

John E. Rollins

Senior Managing Director

265 Franklin Street, 10th Floor, Suite 1005 | Boston, MA 02110

485 Lexington Avenue, 10th Floor | New York NY, 10017

Contact

Mobile +1.617.794.0239

Office +1.646.227.4287

john.rollins@ankura.com

Education

MBA, New York University, Leonard N. Stern School of Business, Quantitative Finance, Finance, and Economics (*Valedictorian*)

BS, Georgetown University

Certifications

Accredited Senior Appraiser (ASA)

Certified in Entity and Intangible Valuations (CEIV)

Certified Fraud Examiner (CFE)

Master Analyst in Financial Forensics (MAFF)

Certification in Distressed Business Valuation (CDBV)

Certified Anti-Money Laundering Specialist (CAMS)

Certification in Advanced Valuation, New York University

Affiliations

Business Valuation Resources (BVR), Leadership Council

Turnaround Management Association (TMA), NYC Chapter

American Bankruptcy Institute

Wall Street Blockchain Alliance (WSBA), Legal Working Group

American Bar Association

FINRA Independent Arbitrator

Mr. Rollins is a senior member of Ankura's Valuation & Transaction Advisory practice within the Disputes and Economics group. A highly credentialed, nationally recognized expert witness and technical valuation and damages specialist, he brings more than 25 years of experience advising clients on complex finance, economic, and accounting issues across global capital markets.

Mr. Rollins maintains a national and international practice focused on high stakes matters involving consumer and heavily regulated industries such as finance, real estate, energy, telecom, and healthcare. He brings a wealth of knowledge and technical expertise to his cases—delivering rigorous expert analysis and testimony on valuation, damages, solvency, and asset tracing.

Recognized by Lexology as “an exceptionally user-friendly expert,” “extremely quick and efficient,” and “always entirely in command,” Mr. Rollins is distinguished for his ability to explain complex technical concepts in clear, practical terms.

Areas of Expertise: Corporate Finance, Economics, Lost Profits, Economic Damages, Business Valuation, Intangible Asset Valuation, Firm Solvency, Minority Interests Valuation, Private Capital, Early-Stage Growth Capital, Financial Instruments, Digital Assets, Forensic Accounting, Asset Tracing, Asset Recovery, Fraud/White-Collar Investigation.

Industry Experience: Financial services, private capital, real estate development, REITs, construction firms, alternative investments, mortgage origination, property managers/operators, sports & gaming, energy, utilities, O&G, telcom, satellites, AI/robotics, healthcare, life sciences, family offices, charitable trusts, and sovereign wealth funds, among others.

Qualifications

Mr. Rollins brings extensive experience valuing business enterprises, intangible assets, securities, and derivatives (e.g., swaps, options, warrants, stock-based compensation, and ABS) and assessing lost profits, damages, solvency, and diminutions-in-value. He has analyzed and valued

hundreds of diverse corporate interests worldwide, making him a sought-after expert in complex, cross-border M&A transactions, contentious restructurings, shareholder actions, and commercial disputes.

Notably, Mr. Rollins is an experienced testifier and has served as the expert in numerous notable federal and state court matters, including cases in US District Court, US Bankruptcy Court, Delaware Chancery Court, and Texas Business Court. He has also advised counsel in domestic and international arbitrations, mediations, and UK High Court matters. Having lived and worked across the US, UK, Asia, and the Americas, he brings a global pedigree and perspective to his assignments.

Beyond his expert work, Mr. Rollins maintains an active advisory practice providing valuation due diligence for large corporate transactions. He is routinely retained as an independent forensic accountant and asset tracing expert on various large-scale corporate and government investigations, including numerous matters on behalf of the US Attorney's Office for the SDNY.

INDUSTRY RECOGNITION AND ACTIVITIES

Mr. Rollins's accomplishments have earned him industry-wide recognition as a leading expert in his field, including annual honors from *Lexology (f/k/a Who's Who Legal)* and as a recipient of *Financier Worldwide Ltd.'s 2026 "Top 10 Power Players – Exceptional Experts"* and *NACVA's 2018 "40 Under Forty"* awards.

