

ERIK BACKDAHL



Bachelor of Commerce, University of New South Wales

Member of Chartered Accountants Australia + New Zealand

Chartered Accountant Business Valuation Specialist
Chartered Accountant Forensic Accounting Specialist

Erik is a Director and Chartered Accountant Business Valuation Specialist within Sapere's forensic accounting and valuation team.

Erik has worked as a forensic accountant and valuer in specialist forensic accounting firms since 2008, during which time he has prepared expert reports in the contexts of tax disputes, commercial disputes, intellectual property disputes, post-acquisition disputes, business interruption claims, class actions and expert determinations.

Erik's expertise includes the valuation of businesses, intellectual property and other assets, the quantification of loss and damage, the development and analysis of complex financial models, and the analysis of accounting records.

A sample of the engagements in which Erik has been involved is listed below.

VALUATIONS OF BUSINESSES, SHARES AND DEBT

- Valuation of a minority shareholding in a financial services company in the context of a shareholder oppression dispute
- Valuation of the shares in an Australian investment holding company for tax purposes
- Valuation of the shares of a fund manager in the context of a dispute between shareholders
- Engagement to review a valuation report in respect of an early-stage e-commerce business in the context of a dispute
- Valuation of a SaaS company in the context of negotiations
- Expert determination as to the value of shares in a consulting business in the context of a dispute between shareholders
- Valuation of an Australian investment holding company in the context of a tax dispute
- Valuation of a childcare business in the context of a dispute between shareholders
- Valuations of the shares in Australian mineral exploration companies in the context of a liquidation
- Valuation of an Australian retailer in the context of a dispute between shareholders

- Engagement to provide opinions relating to the impact of certain debt disclosures on the fundamental value of a resource extraction company in the context of a shareholder class action
- Engagement to provide opinions as to the minority discount / control premium relevant to a shareholding in a listed entity in the context of a tax dispute
- Valuation of a commercial services company during the global financial crisis in the context of tax dispute
- Various engagements to review valuations of resource extraction projects for tax purposes (thin capitalisation, TARP)
- Valuation of the debts of an insolvent company in the context of a tax dispute (commercial debt forgiveness)
- Valuation of the shares of an import business in the context of a dispute between shareholders
- Valuation of the debts of a company in liquidation in the context of a tax dispute (commercial debt forgiveness)
- Engagement to provide opinions relating to the value of certain electricity network connection assets in the context of a tax dispute
- Valuation of telecommunications infrastructure in the context of rental negotiations
- Valuation of a minority shareholding in an airport in the context of a dispute between shareholders
- Valuation of an international beverage manufacturing business in the context of a post-acquisition dispute
- Valuation of an Australian food and beverage manufacturing business in the context of a post-acquisition dispute
- Valuation of the shares in an Australian food manufacturing businesses for tax purposes
- Valuation of a food and beverage manufacturing business in the context of the alleged wrongful appointment of receivers
- Engagement to review a valuation of a retail business for tax purposes
- Valuation of a minority shareholding in a real estate holding company in the context of a dispute between shareholders
- Valuation of the assets of a collapsed mortgage lender assuming the appointment of receivers at alternative dates in the context of a class action
- Engagement to review a report concerning the accounting value-in-use of an insurance company in the context of a shareholder class action
- Non-contentious valuation of a manufacturing business
- Non-contentious valuation of the equity and debt in an electricity generation company

VALUATIONS OF INTANGIBLE ASSETS

- Valuation of certain rights under a settlement deed for tax purposes
- Valuation of certain tangible and intangible assets of an owner of hydroelectric power stations in the context of a tax dispute
- Valuation of the intellectual property and business of a technology company for tax purposes

- Valuation of certain tangible and intangible assets of a retailer in the context of a tax dispute (TARP)
- Valuation of certain tangible and intangible assets of an owner of wind farms for tax purposes (TARP)
- Valuation of certain tangible and intangible assets of a telecommunications infrastructure company in the context of a tax dispute (TARP)
- Valuation of certain tangible and intangible assets of a telecommunications infrastructure company for tax purposes (TARP)
- Valuation of an Everett assignment of a partner's interest in an accounting partnership
- Valuation of the intellectual property and other assets of an electricity infrastructure business in the context of a tax dispute
- Valuation of the intellectual property and operations of a cigarette company in the context of litigation
- Engagement to review a valuation report in respect of the intellectual property of a beverage manufacturing business in the context of a tax dispute
- Engagement to review a valuation report in respect of the intellectual property of a biotechnology company in the context of royalty negotiations
- Various engagements to provide opinions as to reasonable royalty rates in the context of negotiations and copyright tribunal proceedings

QUANTIFICATION OF LOSS

- Quantification of the loss suffered by a mining services provider due to termination of a contract
- Quantification of the loss suffered by an exploration company due to damage to equipment caused in an accident
- Quantification of the loss suffered by noteholders due to the collapse of a mortgage lender
- Quantification of the loss suffered by investors due to alleged inappropriate financial advice
- Quantification of the loss suffered by a property owner due to the termination of a lease
- Quantification of the loss suffered by a manufacturer due to breach of contract
- Quantification of the loss suffered by a financial services company due to the loss of the business of certain clients
- Quantification of the loss suffered by a property developer due to delays
- Quantification of the loss suffered by a childcare business due to the alleged breach of a share sale agreement
- Quantification of the loss suffered by shareholders due to alleged non-disclosures of market sensitive information
- Quantification of the loss suffered by class members due to an oil spill
- Quantification of the loss suffered by a real estate business due to breach of contract
- Engagement to review a report in respect of the loss suffered by a landlord due to the termination of a lease

- Quantification of the loss suffered by investors due to the collapse of a financial services company during the global financial crisis
- Quantification of the loss suffered by a financial services business due to the departure of two employees to a competitor while under contract
- Quantification of the loss suffered by a transport infrastructure company due to the termination of a key infrastructure contract

ACCOUNTING ISSUES, INVESTIGATIONS AND OTHERS

- Analysis of the accounting records of a property development business in order to identify the source of development funds
- Quantification of the proceeds received by a director due to the issue of shares and options in breach of the director's equitable and statutory duties
- Analysis of the accounting records of a construction company in order to quantify reimbursable costs under a construction contract
- Engagement to determine the proportion of a charitable entity's resources that were used for certain legislated purposes
- Analysis of the records of a resources extraction company in order to identify whether amounts had been invoiced in accordance with relevant supply contracts
- Analysis of the accounting records of a managed investment scheme in order to opine on evidence as to the alleged misconduct of directors
- Analysis of the accounting records of an investment company in order to identify the balance of a related party loan account in the context of a tax dispute
- Analysis of the accounting records of a fast-food business in order to identify evidence of an alleged sale transaction
- Development of an account of profits in association with an intellectual property dispute involving a financial services company
- Engagement to provide advice as to whether completion accounts gave a true and fair view of an entity's financial circumstances in the context of a post-acquisition dispute

POSITIONS HELD

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| Feb 13 – current | Manager, Senior Manager, Principal and Director, Forensic Accounting & Valuation, Sapere |
| Jul 08 – Nov 12 | Analyst, Senior Analyst and Manager, Forensics, Axiom Forensics |