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CFA, CA, AICPA

B.Sc Accounting, M.Com Finance

Director

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2027

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Educational Background

B.Sc. (*summa cum laude*) in Accounting from Kansas State University (conferred May 1978).

M.Com (Dist) in Finance from the University of New South Wales (conferred November 1986).

Chartered Financial Analyst (charter conferred October 1996) and member (Member ID 235921) of the CFA Society (CFA).

Certified Public Accountant (certificate conferred September 1978) and member (Member ID 01068768) of the American Institute of Certified Public Accountants (AICPA).

Chartered Accountant (charter conferred February 1988) and member (Member ID 27675) of the Australian Institute of Chartered Accountants (ACA).

Visiting Fellow, Macquarie Applied Finance Centre and Principal Lecturer for the Mergers & Acquisitions Course in Sydney, Melbourne, Beijing, Singapore, Hong Kong and Tokyo as part of Macquarie University's Master of Applied Finance Degree (1995-2018).

Advanced Valuation Certificate (Honors) from the Stern School of Business, New York University (conferred January 2024)

Author of two papers on valuation including *Valuations - Practice and Procedures*, published 1987 and *The Valuation of Intellectual Property and Intangible Assets*, published 1990.

Co-author of *Business Valuation in the Law*, 1st ed., Thomson Reuters, 2025

Professional Background and Experience

2001 onwards, Founder and Director of Sumner Hall Associates Pty Limited, a specialist advisory firm providing corporate advisory services in relation to mergers and acquisitions, divestments, capital raisings, corporate restructuring and financial matters generally. One of the principal activities of the firm is the preparation of corporate and business valuations and the provision of independent advice and expert's reports in connection with mergers, takeovers and capital reconstructions.

1989 - 2001, Executive Director and shareholder of Grant Samuel & Associates Pty Limited, a boutique investment banking firm established in late 1988 and specialising in mergers and acquisitions. Joined Grant Samuel as a Director in September 1989.

Client responsibilities at Grant Samuel included advising on takeovers, mergers, acquisitions and divestments, initial public offerings and other capital raisings including the preparation of independent expert and valuation reports, business and share valuations and corporate finance matters generally. Industry coverage included coal, oil and gas, mineral sands, aluminium, building materials, banking and financial services, brewing, wine, food and food services, health care, cinema, telecommunications and broadcast media.

Joined Grant Samuel from position as a Principal of Ernst & Young Corporate Advisory Services Division, having joined Arthur Young in Sydney in 1986 following eight years in banking and chartered accounting in Australia and the United States with Bank of America and Touche Ross (including five years as an auditor with Touche Ross).

Selected Valuation and Corporate Advisory Assignments

Independent valuation of Pioneer Dome lithium mining tenements in Western Australia in relation to a possible takeover offer

Independent expert's report on the acquisition of a controlling interest in Aquis Entertainment (owner of Casino Canberra) by Blue Whale Entertainment pursuant to shareholder approval under item 7 of section 611 of the Corporations Act

Independent expert's report on the acquisition of a controlling interest in Kasbah Resources by Pala Investments pursuant to shareholder approval under item 7 of section 611 of the Corporations Act

Independent expert's report on the acquisition of Unity Mining by the PYBAR Group by Scheme of Arrangement

Independent expert's report on the acquisition of Chandler Macleod by Recruit Holdings by Scheme of Arrangement

Independent expert's report on a creditors' scheme of arrangement for Angas Securities involving a debt for equity swap of debentures for shares including a valuation of the financial services business of Angas Securities and an assessment of the net realisable value of the debenture holders' security for the loan portfolio managed by Angas Securities

Independent expert's report on the merger of Felix Resources and White Mining including a valuation of the Ashton, Moolarben, Yarrabee and Minerva coal projects

Independent expert's report on the takeover offer for Peter Lehmann Wines by Allied Domecq PLC and the subsequent takeover of Peter Lehmann Wines by the Hess Group

Independent expert's report on the restructuring of the GasNet Trust as a stapled security

Independent expert's report on the takeover offer for Panbio by Iverness Medical Innovations, Inc.

