

The logo for BRI Ferrier, featuring the text "BRI Ferrier" in white on a dark grey background, with a green triangle pointing upwards and to the right at the bottom right corner.

BRI Ferrier

STATUTORY REPORT TO CREDITORS

GLOBAL MANAGEMENT NSW PTY LTD (IN LIQUIDATION)

ACN: 674 737 770

ABN: 52 674 737 770

("COMPANY")

31 December 2025

**PETER KREJCI
JONATHON KEENAN
Joint and Several Liquidators**

Phone: 02 8263 2333

Email: info@brifnsw.com.au

Website: www.briferrier.com.au

Address: Suite 4, Level 26, 25 Bligh Street
Sydney NSW 2000

TABLE OF CONTENTS

1. Basis of Report	9
2. Disclaimer	9
3. Declaration of Independence, Relevant Relationships and Indemnities	9
4. Corporate Information	10
5. Company Background and Events Leading to our Appointment	10
6. Legal Proceedings	11
7. Reasons for Failure	12
8. ATO Investigation and Audit	12
9. Possible Shadow and defacto directors	13
10. Current Financial Position	13
11. Books and Records	16
12. Findings and Recovery Actions	17
13. Voidable Transactions	18
14. Summary of Potential Offences	22
15. Report to ASIC	23
16. Receipts and Payments	23
17. Estimated Return to Creditors	23
18. Remuneration of Liquidators	23
19. Creditors' Rights	24
20. Matters Outstanding	24
21. Queries	24

TABLE OF ANNEXURES

- A. Formal Proof of Debt or Claim Form
- B. Declaration of Independence, Relevant Relationships and Indemnities
- C. Directorships & Shareholdings
- D. Summary of Receipts & Payments
- E. ASIC Information Sheet – Insolvency Information for Directors, Employees, Creditors and Shareholders
- F. ARITA Information Sheet – Offences, Recoverable Transactions and Insolvent Trading

GLOSSARY OF COMMON ACRONYMS & ABBREVIATIONS

ABN	Australian Business Number
Accolade	Capital Financial Advisory Pty Ltd (formerly known as Accolade Advisory Pty Ltd) (Receivers Appointed) ACN 604 214 100
ACN	Australian Company Number
Act	Corporations Act 2001 (Cth)
ALL-PAP	All Present and After-Acquired Property
ARITA	Australian Restructuring Insolvency and Turnaround Association
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
Company	Global Management NSW Pty Ltd (In Liquidation) ACN 674 737 770
CL	Court Liquidation
DCoT	Deputy Commission of Taxation
DEWR	Department of Employment and Workplace Relations
Director	Mr Raymond Zeaiter
DIRRI	Declaration of Independence, Relevant Relationships & Indemnities
FEG	Fair Entitlements Guarantee
Firm	BRI Ferrier NSW
Former Directors	Mr Sam Peter Cassaniti, Mr Andrew Bruce Miller, Mr Teddy John Panella
IPR	Insolvency Practice Rules (Corporations) 2016
IPS	Insolvency Practice Schedule (Corporations) 2016
ITC	Input Tax Credits
IT	Income Tax
Marginata	Marginata Securities Pty Ltd (In Provisional Liquidation) ATC Marginata Securities Trust ACN 610 129 630
Mr Cassaniti	Sam Cassaniti
Mr Miller	Andrew Bruce Miller
Mr Panella	Teddy John Panella
Mr Zeaiter	Raymond Zeaiter
Ms Eposito	Rita Eposito
PAYG W	PAYG Withholding Tax
POD	Proof of Debt
PPSR	Personal Properties Securities Register
Richmond	Richmond Lifts Pty Ltd (In Liquidation) ACN 608 024 719

GLOSSARY OF COMMON ACRONYMS & ABBREVIATIONS

Richmond Group	Group of Entities to which Mr Krejci and Mr Keenan have been appointed. These are detailed in “Annexure 1” of the DIRRI annexed as “Annexure B”
ROCAP	Report on Company Activities and Property
SGC	Superannuation Guarantee Charges

INTRODUCTION

We refer to our appointment as Joint and Several Liquidators of the Company on 1 October 2025 pursuant to an Order of the Federal Court of Australia, on the petition of the DCoT for outstanding taxation liabilities.

The purpose of this report is to provide creditors with information regarding the following:

- ▶ The estimated amount of assets and liabilities of the Company;
- ▶ An update on the progress of the Liquidation and further actions that may need to be undertaken;
- ▶ What happened to the business;
- ▶ The likelihood of creditors receiving a dividend before the affairs of the Company is fully wound up; and
- ▶ Possible recovery actions.

We, as Liquidators of the Richmond Group, have issued various Reports and Circulars outlining the status of the affairs of the Richmond Group, of which the Company forms part. We have also been appointed to another group of entities known as the 'Palasty Group,' where there is commonality to the directors of the Richmond Group. These entities are outlined in Annexures 1 & 2 of our DIRRI ("**Annexure B**"). Should a creditor of any entity within the Richmond Group and the Palasty Group wish to review our Report to Creditors, they can find copies for the specific entities report on our website under 'Current Matters'.

BRI Ferrier: <https://briferrier.com.au/>

If you have any questions relating to the liquidations in general, or specific questions relating to your position, please do not hesitate to contact this office.

COMPANY DETAILS

Name Global Management NSW Pty Ltd (In Liquidation)

Incorporated 5 February 2024

ACN 674 737 770

ABN 52 674 737 770

Registered Office Accolade Advisory
Level 2, 74 McEvoy Street,
Alexandria NSW 2015

Trading Address Accolade Advisory
Level 2, 74 McEvoy Street,
Alexandria NSW 2015

LIQUIDATORS

Name Peter Krejci and Jonathon Keenan

Date Appointed 1 October 2025

ADMINISTRATION CONTACT

Name Sayano Murayama

Email smurayama@brifnsw.com.au

Phone 02 8263 2333

ADMINISTRATION CONTACT

Name Sushma Mandira

Email smandira@brifnsw.com.au

Phone 02 8263 2333

EXECUTIVE SUMMARY

Jonathon Keenan (“Mr Keenan”), and I (“Mr Krejci”) were appointed to the Company on 1 October 2025 by an Order of the Federal Court of Australia on the petition of the DCoT for outstanding taxation liabilities.

As the Joint and Several Liquidators of the Company, we have prepared this report in accordance with Rule 70-40 of the Insolvency Practice Rules to provide creditors with an update on the development of the Liquidation of the Company. We provide hereunder a summary of our investigations into the affairs of the Company to date, the potential returns for creditors and the conduct of the Liquidation over the past three (3) months.

As advised in our Initial Report, the Company is part of the Richmond Group, a group of entities that were subject to a series of audits conducted by the Australian Taxation Office (ATO).

To date, we have not identified any major assets of the Company apart from a small amount of cash at bank. The Company has a collective debt of \$5,156,771 with circa \$4,893,047 owed to the DCoT. Please refer to Section 10 of this report where we provide further commentary regarding the liabilities of the Company.

Given the significant value of the claim, Andrew Cummins, David Coyne, Mr Keenan and I filed an application with the Court seeking orders to join the Company as a plaintiff in the Richmond Federal Court proceedings commenced by us in our capacity as liquidators of Richmond and other related entities. The purpose of the Richmond proceedings is to enable our appointment to relevant entities so that we may investigate the suspected fraudulent conduct, trace the flow of funds between entities, identify and preserve any assets, and report on the involvement of the directors or any other persons not recorded with ASIC, including any potential misconduct or breaches of the Act.

Our investigations to date indicate a systemic pattern of behaviour within the Richmond Group whereby the relevant entities engaged in conduct that defrauded the ATO through non-lodgement of PAYGW and/or SGC obligations. As a result, these entities have been exposed to significant penalties and interest by the ATO. We consider these matters to constitute breaches of directors’ duties, as well as uncommercial transactions and unreasonable director-related transactions.

Since our appointment, we have conducted investigations into the affairs of the Company and have formed the view that there may be a potential insolvent trading claim against the Director and Former Directors for \$5,156,771 subject to all known creditors proving in the Liquidation. Please refer to Section 12 of this report where we have detailed our findings in this regard.

We currently estimate that there will be no return to ordinary unsecured creditors unless substantial recoveries are made in respect of the identified liquidators’ actions. The outcome of any recovery actions is however subject to time variables, the capacity of the defendants to meet those claims and the Courts finding in our favour in relation to the claims being pursued. As such, we are unable to estimate what return (if any) will be available to creditors, or a timeframe for same at this stage.

Should any creditor have any relevant information which may assist our investigations or potential asset recoveries they should contact our office by no later than 15 January 2026.

1. BASIS OF REPORT

This report has been prepared primarily from information and documentation received from banks and the ATO.

In order to complete this report and in conducting our investigations, we have also utilised information from:

- ▲ ASIC
- ▲ Company Bank Statements; and
- ▲ Extracts from public information databases.

2. DISCLAIMER

This Report and the statements made herein are based upon available books and records, information provided by the above third parties, and from our own enquiries. Whilst we have no reason to doubt the accuracy of the information provided or contained herein, we reserve the right to alter our opinions or conclusions should the underlying data prove to be inaccurate or materially change after the date of this Report.

In considering the options available to creditors and in formulating our recommendations, we have necessarily made forecasts and estimates of asset realisations, and the ultimate quantum of creditors' claims against the Company where appropriate. These forecasts and estimates may change as asset realisations progress and as creditors' claims are made and adjudicated upon. Whilst the forecasts and estimates are the Liquidators' best assessment in the circumstances, creditors should note that the Company's ultimate deficiency, and therefore the outcome for creditors could differ from the information provided in this Report.

Neither the Liquidators nor any member or employee of BRI Ferrier accepts responsibility in any way whatsoever to any person in respect of any errors in this Report arising from incorrect information provided to us, or necessary forecasts, estimates and assessments made for the purposes of these Reports.

Should any Creditor have material information in relation to the Company's affairs which they consider may impact on our investigation or reports, please forward the details to our office as soon as possible.

3. DECLARATION OF INDEPENDENCE, RELEVANT RELATIONSHIPS AND INDEMNITIES

Attached to this Report to Creditors as **Annexure B** is the DIRRI for the Company that records that we undertook a proper assessment of the risks to our independence prior to accepting the appointment.

As discussed above, Mr Cummins and/or Mr Coyne and/or Mr Keenan and/or I are currently appointed over a number of entities within the Richmond Group. The attached DIRRI details the relationships between entities we were further appointed to in the Richmond Group and how we will deal with a conflict should it arise.

4. CORPORATE INFORMATION

The following is a summary of the Company statutory and business details obtained from the ASIC database and the Personal Property Securities Register (“PPSR”) database:

4.1 COMPANY DETAILS

Company Name	Global Management NSW Pty Ltd
Registered Address	Accolade Advisory, Level 2, 74 McEvoy Street, Alexandria NSW 2015
Principal Place of Business	281 Calf Farm Road Mount Hunter, NSW 2570
Incorporation Date	5 February 2024
ACN	674 737 770
ABN	52 674 737 770

4.2 COMPANY OFFICE HOLDERS

Name	Position	Appointment Date	Cease Date
Raymond Zeaiter	Director and Secretary	13/07/2024	Current
Teddy John Panella	Director and Secretary	15/02/2024	20/02/2024
Andrew Bruce Miller	Director and Secretary	06/02/2024	15/02/2024
Sam Peter Cassaniti	Director and Secretary	05/02/2024	06/02/2024

4.3 SHAREHOLDERS

Company	Share Class	No. of Shares	Fully Paid Up	Status
Raymond Zeaiter	ORD	100	Yes	Current

4.4 RELATED PARTIES AND ASSOCIATES

A directorship search was undertaken in respect to the Company’s Director and Former Directors and our investigations indicate that they held extensive roles in other entities. Please refer to **Annexure C** of this report for a more detailed listing.

5. COMPANY BACKGROUND AND EVENTS LEADING TO OUR APPOINTMENT

The following information was obtained from the limited Company books and records received to date, information obtained from third parties and our own enquiries:

- The Company was incorporated on 5 February 2024 and appears to have operated as a subcontractor of labour hire services to Metro Workforce. Employee data submitted to the ATO indicates that the Company traded between approximately 1 January 2024 to 30 June 2025.

- ▶ Prior to our appointment, the ATO commenced an audit of the Company's tax affairs for the period 1 January 2024 to 30 September 2025. This was prompted by the Company's failure to lodge any Business Activity Statements since the Company's incorporation. The audit was finalised subsequent to our appointment and determined that the Company was liable for GST liabilities of approximately \$3.7M (incl penalties and interest). This amount has not been included in the ATO's POD at this stage. Additionally, based on other information available to the ATO (including STP data), the ATO has assessed the Company's liability for PAYG withholding and SGC for \$4.8M at present.
- ▶ On 3 July 2025, the ATO filed a winding up application against the Company for its outstanding debt. Subsequently, on 1 October 2025, we were appointed Liquidators of the Company.
- ▶ Subsequent to our appointment, an application was filed with the Court seeking a review of our appointment as liquidators, on the basis that the Director (and his advisors) believed that a conflict of interest existed arising from our appointment over the broader Richmond Group. An initial hearing was held on 8 December 2025 regarding the application, with the hearing adjourned to March 2026.
- ▶ The Company has also incurred significant liabilities to iCare, with outstanding insurance premiums of \$153K. We have identified that the Company may have also been employing in South Australia and Queensland and we have written to the relevant state based insurers to determine if there are further debts outstanding.
- ▶ Similarly, we have written to the Revenue SA and Queensland Revenue Office to confirm if there are any amounts owing from the Company.
- ▶ The Company does not appear to have held any real property under its name. We have also performed a search of the Transport for NSW database and have not identified any vehicles registered in the Company's name.
- ▶ To date, the Director has not submitted a ROCAP pursuant to section 475(4) of the Act, nor has he delivered the books and records of the Company. Accordingly, our investigations have been limited by records made available to us (including the Company's bank statements and ATO records).

6. LEGAL PROCEEDINGS

Pursuant to Section 471B of the Act, our appointment as Liquidators automatically stays any current legal proceedings against the Company.

Creditors cannot commence or continue proceedings against the Company without our written consent or without leave of the Court.

With the exception of the Richmond proceedings referred to above, an interlocutory application was filed on 10 November 2025 challenging our appointment as Liquidators of the Company on the basis of an alleged conflict. Determination of that application remains pending and the matter is listed for further hearing on 4 March 2026.

7. REASONS FOR FAILURE

The Director has not provided his reasons why the Company failed.

Our investigations into the Company's affairs suggest the reason for the Company's failure to be the following:

- ▶ Poor financial control, including maintenance of books and records of the Company – We have observed that the Company failed to lodge a significant number of statutory returns, triggering audits by the ATO and subsequent assessment of significant debts owed by the Company. This would suggest that the Company had not maintained accurate or up-to-date books and records.
- ▶ Poor strategic management of the business – The Company appears to have made insufficient provisions for statutory liabilities, with the Company's creditors all pertaining to outstanding employment-related liabilities such as payroll tax, PAYG, SGC, workers compensation premiums.
- ▶ The Company's bank statements also show that there are extensive payments made to an American Express credit card held in the name of Rita Esposito. Ms Esposito is not listed as a director/shareholder/security of the Company although we observe Ms Esposito is the registered owner of the 'Metro Workforce' business name, which the Company appears to have provided labour hire services to. We have obtained statements for the card, and observe extensive payments made in respect of expenditure which appear personal in nature, including food delivery services, flights, streaming services subscriptions. We discuss below our investigations into the Company's affairs and Ms Esposito's relationship with the Company.

8. ATO INVESTIGATION AND AUDIT

We have liaised with the ATO regarding the compliance history of the Company since their incorporation and have since received documents from the ATO pertaining to their investigations into the Company. We provide a detailed summary below of the DCoT's findings as well as ours in respect of the Company:

- ▶ On 10 July 2024, 12 August 2024 and 17 September 2024, the ATO attempted to contact the Company in relation to overdue BAS lodgements and a reminder to lodge the outstanding Business Activity statements for 1 January 2024 to 31 March 2024.
- ▶ To date, the Company has not provided the ATO with satisfactory evidence that tax obligations have been met for the period covered by the audit and/or provided the ATO relevant information to help work out the GST owing for the relevant period covered by the audit, has not lodged BAS statements for the relevant period covered by the audit, has overdue BAS and IT returns; and holds composite debts on the Company's superannuation and tax account with no payment plan.
- ▶ In light of the above, the ATO raised GST assessments for the periods of the audit and has calculated the penalty Interest for non-lodgement of BAS's in the amount of \$1,853,603.71.