Mr. Rollins stays active in practice leadership and mentoring, including serving for several years on the firm's Executive Revenue Team and as Ankura's expert services representative on the firm's Digital Assets Working Group. Prior to joining Ankura, Mr. Rollins held senior positions with other leading global consulting and accounting firms, including Senior Regional Practice Leader at both RSM US LLP and Stout, Risius, Ross, LLC and managing consultant at LECG, LLC. Earlier in his career, Mr. Rollins worked in financial research.

Outside Ankura, Mr. Rollins remains engaged in community and professional leadership. He serves on the Planning Committee of the NY Chapter of the Turnaround Management Association and is a member of the Business Valuation Resources Leadership Council. His prior leadership roles include officer and VP of Finance for the NY Chapter of the American Society of Appraisers and Co-Chair of the ABA's Forensic and Investigative Practices Committee. He is a member of the Lutheran World Hunger Leadership Circle and former board member of The McCarton Foundation.

PROFESSIONAL EXPERIENCE

- Expert Witness Testimony: Testimony in federal and state court matters and domestic and international arbitration proceedings concerning finance, valuation, economics, complex damages, lost profits, asset tracing, and other forensic accounting issues.
- Damages and Lost Profits in Complex Commercial Disputes: Evaluation of economic damages, lost profits, cost accounting, and valuation analyses for complex litigation, M&A post acquisition disputes, shareholder and partnership disputes, and White-Collar regulatory and corporate investigations.
- Solvency and Ability-to-Pay: Valuation and financial advisory services for Chapter 11 and out-of-court restructurings, Chapter 7 liquidations and other asset dispositions, fraudulent transfer litigation, reasonably equivalent value assessments, debt restructurings and workouts, debt recharacterizations, evaluations of causes of action, receivables factoring, and other financial and economic analyses.
- Business Valuation: Technical valuation specialist conducting valuations for transaction advisory purposes (*i.e.*, mergers, acquisitions, and divestitures), solvency assessments, transfer pricing and related-party transactions, capital planning, tax controversies, earn-out calculations, damages assessments, and litigation purposes (*e.g.*, diminutions-in-value and lost business values).
- Complex Securities Valuation: Valuation and cash flow modeling of financial instruments and derivative securities, including asset-backed securities (*e.g.*, RMBS, CMBS, ABS, CDOs, CDS, stock-based compensation), warrants, options, swaps, hybrid securities, SPVs, restricted stock, and other complex financial and structured products.
- Intangible Asset Valuation: Valuation of trade secrets, patents, copyrights, trademarks, IPR&D, technology licenses, customer relationships, goodwill, key person value, performance rights, royalty audits, and franchises.

- Financial Advisory Services: Advisory work in transactions for buyers, sellers, investors, lenders, and borrowers concerning financial due diligence, advisory, strategy, risk analysis, quality of earnings, and/or valuation services, including cost of capital analyses, market risk assessments, industry and sector analyses, background due diligence, rates of return evaluations, strategic advisory, special situations, and other corporate advisory services.
- Digital Assets / Crypto Advisory: Valuation and forensic accounting involving cryptocurrencies, digital asset businesses, and crypto mining and hosting businesses, as well as asset tracing on distributed ledgers, analysis of off-chain financial records and transaction activity, customer wallet and account analyses, margin account liquidation analyses, alt-coins and stablecoins, and BSA/AML risk consultations with federal bank regulators (including, trial testimony in the 1st US cryptocurrency case involving an unregistered Bitcoin exchange).
- Forensic Accounting: White collar and corporate investigations into financial fraud, money laundering, bribery and corruption, asset misappropriations, embezzlements; working capital studies; inventory valuations; the valuation of contingent and off-balance sheet liabilities; and the application of fair value accounting estimates.
- Regulatory Investigation: Independent forensic accounting expert on various large-scale corporate and government investigations involving allegations of complex fraud, money laundering, and public corruption, including numerous matters on behalf of the US DOJ and US Attorney's Office for the SDNY and responses to SEC and IRS actions.