Independent expert's report on the restructuring and recapitalisation of ACMA Engineering & Construction Group

Independent expert's report on the takeover offer for Leviathan Resources by Perseverance Corporation including a valuation of the Stawell Gold Mine

Independent expert's report on the acquisition of GroPep Limited by Novozymes A/S by Scheme of Arrangement

Independent expert's report on the takeover offer for So Natural Foods by the Perich Group

Independent valuation of the Elouera Coal Mine on behalf of BlueScope Steel in relation to a pre-emptive rights agreement

Independent valuation of the Byerwen Coal Project on behalf of the QCoal Group for internal corporate purposes

Financial adviser to Ausenco on the acquisition of Rylson, an Australian asset optimization and plant maintenance business

Independent valuation of the Sonoma Coal Project on behalf of the QCoal Group for internal corporate purposes

Valuation and financial advice to Freehills on behalf of a client in relation to matters before the HIIH Royal Commission

Independent expert's report on the takeover of QCT Resources by BHP and Mitsubishi

Financial adviser to Ausenco on the sale of the non-mining business of Vector Engineering by way of public auction (leading to share purchase and sale agreement)

Financial adviser to Ausenco on the acquisition of Reaction Consulting, a Canadian oilsands engineering and project management business

Financial adviser to Ausenco on the acquisition of a 50% interest in Kramer Engineering, a Papua New Guinea civil and structural engineering business

Financial adviser to Ausenco on the acquisition of Sandwell Engineering, a Canadian port and marine infrastructure business

Financial adviser to Ausenco on the acquisition of Pipeline Systems Incorporated, a global slurry pipeline business

Financial adviser to Ausenco Limited on the Initial Public Offering of shares in the company

Adviser to Tyrrell family on valuation, capital structure and asset realisation opportunities for Tyrrell's Vineyards

Independent expert's report on the takeover offer and merger proposal by Shell Australia to Woodside Petroleum

Independent expert's report on the takeover of Comalco by Rio Tinto

Independent expert's report on the acquisition of AAPT by Telecom Corporation of New Zealand

Independent expert's report on the acquisition of WESFI by Amatek and CVC Capital Partners and the divestment of shares by Bristle

Financial adviser to the Lamb family on the sale of Channel 9 Adelaide to Southern Cross Broadcasting by way of public auction (leading to share purchase and sale agreement)

Independent expert's report on the merger of Rothmans and W.D. & H.O. Wills

Independent expert's report on the merger of the New South Wales coal assets of Coal & Allied with Rio Tinto

Adviser to Adelaide Brighton Cement on merger with Rugby PLC via acquisition of Cockburn Cement

Independent expert's report on the takeover offer for Parbury by Atkins Carlyle

Financial adviser to Medical Benefits Fund on the sale of the private hospital division to Mayne Nickless and others by way of public auction (leading to a series of share purchase and sale agreements)

Adviser to the independent directors of Walker Corporation in relation to a merger with Australand Holdings and independent valuation advice in relation to the residential and commercial property business of Australand Holdings

Independent expert's report on the merger of Westralian Sands with RGC

Adviser to Freight Rail Corporation of New South Wales (Freightcorp) on the proposed acquisitions of Westrail and National Rail

Adviser to Rail Access Corporation on various issues including rail access charges and valuation

Report on proposed demutualisation of NRMA and NRMA Insurance

Independent expert's report on the acquisition of MMI by Allianz

Secondary adviser to RGC in relation to the takeover offer for Pancontinental Mining

Independent expert's report on the acquisition of Bank of Melbourne by Westpac Banking Corporation

Independent expert's report on the acquisition of Advance Bank by St. George Bank