9. POSSIBLE SHADOW AND DEFACTO DIRECTORS

From the Company's bank account, we have identified payments made to an American Express Credit Card held in the name of Ms Esposito. Ms Esposito is also the signatory of one of the bank accounts maintained by the Company. We have also noted that accordingly to ATO records, Ms Esposito was an employee of the Company. It is unclear at this stage, Ms Esposito's role in the business, however she appears to have held significant involvement in the Company's finances.

Mr Sam Cassaniti was listed as the sole director, secretary, and shareholder at the Company's incorporation.

On 12 July 2024, Mr Cassaniti was appointed Director and a form 484 was lodged to effectuate this appointment. Subsequently on 2 December 2024, a further Form 484 was lodged, appointing Mr Zeaiter as Director and ceasing Mr Cassaniti's appointment as Director. This form was backdated, to effectuate Mr Zeaiter's appointment on 12 July 2024. At that time, it therefore appeared that Mr Cassaniti had acted as sole director between 12 July 2024 and 2 December 2024. Banking records held by St George also indicate Mr Cassaniti was the signatory of the Company's two (2) known bank accounts, including one account where he was sole signatory.

A subsequent request for correction (Form 492) was lodged some four (4) months later in April 2025, requesting that the Form 484 lodged to record Mr Cassaniti's appointment as a director was incorrectly lodged and should be withdrawn from ASIC's records. ASIC appears to have processed this request for correction and Mr Cassaniti's directorship between July and December 2024, has been removed from ASIC records. It would appear that notwithstanding these changes, Mr Cassaniti still held some level of control over the Company, including controlling the Company's finances.

Based on investigations to date, it would appear that there is evidence indicating both Mr Cassaniti and Ms Esposito had elements of control over the Company. Further investigation is therefore warranted in relation to possible shadow/de-facto directors.

10. CURRENT FINANCIAL POSITION

The Director has not provided us with any Company's books and records and as such, we are unable to prepare comparative financial statements.

Contained in this section is our analysis of the current financial position of Company, with regard to the available financial records and our enquiries to date.

Global Management Pty Ltd (In Liquidation) ACN 674 737 770 Summary of Company's Financial Position	
	Liquidator's ERV (\$)
Assets	
Cash and Cash Equivalents	3,691
Other Assets	Nil
Total Assets	<u>3,691</u>
Liabilities	
Secured Creditors	Nil
Priority Creditors	Nil
Unsecured Creditors:	<u>5,156,771</u>
Total Liabilities	<u>5,156,771</u>
Estimated Net Asset / (Deficiency)	<u>(5,153,080)</u>

10.1 ASSETS

10.1.1 CASH AND CASH EQUIVALENTS

Upon our appointment we made enquiries with all major banks in Australia seeking details of any accounts maintained by the Company. These enquiries revealed that the Company held one (1) account with St George, which held a NIL as at the date of our appointment on 1 October 2025. We are aware of a further bank account previously maintained by the Company which was closed in January 2025.

Subsequent to our appointment, we received two (2) deposits from Workers Compensation NSW, representing a reimbursement of wages in respect of a Mr Simon Stuart, an employee of the Company for totalling approximately \$3.6K. It appears that Mr Stuart was on Workers Compensation at the time of our appointment. We have made attempts to contact Mr Stuart, however have not been successful. We have advised iCare it is our intention to terminate Mr Stuart's employment on the basis that we are not continuing to trade and to cancel the Workers Compensation policy from the date of our appointment.

We are not aware of any other accounts held in the Company's name.

10.1.2 OTHER ASSETS

We have conducted a number of additional searches to identify any available assets of the Company. Our investigations to date have not identified any intellectual property, business names or domains held by the Company.

10.2 LIABILITIES

10.2.1 SECURED CREDITORS

A search of the PPSR as at the date of our appointment indicates two (2) security interests registered.

Below is a summary table of the security interest with our comments:

Registration	Secured Party	Start Date	Collateral	Comment
202402070064493	The Trustee for The Accolade Advisory Trust	07/02/2024	All PAAP	We are waiting for these creditors to provide us with their security documentation
202402070064768	The Trustee for the Marginata Securities Trust	07/02/2024	All PAAP	

We understand that Provisional Liquidators were appointed to the Trustee entities and Receivers appointed to the respective Trusts. We have written to the Provisional Liquidators/Receivers to confirm our appointment, however, understand that they may lack the documentation to provide a response to our queries.

Should any significant recoveries be made, we will seek to determine the validity of the security interests.

10.2.2 PRIORITY CREDITORS

As at the date of this report, we have not been made aware of any outstanding employee entitlements (except superannuation).

Any employees owed entitlements are encouraged to contact our office as soon as possible.

To the extent there are any amounts owed to former employees, the Federal Government has established a safety net scheme known as FEG, for payment of outstanding employee entitlements. FEG is administered by the DEWR for eligible employees who have been terminated as a result of their employer's insolvency and are owed entitlements.

In order for an employee to be eligible to claim outstanding entitlements under FEG:

- ▶ The employee must be an Australian citizen or permanent resident (contact FEG for further details); and
- ▶ The end of their employment must be due to the insolvency of the employer; or have occurred less than six (6) months before the appointment of an insolvency practitioner; or occurred on or after the appointment of an insolvency practitioner.

Employees may submit claims in respect of the following entitlements, provided they are entitled to claim under their respective industrial instrument, contract of employment or by any other means:

- Up to thirteen (13) weeks unpaid wages for the period ending at the earlier of the date on which employment ended or the appointment of an insolvency practitioner;
- Unpaid annual leave and long service leave;
- Up to a maximum of five (5) weeks unpaid payment in lieu of notice;
- Up to a maximum of four (4) weeks redundancy entitlement for each completed year of service.

In calculating employee entitlements payable under the scheme, the maximum annual wage applies.

FEG will not cover:

- Outstanding SGC;
- Entitlements such as rostered days off unless the relevant legislation, award, statutory agreement or written contract of employment provides they are payable upon termination of employment; and
- Employee entitlements of the directors and relatives of the director as defined by the Act.

To obtain further information, the DEWR may be contacted on 1300 135 040 or alternatively, please visit their website at: <https://www.dewr.gov.au/fair-entitlements-guarantee>.

10.2.3 UNSECURED CREDITORS

Our investigations to date have identified three (3) unsecured creditors:

- The DCoT lodged a POD in the amount of \$4,893,047.57 in relation to PAYGW and SGC liabilities and penalties. We understand that a further GST audit was finalised in December 2025, and that they may be owed a further \$3.7M in GST liabilities, penalties and interest.
- Revenue NSW lodged a POD in the amount of \$109,938.37 in relation to outstanding payroll tax liabilities for the period 1 July 2025 to 31 July 2025, 1 August 2025 to 31 August 2025, and 1 September 2025 to 30 September 2025.
- iCare lodged a POD in the amount of \$153,687.20 in relation to outstanding Workers Compensation premiums for the financial year ending 30 June 2024 and 30 June 2025.

We encourage any creditors who have not already done so, to lodge their creditor claims with this office. In this regard, please complete the Formal Proof of Debt Form, attached as **Annexure A**, and return the same together with documentary evidence to support your claim.

11. BOOKS AND RECORDS

Section 286 of the Act provides that:

“A company, registered scheme or disclosing entity must keep written financial records that;

- a) correctly record and explain its transactions and financial position and performance; and

b) would enable true and fair financial statements to be prepared and audited.”

The failure to maintain books and records in accordance with Section 286 of the Act allows a liquidator to presume a company was insolvent throughout the period the books were not maintained (Section 588E of the Act).

Following our appointment, we took steps to obtain the books and records of the Company, and caused notices to be served on the current directors of the Company, including

- ▲ Director Pack issued on 7 October 2025 to the current director, Mr Zeaiter.
- ▲ A follow up was sent on 29 October 2025 to the current director, Mr Zeaiter.

We have not received, despite requests, a ROCAP or books and records in respect of the Company. We have requested assistance from the ASIC to obtain books and records and ROCAP from the Director.

In light of the above and our bank statement analysis (discussed further in Section 13), our preliminary review is that the presumption of insolvency would apply to the Company though we would not rely on this for an insolvent trading claim against the Director or Former Directors.

12. FINDINGS AND RECOVERY ACTIONS

12.1 INSOLVENT TRADING (SECTION 588G)

Pursuant to Section 588G of the Act, a director may be personally liable for insolvent trading by a company where:

- ▲ A person is a director at the time a company incurs a debt;
- ▲ The company is insolvent at the time of incurring the debt or becomes insolvent because of incurring the debt;
- ▲ At the time the debt was incurred, there were reasonable grounds to suspect that the company was insolvent;
- ▲ The director was aware such grounds for suspicion existed; and
- ▲ A reasonable person in a like position would have been so aware.

The Act provides that the liquidator, and in certain circumstances the creditor who suffered the loss, may recover from the director, an amount equal to the loss or damage suffered. Similar provisions exist to pursue holding companies for debts incurred by their subsidiaries.

A defence is available under the Act where a director can establish:

- ▲ There were reasonable grounds to expect that the company was solvent, and they actually did so expect;
- ▲ They did not take part in management for illness or some other good reason; or
- ▲ They took all reasonable steps to prevent the company incurring the debt.

At this stage, we have not been provided with books and records of the Company. As the Director has failed to provide the Company's books and records, we have been unable to conduct a comprehensive investigation into the insolvency of the Company. Our investigations have therefore been limited to a review of the Company's bank statements and other tax records made available to us. The bank statements indicate that the Company may have utilised some management accounting software, and we are making attempts to assume control over these records.

During the Company's short tenure, the Company has failed to lodge various statutory returns (including BAS and tax returns), and where returns have been lodged, the figures reported are inaccurate and materially misstated. This would indicate that the Company failed to maintain accurate records that would enable the preparation of true and fair financial statements (as required by Section 286 of the Act).

Pursuant to section 588E(4) of the Act, the failure to maintain books and records allows for a presumption of insolvency of the Company during the relevant period. On this basis, we believe there are sufficient grounds to rely on the presumption that the Company was insolvent since the date of commencement of trade. We estimate that such claim maybe in the at least \$5.1M representing the outstanding debts advised to us to date. The level of claims are likely to increase upon lodgement of outstanding returns and if creditors submit additional claims.

12.2 DEFENCES AVAILABLE

In respect of pursuing insolvent trading claims, we note that a defence is available under the Act where a director can establish:

- ▶ There were reasonable grounds to expect that the company was solvent, and they actually did so expect;
- ▶ They did not take part in management for illness or some other good reason;
- ▶ They took all reasonable steps to prevent the company incurring the debt; or
- ▶ If a director availed themselves of the protections under the Safe Harbour regime.

We have received no advice from the Director or Former Directors that they sought to access the Safe Harbour regime. We note that this would have required the engagement of professionals and the development of a "restructuring plan". We have not seen any evidence in this regard.

Overall, we have not seen any particularly strong evidence of defences that may be available to the Director or Former Directors.

13. VOIDABLE TRANSACTIONS

Voidable transactions include transactions such as unfair preferences, uncommercial transactions, unfair loans, unreasonable director related transactions and circulating security interests created within six months before the relation-back day, which is the date of the filing of the application to wind up the Company.

These transactions usually relate to the period six (6) months prior to the relation back day; however, in certain circumstances, this period can be extended to four (4) years in relation to transactions with related entities and up to ten (10) years if the transactions were entered into with related parties with the intention of fraud.

ARITA has issued a creditor information sheet “Offences, Recoverable Transactions and Insolvent Trading” providing further information about voidable transactions. This information sheet is attached as **Annexure F**.

The transactions identified, if determined to be voidable, may be recoverable under the following provisions:

13.1 UNFAIR PREFERENCES (S588FA)

An unfair preference results when a company and a creditor are parties to a transaction(s) and the creditor receives more than it would receive if the transaction(s) are set aside, and that creditor proved for the debt in the winding up. If it is ultimately determined that certain payments are potentially recoverable as unfair preferences, it would be necessary to establish:

- that the company was insolvent at the time the payments were made; and
- that the recipient had reasonable grounds to suspect that the company was insolvent at that time or would become insolvent as a result of the payment.

The clawback provisions available to a liquidator relate only to payments made within six (6) months from the date of the filing of the winding up application. Furthermore, pursuant to S588FE(2D)(4) of the Act, clawback provisions available to the Liquidator extend to four (4) years from the RBP for transactions to related-party creditors.

To prove an unfair preference payment, the onus is on the liquidator to prove the payment was outside the ordinary course of the business, the party had suspicion of the company’s insolvency and cannot rely on a defence that the payment was received in good faith. This is typically evidenced by demands/threats, changed supply terms, payment arrangements and/or legal proceedings.

We have identified payments in the amount of \$328K and \$113K made to creditors that may constitute unfair preference transactions. Further analysis is required to assess whether the creditors ought reasonably to have suspected the Company’s insolvency at the time those payments were made.

13.2 UNCOMMERCIAL TRANSACTIONS (S588FB)

A transaction is considered uncommercial if it is made at a time when a company is insolvent, and it may be expected that a reasonable person in the company’s circumstances would not have entered into the transaction having regard to:

- The benefits or detriment to the company of entering into the transaction; and
- The prospective benefits to other parties to the transaction.

Our investigations have not identified any uncommercial transactions that could be pursued in a winding up.

13.3 CREDITOR-DEFEATING DISPOSITION (S588FC)

A disposition of property of a company is a creditor defeating disposition if:

- ▶ The consideration payable to the company for the disposition was less than the market value of the property or the best price that was reasonably obtainable for the property, having regard to the circumstances existing at that time.
- ▶ The disposition has the effect of preventing the property from becoming available for the benefit of the company's creditors in the winding - up of the company; or hindering, or significantly delaying, the process of making the property available for the benefit of the company's creditors in the winding - up of the company.

Our investigations have not identified any creditor-defeating dispositions that could be pursued in a winding up.

13.4 UNFAIR LOANS (S588FD)

A loan is unfair if it is made to a company at extortionate interest rates or the charges in relation to the loan are extortionate. In considering whether interest and charges are extortionate, regard must be had to the following:

- ▶ Risk the lender is exposed to;
- ▶ Value of the security;
- ▶ Term;
- ▶ Repayment schedule; and
- ▶ Amount of loan.

Our investigations to date have not identified any unfair loans.

13.5 UNREASONABLE DIRECTOR RELATED TRANSACTIONS (S588FDA)

A transaction is an unreasonable director-related transaction of the Company if:

- ▶ The transaction is a payment, a conveyance, transfer or disposition of property, the issue of securities, or incurring of an obligation to make a payment, disposition or issue by a company.
- ▶ The transaction is to a director or a close associate of a director or for their benefit.
- ▶ A reasonable person in the company's circumstances would not have entered into the transaction having regard to the benefit or detriment to the Company or other parties involved in the transaction.
- ▶ The transaction was entered into during the four (4) years leading to our appointment.

We have reviewed the Company's bank statements since its incorporation and identified that Company funds of approximately \$618K were utilised to make payments to an American Express credit card held in the name of Ms Esposito. A review of the credit card statements indicates that the majority of these expenses appear to be personal in nature. At this stage, it is unclear of Ms Esposito's

role in the Company, however, as discussed below, it appears that Ms Esposito was in control of the Company's bank accounts and acted as signatory to one of the Company's bank accounts.

We have also identified payments made to various motor vehicle financiers, where it appears that the Company has not granted security interests in the financier's favour nor is the Company the registered owner of any motor vehicles. This therefore suggests that the Company is making payments for liabilities of another Company or individual. We are undertaking further investigations to determine the registered owners of these possible assets, and if there is any claim against the directors/or related company in respect of these payments.

13.6 DISCHARGE OF RELATED PARTY DEBTS (S588FH)

A transaction is considered to have discharged a related party's debt if funds from a company are used to pay that Creditor which has had the effect of discharging, to the extent of a particular amount, a liability (whether under a guarantee or otherwise) of a related entity of the company.

