advice, particularly to lawyers in cases of litigation which involves giving evidence in court. Bill advises on business valuations for sale or purchase situations, due diligence matters, economic loss calculations, family law valuations, tax litigation and dispute resolution.

T 07 3210 5500 E b.charlton@uhyhn.com.au

BUSSELTON

Rob Papalia was the founding partner of PRT Chartered Accountants in 1982. He has been practising as a business adviser for over 33 years and has provided detailed business valuations for a wide range of industries. He has been also involved in numerous due diligence assignments for clients looking to acquire a business and reviews for clients contemplating selling a business.

T 08 9752 3222 E rpapalia@uhyhnprt.com.au

Ric Toovey is a senior partner of PRT Chartered Accountants and a member of the Institute of Chartered Accountants. He has been practising as a business adviser for over 23 years. He has provided numerous valuations for lawyers, banks and private clients. He has also an extensive experience in due diligence for clients looking to acquire a business.

T 08 9752 3222 E rtoovey@uhyhnprt.com.au

DUNSBOROUGH

James Gasbarri is the CEO of PRT Chartered Accountants and a member of the Institute of Chartered Accountants. He has been practising as a business and tax adviser for over 20 years. Throughout his career he has helped an array of businesses providing valuations for dispute resolutions, litigation, management buy-outs, business sale/purchase and due diligence.

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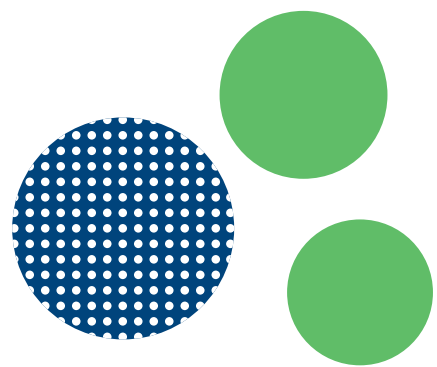
SYDNEY

Michael Coughtrey is the Managing Partner of UHY Haines Norton in Sydney and has over 30 years' experience in Chartered Accounting firms. Michael has been a partner in the Sydney office for over 16 years and with his expertise in taxation, he is regularly advising on business sale and purchase transactions, tax due diligence matters and tax litigation.

T 02 9256 6600 E mcoughtrey@uhyhn.com.au

Mark Nicholaeff has been involved in advising clients for over 25 years. He is an Audit and Assurance partner of UHY Haines Norton in Sydney. Mark has a solid experience in due diligence for purchase and sale transactions, fraud investigations, forensic accounting and business valuations across a range of different industries. Mark also assists in providing Experts Reports for IPO's and other capital raisings.

T 02 9256 6600 E mnicholaeff@uhyhn.com.au



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Individual firms within UHY Haines Norton in Australia and New Zealand ('the Firms'), carry on business separately and independently from other UHY Haines Norton member firms around Australia and New Zealand and UHY member firms worldwide.

UHY Haines Norton is a member of Urbach Hacker Young International Limited, a UK company, and forms part of the international UHY network of legally independent accounting and consulting firms.

UHY is the brand name for the UHY international network. The services described herein are provided by the Firms individually and not by UHY or any other member firm of UHY. Neither UHY nor any member of UHY has any liability for service provided by other members.



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