Financial adviser to Fink family on sale of Hoyts Cinemas to Hellman & Friedman and Lend Lease by way of public auction (leading to share purchase and sale agreement)

Independent valuation of the professional practice of KPMG Queensland

Independent expert's report on the selldown of ICI PLC's shareholding in Orica

Independent expert's report on the selldown of BHP's shareholding in Foster's Brewing

Adviser to the Michell family on valuation issues and implementation of a buyback scheme for shareholders in G.H. Michell & Sons Pty Ltd

Independent expert's report on sale of businesses from Metal Manufactures to BICC PLC

Independent expert's report on the merger of SUNCORP, QIDC and Metway Bank

Financial adviser to Australian Consolidated Investments on sale of National Brewing to Lion Nathan by way of public auction (leading to share purchase and sale agreement)

Financial adviser to Qintex banking syndicate on the sale/float of Seven Network

Independent expert's report on the merger of Nine Network Australia and Australian Consolidated Press

Independent expert's report on the takeover offer for Arnotts by Campbell Soup

ASC appointed expert's report on Hawker de Havilland in relation to the takeover offer by BTR

Independent expert's report on the takeover offer for Coal & Allied Industries by CRA

Independent expert's report on the acquisition of a controlling interest in Bond Media by Consolidated Press Holdings

Adviser to Austen & Butta in relation to takeover offer by Shell Australia

Independent expert's report on the acquisition of the Australian brewing businesses of Bond Corporation by Bell Resources

Selected Litigation Related Assignments

I have prepared expert evidence for the Court on a number of occasions including:

Jabiru Satellite Ltd (In Liq) (ACN 121 667 365) & Anor v Societe Generale & Ors in the Supreme Court of Victoria in 2026. In this matter I was retained by A&O Shearman, legal advisers to the banking syndicate, to advise on the market value of the businesses of NewSat Ltd and Jabiru Satellite Ltd including the Jabiru-1 satellite, the NewSat ground teleport operations, the Jabiru-2 transponder lease and the Jabiru-3, Jabiru-4 and Jabiru-5 satellite projects.

Villefranche Investments Pty Ltd as trustee for the Gates Family Trust & Ors v ASP Aluminium Holdings Pty Ltd & Ors in the Supreme Court of New South Wales in 2026. In this matter I was retained by Thomson Geer, legal advisers to ASP Aluminium Holdings, to advise on the market value of shares in ASP Aluminium Holdings in relation to a shareholder oppression claim.

Aurelius Marvel One Ltd v Orica Investments Pty Ltd in the Supreme Court of Victoria in 2025. In this matter I was retained by Mallesons, legal advisers to Aurelius Marvel One, to advise on the market value of the Minova mining services business and the due diligence process involved in the acquisition of that business.

Our Jim & Felicja Superannuation Fund & Ors v Lindenfels Pte Ltd in the Federal Court in 2024. In this matter I was retained by Piper Alderman, legal advisers to Our Jim & Felicja Superannuation Fund, to advise on the market value of shares in Batchfire Resources including the Callide Coal Mine.

LK Law Pty Ltd & Ors v Jason Demetrios Karas & Ors in the Federal Court in 2023. In this matter I was retained by Kerrs Law, legal advisers to LK Law Pty Ltd, to advise on the market value of Lipman Karas, a legal practice based in Hong Kong.

Genesee & Wyoming Inc v Australia Eastern Railroad Pty Ltd in the Supreme Court of New South Wales in 2023. In this matter I was retained by White & Case, legal advisers to Genesee & Wyoming, to advise on the due diligence process and sale process for a trade sale involving the sale of GRail by Glencore.

LM Investment Management Ltd (in liquidation) in its capacity as responsible entity for the LM First Mortgage Income Fund (receivers and managers appointed) (receiver appointed) v Ernst & Young & Ors in the Supreme Court of Queensland in 2022. In this matter I was retained by Clifford Chance, legal advisers to Ernst & Young, to advise on the market value of a group of retirement villages and other accommodation property businesses operated by LM Investment Management Ltd.