Our investigations are continuing regarding the payment of related party debts. We have identified 'loan repayments' made of \$109K to a related party creditor and it would appear the Company may have also made payments on behalf of another company/individual in relation to motor vehicle loans.

13.7 POSSIBLE PHOENIX ACTIVITY

Illegal phoenix activity usually occurs when company directors abandon the company or transfer the business of an existing company to a new company without paying true or market value, leaving debts with the old company. Once the assets have been transferred, the old company is placed in liquidation or abandoned. If a liquidator is appointed, there are no assets to recover, which means creditors cannot be paid.

Once the assets are transferred to a new company, the directors continue to operate the business. This gives the new business an unfair advantage when competing for work, because they have less debt and lower operating costs.

There are often signs of illegal phoenix activity including:

- the new company operates the same or similar business as the old company, sometimes from the same premises, using the same assets and employees;
- the new company is incorporated with a similar name to the old company;
- the new company often uses the same bank account, advertising material, websites or contact details as the old company;
- the people involved in managing the old company control the new company.

As discussed above, it appears that the Company acted as labour hire business and appears to have provide labour to a group of companies that trade as 'Metro Workforce.' Further, the employees of the Company may have previously worked for an entity known as 'Metro on Hire Pty Ltd', however this entity was wound up in September 2024, and the employees subsequently 'transferred' to the Company. The Company is currently burdened by significant statutory debts (including payroll tax,

GST, PAYGW and SGC). We are investigating if the Company’s employees have been subsequently transferred to a further entity, and our enquiries in this regard are ongoing.

14. SUMMARY OF POTENTIAL OFFENCES

In summary, we consider there to be various potential contraventions of the Act that can be pursued against the Director or other parties in a Liquidation scenario:

Section	Potential Offence Identified	Summary of Offence
180	Failure to exercise reasonable care and diligence	Payments made of a personal nature which do not appear to be for the benefit of the Company Payment of related party debts Failure to lodge numerous outstanding taxation lodgements to the ATO Failure to maintain accurate records to enable the preparation of true and fair financial statements
181	Failure to act in good faith	Same as above
182	Use of Position	Same as above
588FA	Unfair Preferences	Payments made when Company was insolvent
588FDA	Unreasonable director related transactions	Payments made to related parties to the detriment of the Company and its creditors
286	Failure to maintain adequate financial records	Failure to maintain accurate records to enable the preparation of true and fair financial statements
588G	Director’s duty to prevent insolvent trading	Insolvent Trading

14.1 RECOVERY OF CLAIM

In considering whether an insolvent trading, breach of duty, or other voidable transaction claim could be pursued, a liquidator would need to examine the financial positions of potential defendants.

NSW Land Title Searches conducted indicates that Mr Zeaiter to be the registered owner of two (2) properties located in NSW. Both properties are subject to mortgages, and it is therefore unclear if the Director has sufficient assets available to meet any claim.

A search conducted on the National Personal Insolvency Index confirms that Mr Zeaiter is not an undischarged bankrupt.

15. REPORT TO ASIC

As Liquidators, we are required to complete an investigation into the Company's affairs and, if offences are identified, or in the event that a dividend of less than 50 cents in the dollar is paid to unsecured creditors, we are required to lodge a report with ASIC pursuant to Section 533 of the Act.

We intend to shortly report our findings to ASIC pursuant to Section 533(1) of the Act.

16. RECEIPTS AND PAYMENTS

A summary of receipts and payments report for the Company is attached as **Annexure D**.

17. ESTIMATED RETURN TO CREDITORS

The likelihood of a dividend being paid to creditors will be affected by a number of factors including:

- the size and complexity of the Liquidation;
- the amount of voidable transactions recovered and the costs of these recoveries;
- the statutory priority of certain claims and costs;
- the value of various classes of claims including secured, priority and unsecured creditor claims;
- the volume of enquiries by creditors and other stakeholders.

At this stage, there have been minimal recoveries in the Liquidation, and we have been unable to discharge our costs in full. On this basis, at this stage, we do not anticipate a dividend to be paid to any class of creditor.

However, a return to creditors may be possible should we be successful in pursuing and recovering the claims identified against the Director, Former Directors and other parties. At this stage, our investigations are preliminary and should a dividend be payable we will contact creditors accordingly.

In the interim we encourage any creditors who have not already done so, to lodge a proof of debt ("POD") together with relevant supporting documentation. A copy of the POD Form is attached as **Annexure A**.

18. REMUNERATION OF LIQUIDATORS

Creditors have previously approved our remuneration for the period 1 October 2025 to finalisation of the Liquidation to an amount of \$55,132.00 (plus GST).

At this stage, it is not our intention to seek additional approval for our remuneration. However, it is anticipated that should further work (including pursuing the various claims mentioned above) be required, we anticipate further approval of our remuneration will be required.

19. CREDITORS' RIGHTS

Pursuant to Clauses 70-40, 70-45, 75-15, 85-5, 90-24 and 90-35 of the Insolvency Practice Schedule (Corporations) and Rule 70-30 of the Insolvency Practice Rules (Corporations) 2016, we are required to give certain information to creditors as to their rights in the liquidation.

Accordingly, we attach as **Annexure E** further information regarding 'Creditor Rights in Liquidations'.

20. MATTERS OUTSTANDING

The outstanding matters in the Liquidation are:

- Consider and pursue insolvent trading claims and other possible liquidators actions identified above;
- Attend to legal proceedings on foot pertaining to our appointment as liquidators;
- Finalise Investigations and submit Initial Statutory Report to ASIC pursuant to Section 533 and submit a Supplementary Statutory Report if warranted;
- Statutory lodgements and general administrative matters; and
- Conducting finalisation procedures.

Subject to the timing of the finalisation of the above matters and any unforeseen circumstances, we currently estimate that the liquidation will be finalised within one (1) to two (2) years.

21. QUERIES

The BRI Ferrier staff member responsible for this matter is as follows:

- BRI Contact: Sushma Mandira
- Phone: (02) 8263 2333
- Email: smandira@brifnsw.com.au
- Mailing: GPO Box 7079, Sydney NSW 2001

Yours faithfully,

GLOBAL MANAGEMENT NSW PTY LTD (IN LIQUIDATION)



PETER KREJCI

Joint and Several Liquidator

The logo for BRI Ferrier, featuring the text "BRI Ferrier" in white on a dark grey background, with a green triangle pointing upwards and to the right.

BRI Ferrier

**Global Management NSW Pty
Ltd (In Liquidation)
ACN 674 737 770
ABN 52 674 737 770**

**Annexure "A"
Formal Proof of Debt Form**

FORMAL PROOF OF DEBT OR CLAIM (GENERAL FORM)

To the Joint and Several Liquidators of Global Management NSW Pty Ltd (In Liquidation) ACN 674 737 770

1. This is to state that the company was, on 1 October 2025 ⁽¹⁾ and still is, justly and truly indebted to⁽²⁾ (full name):

.....
('Creditor')

.....
of (full address)

for \$.....dollars and.....cents.

Particulars of the debt are (please attach documents to support your claim e.g. purchase orders, invoices, interest schedules):

Date	Consideration ⁽³⁾ state how the debt arose	Amount \$ (Incl. GST)	Remarks ⁽⁴⁾ include details of voucher substantiating payment

2. To my knowledge or belief the creditor has not, nor has any person by the creditor's order, had or received any manner of satisfaction or security for the sum or any part of it except for the following:

Insert particulars of all securities held. Where the securities are on the property of the company, assess the value of those securities. If any bills or other negotiable securities are held, specify them in a schedule in the following form:

Date	Drawer	Acceptor	Amount \$ c	Due Date

I am **not** a related creditor of the Company ⁽⁵⁾

I am a related creditor of the Company ⁽⁵⁾
relationship:

3A.^{(6)*} I am employed by the creditor and authorised in writing by the creditor to make this statement. I know that the debt was incurred for the consideration stated and that the debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.

3B.^{(6)*} I am the creditor's agent authorised to make this statement in writing. I know that the debt was incurred and for the consideration stated and that the debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.

<input type="checkbox"/>	<p>I authorise the External Administrators' (whether as Voluntary Administrators/Deed Administrators/Liquidators) on behalf of the Company and his or her employees and agents to send and give electronic notification of documents in accordance with Section 600G of the Corporations Act 2001 to the following email address:</p> <p>Contact Name:</p> <p>Email Address:</p>
--------------------------	--

DATED this.....day of.....202...

NAME IN BLOCK LETTERS

Occupation.....

Address.....

Signature of Signatory

OFFICE USE ONLY

POD No:		ADMIT (Voting / Dividend) - Ordinary	\$
Date Received:		ADMIT (Voting / Dividend) - Preferential	\$
Entered into CORE IPS:		Reject (Voting / Dividend)	\$
Amount per CRA/RATA	\$	Object or H/Over for Consideration	\$
Reason for Admitting / Rejection			
PREP BY/AUTHORISED		TOTAL PROOF	\$
DATE AUTHORISED / /			

Proof of Debt Form Directions

- * Strike out whichever is inapplicable.
- (1) Insert date of Court Order in winding up by the Court, or date of resolution to wind up, if a voluntary winding up.
- (2) Insert full name and address (including ABN) of the creditor and, if applicable, the creditor's partners. If prepared by an employee or agent of the creditor, also insert a description of the occupation of the creditor.
- (3) Under "Consideration" state how the debt arose, for example "goods sold and delivered to the company between the dates of"; "moneys advanced in respect of the Bill of Exchange".
- (4) Under "Remarks" include details of vouchers substantiating payment.
- (5) Related Party / Entity: Director, relative of Director, related company, beneficiary of a related trust.
- (6) If the Creditor is a natural person and this proof is made by the Creditor personally. In other cases, if, for example, you are the director of a corporate Creditor or the solicitor or accountant of the Creditor, you sign this form as the Creditor's authorised agent (delete item 3A). If you are an authorised employee of the Creditor (credit manager etc), delete item 3B.

Annexures

- A. If space provided for a particular purpose in a form is insufficient to contain all the required information in relation to a particular item, the information must be set out in an annexure.
- B. An annexure to a form must:
 - (a) have an identifying mark;
 - (b) and be endorsed with the words:
 - i) "This is the annexure of *(insert number of pages)* pages marked *(insert an identifying mark)* referred to in the *(insert description of form)* signed by me/us and dated *(insert date of signing)*; and
 - (c) be signed by each person signing the form to which the document is annexed.
- C. The pages in an annexure must be numbered consecutively.
- D. If a form has a document annexed the following particulars of the annexure must be written on the form:
 - (a) the identifying mark; and
 - (b) the number of pages.
- E. A reference to an annexure includes a document that is with a form.

The logo for BRI Ferrier, featuring the text "BRI Ferrier" in white on a dark grey background, with a green triangle pointing upwards and to the right.

BRI Ferrier

**Global Management NSW Pty
Ltd (In Liquidation)
ACN 674 737 770
ABN 52 674 737 770**

**Annexure "B"
Declaration of Independence,
Relevant Relationships and
Indemnities**

Declaration of Independence, Relevant Relationships and Indemnities ("DIRRI")

GLOBAL MANAGEMENT NSW PTY LTD

ACN: 674 737 770

ABN: 52 674 737 770

(IN LIQUIDATION)

("THE COMPANY")

Revised 31 December 2025

Peter Krejci & Jonathon Keenan
Joint and Several Liquidators

Novabrif Pty Ltd t/as BRI Ferrier
ABN 61 643 013 610
Level 26, 25 Bligh Street, Sydney NSW 2000
Phone (02) 8263 2333
Email: info@brifnsw.com.au
Website: www.briferrier.com.au



The purpose of this document is to assist creditors with understanding any relevant relationships that we, the Joint and Several Liquidators, have with parties who are closely connected to Global Management NSW Pty Ltd (ACN 674 737 770) (In Liquidation) (“the Company”) and any indemnities or upfront payments that have been provided to us. None of the relationships disclosed in this document are such that our independence is affected.

This information is provided so you have trust and confidence in our independence and, if not, you can ask for further explanation or information and can act to remove and replace us if you wish.

This declaration is made in respect of ourselves, our partners and the BRI Ferrier network.

We are Professional Members of ARITA – Australian Restructuring Insolvency and Turnaround Association. We acknowledge that we are bound by the ARITA Code of Professional Practice.

A. INDEPENDENCE

We, Peter Krejci and Jonathon Keenan, of BRI Ferrier have assessed our independence prior to accepting the appointment as Joint and Several Liquidators of the Company in accordance with the law and applicable professional standards and we are not aware of any reasons that would prevent us from accepting this appointment.

There are no other known relevant relationships, including personal, business and professional relationships that should be disclosed beyond those we have disclosed in this document.

B. CIRCUMSTANCES OF APPOINTMENT

I. HOW WE WERE REFERRED THIS APPOINTMENT

The appointment was referred to us by the Deputy Commissioner of Taxation (“the Referrer”). The Referrer is a sophisticated statutory body that is administratively bound to act as a Model Litigant and from time to time, will petition to have companies wound up for various regulatory and public interest reasons.

The Referrer contacted our office on 16 April 2025 to make initial enquiries regarding our appointment over:

- Sydney Exotic Aquariums Casula Pty Ltd (In Liquidation) (ACN 649 148 014)
- Richmond Lifts Pty Ltd (In Liquidation) (ACN 608 024 719)
- United Lifts Technologies Pty Ltd (In Liquidation) (ACN 659 501 532) and
- Financial Advisory Australia Pty Ltd (In Liquidation) (ACN 669 266 228) (collectively the “**Richmond Group**”)

The ATO noted our appointment as external administrators over certain entities within the Richmond Group. In light of the nature of transactions identified across the various liquidations within the Richmond Group, the Referrer sought confirmation as to whether we would be prepared to consent to act as Liquidators of the Company.

We provided our Consent to Act as Liquidators, on 16 July 2025, and pursuant to an Order of the Federal Court of Australia, we were appointed Liquidators on 1 October 2025.

We believe that this referral does not result in a conflict of interest or duty because:

- Whilst we have received referrals from the Referrer from time to time, these have been on an ad hoc basis.
- The giving of a consent to act does not result in any duty owed to that party that would conflict with our interests or duties under the Corporations Act.
- We have not received or paid any benefit to the Referrer with respect of these referrals.
- As a statutory body, the Referrer is bound to act within the rules and regulations set out by the Corporations Act.

On 18 February 2025, the Richmond Group commenced proceedings in the Federal Court of Australia seeking, among other things:

- that we be appointed provisional liquidators of Marginata Securities Pty Ltd, Reliance Financial Services Pty Ltd and Armstrong Scalisi Holdings Pty Ltd (formerly CAP Accounting Pty Ltd) (“Provisional Liquidation Entities”); and
- that we be appointed receivers, on an interim basis, of Capital Financial Advisory Pty Ltd (formerly Accolade Advisory Pty Ltd) (“Accolade”);
- orders that we be appointed liquidators of Eastrock Civilworks Pty Ltd (In Liquidation), Fraser Holdings NSW Pty Ltd (In Liquidation) and Platinum Logistics Aust Pty Ltd (In Liquidation) (“Replacement Liquidations”)

(Proceeding).

The Provisional Liquidation Entities and Accolade are believed to be part of a broader group of companies, including, among others, the Replacement Liquidations and the Richmond Group, effectively controlled by an individual by the name of Sam Cassaniti, who appears to have been behind at least two suspected schemes to avoid payment of PAYG tax to the ATO.

On 19 February 2025, Shariff J made orders in the Proceeding appointing us as provisional liquidators of the Provisional Liquidation Entities and receivers, on an interim basis, of Accolade. Subsequently, on 11 March 2025, Orders were made in the Federal Court of Australia appointing us over the Replacement Liquidations.

On 15 September 2025, we were subsequently replaced as Provisional Liquidators of the Provisional Liquidations, and Mr Alan Walker and Mr Glenn Livingstone of WLP Restructuring were appointed in our place.

We believe that this appointment over the Company will not result in a conflict of interest or duty because:

- the Company, together with the Richmond Group, the Provisional Liquidation Entities, Accolade, and the Replacement Liquidations appears to be part of the broader group, effectively controlled

by Mr Cassaniti, which appears to have been engaged in at least two suspected schemes to avoid payment of PAYG tax for the benefit of Mr Cassaniti and his family members;

- that in the event of any conflict arising, such as adjudicating on proofs of debt, we would seek the appointment of a special purpose liquidator to adjudicate on proofs of debtor otherwise approach the court;
- further, having regard to the Company being part of a broader group and the extensive investigations undertaken by Mr Krejci & Mr Keenan in respect of the Richmond Group (including conducting public examinations in late 2024), our appointment would, in our view, result in savings in time, work and costs for the benefit of external creditors of the group.

