

Morris Kaplan

B.Com,CA (SA), FCA, F.Fin, Grad Dip Applied Finance and Investment, ICVS

Business Valuation and Forensic Accounting Consultant

Managing Director

ValuQuest Australia

Office: 02.9371.8761

Mobile: 0416.146.844

MorrisKaplan@ValuQuest.com.au

www.ValuQuest.com.au



Profile

I have over 20 years of experience in Business Valuations and the valuation of Intellectual Property and Intangible Assets, Forensic Accounting and Litigation Support.

I also have additional experience in the areas of Business Interruption Insurance, Professional Indemnity, Economic & Consequential Loss, Commercial Litigation, Financial Fraud & Arson/Fraud and have acted in many matters over the years providing expert reports and evidence where required.

I have completed hundreds of valuation assignments over the last 20 years in varied industries and business types encompassing businesses from the Small Medium Enterprises (SME's) to very large private and public companies.

The range of valuation sizes have varied from smaller valuations in the \$1 million to \$20 million range to large valuations up to as large as \$150 million. Not all matters are litigious and many have been for internal restructuring, taxation, family law or financial reporting purposes.

I have appeared as Expert Witness in the Supreme Court of NSW, the District Court of NSW and the Administrative Appeals Tribunal

Current Positions



Currently – Director of ValuQuest Australia.

ValuQuest is a group of independently owned specialist Valuation and Forensic Accounting firms with offices in Sydney, Toronto, Sacramento and Brazil.

The ValuQuest group is growing internationally. The founder Jim Horvath is a very senior and well respected professional in North America. I work very closely with Jim who acts as my

Quality Control reviewer and mentor and provides all backup and data research services and an extensive library of over 1,000 technical reference and text books.



IACVA (International Association of Consultants Valuers & Analysts) – I am currently the Head of the Australian Chapter of IACVA. (International Association of Consultants, Valuers and Analysts)

IACVA provides worldwide support to professionals who perform either valuation consultancy services or are engaged in fraud deterrence. In its fields, IACVA is the largest business valuation accrediting and educational association in the world with over 6,000 individual ICVS (International Certified Valuation Specialist) members. The members are from over 50 countries around the globe.

Other

I have also presented numerous professional papers and presentations, written articles for various professional organizations over the years including the NSW Bar Association and CPA Australia, other industry bodies and in-house commercial and professional training days and have appeared Business Network Accountants TV series interview on Business Valuations

Annual Guest lecturer UNSW Masters Program Business & Technology Subject “Understanding and Interpreting Financial Statements”

Professional Experience

I have completed over 300 valuation assignments, covering a wide range of industries, In the last few years I have been involved in the following specific engagements:

- Technology – Information Technology Consulting, On-Line Businesses, Facebook Applications.
- Manufacturing- Many different Industries
- Retail- Pharmacies, Clothing Furniture, Restaurants, Catering.
- Brands, IP and other Intangible Assets mostly in the clothing and IT industries.
- Wholesale and distribution across multiple industry types including clothing food, alcohol, heavy machinery and equipment.
- Importing and Customs Agents.
- Professional Services – Lawyers, Accountant, Dentist, Doctors, Optometrists, Engineers
- Engineering Consulting Organizations.
- Plumbing and Hot Water Maintenance business.
- Medical Equipment Maintenance business.
- Human Resources Consulting.
- Water Purification Systems and Consulting.
- Fund Managers and Investment Advisors.
- Heavy Engineering, Building & Construction.

- Employee Share Schemes.
- Financial Planning Businesses.
- Property Owning Investment Companies.
- Security Businesses.
- Motor Car and Motorcycle Dealerships.
- Custom and Importing Services.
- Child Care Centres.
- Hairdressers.
- Heavy Equipment Importers and Wholesale Distribution.
- Hotel and Accommodation.

While I have been involved in many different matters of varying sizes, my specialist experience is principally in the SME sector. This sector includes small businesses including startups and micro businesses and businesses with annual turnover from between \$5,000,000 up to as high as \$20,000,000.

In the valuation for Financial Reporting engagements that I have done, businesses with turnover as high as \$200 million have been valued.

I am able to undertake valuations for businesses of any size. An advantage for my clients is that I am responsible for and do the work myself including the financial analysis and report drafting, thus ensuring that I have intimate knowledge of all aspects of the matter.

Educational Qualifications

Holder of ICVS (International Certified Valuation Specialist) qualification of IACVA having become CVA qualified over 16 years ago (1998).

F.Fin. - Fellow of FINSIA (Financial Services Institute of Australasia, member since 1993).

Holder of Graduate Diploma in Applied Finance and Investment- FINSIA

FCA – Member of CANZ, (formerly ICAA) since 1988 also been a member of the BVSIG and FASIG, and also served on the inaugural Education Committee of FASIG NSW in 1998.

CA (SA) – Member SAICA since 1985.

Registered Tax Agent with Tax Practitioners Board since 1993

CA SMSF Specialist since 2015

Postgraduate Certificate in Theory of Accountancy (CTA) (1983)

B.Com - (1983)