

Curriculum Vitae



E.H. Horlings RA (1944), President of Horatio Assurance Group B.V.

The Horatio Assurance Group B.V. is a multidisciplinary team of management economists, chartered accountants, business valuers, damage assessors, a certified investment manager and legal experts.

As well as having years of experience as an accountant he is well-known and respected as a legal expert and advisor in substantial damages cases concerning detriment compensation, dispossession and damage by planning, and in conflicts with regard to valuation of shares. In addition Horlings has more than 25 years' experience as a lecturer at various universities and is the author of several books with financial themes such as "Balance reading" and "What do the figures say?" In addition to university lectures Horlings also gives regular courses for lawyers and entrepreneurs among others.

Horatio offers high end financial service for high end entrepreneurs with boundless ambition. Clients come in all kinds. Some facility in discriminating is needed. We aim at those entrepreneurs who are active round-the-clock in attempting to achieve the high end of their additional value in the market. We want to achieve a win-win situation with them.

Horatio has been involved in a number of cases that went before the Raad van State, the Council of State, an advice organ that hears cases against decisions by the Dutch government.

Horatio has been retained as an independent advisor in numerous law suits, acting as a legal expert before the Court of Appeal in The Hague: V.d.Stroom/State (unlawful act by the State), Stena/Hoogheemraadschap (compulsory purchase), Heuff/NS (Compulsory purchase).

In 2010 Horatio was retained as an assessor by lawyers acting for a number of Dutch municipalities - to their complete satisfaction - in a variety of cases ranging from real estate issues to the cancellation of an environmental permit.

In 2010 there was a definite conclusion to the Dumeco/Loman Agro case. Proceedings had been commenced in 1990 on the basis of breach of contract and were finally concluded 20 years later. Horatio was appointed legal expert together with experts from the meat industry. The advice we provided was followed by the court.

Other cases involved a television company and an unlawful act [tort] regarding comments made about a dog dealer; a tenant who was compelled to move owing to a change in use of real estate; a car dealer whose contract was wrongfully terminated by the importer of that make.

Over the years we have been called in as independent experts to assess loss/damage as a consequence of the performance of major infrastructure projects. Such projects include the opening of the Beerdam in the port of Rotterdam, the construction of the HSL [high speed train], the Betuwe line, the expansion of Schiphol Airport. In addition to the above in 2010 we can mention coastal reinforcement work in Noordwijk, the North/South line in Amsterdam as well as advice to cities in other parts of the Netherlands.

Furthermore, we have also made use of our experience over the years to specialize in the field of forensic investigation and in assessing compensation for corporate loss/damage resulting from administrative acts, planning blight and compulsory purchase pertaining to legislation and legal precedent. Four members of Horatio staff have qualified as legal experts.

Horatio is pleased to refer in that context to the articles by Horlings/Horatio in *Overheid en Aansprakelijkheid* (December 2007) and in *Warme Grond* (Kluwer 2009). In 2011 Horatio shall be teaching a course in the PAO programme of Radboud Universiteit in Nijmegen entitled: 'Damage assessment from a financial and legal perspective'.

President of IUS Statutory Audits Coöperatie U.A.

IUS Statutory Audits Coöperatie U.A. or simply 'IUS' is a firm of public accountants with a license of the Netherlands Authority for the Financial Markets (AFM). The set-up of IUS is a guarantee for independent accounting. In addition, specialization is one of the pillars of success: it leads to economies of scale and greater efficiency which result in higher quality of the services offered.

Member of INSOL an international organization of professionals in restructuring, insolvency and bankruptcy.