II. DID WE MEET WITH THE COMPANY, THE DIRECTOR/S OR THEIR ADVISORS BEFORE WE WERE APPOINTED?

Yes No

Neither we, nor our Firm, have met with the Company, its directors, or their advisors prior to our appointment to discuss our appointment to this Company.

C. RELEVANT RELATIONSHIPS (EXCLUDING PROFESSIONAL SERVICES TO THE INSOLVENT)

Within the previous two years, we, or members of our firm, have, or have had a relationship with:	
The Company?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
The Directors?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Any associates of the Company?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Below are associated entities which we are appointed in various capacities: Attached as Annexure 1 to the DIRRI is the list of entities to which members of BRI Ferrier have been appointed as external administrator. The relationship between these entities is by way of a number of common directors, who are also directors/former directors of the Company. Additionally, Mr Krejci and Mr Keenan have been appointed as external administrators over a number of entities where Mr Teddy John Panella & Mr Andrew Miller also previously held directorships. We have referred to these entities as the Palasty Group. Please refer to Annexure 2 for a listing of the Palasty Group entities. Appointments to a group and/or related parties is permitted under the ARITA Code of Professional Practice and should generate

Within the previous two years, we, or members of our firm, have, or have had a relationship with:	
	<p>efficiencies in conducting the appointments. This is particularly relevant given the mixing of the financial and operational matters between the entities.</p> <p>The affairs of the Richmond Group are closely linked to the Company and therefore the appointment to the Company will assist in seeking to maximise the outcomes for creditors.</p> <p>The role undertaken by us as Joint and Several Liquidators/Receivers will not influence our ability to fully comply with the statutory and fiduciary obligations associated the administration of the Company in an objective and impartial manner.</p> <p>Should any conflict arise, we will keep creditors informed and take appropriate actions to resolve the conflict which may include obtaining court directions or the appointment of a Special Purpose Administrator.</p>
A former insolvency practitioner appointed to the Company?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
A secured creditor entitled to enforce a security over the whole or substantially the whole of the Company's property?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Do we have any other relationships that we consider are relevant to creditors assessing our independence?	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<p>Australian Taxation Office</p> <p>The records identify that the ATO is a creditor of the Company.</p> <p>The ATO is a sophisticated statutory creditor and is administratively bound to act as a Model Litigant. In our experience the ATO does not seek to exert improper pressure on insolvency practitioners in connection with the discharge of their duties to creditors generally.</p> <p>Principals and Directors of BRI Ferrier around Australia, were, until its expiration at the end of 2014, members of a panel of Official Liquidators established by the ATO and accepted appointments by Australian Courts initiated by the Federal Commissioner. These Official Liquidators had undertaken to the ATO to accept appointments as Liquidator appointed by a Court under the Corporations Act where the ATO is the applicant creditor, whether a company has assets or not. BRI Ferrier is likely to seek</p>	

Do we have any other relationships that we consider are relevant to creditors assessing our independence?

inclusion in any comparable panel should one be established in future. Membership of the panel was not conditional upon any preference or benefit being conferred upon the ATO.

In addition to the above, we also note that Principals of BRI Ferrier routinely accept nominations and appointment as insolvency practitioners by the major trading banks, in addition to creditors such as the ATO (as discussed above). The nature of these relationships varies over time depending on the nature of the engagements. Such relationships do not impede our independence or give rise to a conflict of duties because we accept such engagements only on the basis that our independence will be maintained and the relationships are maintained on professional commercial terms.

ERA Legal

ERA Legal are a firm of solicitors who we have dealt with from time to time. We have been referred other matters from ERA Legal prior to these appointments, however these matters were referred to us are on an irregular basis.

Common Directors

There is commonality across the entities pertaining to the directorships of Mr Teddy Panella, Mr Sam Cassaniti and Mr Andrew Miller.

In addition to the above, we also note that Principals of BRI Ferrier routinely accept nominations and appointments as insolvency practitioners by the major trading banks, in addition to creditors such as the ATO (as discussed above). The nature of these relationships varies over time depending on the nature of the engagements. Such relationships do not impede our independence or give rise to a conflict of duties because we accept such engagements only on the basis that our independence will be maintained and the relationships are maintained on professional commercial terms.

III. NO OTHER RELEVANT RELATIONSHIPS TO DISCLOSE

There are no other known relevant relationships, including personal, business and professional relationships, from the previous 24 months with the Company, an associate of the Company, or any person or entity that has a valid and enforceable security interest on the whole or substantially whole of the Company's property that should be disclosed.

D. INDEMNITIES AND UP-FRONT PAYMENTS

We have been provided with the following indemnities under the Group:

Name	Relationship with the Company	Nature of indemnity or payment
ATO Indemnity in favour of Sydney Exotic Aquariums Casula Pty Ltd, Richmond Lifts Pty Ltd & United Lifts Technologies Pty Ltd	The Company's creditor.	The ATO have agreed to fund and indemnify Mr Krejci as Liquidator of these associated entities for the specific purpose of conducting Public Examinations of key individuals associated with these entities. This Funding agreement is subject to Suppression Orders by the Court.
ATO	The Company's creditor.	The ATO have agreed to funding and indemnifying the Liquidators of the Palasty and Richmond Groups; the Provisional Liquidators and Receivers of the entities mentioned above. The Funding and Indemnity Agreement is currently subject to suppression Orders by the Court.
Bond Finance	A.C.N 668 487 045 Pty Ltd formerly known as Republic Hotel Sydney Pty Limited ("RHS"), A.C.N 668 487 072 Pty Ltd formerly known as Republic Hotel Management Pty Limited ("RHM") secured creditor	<p>On 20 September 2024, we, as Administrators of RHS and RHM, entered into a Deed of Indemnity with Bond Finance.</p> <p>The Deed of Indemnity provides for funding capped to an amount of \$200,000 to cover all liabilities properly incurred by the Administrators in the conduct of the Administration of RHS and RHM, including but not limited to, the trading costs, Administrators' remuneration, expenses, legal fees and disbursements. The indemnity may be called upon at the conclusion of the Administration period if the trading of the business is insufficient to meet such expenses/liabilities.</p> <p>This indemnity is unconditional and will not affect our ability to conduct the external administrations.</p> <p>We have received an amount of \$153,712.01 under the Deed of Indemnity.</p>
Bond Finance	Risby Cove TAS Pty Ltd ("RCT") and Risby Cove Management Pty Ltd (In	Bond Finance has provided an indemnity capped to an amount of \$200,000 to cover all liabilities properly incurred by the Administrators in the conduct of the Administration of RCT and RCM, including but not limited to, the trading costs, Administrators' remuneration, expenses, legal fees and

	<p>Liquidation) (“RCM”) secured creditor.</p>	<p>disbursements. The indemnity may be called upon at the conclusion of the Administration period if the trading of the business is insufficient to meet such expenses/liabilities.</p> <p>This indemnity is unconditional and will not affect our ability to conduct the external administrations.</p> <p>On 25 September 2024, we received an amount of \$100,000 under the Deed of Indemnity in order to facilitate ongoing trading of RCT and RCM.</p> <p>RCT received an amount of \$75,000 on 14 March 2025, to cover liabilities incurred in respect of the Administration of RCT.</p> <p>However, RCM repaid \$75,000 of the funding above to Bond Finance.</p> <p>Therefore, a total amount of \$100,000 has been received under this indemnity.</p>
<p>Bond Finance</p>	<p>Eden Australasia Pty Ltd (“Eden”) and The Sapphire Australasia Pty Ltd’s (“Sapphire”) secured creditor.</p>	<p>On 24 September 2024, we, as Administrators of Eden and Sapphire, entered into a Deed of Indemnity with Bond Finance.</p> <p>The Deed of Indemnity provides for funding capped to an amount of \$200,000 to cover all liabilities properly incurred by the Administrators in the conduct of the administration of Eden of Sapphire, including but not limited to, the trading costs, Administrators’ remuneration, expenses, legal fees and disbursements. The indemnity may be called upon at the conclusion of the Administration period if the trading of the business is insufficient to meet such expenses/liabilities.</p> <p>This indemnity is unconditional and will not affect our ability to conduct the external administrations.</p> <p>We have received the full value of the funds under the indemnity in tranches, as follows:</p> <ul style="list-style-type: none"> ➤ \$50,000 on 26 September 2024. ➤ \$56,453.00 on 22 November 2024. ➤ \$93,547.00 on 19 December 2024.

We have not received any other upfront payments and have not been indemnified in relation to these administrations, other than any indemnities that we may be entitled to under statute.

Dated: 31 December 2025



Peter Krejci

Joint and Several Liquidator



Jonathon Keenan

Joint and Several Liquidator

NOTE:

1. *The assessment of independence has been made based on an evaluation of the significance of any threats to independence and in accordance with the requirements of the relevant legislation and professional Standards.*
2. *If circumstances change, or new information is identified, we are required under the Corporations Act 2001 and ARITA's Code of Professional Practice to update this Declaration and provide a copy to creditors with our next communication as well as table a copy of any replacement declaration at the next meeting of the insolvent's creditors. For creditors' voluntary liquidations and voluntary administrations, this document and any updated versions of this document are required to be lodged with ASIC.*

Annexure 1

Company/Trust	ACN	Current External Administration status	Voluntary Administration Appointment Date	Date of Liquidation/ Provisional Liquidation/Receiver Appointment Date	Director/Former Director Name	Period of Director Appointment	Appointee/s	Method of Appointment
Sydney Exotic Aquariums Casula Pty Ltd ATF Panella Discretionary Trust (ABN 29 704 567 650) and Sydney Exotic Aquariums Trust (ABN 90 228 589 486)	649 148 014	Creditors Voluntary Liquidation	NA	28/11/2023	Teddy John Panella Gregory Maly Teddy John Panella	01/02/2023 - current 01/02/2022 - 22/11/2023 31/03/2021 - 01/02/2022	Peter Krejci on 28 March 2024. Jonathon Keenan was added as a further joint and several liquidator by court order on 19 February 2025.	At a creditors meeting held on 28 March 2024, creditors resolved to replace Daniel Frisken of O'Brien Palmer.
Richmond Lifts Pty Ltd ATF Richmond Lifts Trust (ABN 68 939 202 658)	608 024 719	Creditors Voluntary Liquidation	NA	28/11/2023	Teddy John Panella Daniel Mark Osmond Andrew Bruce Miller Joseph Anthony Tarzia Andrew Bruce Miller Angelo Russo	14/11/2022 - current 10/10/2022 - 14/11/2022 11/05/2021 - 10/10/2022 01/04/2021 - 11/05/2021 15/02/2021 - 01/04/2021 03/09/2015 - 15/02/2021	Peter Krejci on 11 April 2024. Jonathon Keenan was added as a further joint and several liquidator by court order on 19 February 2025.	At a creditors meeting held on 11 April 2024, creditors resolved to replace Daniel Frisken of O'Brien Palmer.
United Lifts Technologies Pty Ltd ATF United Lifts Technologies Trust (ABN 11 702 867 023)	659 501 532	Creditors Voluntary Liquidation	NA	28/11/2023	Teddy John Panella Andrew Bruce Miller Andrew Bruce Miller	01/06/2022 - current 01/10/2022 - 27/12/2022 18/05/2022 - 01/06/2022	Peter Krejci on 11 April 2024. Jonathon Keenan was added as a further joint and several liquidator by court order on 19 February 2025.	At a creditors meeting held on 11 April 2024, creditors resolved to replace Daniel Frisken of O'Brien Palmer.
Financial Advisory Australia Pty Ltd	669 266 228	Creditors Voluntary Liquidation	9/12/2024	21/02/2025	Teddy John Panella	29/06/2023 - current	Peter Krejci on 19 December 2024. Jonathon Keenan was added as a further joint and several liquidator by court order on 11 March 2025	At the first meeting of creditors held on 19 December 2024, creditors resolved to replace Kathleen Vouris and Richard Albarran of Hall Chadwick.
Marginata Securities Pty Ltd *	610 129 630	Provisional Liquidation	NA	19/02/2025	Sam Cassaniti Thi Linh Trinh Sam Peter Cassaniti Stefan Adam Morvillo	7/05/2025 - current 01/07/2019 - 7/05/2025 08/07/2024 - 09/07/2024 11/01/2016 - 01/07/2019	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 19 February 2025
Reliance Financial Services Pty Ltd *	146 317 919	Provisional Liquidation	NA	19/02/2025	Sam Cassaniti Andrew Bruce Miller Dragomir Aleksic Mark Wehbe Steven Vickers George Nassar Michael Graham Lowe David Salvatore Cassaniti	07/05/2025 - current 22/07/2020 - 07/02/2025 20/03/2020 - 22/07/2020 25/07/2018 - 20/03/2020 03/02/2017 - 25/07/2018 01/04/2016 - 16/12/2016 01/03/2016 - 01/04/2016 13/09/2010 - 01/03/2016	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 19 February 2025
Armstrong Scalisi Holdings Pty Ltd, T/as CAP Accounting	114 980 586	Provisional Liquidation	NA	19/02/2025	Teddy Panella Mark Wehbe Steven Vickers Michael Graham Lowe David Cassaniti	20/03/2020 - current 25/07/2018 - 20/03/2020 05/02/2017 - 25/07/2018 01/03/2016 - 05/02/2018 27/06/2005 - 01/03/2016	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 19 February 2025
Capital Financial Advisory Pty Ltd (formerly known as Accolade Advisory Pty Ltd) *	604 214 100	Court Appointed Receivership	NA	19/02/2025	Carmelo Duardo	13/02/2015 - current	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 11 March 2025
ASH Discretionary Trust ABN 42 030 276 274	NA	Court Appointed Receivership	NA	11/03/2025	-	-	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 11 March 2025
Marginata Securities Trust ABN 86 760 448 283 *	NA	Court Appointed Receivership	NA	11/03/2025	-	-	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 11 March 2025
RFS Trust ABN 54 794 818 751 *	NA	Court Appointed Receivership	NA	11/03/2025	-	-	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 11 March 2025
Reliance Discretionary Trust ABN 17 053 061 964 *	NA	Court Appointed Receivership	NA	11/03/2025	-	-	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 11 March 2025
Fraser Holdings NSW Pty Ltd ATF Fraser Accounting Trust (ABN 84 323 097 662)	640 331 791	Creditors Voluntary Liquidation	NA	20/12/2023	Teddy John Panella Daniel Mark Osmond Andrew Bruce Miller Andrew Wells	14/11/2022 - current 10/10/2022 - 14/11/2022 01/05/2021 - 10/10/2022 16/04/2020 - 01/05/2021	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 11 March 2025 replacing Kathleen Vouris and Richard Albarran of Hall Chadwick
Global Management NSW Pty Ltd	674 737 770	Court Liquidation	NA	1/10/2025	Raymond Zeaiter Teddy John Panella Andrew Bruce Miller Sam Peter Cassaniti	20/02/2024 - current 15/02/2024 - 20/02/2024 06/02/2024 - 15/02/2024 05/02/2024 - 06/02/2024	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 1 October 2025
Nararra Developments Pty Ltd	637 361 052	Court Liquidation	NA	11/11/2025	Teddy John Panella Daniel Mark Osmond Andrew Bruce Miller Sam Peter Cassaniti Andrew Bruce Miller Thi Linh Trinh	14/12/2024 - current 20/11/2022 - 14/12/2024 20/09/2022 - 20/11/2022 01/06/2022 - 20/09/2022 01/07/2020 - 01/06/2022 11/11/2019 - 01/07/2020	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 11 November 2025
Narara Developments Trust ABN 40 241 940 320	NA	Court Appointed Receivership	NA	21/11/2025	-	-	Peter Krejci and Jonathon Keenan	Order of Federal Court of Australia made on 21 November 2025

*On 15 September 2025, Orders were made by the Federal Court of Australia that Glenn Livingstone and Alan Walker of WLP Restructuring be appointed as replacement Provisional Liquidators and Receivers of these entities.