Re Holdco Pty Ltd (In Liquidation), Sargon Services Pty Ltd (In Liquidation) & Ors in the Federal Court in 2021. In this matter I was retained by Clayton Utz, legal advisers to Westpac Banking Corporation, to advise on the market value of shares in various entities in the Sargon Capital group of companies and intellectual property owned by various entities in the Sargon group of companies for the purpose of allocating the proceeds received from the sale of those assets by the liquidator between the interested parties including Westpac Banking Corporation, OneVue Holdings Limited and Taiping Trustees Limited.

Wealth Mining Pty Ltd (Subject to Deed of Company Arrangement) in the Federal Court in 2021. In this matter I was retained by HWL Ebsworth, legal advisers to MACA Mining Pty Ltd, to advise on the market value of the Grosvenor West coal project.

Lithium WA Investments Pty Ltd v Alita Resources Limited (Receivers and Managers Appointed) in the Supreme Court of Western Australia in 2021. In this matter I was retained by Herbert Smith Freehills, legal advisers to Lithium WA Investments, to advise on the market value of the Alita Group including the Bald Hill Lithium Mine.

Brendan McAssey & JFTT Pty Ltd v Nemo (BC) HoldCo Pty Ltd & Anor in the Supreme Court of New South Wales in 2021. In this matter I was retained by Quinn Emanuel Urquhart & Sullivan, legal advisers to Nemo (BC) Cayman LP, to advise on the market value of the Only About Children childcare business.

Wright Prospecting Pty Ltd and Hamersley Resources Limited & Ors in the Supreme Court of Western Australia in 2019 through 2021. In this matter I was retained by Clayton Utz, legal advisers to Wright Prospecting, to advise on the market value of certain iron ore mining tenements adjacent to the Rhodes Ridge Joint Venture in the East Pilbara region of Western Australia at various dates.

Anderson v Patersons Securities Limited & Ors in the Supreme Court of New South Wales in 2019 through 2021. In this matter I was retained jointly by solicitors for the six defendants (including Clayton Utz, Corrs Chambers Westgarth, Piper Alderman, Moray & Agnew and Kennedys), to advise on the market value of the Ashington Group's funds management business including whether that business was a going concern at the relevant dates.

Cutty Sark Holdings Pty Ltd v Cessnock City Council in the Supreme Court of New South Wales in 2020. In this matter I was retained by Holding Redlich, legal advisers to Cessnock City Council, to advise on a loss and damage claim arising from the construction of an aircraft hangar for a proposed business to conduct joy flights in vintage aircraft, host general corporate events and operate an aviation museum.

Nigtol Pty Ltd ats Marcos Accountants Pty Ltd in the Supreme Court of New South Wales in 2020. In this matter I was retained by Holding Redlich, legal advisers to Nigtol Pty Ltd, to advise on a loss and damage claim arising from the purchase and sale of an accounting practice.

Metallurg Inc. v Global Advanced Metals Pty Limited in the Supreme Court of New South Wales in 2019. In this matter I was retained by Allen & Overy, legal advisers to Global Advanced Metals, to advise on the market value of the mining tenements for the Wodgina Lithium Project in Western Australia.

Cherwell Creek Coal v BHP Queensland Coal Investments in the Land Court of Queensland in 2017 through 2020. In this matter I was retained by Holding Redlich, legal advisers to Cherwell Creek, to advise on the value of the loss of opportunity suffered by Cherwell Creek in relation to the MDLA 364 coal resource that was awarded to BHP.

Global Advanced Metals Greenbushes Pty Ltd v Talison Lithium Australia Pty Ltd in the Supreme Court of Western Australia in 2018. In this matter I was retained by Allen & Overy, legal advisers to Global Advanced Metals, to advise on the value of the Greenbushes tantalum mining and processing operations and the loss of opportunity suffered by Global Advanced Metals due to the failure of Talison Lithium to construct a tantalum recovery circuit.