Representative Engagement Experience

VALUATION AND SOLVENCY ANALYSES

- Portfolio valuation of subprime real estate and MBS holdings held by a private master feeder fund.
- Valuation and solvency in the Chapter 7 bankruptcy of a national mortgage origination and securitization company with more than \$5 billion of funded originations prior to its liquidation.
- Financial analysis in a dispute involving a low income residential real estate company.
- Financial condition of a diversified real estate company and related LLCs.
- Valuation in a digital asset / crypto bank JV deal offering cryptocurrency custody, staking, and other services.
- Financial due diligence for a casino and entertainment company under DOJ investigation.
- Valuation and forensic accounting involving the separation of family interests in a major FL luxury real estate development and operating business with interests in hotels, resorts, housing, casinos, and other properties.
- Accounting analysis for an alternative investments firm regarding third-party consulting services.
- Forensic accounting for an SEC matter involving a cryptocurrency mining and hosting business.
- Valuation advisory services for a global sustainable energy infrastructure investment bank with investments spanning solar, wind, hydropower, biofuels, and other clean technologies.
- Valuation and forensic accounting for a FL family office and developer of big box retail properties, offices, and housing with complex LLC structures.
- Valuation and forensic accounting analysis in connection with the bankruptcy restructuring of a Singapore REIT.
- Valuation and financial diligence for gaming control board of major Western US state with large casinos, online gaming, and entertainment establishments on potential new investors and developers.
- Valuation and damages in a high-profile reps and warranties insurance coverage dispute in a \$2 billion corporate acquisition of a global consumer goods and packaging company.

- Valuation involving pre-IPO shares in an online streaming music company with ESOP and RSU programs.
- Valuation of stock appreciation rights (SARs) for key executives of a US regional bank.
- Financial advisory and valuation support for a \$30 billion insurance and reinsurance holding company on the values of its investment portfolios, including numerous CDS and other complex derivatives.
- Valuation of a portfolio of securities held by a major US hedge fund.
- Financial analysis involving a JV of a national US realty company and a global alternative investment manager.
- Valuation and solvency in a high-profile dispute involving a Texas-based midstream NGL gathering and processing company in a \$400 million product supply dispute.
- Valuation and diligence for the Native American Tribe owner of casinos, restaurants, theaters, entertainment, and naming rights of an NFL and college multipurpose stadium.
- Valuation of profits interests of an US oil and gas consortium member with Caribbean oil exploration rights.
- Valuation in an M&A dispute involving an international packaging products company.

LOST PROFITS AND DAMAGES

- Damages related to complex derivative and debt transactions.
- Damages and fraud investigation involving profit distributions at a large EB-5 investment company.
- Damages in an earnout dispute involving a cloud services company with operations across Latin America.
- Lost profits involving expected returns of a portfolio of US commercial and residential real estate investments.
- Forensic accounting for a FL family office and developer of retail properties with complex LLC structures.
- Damages for a dispute involving interests in residential real estate developments.
- Damages involving a wellsite containment systems construction company.
- Damages in lost business value dispute involving a computer security and risk and remediation company.
- Damages involving a global investment bank's structuring of off-balance sheet SPV finance facilities.
- Forensic accounting of predevelopment costs and investment returns in a dispute involving a canceled \$1B US transit-oriented project.
- Damages analysis for a FL-based Native American tribe regarding an alleged development kick-back scheme.
- Damages involving a canceled private equity sale of a global specialty chemicals company.
- Damages involving a TX-based oil & gas storage and processing company under Chapter 11 bankruptcy.
- Damages involving a concrete structures construction company.
- Lost business value involving a Korean food processing company in a post M&A dispute.
- Debt recharacterization analysis for a shareholder dispute involving a specialty sports products company.
- Financial analysis for an unjust enrichment claim related to management fees and real estate sales proceeds.