Annexure 2

Company Name	ACN	Current external administration status	VA appointment Date	DOCA appointment	Liq/Prov/Receiver Appointment Date	Director/Former Director Name	Period of Director Appointment	Method of Appointment
Cedar Grove TAS Pty Ltd	671 936 628	Creditors Voluntary Liquidation	27/11/2024	NA	6/01/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 07/10/2023 - 05/09/2024 05/10/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
Core Asset Investments Pty Ltd	644 206 324	Creditors Voluntary Liquidation	27/11/2024	NA	6/01/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 09/09/2020 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
Nerang QLD Pty Ltd	667 994 569	Creditors Voluntary Liquidation	27/11/2024	NA	6/01/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 20/09/2023 - 05/09/2024 15/05/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
Newcastle Denison Pty Ltd	667 809 743	Creditors Voluntary Liquidation	27/11/2024	NA	6/01/2025	Andrew Bruce Miller John Palasti Mark Toma John Palasty	05/09/2024 - current 28/11/2023 - 05/09/2024 08/05/2023 - 28/11/2023 20/09/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
Virtual Metro Pty Ltd	675 437 144	Creditors Voluntary Liquidation	27/11/2024	NA	24/01/2025	Andrew Bruce Miller John Palasti	05/09/2024 - current 01/03/2024 - 05/09 2024	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
The Courthouse Management Pty Ltd	670 835 300	Creditors Voluntary Liquidation	27/11/2024	NA	6/01/2025	Andrew Bruce Miller John Palasti Rory Gallagher John Palasty Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 01/04/2024 - 16/05/2024 28/11/2023 - 10/01/2024 28/08/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
AM NSW Pty Limited	163 065 478	Creditors Voluntary Liquidation	NA	NA	29/01/2024	Joseph Anthony Tarzia Mark Toma Aiman Lofty Yousif	14/11/2019 - current 28/03/2013 - 14/11/2019 28/03/2013 - 11/05/2017	At a creditors meeting held on 25 October 2024, creditors resolved to replace Daniel Frisken of O'Brien Palmer.
Risby Cove Management Pty Ltd	667 994 461	Creditors Voluntary Liquidation	23/09/2024	NA	18/12/2024	Andrew Bruce Miller John Palasti Rory Gallagher Mark Toma	05/09/2021 - current 28/11/2023 - 05/09/2024 27/09/2023 - 16/05/2024 15/05/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
Risby Cove TAS Pty Ltd	667 994 194	Creditors Voluntary Liquidation	23/09/2024	NA	18/12/2024	Andrew Bruce Miller John Palasty Rory Gallagher Mark Toma	05/09/2024 - current 20/09/2023 - 05/09/2024 28/11/2023 - 16/05/2024 15/05/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
A.C.N 668 487 045 Pty Ltd formerly known as Republic Hotel Sydney Pty Limited	668 487 045	Creditors Voluntary Liquidation	20/09/2024	NA	24/10/2024	Andrew Bruce Miller John Palasty Mark Toma	05/09/2024 - current 20/09/2023 - 05/09/2024 03/06/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
A.C.N 668 487 072 Pty Ltd formerly known as Republic Hotel Management Pty Limited	668 487 072	Creditors Voluntary Liquidation	20/09/2024	NA	24/10/2024	Andrew Bruce Miller John Palasty Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 03/08/2023 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
Eden Australasia Pty Ltd	653 282 609	Creditors Voluntary Liquidation	24/09/2024	16/01/2025	12/03/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 31/08/2021 - 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
The Sapphire Australasia Pty Ltd	655 675 442	Creditors Voluntary Liquidation	24/09/2024	16/01/2025	12/03/2025	Andrew Bruce Miller John Palasti John Palasty Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 28/11/2023 - 10/01/2024 29/11/2021- 28/11/2023	Resolution passed by secured creditor, Bond Finance, pursuant to Section 436C
Core Asset Development Pty Ltd	643 711 200	Provisional Liquidation	NA	NA	19/02/2025	Andrew Bruce Miller Joseph Anthony Tarzia Moussa Hassan AbdulKareem Al Abdulla Mark Toma	15/09/2024 - current 11/03/2024 - 23/10 2024 05/10/2023 - 11/03/2024 11/05/2023 - 05/10/2023 22/08/2020 - 11/05/2023	Order of Federal Court of Australia made on 19 February 2025
Newcastle Denison Management Pty Ltd	667 810 031	Provisional Liquidation	NA	NA	19/02/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 08/05/2023 - 28/11/2023	Order of Federal Court of Australia made on 19 February 2025
The Jewel of Eden Motel Pty Ltd	656 783 774	Provisional Liquidation	NA	NA	19/02/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 24/01/2022 - 10/01/2024	Order of Federal Court of Australia made on 19 February 2025
The Whale Hotel Pty Ltd	656 052 578	Provisional Liquidation	NA	NA	19/02/2025	Andrew Bruce Miller John Palasti John Palasty Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 28/11/2023 - 10/01/2024 14/12/2021 - 28/11/2023	Order of Federal Court of Australia made on 19 February 2025
Top Class Construction NSW Pty Ltd	621 721 757	Provisional Liquidation	NA	NA	19/02/2025	Andrew Bruce Miller Teddy John Panella Miroslav Starcevic Mark Toma	02/09/2024 - current 11/07/2021 - 02/09/2024 10/07/2021 - 27/10/2023 15/09/2017 - 12/10/2023	Order of Federal Court of Australia made on 19 February 2025

Company Name	ACN	Current external administration status	VA appointment Date	DOCA appointment	Liq/Prov/Receiver Appointment Date	Director/Former Director Name	Period of Director Appointment	Method of Appointment
Bond Global Capital Pty Ltd	652 537 598	Court appointed receivership	NA	NA	19/02/2025	Mark Toma	04/08/2021 - current	Order of Federal Court of Australia made on 19 February 2025
Virtual Pty Ltd	668 065 441	Creditors Voluntary Liquidation	NA	NA	18/10/2024	Andrew Bruce Miller John Palasti John Palasty Mark Toma	05/09/2024 - current 28/11/2023 - 10/01/2024 28/11/2023 - 10/01/2024 17/05/2023 - 28/11/2023	Order of Federal Court of Australia made on 11 March 2025 replacing Mr Nicaron Natkunarajah of Roger and Carson
Eastrock Civilworks Pty Ltd	623 318 178	Creditors Voluntary Liquidation	NA	NA	31/08/2023	Joseph Anthony Tarzia Teddy John Panella Daniel Mark Osmond Teddy Panella Andrew Bruce Miller Joseph Anthony Tarzia Angelo Russo	15/11/2022 - current 14/11/2022 - 13/06/2023 10/10/2022 - 14/11/2022 06/03/2021 - 10/10/2022 15/02/2021 - 01/04/2021 01/04/2021 - 01/04/2021 08/12/2017 - 15/02/2021	Order of Federal Court of Australia made on 11 March 2025 replacing Mr Nicaron Natkunarajah of Roger and Carson
Platinum Logistics Aust Pty Ltd	659 500 393	Creditors Voluntary Liquidation	NA	NA	12/08/2024	Teddy John Panella Daniel Mark Osmond Andrew Bruce Miller	09/01/2023 - current 10/10/2022 - 09/01/2023 18/05/2022 - 10/10/2022	Order of Federal Court of Australia made on 11 March 2025 replacing Mr Nicaron Natkunarajah of Roger and Carson
Twofold Arcade Eden Pty Ltd	664 337 508	Court Liquidation	NA	NA	25/07/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 07/12/2022 - 28/11/2023	Order of Federal Court of Australia made on 25 July 2025
Nerang QLD Management Pty Ltd	667 994 630	Court Liquidation	NA	NA	25/07/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 15/05/2023 - 28/11/2023	Order of Federal Court of Australia made on 25 July 2025
Cedar Grove Management Pty Ltd	671 936 977	Court Liquidation	NA	NA	22/10/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 05/10/2023 - 28/11/2023	Order of Federal Court of Australia made on 22 October 2025
Kinselas Pty Ltd	670 836 683	Court Liquidation	NA	NA	22/10/2025	Andrew Bruce Miller John Palasti Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 28/08/2023 - 28/11/2023	Order of Federal Court of Australia made on 22 October 2025
The Courthouse (NSW) Pty Ltd	670 8334 572	Court Liquidation	NA	NA	22/10/2025	Andrew Bruce Miller John Palasti John Palasty Mark Toma	05/09/2024 - current 28/11/2023 - 05/09/2024 28/11/2023 - 10/01/2024 28/08/2023 - 28/11/2023	Order of Federal Court of Australia made on 22 October 2025
Top Class Building (Aus) Pty Ltd	673 951 338	Court Liquidation	NA	NA	24/10/2025	Andrew Bruce Miller John Palasty	05/09/2024 - current 03/01/2024 - 05/09/2024	Order of Federal Court of Australia made on 24 October 2025

The logo for BRI Ferrier, featuring the text "BRI Ferrier" in white on a dark grey rectangular background. A green triangle is positioned at the bottom right corner of the grey rectangle.

BRI Ferrier

**Global Management NSW Pty
Ltd (In Liquidation)
ACN 674 737 770
ABN 52 674 737 770**

**Annexure "C"
Directorships & Shareholdings**

Annexure "C1"
Raymond Zeaiter

Raymond Zeaiter Directorship						
No	Company	Status	ACN	Position	Start Date	Cease Date
1	3/11 LEONARD AVENUE PTY LTD	Deregistered	138 614 865	Director/Secretary	10-Feb-11	18-Feb-14
2	A W AIR (NSW) PTY LIMITED	Deregistered	118 029 066	Director/Secretary	11-Feb-11	12-Jun-11
3	AFRICAN SPOONBILL PTY LTD	Registered	677 514 680	Director/Secretary	21-May-24	
4	AJAX INVESTMENTS PTY LIMITED	Deregistered	096 141 356	Director/Secretary	09-Feb-13	18-Feb-14
5	ALL ABOUT CIVIL SERVICES PTY LTD	Deregistered	663 285 201	Director/Secretary	08-Aug-23	18-Aug-23
	ALL ABOUT CIVIL SERVICES PTY LTD	Deregistered	663 285 201	Director/Secretary	08-May-23	18-Aug-23
6	ALL ABOUT ENVIRONMENTAL SERVICES PTY LTD	Deregistered	117 512 441	Director/Secretary	08-Aug-23	18-Aug-23
7	APPLE TREE INVESTMENTS PTY LTD	Registered	682 060 546	Director/Secretary	04-Nov-24	
8	ARKOS PTY. LIMITED	Registered	078 355 478	Director/Secretary	15-Feb-24	20-Jun-25
	ARKOS PTY. LIMITED	Registered	078 355 478	Director/Secretary	21-Jan-25	
9	ATOMIC SCAFFOLDING PTY LTD	Deregistered	154 855 740	Director/Secretary	19-Dec-11	18-Feb-14
10	AUSCRETE SERVICES PTY LTD	Deregistered	095 336 422	Director/Secretary	22-Jun-05	07-Oct-07
11	AUSTRALIAN SOLID CONCRETING PTY LTD	Deregistered	160 993 536	Director/Secretary	01-Jul-13	18-Feb-14
12	AVANT CAPITAL NSW PTY LTD	Registered	678 086 336	Director/Secretary	01-Jul-24	
13	AVENUE GROUP NSW PTY LTD	Registered	678 074 265	Director/Secretary	01-Jul-24	
14	BEAD & CRAFT SUPPLIES PTY LTD	Deregistered	124 674 880	Director/Secretary	15-Jan-13	18-Feb-14
15	BELLA LUNA NSW PTY LTD	Deregistered	674 943 312	Director/Secretary	15-Feb-24	01-Sep-24
16	BLACK BANDIT TWO PTY LTD	Registered	680 908 561	Director/Secretary	19-Sep-24	
17	BLACK KNIGHT FOUR PTY LTD	Registered	680 909 086	Director/Secretary	19-Sep-24	
18	BLU MONTECARLO PTY LTD	Registered	677 950 444	Director/Secretary	05-Jun-24	
19	BLUE MOUNTAINS HELICOPTERS PTY. LTD.	Deregistered	063 455 729	Director/Secretary	04-Jul-10	23-Aug-11
	BLUE MOUNTAINS HELICOPTERS PTY. LTD.	Deregistered	063 455 729	Director/Secretary	23-Aug-11	18-Feb-14
20	BLUE SPOTTED LEOPARD PTY LTD	Registered	683 722 090	Director/Secretary	16-Jan-25	
21	BOARDWALK BAR CAIRNS PTY LTD	Registered	657 958 668	Director/Secretary	10-Apr-24	
22	BUILDING DEMOLITION NSW PTY LTD	Registered	609 077 161	Director/Secretary	26-May-25	27-May-25
23	CAIMAN PTY LTD	Deregistered	152 559 174	Director/Secretary	09-Aug-11	20-Sep-13
24	CALEDONIAN ELECTRICAL PTY. LTD.	Deregistered	102 433 278	Director	10-Dec-12	18-Feb-14
25	CALIFORNIA PTY LTD	Deregistered	144 018 182	Director/Secretary	10-Jan-11	11-Jul-11
26	CARRERA NSW PTY LTD	Deregistered	144 018 324	Director/Secretary	10-Jan-11	01-Jun-11
27	CENTURY CONSTRUCTION PTY LTD	Deregistered	154 882 881	Director/Secretary	10-Jan-13	18-Feb-14
28	CITY LIFT SERVICES PTY LTD	Deregistered	631 445 166	Director/Secretary	09-Oct-24	19-Feb-25
29	CIVIL AND CONSTRUCTION SYDNEY PTY LTD	Registered	684 638 426	Director/Secretary	19-Feb-25	
30	CONSTRUCTION COORDINATION PTY LTD	Deregistered	100 749 568	Director/Secretary	11-Apr-11	18-Feb-14
31	CORNER OFFICE PTY LIMITED	Deregistered	109 856 322	Director/Secretary	15-Sep-10	18-Feb-14
32	COSYGAYZ NSW PTY LTD	Deregistered	138 737 836	Director/Secretary	04-Jan-13	18-Feb-14
33	DALEIRON PTY LTD	Deregistered	092 718 137	Director/Secretary	04-Feb-03	11-May-08
	DALEIRON PTY LTD	Deregistered	092 718 137	Director/Secretary	05-Jul-02	04-Feb-03
34	DARLINGHURST PROPERTIES (NSW) PTY LTD	Deregistered	155 622 085	Director/Secretary	01-Jul-13	18-Feb-14
35	DEEP IVY PTY LTD	Deregistered	152 556 502	Director/Secretary	09-Aug-11	19-Jan-14
36	DIAMOND FINANCIAL ADVISORS PTY LTD	Registered	678 084 814	Director/Secretary	01-Jul-24	
37	DYNAMIC STEEL AUSTRALIA PTY LTD	Deregistered	148 129 159	Director/Secretary	10-Jan-11	18-Jan-11
38	DYNAMIC STEEL PTY LTD	Deregistered	148 129 140	Director/Secretary	10-Jan-11	18-Jan-11
	DYNAMIC STEEL PTY LTD	Deregistered	148 129 140	Director/Secretary	18-Jan-11	02-Jun-13
39	DYNAMIC TRANSPORT (NSW) PTY LTD	Deregistered	138 066 387	Director/Secretary	22-Oct-10	18-Feb-14
40	EA SUPPLIES PTY LTD	Deregistered	155 288 038	Director/Secretary	10-Jul-12	18-Feb-14
41	ELITE ENERGY SOLUTIONS PTY LTD	Deregistered	150 137 938	Director/Secretary	20-May-11	18-Feb-14
42	EXPRESS INDUSTRIES NSW PTY LTD	Registered	678 075 682	Director/Secretary	01-Jul-24	
43	EXPRESS PRINTING AND PACKAGING PTY LTD	Deregistered	081 280 328	Director/Secretary	01-Jul-11	02-Jul-11
44	FRESH EXPRESS CANBERRA PTY LTD	Registered	681 257 705	Director/Secretary	03-Oct-24	
45	GEORGE DEVELOPMENTS PTY LTD	Deregistered	102 587 468	Director/Secretary	10-Feb-11	10-Feb-11
46	GIRLCO PTY LTD	Registered	673 663 799	Director/Secretary	01-Jul-24	
47	GLOBAL MANAGEMENT AUST PTY LTD	Registered	681 632 726	Director/Secretary	18-Oct-24	29-Apr-25
48	GLOBAL MANAGEMENT NSW PTY LTD	External Administration	674 737 770	Director/Secretary	20-Feb-24	12-Jul-24
	GLOBAL MANAGEMENT NSW PTY LTD	Registered	674 737 770	Director/Secretary	13-Jul-24	
49	HANNA'S SCAFFOLDING SERVICES PTY LTD	Deregistered	118 639 553	Director/Secretary	01-Dec-13	26-May-13
50	HOGPARTS PTY LTD	Deregistered	147 023 952	Director/Secretary	03-Sep-12	08-Mar-13
51	ISD STEEL 1 PTY LTD	Deregistered	142 516 809	Director/Secretary	05-Jul-10	08-Nov-11
52	J W WORKFORCE SOLUTIONS PTY LTD	Deregistered	153 203 180	Director/Secretary	16-Apr-12	16-Apr-12
	J W WORKFORCE SOLUTIONS PTY LTD	Deregistered	153 203 180	Director/Secretary	30-Mar-12	18-Feb-14
53	JOSEPH BECHARA HOLDINGS PTY. LTD.	Registered	066 757 882	Director/Secretary	11-Mar-24	
54	JTB MANAGEMENT PTY LTD	Deregistered	158 551 065	Director/Secretary	25-May-12	18-Feb-14
55	KEYSTONE INVESTMENTS NSW PTY LTD	Registered	678 086 694	Director/Secretary	01-Jul-24	
56	LEXINGTON MANAGEMENT NSW PTY LTD	Registered	678 093 028	Director/Secretary	06-Dec-24	
57	LITORIA (AUST) PTY LTD	Deregistered	152 604 236	Director/Secretary	01-Jul-13	19-Jan-14
58	LOVERS LEAP CHARLESTOWN PTY LTD	Deregistered	115 393 390	Director/Secretary	21-Jul-05	22-Sep-05
59	MAJESTIC SIBERIAN PTY LTD	Registered	677 947 303	Director/Secretary	05-Jun-24	
60	MAJESTIC TECHNOLOGIES PTY LTD	Deregistered	680 855 270	Director/Secretary	18-Sep-24	22-Nov-24
	MAJESTIC TECHNOLOGIES PTY LTD	Registered	680 855 270	Director/Secretary	12-Dec-24	
61	MERLOT MOTORS PTY LTD	Registered	676 966 028	Director/Secretary	30-Apr-24	
62	MIDNIGHT VENOM PTY LTD	Registered	676 965 478	Director/Secretary	30-Apr-24	