Noel Allen & Ors v Perks & Associates Pty Ltd & Anor in the Supreme Court of South Australia in 2018. In this matter I was retained by Lipman Karas, legal advisers to Perks & Associates, to advise on the value of the pharmacy and hotel operations of the Allen Group and the adequacy of the financial advice provided by Perks & Associates in relation to various acquisitions and divestments involving those assets.

Sanrus Pty Ltd v Monto Coal and Macarthur Coal in the Supreme Court of Queensland in 2017 through 2019. In this matter I was retained by Holding Redlich, legal advisers to Sanrus, to advise on the value of the Monto Coal Project and the loss of opportunity suffered by Sanrus due to the failure of Macarthur Coal and the Monto Coal Joint Venture to proceed with the project.

Australian Property Custodian Holdings Ltd (In Liquidation) v Mr William Lewski, Kidder Williams & Ors in the Supreme Court of Victoria in 2017. In this matter I was retained by Wotton + Kearney, legal advisers to Kidder Williams, to advise on the value of the management rights for the Prime Retirement Village Trust, the impact of a restructuring proposal on the value of those management rights and whether the restructuring proposal was in the best interests of unit holders.

Banksia Securities Limited (In Liquidation) v The Trust Company Limited & Ors in the Supreme Court of Victoria in 2017. In this matter I was retained by Maddocks, legal advisers to Banksia Securities, to advise on various financial advisory matters in relation to a proposed amalgamation of Banksia Securities and Statewide Securities including the adequacy of the due diligence process, the appropriateness of the financial advice provided and the alternatives available to the directors.

Lanco Resources v Griffin Energy Group & Ors in the Supreme Court of Western Australia in 2017 before the Honourable Justice Martin K. In this matter I was retained by Allen & Overy, legal advisers to Lanco Resources, to advise on the value of Griffin Coal and the adequacy of the sale process undertaken by the administrators of Griffin Energy Group.

Celamin Limited v Tunisian Mining Services SARL in the International Court of Arbitration of the International Chamber of Commerce in 2017. In this matter I was retained by Brown Rudnick, legal advisers to Celamin Limited, to advise on the valuation of the Chaketma Phosphate Project located in Tunisia and the loss of profits suffered by Celamin Limited.

Pankaj and Radhika Oswal v ANZ Banking Group Ltd and Yara International AS in the Supreme Court of Victoria in 2016. In this matter I was retained by Clayton Utz, legal advisers to Yara International, to advise on the value of the Burrup ammonia plant in Western Australia and the value of shares in the holding company, Yara Pilbara Holdings Pty Ltd.

Tobias Mitic v OZ Minerals Ltd & Ors in the Federal Court of Australia in 2016. In this matter I was retained by Arnold Bloch Liebler, legal advisers to Grant Samuel & Associates, to advise on various aspects of the independent expert's report for the merger of Zinifex and Oz Minerals including the appropriate basis upon which to determine whether the merger was in the best interests of shareholders, the appropriate methodology to use to value mineral assets and whether Grant Samuel had a reasonable basis for its conclusions.

Tanami Gold NL v Metals X Limited in the Supreme Court of Western Australia in 2016. In this matter I was retained by Allen & Overy, legal advisers to Tanami Gold, to advise on the value of the Central Tanami Gold Project and the value of the consideration paid by Metals X for an acquisition of an interest in the project.

Woollahra Municipal Council v State of New South Wales in the Land and Environment Court of New South Wales in 2016. In this matter I was retained by Speed & Stracey, legal advisers to Woollahra Municipal Council, to advise on the financial analysis that was conducted by the State of New South Wales to support the proposed merger of local councils.

Alacer Gold Corp v Western Australian Commissioner of State Revenue and Barrick Gold Corporation v Western Australian Commissioner of State Revenue in the State Administrative Tribunal of Western Australia in 2015. In these two matters I was retained by Ernst & Young Law, legal advisers to Alacer Gold Corp and Barrick Gold Corporation, to advise on the appropriate methodology for the valuation of gold assets.

