

DARYLE G. MOFFATT, CPA, C.A.

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Financial Executive with extensive experience in both public accounting and industry. A professional with a capacity to direct many diverse initiatives simultaneously. An educator and trainer who passes his knowledge to others wanting to learn. Extensive experience within the electricity generation industry.

CAREER SUMMARY

DARYLE MOFFATT, CPA, C.A. SOLE PRACTITIONER, Toronto and Parry Sound, ON **2011 to present**
Servicing small to medium sized clients with respect to corporate and personal tax compliance and consulting, financial reporting and corporate finance functions.

COLLINS BARROW TORONTO LLP, Toronto, ON **2010 - 2011**
Collins Barrow Toronto LLP provides a wide range of services to entrepreneurial companies, assisting with profitability, tax minimization, regulatory compliance and more. Collins Barrow is an independent member of Baker Tilly International.

Senior Manager - Tax Advisory

Managed Canadian and international tax assignments, including due diligence reviews, corporate reorganizations, preparing Canadian corporate tax returns and accounting for income taxes. Advised clients with assets up to US\$124M, primarily in the mining and natural resources, consumer industrial product (manufacturing and service) and investment/real estate sectors.

PROBYN & COMPANY INC., Toronto, ON **2005 - 2010**
A privately held owner managed organization and a leading owner, operator and financier of independent power facilities in Canada and internationally.

Vice-President - Finance and Operations (2007 - 2010)

Assistant Vice-President - Operations (2005 - 2007)

Reported to COO. Responsible for the daily operations and management of biomass electricity projects including Canadian and international tax (compliance, due diligence and corporate reorganizations), accounting, financial reporting and forecasting, audit, and human resources. During this period, led a team of approximately 90 people with revenues over Canadian \$100M.

- Preparation of monthly and annual audited financial statements and completion of position papers in accordance with Canadian GAAP. Coordination with external auditors.
- Customized financial and governance reporting to lenders and shareholders, providing a more complete financial picture and facilitating cash flow.
- Build strong relationships and optimized contracts with major fuel sources, ensuring consistent, reliable and cost-effective operations.
- Effectively coordinated and facilitated mergers & acquisitions, leading the sale process, vetting opportunities and directing activities with counsel and external advisors.
- Effectively negotiated insurance terms and conditions for three power facilities and recovered \$1M of costs associated with equipment failure.
- Established positive working relationships with Nova Scotia provincial Ministers involved in power production.

PRICEWATERHOUSECOOPERS LLP, Toronto, ON **1998 - 2005**
International professional services firm

Senior Tax Manager (2003 - 2005)

Serviced 25 clients with assets ranging from C\$100,000 to U\$11B, primarily in the utilities (cogeneration, biomass and nuclear), mining and natural resources, and Consumer industrial product (manufacturing and service) sectors. Led Canadian and international tax teams in conducting due diligence reviews, corporate reorganizations, Canadian corporate tax returns and accounting for income taxes.

Tax Manager (2000 - 2003)

Led/participated in tax teams reviewing Canadian and international taxes, including due diligence reviews, Canadian and branch corporate tax returns, section 85 rollovers and accounting for income taxes.

Senior Tax Associate (1998 - 2000)

Prepared Canadian corporate and personal tax returns and accounting for income taxes.

DELOITTE & TOUCHE, Luxembourg City, Luxembourg
International professional services firm

1995 - 1998**Audit Manager** (1997 - 1998)**Audit Senior** (1995 - 1996)

Serviced clients with assets ranging from US\$100,000 to \$5B, primarily in the mining, natural resources, and consumer industrial products (manufacturing and services) industries.

FRUITMAN KATES LLP, CHARTERED ACCOUNTANTS, Toronto, ON

1994 - 1995

Toronto based professional services firm that provided tax and assurance services.

Senior Accountant

Serviced clients with assets ranging from C\$50,000 to \$20M, primarily in the entertainment (e.g., theatre entertainment), consumer industrial product (manufacturing and services), and transportation wholesale & distributing industries.

THORN & COMPANY, CHARTERED ACCOUNTANTS, North York, ON

1992 - 1994

Toronto based professional services firm that provided tax and assurance services.

Staff Accountant

Serviced clients with assets ranging from C\$10,000 to \$1M, primarily in the consumer industrial product (manufacturing and services) industries.

EDUCATION AND PROFESSIONAL DEVELOPMENT

Bachelor of Arts (Management Economics), University of Guelph, 1990

Post Graduate Studies, Wilfrid Laurier University, 1991

Chartered Accountant: qualified December 1994

Canadian Tax Foundation: member since 1998, Canadian Tax Foundation, 2014, 2011 and 2006 Ontario Tax Conference

Institute of Chartered Accountants of Ontario: IFRS – Accounting for Income Taxes, December 2010

Canadian Institute of Chartered Accountants: National tax Conference (October 2010), Corporate Reorganization (November 2004), Level III (September 2002), Level II (July 2000), and Level I (October 1999), and CA Source Webinar series (ongoing).

Other professional development: Deloitte - Business Risk Management Seminar Series and the Director's Series up to June 2010, Federated Press, Tax-Effective Private Equity Structures (June 2007).

Canadian income tax research and income tax software: Taxnet.pro, TaxPrep, Cantax and FormMaster.
Accounting software: Oracle, Quicken and AccPac.

Microsoft Excel, Word, Outlook and PowerPoint, Intermediate French

TRAINING AND ACADEMIC LEADERSHIP

Tax Instructor CPA Ontario – since fall 2012

Seguin Township finance committee – appointed fall 2014

Otter Lake Ratepayers' Association, Board of Directors and Treasurer – appointed May 2014

Federation of Ontario Cottagers' Association Board of Directors – accepted Spring 2017

Lead Instructor Seneca College –Taxation 1 (winter 2013), Part-time instructor (fall 2013, winter and fall 2012, and fall 2011)

CPA Canada new private enterprises advisory committee member (ongoing)

Tutorial leader 2011: 9th Tax Reporting & Internal Controls (Workshop presenter - Impact of IFRS Conversion on Tax Reporting and Accounting)

Tutorial leader 2010: Collins Barrow Toronto LLP internal course (Deferred Taxes)

Tutorial leader 2002 - 2003: Canadian Institute of Chartered Accountants Level 1 In-depth

Tutorial leader 1999 - 2002: PricewaterhouseCoopers LLP internal courses (Accounting for Income Taxes, Capital Taxes, Introduction to TaxPrep and Business Development at regional and national levels)

Past participant ICAO private enterprises round table GAAP

Past member of the Prospectors and Developers Association of Canada's Finance and Taxation Committee