Raymond Zeaiter Directorship						
No	Company	Status	ACN	Position	Start Date	Cease Date
63	MIDWAY CONSTRUCTION PTY LTD	Deregistered	154 854 181	Director/Secretary	04-May-12	18-Feb-14
64	MITRO TRANSPORT PTY LTD	Deregistered	119 043 202	Director/Secretary	28-Nov-13	18-Feb-14
65	MOBY KNIGHT PTY LTD	Registered	680 907 180	Director/Secretary	19-Sep-24	
66	MONACO NSW PTY LTD	Deregistered	144 018 315	Director/Secretary	10-Jan-11	30-May-11
	MONACO NSW PTY LTD	Deregistered	144 018 315	Director/Secretary	22-Nov-13	18-Feb-14
67	MOZZIE SCAFFOLDING PTY LTD	Deregistered	154 854 896	Director/Secretary	14-Feb-12	18-Feb-14
68	NETSOLNSW PTY LTD	Registered	662 319 771	Director/Secretary	01-Jun-24	
69	NILE POOLS PTY LTD	Deregistered	091 042 830	Director/Secretary	13-Oct-05	11-May-06
70	NORTHWEST FINANCE GROUP PTY LTD	Deregistered	126 263 518	Director/Secretary	01-Jun-11	18-Feb-14
71	OAKLEAF SOLUTIONS PTY LTD	Registered	678 087 057	Director/Secretary	01-Jul-24	
72	PARKERS LANE INVESTMENTS PTY LTD	Deregistered	128 220 673	Director/Secretary	11-Feb-11	02-Dec-12
73	PHILLIP GROUP (A.C.T.) PTY LTD	Deregistered	143 925 348	Director/Secretary	20-Jun-11	18-Feb-14
74	PLATINUM HOLDINGS (NSW) PTY LTD	Deregistered	151 641 173	Director/Secretary	15-Sep-13	18-Feb-14
75	PONY RED PTY LTD	Deregistered	133 097 891	Director/Secretary	28-Nov-13	18-Feb-14
76	POOL PEOPLE STAFFING PTY LTD	Deregistered	116 095 080	Director/Secretary	05-Sep-05	27-Jan-08
77	PROACTIVE MANAGEMENT SERVICES PTY LTD	Deregistered	154 292 994	Director/Secretary	01-Aug-12	18-Feb-14
78	QUICK CLEANERS AUSTRALIA PTY LTD	Deregistered	142 367 673	Director/Secretary	03-Mar-10	18-Feb-14
79	R & A ZEAITER PTY. LIMITED	Deregistered	068 020 986	Director/Secretary	31-Jan-95	03-Jul-98
80	R H GROUP AUSTRALIA PTY LTD	Deregistered	093 969 902	Director/Secretary	25-Jun-10	05-Sep-11
81	R H GROUP PTY LTD	Deregistered	132 430 730	Director/Secretary	01-Sep-08	17-Feb-14
82	RAY'S ELECTRICAL GROUP PTY LTD	Deregistered	128 862 635	Director/Secretary	25-Feb-11	06-Nov-12
83	RAY'S FINANCE PTY LIMITED	Deregistered	103 478 208	Director/Secretary	23-Jan-03	17-Jul-05
84	RED COBRA PTY LTD	Registered	666 378 230	Director/Secretary	15-Feb-24	
85	ROOFING & PLUMBING GROUP PTY LTD	Deregistered	682 070 659	Director/Secretary	04-Nov-24	10-Nov-24
86	ROXANNE RAMBLER PTY LTD	Registered	681 155 199	Director/Secretary	30-Sep-24	
87	SADAGI PTY LTD	Deregistered	107 042 679	Director/Secretary	05-Aug-05	05-Oct-06
88	SARSH PTY LTD	Deregistered	093 986 862	Director/Secretary	01-Dec-11	08-Jan-12
89	SFC STEELFIXING QLD PTY LTD	Deregistered	142 516 818	Director/Secretary	05-Jul-10	20-Mar-12
90	SGB CLEANING PTY LTD	Registered	626 394 483	Director	06-Feb-24	
91	SGB CONSTRUCTION & FITOUT PTY LTD	Registered	626 393 253	Director/Secretary	24-Feb-23	
92	SGB FABRICATIONS PTY LTD	Registered	647 042 715	Director/Secretary	28-Mar-23	
93	SGB MAINTENANCE SERVICES PTY LTD	Deregistered	625 078 971	Director	06-Feb-24	21-Mar-25
94	SKIN BOOST CLINICS AUSTRALIA PTY LTD	Registered	647 359 911	Director/Secretary	27-Mar-23	
95	SOTRIP PTY. LIMITED	Deregistered	085 132 378	Director/Secretary	23-May-05	26-Nov-05
96	SOUTHERN CROSS I.T PTY LTD	Deregistered	150 509 952	Director/Secretary	18-Jul-13	18-Feb-14
97	SPECIAL PROTECTION SERVICES PTY LTD	Deregistered	117 912 688	Director/Secretary	21-Sep-12	21-Sep-12
	SPECIAL PROTECTION SERVICES PTY LTD	Deregistered	117 912 688	Director/Secretary	21-Sep-12	18-Feb-14
98	SPHINX SCAFFOLDING PTY LTD	Deregistered	155 304 199	Director/Secretary	14-Aug-13	18-Feb-14
99	SPIRANT BUILDING PTY LTD	Deregistered	155 304 493	Director/Secretary	05-Sep-13	18-Feb-14
100	SPLASH PLUMBING MANAGEMENT PTY LTD	Registered	681 634 453	Director/Secretary	21-Nov-24	
101	SRBCON PTY. LTD.	Deregistered	123 194 249	Director/Secretary	18-Feb-12	17-Sep-13
102	SUNSET BUILDERS PTY LTD	Deregistered	663 734 343	Director/Secretary	20-Jan-25	18-Mar-25
103	TACTICAL INVESTMENTS PTY LTD	Deregistered	136 414 581	Director/Secretary	04-Nov-10	20-Dec-11
104	TAR MAN STAFFING PTY LTD	Deregistered	114 990 126	Director/Secretary	28-Jun-05	01-Dec-05
105	TITAN WAREHOUSING SOLUTIONS PTY LTD	Deregistered	128 034 855	Director/Secretary	08-Apr-11	05-Sep-13
106	UNIFIED SECURITY (AUSTRALIA) PTY LTD	Deregistered	619 535 670	Director/Secretary	19-Oct-23	28-Nov-23
107	UNITED LOGISTICS NSW PTY LTD	Registered	678 074 934	Director/Secretary	01-Jul-24	
108	UNITED MANAGEMENT AUST PTY LTD	Registered	680 304 643	Director/Secretary	28-Aug-24	
109	UPRIGHT TOWERS PTY LTD	Deregistered	154 855 759	Director/Secretary	18-May-12	18-Feb-14
110	VEK'S BUILDING PTY LTD	Deregistered	155 304 500	Director/Secretary	01-Oct-12	20-Dec-12
111	WATSON ROAD MOSS VALE DEVELOPMENTS PTY LIMITED	Deregistered	149 680 286	Director/Secretary	19-Feb-13	18-Feb-14
112	XFACTOR STEEL FABRICATION PTY LTD	Deregistered	117 650 549	Director/Secretary	08-May-12	18-Feb-14
113	ZEА CONSULTANCY SERVICES PTY LTD	Registered	677 942 942	Director/Secretary	05-Jun-24	
114	ZEAITER AUSTRALIA PTY LTD	Registered	669 241 678	Director/Secretary	28-Jun-23	
115	ZEAITER TRANSPORT PTY LTD	Deregistered	105 320 385	Director/Secretary	14-Aug-13	18-Feb-14

Raymond Zeaiter Shareholdings						
No	Company	ACN	Share Class	Number of Shares	Company Status	Ownership Status
1	3/11 LEONARD AVENUE PTY LTD	138 614 865	ORD	1	Deregistered	Ceased/Former
2	A W AIR (NSW) PTY LIMITED	118 029 066	ORD	1	Deregistered	Ceased/Former
3	AFRICAN SPOONBILL PTY LTD	677 514 680	ORD	100	Registered	Current
4	AJAX INVESTMENTS PTY LIMITED	096 141 356	ORD1	1	Deregistered	Ceased/Former
5	ALL ABOUT CIVIL SERVICES PTY LTD	663 285 201	ORD	1	Registered	Ceased/Former
6	ALL ABOUT ENVIRONMENTAL SERVICES PTY LTD	667 512 441	ORD	12	Registered	Ceased/Former
7	ANGLO CORP PTY LTD	603 956 092	ORD	3	Registered	Ceased/Former
8	APPLE TREE INVESTMENTS PTY LTD	682 060 546	ORD	100	Registered	Current
9	ARKOS PTY. LIMITED	078 355 478	ORD	1	Registered	Ceased/Former
10	ASSIGNED PROJECTS PTY LTD	677 634 285	ORD	1	Registered	Current
11	ATOMIC SCAFFOLDING PTY LTD	154 855 740	ORD	10	Deregistered	Ceased/Former
12	AUSCRETE SERVICES PTY LTD	095 336 422	ORD	1	Deregistered	Ceased/Former
13	AUSTRALIAN SOLID CONCRETING PTY LTD	160 993 546	ORD	20	Deregistered	Ceased/Former
14	BEAD & CRAFT SUPPLIES PTY LTD	124 674 880	A	4	Deregistered	Ceased/Former
15	BLACK BANDIT TWO PTY LTD	680 908 561	ORD	100	Registered	Current
16	BLACK KNIGHT FOUR PTY LTD	680 909 086	ORD	100	Registered	Current
17	BLU MONTECARLO PTY LTD	677 950 444	ORD	888	Registered	Current
18	BLUE SPOTTED LEOPARD PTY LTD	683 722 090	ORD	100	Registered	Current
19	BOARDWALK BAR CAIRNS PTY LTD	657 958 668	ORD	100	Registered	Current
20	CAIMAN PTY LTD	152 559 174	ORD	10	Deregistered	Ceased/Former
21	CALEDONIAN ELECTRICAL PTY. LTD.	102 433 278	ORD	100	Deregistered	Ceased/Former
22	CALIFORNIA PTY LTD	144 018 182	ORD	1	Deregistered	Ceased/Former
23	CARRERA NSW PTY LTD	144 018 324	ORD	1	Registered	Ceased/Former
24	CENTURY CONSTRUCTION PTY LTD	154 882 881	ORD	10	Deregistered	Ceased/Former
25	CITY LIFT SERVICES PTY LTD	631 445 166	E	40	Registered	Ceased/Former
26	CITY LIFT SERVICES PTY LTD	631 445 166	ORD	60	Registered	Ceased/Former
27	CIVIL AND CONSTRUCTION SYDNEY PTY LTD	684 638 426	ORD	100	Registered	Current
28	CORNER OFFICE PTY LIMITED	109 856 322	ORD	65	Deregistered	Ceased/Former
29	COSYGAYZ NSW PTY LTD	138 737 836	ORD	1	Deregistered	Ceased/Former
30	DARLINGHURST PROPERTIES (NSW) PTY LTD	155 622 085	ORD	10	Deregistered	Ceased/Former
31	DEEP IVY PTY LTD	152 556 502	ORD	10	Deregistered	Ceased/Former
32	DEVENY INVESTMENTS PTY LTD	687 340 941	ORD	1	Registered	Current
33	DOVE BATHROOM RENO PTY LTD	638 249 386	ORD	1	Deregistered	Ceased/Former
34	DURAL CONSTRUCTIONS (NSW) PTY LTD	126 786 776	ORD	1	Registered	Current
35	DYNAMIC STEEL AUSTRALIA PTY LTD	148 129 159	ORD	10	Deregistered	Ceased/Former
36	DYNAMIC STEEL PTY LTD	148 129 140	ORD	10	Deregistered	Ceased/Former
37	EA SUPPLIES PTY LTD	155 288 038	ORD	1000	Deregistered	Ceased/Former
38	ELITE ENERGY SOLUTIONS PTY LTD	150 137 938	ORD	20	Deregistered	Ceased/Former
39	EXPRESS PRINTING AND PACKAGING PTY LTD	081 280 328	ORD	2	Deregistered	Ceased/Former
40	FRESH EXPRESS CANBERRA PTY LTD	681 257 705	ORD	100	Registered	Current
41	GEORGE DEVELOPMENTS PTY LTD	102 587 468	ORD	1	Deregistered	Ceased/Former
42	GIRLCO PTY LTD	673 663 799	ORD	100	Registered	Current
43	GLOBAL MANAGEMENT AUST PTY LTD	681 632 726	ORD	100	Registered	Ceased/Former
44	GLOBAL MANAGEMENT NSW PTY LTD	674 737 770	ORD	100	External Administration	Current
45	GLOBAL MANAGEMENT NSW PTY LTD	674 737 770	ORD	100	External Administration	Current
46	GREENPARK PROJECTS 2 PTY LTD	609 053 081	ORD	2	Registered	Ceased/Former
47	HANNA'S SCAFFOLDING SERVICES PTY LTD	118 639 553	ORD	100	Deregistered	Ceased/Former
48	HOGPARTS PTY LTD	147 023 952	ORD	10	Deregistered	Ceased/Former
49	HR INVESTMENT PORTFOLIO PTY LTD	616 934 260	ORD	50	Deregistered	Ceased/Former
50	HUMMINGBIRD EARLY LEARNING CENTRE PTY LIMITED	161 943 997	ORD	1	Deregistered	Ceased/Former
51	IRONSTONE INVESTMENT GROUP PTY LTD	107 731 162	ORD	1	Registered	Current
52	JW WORKFORCE SOLUTIONS PTY LTD	153 203 180	ORD	10	Deregistered	Ceased/Former
53	JW WORKFORCE SOLUTIONS PTY LTD	153 203 180	ORD	10	Deregistered	Ceased/Former
54	JRC DIAMOND RENOVATIONS PTY LTD	656 647 451	ORD	33	Registered	Current
55	JTB MANAGEMENT PTY LTD	158 551 065	ORD	10	Deregistered	Ceased/Former
56	LITORIA (AUST) PTY LTD	152 604 236	ORD	10	Deregistered	Ceased/Former
57	LOVERS LEAP CHARLESTOWN PTY LTD	115 393 390	ORD	1	Deregistered	Ceased/Former
58	MAJESTIC SIBERIAN PTY LTD	677 947 303	ORD	100	Registered	Current
59	MAJESTIC TECHNOLOGIES PTY LTD	680 855 270	ORD	100	Registered	Ceased/Former
60	MAJESTIC TECHNOLOGIES PTY LTD	680 855 270	ORD	100	Registered	Current
61	MAKINIE (NO 2) PTY LTD	645 161 520	ORD	5	Registered	Current
62	MCPT PTY LTD	600 019 261	ORD	1	Deregistered	Ceased/Former
63	MERLOT MOTORS PTY LTD	676 966 028	ORD	100	Registered	Current
64	METRO ON HIRE PTY. LIMITED	118 791 405	ORD	2	External Administration	Current
65	MIDNIGHT VENOM PTY LTD	676 965 478	ORD	100	Registered	Current
66	MIDWAY CONSTRUCTION PTY LTD	154 854 181	ORD	10	Deregistered	Ceased/Former
67	MITRO TRANSPORT PTY LTD	119 043 202	ORD	1	Deregistered	Ceased/Former
68	MOBY KNIGHT PTY LTD	680 907 180	ORD	100	Registered	Current
69	MONACO NSW PTY LTD	144 018 315	ORD	1	Deregistered	Ceased/Former
70	MOZZIE SCAFFOLDING PTY LTD	154 854 896	ORD	10	Deregistered	Ceased/Former
71	NETSOLNSW PTY LTD	662 319 771	ORD	100	Registered	Current
72	NILE POOLS PTY LTD	091 042 830	ORD	1	Deregistered	Ceased/Former