Glencore Queensland Ltd v Indophil Resources NL in the Supreme Court of Queensland in 2014. In this matter I was retained by Arnold Bloch Liebler, legal advisers to Indophil Resources NL, to advise on the value of a joint venture interest in the Tampakan copper project in the Philippines.

Mokey Pty Ltd v Premier Coal Limited in the Supreme Court of Western Australia in 2012. In this matter I was retained by Clayton Utz, legal advisers to Premier Coal Limited, to advise on the value of joint venture interests in certain lignite coal tenements and a possible coal to liquids project based on those tenements.

Retail Application Products Pty Ltd v Fujitsu Australia Limited in the Federal Court of Australia in 2011. In this matter I was retained by DLA Piper, legal advisers to Fujitsu Australia Limited, to advise on claimed losses incurred by Retail Application Products Pty Ltd in relation to a retail grocery point of sale system and system maintenance contracts.

Primebroker Securities Limited (In Liquidation) v ANZ Banking Group Ltd in the Supreme Court of Victoria in 2011. In this matter I was retained by DLA Piper, legal advisers to Primebroker Securities Limited (In Liquidation), to advise on the value of the Primebroker financial services business and other related businesses.

The Kingstream Steel Creditors Trust and St Barbara Limited and Zygot Limited in the Supreme Court of Western Australia in 2009 before the Honourable Justice Martin K. In this matter I was retained by Tottle Partners, legal advisers to St Barbara Limited, to advise on the valuation of certain iron ore tenements and the Jack Hills Iron Ore Project in Western Australia.

Castel Electronics Pty Ltd and Toshiba Singapore Pte Ltd in the Federal Court of Australia in 2009 before the Honourable Justice Ryan. In this matter I was retained by DLA Phillips Fox, legal advisers to Toshiba Singapore Pte Ltd, to advise on claimed losses incurred by Castel Electronics Pty Ltd in relation to a non-exclusive distribution agreement.

Futuris Corporation Limited ats Commissioner of Taxation in the Federal Court of Australia in 2009. In this matter I was retained by Cosoff Cudmore Knox, legal advisers to Futuris Corporation Limited, to advise on the value of shares in Bristile Limited and on the value of the Bristile building materials business.

News Limited & Ors ats Seven Network Limited & Anor in the Federal Court of Australia in 2006. In this matter I was retained by Allens Arthur Robinson, legal advisers to News Limited; Mallesons Stephen Jaques, legal advisers to Telstra Corporation Limited; and Gilbert + Tobin, legal advisers to Publishing & Broadcasting Limited to advise on the appropriate methodology to utilise in the valuation of the C7 pay television business and synergies that might arise in the operation of the Seven Network and C7 and on the value of the C7 pay television business.

The AGRA Monenco-Attila Dogan Joint Venture v Jordan Magnesias Company Limited in the International Court of Arbitration of the International Chamber of Commerce in 2006. In this matter I was retained by Mayer, Brown, Rowe & Maw, legal advisers to Jordan Magnesias Company Limited and Arab Potash Company Limited, to advise on the valuation of the Jormag magnesium oxide plant located on the Dead Sea, Jordan and the loss of profits suffered by Jordan Magnesias Company Limited and Arab Potash Company Limited.

Fexuto Pty Ltd v Bosnjak Holdings Pty Ltd & Ors in the Supreme Court of New South Wales in 2005. In this matter I was retained by Piper Alderman, legal advisers to Fexuto Pty Ltd, to advise on the value of the National Bus Company business.

Touraust Hotels Pty Ltd & Ors v Trust Company of Australia Ltd & Ors in the Supreme Court of New South Wales in 2005. In this matter I was retained by Johnson Winter & Slattery, legal advisers to Touraust Hotels Pty Ltd, to advise on the loss suffered by Touraust Hotels as a result of the failure of Grand Hotel Group to meet certain obligations in relation to supporting and expanding the hotel network managed by Touraust Hotels.

