

# JEAN-PHILIPPE LANGEVIN, B.Com, CPA, CA, CFA, CBV, CFF

## Biographical Sketch

### Education and Professional Designations

#### McGill University

Bachelor of Commerce (2003)

#### Concordia University

Diploma in Chartered Accountancy (2004)

#### Chartered Professional Accountant (CPA, CA)

CPA Canada (2005)

CPA Québec (2005)

#### Chartered Financial Analyst (CFA)

CFA Institute (2008)

#### Chartered Business Valuator (CBV)

The Canadian Institute of Chartered Business Valuators (2010)

#### Certified in Financial Forensics (CFF)

American Institute of Certified Public Accountants (2014)

### Professional Experience

#### MNP LLP, Chartered Professional Accountants and Business Advisors, Montreal

Partner (June 2012 to present)

Senior Manager (June 2011 to May 2012)

#### Wise, Blackman LLP, Business Valuators and Forensic Accountants, Montreal (Formerly, Richard Wise & Partners)

Senior Valuation Analyst (2008 to May 2011)

#### Bergeron & Sénécal LLP, Chartered Accountants, Brossard

Manager, Assurance & Advisory Business Services (2006-2007)

#### Ernst & Young LLP, Chartered Accountants, Montreal

Senior Staff, Assurance & Advisory Business Services (2003-2005)

### Honours and Awards

Graduated from McGill University with the following honours and awards:

First Class Honours in Accounting

Dean's Honour List

Commerce 1925 Award

### Presentations

« **Le témoin expert** », 71e Congrès annuel du Jeune Barreau de Montréal (2016) (Montréal : May 13, 2016 (co-presented))

« **Substance-over-Form Analyses in M&A Transactions** », M&A Club (Montréal : January 12, 2016 (co-presented))

« **Questions d'évaluation soulevées lors de gels successoraux** », 67th Annual Conference of the Canadian Tax Foundation (Montréal: November 22, 2015)

<b>Presentations</b> (cont'd)	<p>« <b>Analyse et interprétation des états financiers et évaluation de la valeur d'une entreprise</b> », <i>Camp d'entraînement</i>, Canadian Institute (Montreal, September 20 and 21, 2011) (co-authored and co-presented)</p> <p>Presented various internal courses, Bergeron &amp; Sénécal LLP (2006-2007)</p>		
<b>Articles</b>	<p>« Évaluation d'entreprise : la documentation requise », <i>Droit-Inc.</i>, October 2015</p>		
<b>General</b>	<p>Has specialized in business and securities valuation and financial litigation since 2008 and has rendered valuation-related professional services in such areas as:</p> <ul style="list-style-type: none"> <li>• Corporate reorganizations/acquisitions;</li> <li>• Damage quantification;</li> <li>• Divorce litigation;</li> <li>• Expropriation;</li> <li>• Forensic accounting;</li> <li>• Goodwill impairment for financial reporting purposes;</li> <li>• Intangible-asset valuation;</li> <li>• Mergers and acquisitions;</li> <li>• Purchase price allocation;</li> <li>• Shareholder oppression;</li> <li>• Valuation of financial instruments, including derivative and debt instruments for transaction, tax and financial reporting purposes;</li> <li>• Valuation for commercial, corporate and professional purposes.</li> </ul> <p>Has participated in the valuation of shares and business interests of private and public companies in a variety of industries such as:</p> <table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> <li>• Agriculture and fisheries;</li> <li>• Apparel;</li> <li>• Automotive;</li> <li>• Construction;</li> <li>• Distribution;</li> <li>• Financial services;</li> <li>• Food industry</li> <li>• Health industry;</li> <li>• Insurance;</li> </ul> </td> <td style="vertical-align: top; width: 50%;"> <ul style="list-style-type: none"> <li>• Manufacturing;</li> <li>• Mining industry;</li> <li>• Professional practices;</li> <li>• Real estate;</li> <li>• Renewable energy industry;</li> <li>• Restaurants;</li> <li>• Retailing; and</li> <li>• Transportation.</li> </ul> </td> </tr> </table> <p>Has testified as an expert in business valuation before the Quebec Superior Court, the Superior Court of Justice — Ontario and the Tribunal administratif du Québec.</p>	<ul style="list-style-type: none"> <li>• Agriculture and fisheries;</li> <li>• Apparel;</li> <li>• Automotive;</li> <li>• Construction;</li> <li>• Distribution;</li> <li>• Financial services;</li> <li>• Food industry</li> <li>• Health industry;</li> <li>• Insurance;</li> </ul>	<ul style="list-style-type: none"> <li>• Manufacturing;</li> <li>• Mining industry;</li> <li>• Professional practices;</li> <li>• Real estate;</li> <li>• Renewable energy industry;</li> <li>• Restaurants;</li> <li>• Retailing; and</li> <li>• Transportation.</li> </ul>
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April, 2018