Raymond Zeaiter Shareholdings						
No	Company	ACN	Share Class	Number of Shares	Company Status	Ownership Status
73	NORTHWEST FINANCE GROUP PTY LTD	126 263 518	B	1	Deregistered	Ceased/Former
74	NORTHWEST FINANCE GROUP PTY LTD	126 263 518	ORD	1	Deregistered	Ceased/Former
75	PHILLIP GROUP (A.C.T.) PTY LTD	143 925 348	ORD	1	Deregistered	Ceased/Former
76	PLATINUM HOLDINGS (NSW) PTY LTD	151 641 173	ORD	100	Deregistered	Ceased/Former
77	PONY RED PTY LTD	133 097 891	ORD	1	Deregistered	Ceased/Former
78	POOL PEOPLE STAFFING PTY LTD	116 095 080	ORD	1	Deregistered	Ceased/Former
79	PROACTIVE MANAGEMENT SERVICES PTY LTD	154 292 994	ORD	1	Deregistered	Ceased/Former
80	QUICK CLEANERS AUSTRALIA PTY LTD	142 367 673	ORD	1	Deregistered	Ceased/Former
81	R & R ZEAITER (HOLDINGS) PTY LIMITED	144 580 969	ORD	1	Registered	Current
82	R H GROUP AUSTRALIA PTY LTD	093 996 902	ORD	200	Deregistered	Ceased/Former
83	R H GROUP PTY LTD	132 430 730	A	100	Deregistered	Ceased/Former
84	R H GROUP PTY LTD	132 430 730	A1	100	Deregistered	Ceased/Former
85	R H GROUP PTY LTD	132 430 730	B	100	Deregistered	Ceased/Former
86	R H GROUP PTY LTD	132 430 730	B1	100	Deregistered	Ceased/Former
87	R H GROUP PTY LTD	132 430 730	ORD	200	Deregistered	Ceased/Former
88	R M S B PTY LTD	608 256 453	ORD	100	Strike-Off Action In Progress	Ceased/Former
89	RAY'S ELECTRICAL GROUP PTY LTD	128 862 635	ORD	100	Deregistered	Ceased/Former
90	RAZOR PROPERTY HOLDINGS PTY LTD	642 089 923	ORD	1	Registered	Current
91	RH CONSTRUCTION GROUP PTY LTD	650 685 699	ORD	120	Registered	Current
92	ROOFING & PLUMBING GROUP PTY LTD	682 070 659	ORD	100	Registered	Current
93	ROXANNE RAMBLER PTY LTD	681 155 199	ORD	100	Registered	Current
94	RRZ INVESTMENTS PTY LTD	602 917 153	ORD	1	Registered	Current
95	SGB PROPERTY DEVELOPMENTS PTY LTD	627 264 386	ORD	70	Registered	Ceased/Former
96	SOTRIP PTY. LIMITED	085 132 378	ORD	1	Deregistered	Ceased/Former
97	SOUTHERN CROSS I.T PTY LTD	150 509 952	ORD	10	Deregistered	Ceased/Former
98	SPECIAL PROTECTION SERVICES PTY LTD	117 912 688	ORD	4	Deregistered	Ceased/Former
99	SPECIAL PROTECTION SERVICES PTY LTD	117 912 688	ORD	4	Deregistered	Ceased/Former
100	SPHINX SCAFFOLDING PTY LTD	155 304 199	ORD	10	Deregistered	Ceased/Former
101	SPIRANT BUILDING PTY LTD	155 304 493	ORD	10	Deregistered	Ceased/Former
102	SPLASH PLUMBING MANAGEMENT PTY LTD	681 634 453	ORD	100	Registered	Ceased/Former
103	SPLASH PLUMBING MANAGEMENT PTY LTD	681 634 453	ORD	100	Registered	Current
104	SRBCON PTY. LTD.	123 194 249	ORD	20000	Deregistered	Ceased/Former
105	SUNSET BUILDERS PTY LTD	663 734 343	ORD	100	Registered	Ceased/Former
106	TACTICAL INVESTMENTS PTY LTD	136 414 581	ORD	1	Deregistered	Ceased/Former
107	TITAN WAREHOUSING SOLUTIONS PTY LTD	128 034 855	ORD	1	Deregistered	Ceased/Former
108	UNITED MANAGEMENT AUST PTY LTD	680 304 643	ORD	100	Registered	Ceased/Former
109	UPRIGHT TOWERS PTY LTD	154 855 759	ORD	10	Deregistered	Ceased/Former
110	VEK'S BUILDING PTY LTD	155 304 500	ORD	10	Deregistered	Ceased/Former
111	WATSON ROAD MOSS VALE DEVELOPMENTS PTY LIMITED	149 680 286	ORD	100	Deregistered	Ceased/Former
112	XFACTOR STEEL FABRICATION PTY LTD	117 650 549	ORD	1	Deregistered	Ceased/Former
113	ZEA CONSULTANCY SERVICES PTY LTD	677 942 942	ORD	1	Registered	Current
114	ZEAITER AUSTRALIA PTY LTD	669 241 678	ORD	100	Registered	Current
115	ZEAITER TRANSPORT PTY LTD	105 320 385	ORD	2	Deregistered	Ceased/Former

Annexure "C2"
Teddy John Panella

Teddy Panella Directorship						
No	Company	Status	ACN	Position	Start Date	Cease Date
1	ABRUZZI BRICKLAYING PTY LIM	Deregistered	083 030 291	Director	18-Jun-98	15-Dec-02
2	ACCUSED PTY LTD	Registered	673 089 257	Director	21-Nov-23	
3	ACE LOGISTICS AUST PTY LTD	External Administration	609 534 563	Director	14-Nov-22	
4	ACECORE PTY LTD	Deregistered	637 993 643	Director	11-Dec-19	08-May-22
5	ACORN CONSULTANCY AUST PTY	Registered	669 266 326	Director	29-Jun-23	
6	ALIMOS GROUP PTY LTD	Deregistered	614 723 474	Director	01-Aug-21	10-Oct-22
7	ALL ABOUT CIVIL SERVICES PT	Registered	663 285 201	Director	18-Aug-23	
8	ALL ABOUT ENVIRONMENTAL SER	Registered	667 512 441	Director	18-Aug-23	15-Jul-24
9	ALL SEASONS INVESTMENTS PTY	External Administration	115 047 428	RELEV PERS	10-Jun-08	10-Jun-15
10	AMENITY NSW PTY LTD	Deregistered	637 993 438	Director	11-Dec-19	10-Oct-22
11	ANYTIME GUNNEDAH PTY LTD	Registered	650 570 915	Director	15-Aug-22	15-Aug-22
12	ARMSTRONG SCALISI HOLDINGS	Registered	114 980 586	Director	20-Mar-20	
13	ASH CORPORATE AND SECRETARI	Registered	134 127 325	Director	20-Mar-20	
14	AUS VOLTAGE NT PTY LTD	Registered	660 822 033	Director	02-Jan-24	
15	AUS VOLTAGE SA PTY LTD	Registered	660 822 300	Director	02-Jan-24	
16	AUSTRALIAN GROUP INVESTMENT	Deregistered	102 515 435	Director	02-Jan-07	26-Jun-12
17	AUSTRALIAN LENDING AND FINA	External Administration	608 620 622	Director	06-Sep-23	
18	B SHED LOGISTICS PTY LTD	Registered	627 261 170	Director	10-Aug-23	
19	BAKED BEANS AND SPAGHETTI P	Registered	653 148 157	Director	16-Oct-23	
20	BELLA LUNA NSW PTY LTD	Registered	674 943 312	Director	13-Feb-24	15-Feb-24
21	BLACK CANDY NSW PTY LTD	Registered	669 007 925	Director	22-Jun-23	
22	BLACK RAMBO PTY LTD	Registered	617 379 272	Director	20-Mar-20	
23	BLACK SPADE NSW PTY LTD	Deregistered	167 023 903	Director	10-Mar-20	18-Apr-20
24	BLACK VERMILION PTY LTD	Registered	673 486 069	Director	07-Dec-23	
25	BLAKERS ROAD PTY LTD	Registered	670 000 996	Director	01-Aug-23	
26	BOOBEAK COLLECTIONS PTY LTD	Deregistered	625 957 039	Director	20-Mar-20	21-Sep-20
27	BOWERBIRD HOLDINGS NSW PTY	Registered	656 776 831	Director	20-May-23	
28	BUSH HAVEN POOLS PTY. LIMIT	Deregistered	003 830 046	Director	27-Jun-11	13-Dec-11
29	CALIFORNIAN MARQUEE PTY LTD	Registered	671 354 573	Director	12-Sep-23	
30	CANBERRA FREIGHT PTY LTD	Deregistered	634 054 274	Director	01-Dec-19	01-Apr-21
31	CANEX PTY LTD	Registered	647 388 501	Director	02-May-24	
32	CELERA AUSTRALIA PTY LTD	Registered	154 855 768	Director	23-Oct-20	01-Jun-22
33	CHASE LIFT SERVICES PTY LTD	Registered	669 263 683	Director	29-Jun-23	
34	CRANETEC ENTERPRISES PTY LT	External Administration	106 299 727	Director	01-Jul-23	
35	DARK GREY PARROT PTY LTD	Registered	667 934 223	Director	12-May-23	
36	DEKKO KITCHENS PTY LTD	Registered	628 382 856	Director	11-May-23	
37	DH STEAKHOUSE PTY LTD	Registered	667 421 972	Director	21-Apr-23	10-Jul-23
38	DILIGENCE AUST PTY LTD	Registered	670 182 993	Director	02-Aug-23	
39	DM OSMOND TRANSPORT PTY LTD	Registered	666 504 187	Director	15-Mar-23	07-Sep-23
40	DRB GROUP ACT PTY LTD	Registered	649 061 272	Director	30-Mar-23	13-Jun-24
41	EASTROCK CIVILWORKS PTY LTD	External Administration	623 318 178	Director	06-Mar-21	10-Oct-22
42	EDEN GROWTH PTY LTD	Registered	669 758 945	Director	17-Jul-23	
43	ELECTRICAL CONTRACTORS PTY	Registered	665 438 808	Director	02-Feb-23	
44	ELSA SPEED RACER PTY LTD	Deregistered	633 071 440	Director	05-Jul-21	19-Sep-22
45	EQUIPMED (AUST) PTY LTD	External Administration	627 033 103	Director	01-Mar-23	25-Jul-23
46	FALCON UTE PTY LTD	Deregistered	113 478 372	Director	01-Jul-20	08-Aug-21
47	FINANCIAL ADVISORY AUSTRALI	Registered	669 266 228	Director	29-Jun-23	
48	FIREBALL HOTROD PTY LTD	Registered	165 783 559	Director	20-Feb-23	
49	FRASER HOLDINGS NSW PTY LTD	External Administration	640 331 791	Director	14-Nov-22	
50	GLOBAL MANAGEMENT NSW PTY L	Registered	674 737 770	Director	15-Feb-24	20-Feb-24
51	GOSFORD PROPERTY DEVELOPMEN	External Administration	600 525 442	Director	08-Dec-23	09-Dec-23
52	GOURMET FOODS INTERNATIONAL	Registered	094 317 021	Director	01-Aug-23	
53	GRAND PRIX WHITE PTY LTD	Registered	671 643 057	Director	22-Sep-23	
54	HARFORD BEEF COMPANY PTY LT	Registered	153 486 625	Director	20-Nov-23	
55	HILTAN PTY LTD	Deregistered	071 207 531	Director	03-Mar-11	03-Mar-11
56	HUMMINGBIRD AUST PTY LTD	Deregistered	631 327 234	Director	20-Mar-20	20-Jun-21
57	HURST'S DISABLED SERVICES P	Registered	634 439 473	Director	16-Feb-23	
58	IGUANA BAR & RESTAURANT PTY	External Administration	129 898 942	Director	15-Jul-23	
59	INDIAN BLUE PTY LTD	Registered	647 108 889	Director	01-Dec-22	12-Sep-23
60	JOSEPH BECHARA HOLDINGS PTY	Registered	066 757 882	Director	08-Dec-23	11-Mar-24
61	KAMENOS HOLDINGS PTY LIMITE	Registered	608 962 232	Director	09-Jun-21	
62	KANTAGA FINANCE PTY LTD	Registered	647 170 107	Director	15-Feb-23	
63	KIAH 1 PTY LIMITED	Registered	655 205 128	Director	08-Dec-23	09-Dec-23
64	KRIBENSIS HOLDINGS PTY LTD	Deregistered	625 956 970	Director	20-Mar-20	21-Sep-20
65	LEEKELL PTY LTD	Registered	086 088 164	Director	01-Feb-24	
66	LIFT SERVICES AUST PTY LTD	Registered	668 013 581	Director	16-May-23	
67	LIGHTBODY SERVICES PTY LTD	Registered	669 472 486	Director	05-Aug-23	
68	LTTJ PTY LTD	Registered	668 426 284	Director	01-Jun-23	
69	MCEVOY TAX PTY LTD	Registered	621 562 114	Director	01-Jul-20	01-Jul-21
70	MOUNT HUNTER BUILDING PTY L	Registered	656 638 747	Director	27-Dec-22	

