



## **Marnus Beylefeld, Director, Sapere Forensic and Sapere Valuation**

### **BIO/SUMMARY**

I specialise in valuation services, litigation support, and forensic accounting assignments in complex cases.

I have presented oral expert testimony in arbitrations, the High Court, Family Court, and District Court of New Zealand and have been appointed as an independent expert by the New Zealand Law Society. I have conducted damage assessments, forensic accounting assignments, and valuation assignments in New Zealand, Australia, the Pacific Islands and Southern Africa.

In 2008 I transferred from KPMG South Africa to KPMG New Zealand. In 2010 I joined the practice that would later become Crowe Horwath where I led that firm's forensic accounting and valuation practice in New Zealand as a partner since 2015. In 2018 I joined Sapere Research Group as a director in its 'Forensic and Valuation' division.

### **EDUCATION AND PROFESSIONAL ACCREDITATION**

#### **Chartered Accountant, Business Valuation Specialist, and Public Practitioner**

Chartered Accountants Australia New Zealand

#### **CFA Charterholder**

Chartered Financial Analyst Institute

#### **Associate (AAMINZ)**

Arbitrators' and Mediators' Institute of New Zealand

#### **Master of Commerce (Forensic Accounting)**

North-West University, RSA, 2007

#### **Bachelor of Accounting (Hons)**

University of the Orange Free State, RSA, 2003

### **PROFESSIONAL EXPERIENCE**

#### **Valuation disputes**

- Independent expert report for a matter in the Supreme Court of New South Wales in relation to the value of collateral security in corporate bonds.
- Independent valuation evidence in a criminal trial as to the value of New Zealand television licenses and radio-spectrum assets.
- Independent expert report and oral testimony concerning the value of shares in a construction firm following an oppressed minority action (Auckland High Court).
- Independent evidence and attendance at mediation concerning the value of a construction firm.

- Independent evidence and oral testimony concerning the valuation of a firm in the real estate industry pursuant to proceedings under the Property (Relationships) Act 1976 (Auckland Family Court).
- Independent evidence and oral testimony concerning the valuation of a software business pursuant to proceedings under the Property (Relationships) Act 1976 (Auckland Family Court).
- Independent evidence and attendance at mediation concerning the value of an accounting practice.
- Independent expert report for a matter in the Supreme Court of New South Wales alleging misrepresentations and a breach of warranty.
- Independent expert report and oral testimony concerning the value of a construction business pursuant to the Property (Relationships) Act 1976 (Christchurch High Court).
- Independent expert report concerning the value of a franchised retailer pursuant to the Property (Relationships) Act 1976.
- Independent expert report concerning the value of an engineering firm and landlord pursuant to the Property (Relationships) Act 1976.
- Independent expert report and oral testimony concerning the value of shares in a hospitality business following an alleged breach of contract (Queenstown District Court).
- Independent expert report and attendance at mediation concerning the value of shares in a refrigeration and industrial products business following an oppressed minority action.
- Independent expert report and oral testimony concerning the value of shares in a medical equipment business following an oppressed minority action (Dunedin High Court).
- Independent valuation evidence as to the value of a real-estate developer in Queenstown pursuant to the Matrimonial Causes Act 1973 of the UK.
- Independent expert report and oral testimony concerning the value of a tourism and hospitality business pursuant to the Property (Relationships) Act 1976 (Nelson Family Court).

#### **Accounting disputes, alleged misconduct, or professional negligence disputes**

- Independent evidence and oral testimony concerning the flow of funds, pursuant to proceedings under the Property (Relationships) Act 1976 (Auckland Family Court).
- Independent evidence and oral testimony concerning a dispute under the Trustee Act 1956 (Arbitration).
- Independent valuation evidence and oral testimony concerning actions under the Family Protection Act 1955, the Law Reform (Testamentary Promises) Act 1949 and the Property (Relationships) Act 1976 (Hamilton High Court).
- Independent evidence and oral testimony concerning the flow of funds between relationship property and separate property, pursuant to proceedings under the Property (Relationships) Act 1976 (Auckland Family Court).
- Independent evidence and oral testimony concerning the flow of funds into a property investment, pursuant to proceedings under the Property (Relationships) Act 1976 (Auckland Family Court).
- Independent quantum evidence and oral testimony in an action alleging breaches of contract (Auckland High Court).



- Independent expert report and oral testimony following an action involving constructive trusts and breaches of an enduring power of attorney under the PPPR Act (Auckland High Court).
- Independent expert report and oral testimony concerning the appropriate accounting treatment of expenses of an investment broker (Auckland High Court).
- Independent expert report and oral testimony following proceedings under the Fair Trading Act in relation to interest rate swaps (Auckland High Court).
- Independent valuation evidence and oral testimony in proceedings pursuant to the Property (Relationships) Act 1976 (Hamilton High Court).

### **Economic loss & damages**

- Independent expert report as to the damages claimed by a distributor of home electronics in Australia and New Zealand, following a claim for alleged defects and other alleged contractual breaches.
- Independent expert report as to the damages from copyright infringements affecting the Motion Picture Association of America (MPAA), Entertainment Software Association (ESA) and Recording Industry Association of America (RIAA), in a New Zealand criminal trial.
- Independent expert report and oral testimony concerning the losses from breaches of contract (Arbitration).
- Independent quantum evidence to the Employment Relations Authority in an action alleging breaches of an employment contract and a restraint of trade in the healthcare industry.
- Independent quantum evidence and attendance at mediation in a matter alleging breaches of contract and misleading conduct under the Fair Trading Act.
- Independent quantum evidence in an action alleging breaches of the Fair Trading Act, breach of contract and negligent misstatement by a valuation firm.
- Independent expert report and oral testimony concerning the value of intellectual property along with associated damages from a breach of copyright action (Auckland High Court).
- Independent expert report as to the quantum of damages from the alleged negligence and conduct of an accountant.
- Independent expert report and attendance at mediation concerning the quantum of damages from the alleged negligence of a law firm.
- Independent expert report and attendance at mediation concerning the quantum of damages from an alleged breach of fiduciary duties in the property maintenance industry.
- Independent expert report and oral testimony as to the loss of profits and consequential damages arising from an alleged breach contract and the misappropriation of intellectual property (Auckland High Court).

### **Non-dispute valuations**

I have more than 19 years' experience in performing, or assessing, or analysing, the valuations of assets, shares, options, or other derivative instruments. Many of these valuations are not part of any litigation but are commercial (uncontested) valuations for contemplated transactions or financial reporting purposes.



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**CONTACT DETAILS**

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