The Bell Group Limited (In Liquidation) v Westpac Banking Corporation & Ors in the Supreme Court of Western Australia in 2004 before the Honourable Justice Owen. In this matter I was retained by Blake Dawson Waldron, legal advisers to the liquidator of the Bell Group, to advise on the valuation of certain assets owned by the Bell Group including an interest in the Bond Brewing assets and shares in Bell Resources.

Liquorland Pty Ltd and Australian Liquor Group Ltd ats Michael Lee Anghie & Ors in the Supreme Court of Victoria in 2003. In this matter I was retained by Freehills, legal advisers to Coles Myer, to advise on the value of the Australian Liquor Group in relation to a takeover offer by Liquorland that had been the subject of orders by the Takeovers Panel.

KPMG Corporate Finance & Ors ats Cape Wools S.A. & Anor in the Supreme Court of Victoria in 2003. In this matter I was retained by Phillips Fox, legal advisers to KPMG Corporate Finance, to advise on the valuation of certain intellectual property owned by IWS International Pty Ltd including the Woolmark.

Harris Scarfe Holdings Ltd & Ors v Ernst & Young & Ors in the Supreme Court of South Australia in 2002. In this matter I was retained by Freehills, legal advisers to Harris Scarfe Holdings Ltd, to advise on the value of the Harris Scarfe business.

Moage Limited (In Liquidation) ats Jagleman & Ors in the Federal Court of Australia in 2001. In this matter I was retained by Allens Arthur Robinson, legal advisers to County Natwest Securities Australia Limited, to advise on the likelihood of a takeover offer being made for Claremont Petroleum NL as at the relevant date, the appropriate methodology to apply for assessment of the takeover offer price and the likely underlying value of a controlling interest in Claremont Petroleum NL as at the relevant date.

Zeneca Plc v Orica Limited in the Royal Courts of Justice in 1998 before Mr Justice Park. In this matter I was retained by Arthur Robinson, legal advisers to Orica Limited, to advise on the valuation of the pharmaceutical distribution agreement, licenses and business with Zeneca Plc upon termination of those arrangements.

Health & Life Care Limited (In Liquidation) ats Price Waterhouse in the Supreme Court of South Australia in 1995. In this matter I was retained by Johnson Winter Slattery, legal advisers to the liquidator of Health & Life Care, to express views on the independent expert's report prepared by Price Waterhouse and to advise on the valuation of health care assets acquired by Health & Life Care and shares issued as consideration for those assets.

The Duke Group Limited (In Liquidation) ats Nelson Wheeler in the Supreme Court of South Australia in 1993 before the Honourable Justice Mullighan. In this matter I was retained by Fisher Jeffries, legal advisers to the liquidator of the Duke Group, to advise on the valuation of Kia Ora Gold Corporation and the Western United financial services business. I was also requested to express views on the independent expert's report prepared by Nelson Wheeler.

Beach Petroleum ats Malcolm Johnson & Ors in the Federal Court of Australia in 1992 before the Honourable Justice von Doussa. In this matter I was retained by Clayton Utz, legal advisers to Spargos Mining NL, to express views on the nature of a proposed reorganisation within the Independent Resources/Spargos/Beach/Claremont Group.

Debenture Holders of John Fairfax Group (USA) Inc. ats Citibank Limited & Ors in 1991. In this matter I was retained by Mallesons Stephen Jaques, legal advisers to Citibank, to advise on the value of the businesses of John Fairfax at the time of refinancing the company's bank debt and the issue of subordinated debentures.

Trade Practices Commission ats Arnotts Limited in the Federal Court of Australia in 1989. In this matter I was retained by the Trade Practices Commission to express views on the trading terms that Arnotts enjoyed with various grocery retailers.