



ROBERT LOW
CA, CPA, CBV

President
Robert Low Financial Advisory Inc.

cell.416.587.8025 1426 Lakeshore Rd E.
office.289.837.4516 Oakville, Ontario
robertlow@rlfa.ca L6J 1M1

PROFILE

Involved exclusively in business valuations, financial litigation and related matters since 1978, acting on behalf of shareholders and other parties (including Federal, Provincial and Municipal Governments) in connection with companies engaged in diverse industries.

EXPERIENCE

2012 President of Robert Low Financial Advisory Inc.

2007 – 2012 Partner, Deloitte LLP

2004 – 2007 Director, LECG Canada, Ltd.

1998 – 2004 Principal, Low Rosen Taylor Soriano

1995 – 1998 Partner, Arthur Andersen & Co.

1978 – 1995 Partner, Campbell Valuation Partners Ltd.

BUSINESS VALUATIONS FOR:

Corporate reorganizations; Estate planning/settlement; Expropriations; International arbitration; Matrimonial disputes; Merger, acquisition and divestiture; Public offerings/OSC rule 61-501; Shareholder agreements; Shareholder disputes/oppression remedies and Tax purposes.

QUANTIFICATION OF ECONOMIC DAMAGES FOR CASES INVOLVING:

Business interruption; Business loss; Contract disputes; Commercial disputes; Expropriation; Intellectual property; Professional liability and Class actions; International arbitration.

EDUCATION / PROFESSIONAL DESIGNATIONS

- Chartered Accountant, 1974
- Chartered Business Valuator, 1980
- Bachelor of Commerce (Honours), 1972
- Certified Director, 2008

ACTED AS:

- Arbitrator – Commercial disputes
- Mediator – Commercial disputes
- Director of two publicly traded mining companies from 2006 to 2007
- Director of a publicly traded mining company from 2013

QUALIFIED AS AN EXPERT WITNESS IN:

- NAFTA/UNCITRAL arbitration
- Ontario Superior Court of Justice
- Supreme Court of British Columbia
- Supreme Court of Prince Edward Island
- Court of Queen's Bench – Manitoba
- Court of Queen's Bench – Alberta
- Court of Queen's Bench – New Brunswick
- Federal Court of Canada
- Ontario Municipal Board
- Land Value Appraisal Commission – Manitoba
- Expropriation Compensation Board – British Columbia
- Alberta Energy and Utilities Board
- American Arbitration Association international arbitration
- Various private arbitrations

PROFESSIONAL AFFILIATIONS

- Institute of Chartered Professional Accountants of Manitoba
- Institute of Chartered Professional Accountants of Ontario
- Canadian Institute of Chartered Business Valuators
- Institute of Corporate Directors
- Ontario Expropriation Association (past Director and past President)

PUBLICATIONS

BOOKS/ARTICLES

- "The Valuation & Pricing of Privately-Held Business Interests" (Toronto: Canadian Institute of Chartered Accountants. Published 1990, co author.)
- Contributor: "Valuing a Business in Volatile Markets" (Toronto: Carswell. Published 2010)
- Various articles in trade magazines respecting valuation topics

EDUCATIONAL MATERIALS

- The Valuation of Business Interests; The World Bank (1995)

LECTURING

- York University - Combined MBA/LLB Programs - Seminars 1996 - 2014
- Schulich School of Business – MBA Program – 2008 and 2014
- Speaker at ADR Institute of Canada Annual Conference, 2007 - 2012
- Ontario Expropriation Association - Fall Conference, 1990 and 1996
- Canadian Institute of Chartered Accountants - Professional Development Programs, Lecturer and Seminar Leader in all provinces, 1979 - 1996
- The Valuation of Business Interests - The World Bank/Central Auditing Organization - Egypt (1995)
- University of Toronto Law School - Seminar, 1992 - 1995
- Canadian Bar Association (Ontario) - Professional Development Courses
- Various Seminars for Insight, the Canadian Institute and Federated Press respecting valuation and damages topics.