Teddy Panella Directorship						
No	Company	Status	ACN	Position	Start Date	Cease Date
71	MOUNT HUNTER HIRE PTY LTD	Registered	669 947 139	Director	24-Jul-23	10-Sep-23
72	MOUNT HUNTER PASTORAL PTY L	Registered	668 148 972	Director	01-Jun-23	01-Jul-23
73	MOWBRAY PARK PASTORAL PTY L	Registered	670 155 398	Director	01-Aug-23	22-Sep-23
74	NEW MILLENNIUM 1 PTY LTD	Deregistered	627 061 214	Director	20-Mar-20	01-Jul-20
75	NEW MILLENNIUM ENTERPRISES	External Administration	160 525 404	Director	01-Jul-23	
76	ON THE HILL NSW PTY LTD	Deregistered	647 149 862	Director	01-Aug-23	03-Dec-23
77	PACIFIC GLOBAL SA PTY LTD	Registered	624 101 168	Director	02-Feb-23	
78	PANELLA PACKAGING PTY LTD	Registered	672 663 008	Director	03-Nov-23	
79	PANELLA TRANSPORT PTY LTD	Registered	666 488 464	Director	15-Mar-23	
80	PEPPER SUPERBEE PTY LTD	Registered	666 378 132	Director	10-Mar-23	
81	PLATINUM LOGISTICS AUST PTY	Registered	659 500 393	Director	09-Jan-23	
82	PRESTIGE FINISHERS PTY. LIM	Deregistered	104 982 265	RELEV PERS	03-Nov-08	03-Nov-15
83	RASPBERRY BULL PTY LTD	Registered	673 621 522	Director	13-Dec-23	
84	RED BANDIT PTY LTD	External Administration	155 304 402	Director	20-Mar-20	22-Feb-22
85	RED COBRA PTY LTD	Registered	666 378 230	Director	10-Mar-23	14-Mar-24
86	RED ROCKET NSW PTY LTD	Registered	657 584 560	Director	20-Sep-22	17-Oct-22
87	RELIANCE FINANCIAL SERVICES	Registered	639 008 941	Director	20-Mar-20	
88	RICHMOND LIFTS PTY LTD	External Administration	608 024 719	Director	14-Nov-22	
89	ROMPIBALLE PTY LTD	Deregistered	629 188 969	Director	20-Mar-20	21-Feb-22
90	SACKVILLE HOLDINGS AUST PTY	Registered	669 649 147	Director	12-Jul-23	
91	SAJ NAMBUCCA PTY LTD	Registered	623 087 883	Director	08-Dec-23	09-Dec-23
92	SANGRIA SCARLETT PTY LTD	Registered	649 146 529	Director	31-Mar-21	20-Apr-23
93	SEA LIVERPOOL PTY LTD	Registered	673 060 770	Director	20-Nov-23	
94	SNOWY OWL PTY LTD	Deregistered	600 700 374	Director	19-Jan-21	12-Dec-21
95	SOMERSBY AUST PTY LTD	Registered	639 650 516	Director	02-Jul-20	08-Jun-21
96	SOUTHERN REDDY SERVICES PTY	Registered	659 307 936	Director	18-Aug-23	11-Jun-24
97	SUNFLOWER BEE PTY LTD	Deregistered	657 629 528	Director	02-Jun-23	26-Jul-23
98	SYDNEY EXOTIC AQUARIUMS ARN	Registered	655 810 030	Director	03-Dec-21	
99	SYDNEY EXOTIC AQUARIUMS CAS	External Administration	649 148 014	Director	01-Feb-23	
100	T & M PROJECTS (NSW) PTY LI	Deregistered	125 461 323	RELEV PERS	08-Oct-08	08-Oct-15
101	T & T BRICKLAYING CONSTRUCT	Deregistered	064 293 321	RELEV PERS	01-Dec-98	01-Dec-05
102	TANAGER FINANCE PTY LTD	Registered	647 172 978	Director	01-Dec-22	
103	TEPA TRADING PTY LTD	Registered	658 165 952	Director	20-Mar-22	10-Oct-22
104	TM BRICKLAYING PTY LIMITED	Deregistered	108 271 334	RELEV PERS	14-Oct-08	14-Oct-15
105	TOP CLASS CONSTRUCTION NSW	Registered	621 721 757	Director	11-Jul-21	
106	TRUCK 2008 PTY LTD	Registered	646 390 267	Director	01-Jul-23	
107	TRUCK 2017 PTY LTD	Registered	617 282 274	Director	20-Mar-20	15-May-21
108	ULS VEHICLES PTY LTD	Registered	656 499 017	Director	20-Jul-23	29-Nov-23
109	UNITED LIFT CAPITAL PTY LTD	Registered	667 906 372	Director	11-May-23	
110	UNITED LIFTS ET PTY LTD	Registered	653 311 516	Director	01-Sep-21	14-Mar-24
111	UNITED LIFTS TECHNOLOGIES P	External Administration	659 501 532	Director	01-Jun-22	
112	UNITED PERSONNEL (AUST) PTY	Registered	677 712 668	Director	28-May-24	
113	UNITED TECHNOLOGY GROUP PTY	Registered	669 267 378	Director	29-Jun-23	
114	UNITED TRANSPORT NSW PTY LT	Deregistered	628 778 183	Director	01-Dec-19	01-Feb-21
115	VIRIBUS CO PTY LTD	Registered	089 239 476	Director	01-Oct-23	
116	WENTWORTH WILLIAMS AUDITORS	Registered	099 391 189	Director	09-Oct-21	
117	WHITE ACE PTY LTD	Registered	669 005 118	Director	22-Jun-23	
118	WHITE PHANTOM PTY LTD	Registered	669 464 886	Director	05-Jul-23	01-Jul-24
119	WHITE PLANET PTY LTD	Deregistered	611 952 277	Director	01-Apr-21	12-Sep-22
120	WHITE TIGER AUST PTY LTD	Registered	671 354 779	Director	12-Sep-23	
121	WILD VIOLET NSW PTY LTD	Deregistered	656 675 286	Director	02-Jun-23	01-Jul-23
122	WILLIAMS FREIGHT SERVICES P	Registered	669 263 030	Director	29-Jun-23	
123	WILLOW MILLE PTY LTD	Deregistered	637 993 625	Director	11-Dec-19	10-Oct-22
124	ZWF NSW2 PTY LTD	Registered	127 626 804	Director	01-Dec-23	

Teddy Panella Shareholdings						
No	Company	ACN	Share Class	Number of Shares	Company Status	Ownership Status
1	ACCUSED PTY LTD	673 089 257	ORD	100	Registered	Current
2	ACE LOGISTICS AUST PTY LTD	609 534 563	ORD	100	External Administration	Current
3	ACORN CONSULTANCY AUST PTY	669 266 326	ORD	10	Registered	Current
4	ALL ABOUT CIVIL SERVICES PT	663 285 201	ORD	1	Registered	Current
5	AUS VOLTAGE NT PTY LTD	660 822 033	ORD	100	Registered	Current
6	AUS VOLTAGE SA PTY LTD	660 822 300	ORD	100	Registered	Current
7	B SHED LOGISTICS PTY LTD	627 261 170	ORD	100	Registered	Current
8	BAKED BEANS AND SPAGHETTI P	653 148 157	ORD	100	Registered	Current
9	BLACK CANDY NSW PTY LTD	669 007 925	ORD	100	Registered	Current
10	BLACK VERMILION PTY LTD	673 486 069	ORD	100	Registered	Current
11	BLAKERS ROAD PTY LTD	670 000 996	ORD	100	Registered	Current
12	BOWERBIRD HOLDINGS NSW PTY	656 776 831	ORD	100	Registered	Current
13	CANEX PTY LTD	647 388 501	ORD	200	Registered	Current
14	CHASE LIFT SERVICES PTY LTD	669 263 683	ORD	10	Registered	Current
15	CRANETEC ENTERPRISES PTY LT	106 299 727	ORD	1000	External Administration	Current
16	DARK GREY PARROT PTY LTD	667 934 223	ORD	100	Registered	Current
17	DILIGENCE AUST PTY LTD	670 182 993	ORD	100	Registered	Current
18	EDEN GROWTH PTY LTD	669 758 945	ORD	100	Registered	Current
19	ELECTRICAL CONTRACTORS PTY	665 438 808	ORD	100	Registered	Current
20	FINANCIAL ADVISORY AUSTRALI	669 266 228	ORD	10	External Administration	Current
21	FIREBALL HOTROD PTY LTD	165 783 559	ORD	10	Registered	Current
22	FRASER HOLDINGS NSW PTY LTD	640 331 791	ORD	100	External Administration	Current
23	GOURMET FOODS INTERNATIONAL	094 317 021	ORD	1	Registered	Current
24	GRAND PRIX WHITE PTY LTD	671 643 573	ORD	100	Registered	Current
25	HURST'S DISABLED SERVICES P	634 439 473	ORD	100	Registered	Current
26	JOSEPH BECHARA HOLDINGS PTY	066 757 882	* Mult *		Registered	Current
27	KAMENOS HOLDINGS PTY LIMITE	608 962 232	ORD	100	Registered	Current
28	KANTAGA FINANCE PTY LTD	647 170 107	ORD	100	Registered	Current
29	LIFT SERVICES AUST PTY LTD	668 013 581	ORD	100	Registered	Current
30	LIGHTBODY SERVICES PTY LTD	669 472 486	ORD	1	Registered	Current
31	LTTJ PTY LTD	668 426 284	ORD	100	Registered	Current
32	MOUNT HUNTER BUILDING PTY L	656 638 747	ORD	100	Registered	Current
33	NEW MILLENNIUM ENTERPRISES	160 525 404	ORD	100	External Administration	Current
34	PACIFIC GLOBAL SA PTY LTD	624 101 168	ORD	10	Strike Off Action In-Progress	Current
35	PANELLA PACKAGING PTY LTD	672 663 008	ORD	100	Registered	Current
36	PANELLA TRANSPORT PTY LTD	666 488 464	ORD	100	Registered	Current
37	PLATINUM LOGISTICS AUST PTY	659 500 393	ORD	10	External Administration	Current
38	RASPBERRY BULL PTY LTD	673 621 522	ORD	100	Registered	Current
39	RICHMOND LIFTS PTY LTD	608 024 719	ORD	10	External Administration	Current
40	SACKVILLE HOLDINGS AUST PTY	669 649 147	ORD	100	Registered	Current
41	SEA LIVERPOOL PTY LTD	673 060 770	ORD	100	Registered	Current
42	SYDNEY EXOTIC AQUARIUMS CAS	649 148 014	ORD	100	External Administration	Current
43	SYDNEY EXOTIC AQUARIUMS ARN	655 810 030	ORD	100	Registered	Current
44	TANAGER FINANCE PTY LTD	647 172 978	ORD	100	Registered	Current
45	TRUCK 2008 PTY LTD	646 390 267	ORD	100	Registered	Current
46	UNITED PERSONNEL (AUST) PTY	677 712 668	ORD	100	Registered	Current
47	UNITED TECHNOLOGY GROUP PTY	669 267 378	ORD	10	Registered	Current
48	WHITE ACE PTY LTD	669 005 118	ORD	100	Registered	Current
49	WHITE TIGER AUST PTY LTD	671 354 779	ORD	100	Registered	Current
50	WILLIAMS FREIGHT SERVICES P	669 263 030	ORD	10	Registered	Current
51	ZWF NSW2 PTY LTD	127 626 804	ORD	1	Registered	Current
52	TOP CLASS CONSTRUCTION NSW	621 721 757	ORD	2	Registered	Ceased/Former
53	ALL ABOUT ENVIRONMENTAL SER	667 512 441	ORD	12	Registered	Ceased/Former
54	WHITE PHANTOM PTY LTD	669 464 886	ORD	100	Registered	Ceased/Former
55	SOUTHERN REDDY SERVICES PTY	659 307 936	ORD	10	Registered	Ceased/Former
56	GLOBAL MANAGEMENT NSW PTY L	674 737 770	ORD	100	Registered	Ceased/Former
57	BELLA LUNA NSW PTY LTD	674 943 312	ORD	100	Registered	Ceased/Former
58	DRB GROUP ACT PTY LTD	649 061 272	ORD	100	Registered	Ceased/Former
59	GOSFORD PROPERTY DEVELOPMEN	600 525 442	* Mult *		External Administration	Ceased/Former
60	KIAH 1 PTY LIMITED	655 205 128	ORD	100	Registered	Ceased/Former
61	SAJ NAMBUCCA PTY LTD	623 087 883	ORD	2	Registered	Ceased/Former
62	ON THE HILL NSW PTY LTD	647 149 862	ORD	100	Deregistered	Ceased/Former
63	ULS VEHICLES PTY LTD	656 499 017	ORD	100	Registered	Ceased/Former
64	MOWBRAY PARK PASTORAL PTY L	670 155 398	ORD	100	Registered	Ceased/Former
65	MOUNT HUNTER HIRE PTY LTD	669 947 139	ORD	100	Registered	Ceased/Former
66	WILD VIOLET NSW PTY LTD	656 675 286	ORD	100	Deregistered	Ceased/Former
67	DM OSMOND TRANSPORT PTY LTD	666 504 187	ORD	100	Registered	Ceased/Former
68	SUNFLOWER BEE PTY LTD	657 629 528	ORD	100	Deregistered	Ceased/Former
69	EQUIPMED (AUST) PTY LTD	627 033 103	* Mult *		External Administration	Ceased/Former
70	SANGRIA SCARLETT PTY LTD	649 146 529	ORD	100	Registered	Ceased/Former
71	EASTROCK CIVILWORKS PTY LTD	623 318 178	ORD	100	External Administration	Ceased/Former
72	RED ROCKET NSW PTY LTD	657 584 560	ORD	100	Strike Off Action In-Progress	Ceased/Former
73	AMENITY NSW PTY LTD	637 993 438	ORD	200	Deregistered	Ceased/Former

Teddy Panella Shareholdings

No	Company	ACN	Share Class	Number of Shares	Company Status	Ownership Status
74	TEPA TRADING PTY LTD	658 165 952	ORD	10	Strike Off Action In-Progress	Ceased/Former
75	WILLOW MILLE PTY LTD	637 993 625	ORD	200	Deregistered	Ceased/Former
76	ACECORE PTY LTD	637 993 643	ORD	200	Deregistered	Ceased/Former
77	SYDNEY EXOTIC AQUARIUMS CAS	649 148 014	ORD	100	External Administration	Ceased/Former
78	UNITED LIFTS ET PTY LTD	653 311 516	ORD	100	Registered	Ceased/Former
79	SYDNEY EXOTIC AQUARIUMS PTY	625 943 213	ORD	50	Deregistered	Ceased/Former

Annexure "C3"
Andrew Bruce Miller

Andrew Bruce Miller Directorship

No	Company	Status	Position	ACN	Appointed	Ceased
1	A.C.N. 668 487 045 PTY LTD	External Administration	Directorship/ Secretary	668 487 045	05-Sep-24	Current
2	A.C.N. 668 487 072 PTY LTD	External Administration	Directorship/ Secretary	668 487 072	05-Sep-24	Current
3	AAA ABSOLUTE STONE PTY LTD	Registered	Directorship/ Secretary	665 796 994	01-Jul-23	Current
4	ACE LOGISTICS AUST PTY LTD	External Administration	Directorship/ Secretary	609 534 563	15-Feb-21	01-Apr-21
5	ACT MAINTENANCE SERVICES PTY LTD	Deregistered	Directorship/ Secretary	649 062 215	29-Mar-21	10-Oct-22
6	ACTIVE CIVILWORKS PTY LTD	Deregistered	Directorship/ Secretary	134 042 649	15-Mar-21	01-Nov-21
	ACTIVE CIVILWORKS PTY LTD	Deregistered	Directorship/ Secretary	134 042 649	23-Nov-20	01-Mar-21
7	ADELPHI (VIC) PTY LTD	Registered	Directorship/ Secretary	670 830 887	05-Sep-24	Current
8	APG LOGISTICS PTY LTD	Deregistered	Directorship/ Secretary	648 719 402	16-Mar-21	10-Oct-22
9	ARABIAN OWL PTY LTD	Deregistered	Directorship/ Secretary	151 186 560	06-Feb-23	18-Aug-24
10	ATTCALL CIVIL PTY LTD	Registered	Directorship/ Secretary	663 388 681	26-Oct-22	Current
11	AUSTRALIAN NATIONAL LIFT COMPONENTS PTY	Registered	Directorship/ Secretary	657 865 480	08-Mar-22	11-May-22
12	AUSTRALIAN NATIONAL LIFT COMPONENTS PTY	Deregistered	Directorship/ Secretary	620 574 496	01-Jul-20	12-Dec-21
13	BAKED BEANS AND SPAGHETTI PTY LTD	Registered	Directorship/ Secretary	653 148 157	26-Aug-21	16-Oct-23
14	BHF TRANSPORT PTY LTD	Deregistered	Directorship/ Secretary	648 655 154	12-Mar-21	10-Oct-22
15	BLACK COBRA NSW PTY LTD	Deregistered	Directorship/ Secretary	165 875 552	25-Jan-22	10-Oct-22
16	BLACK WIDOW NSW PTY LTD	Deregistered	Directorship/ Secretary	656 097 031	16-Dec-21	10-Nov-24
17	BOWERBIRD HOLDINGS NSW PTY LTD	Registered	Directorship/ Secretary	656 776 831	24-Jan-22	01-Mar-23
18	BRIDGE & PITT STREET NO 1 PTY LTD	Registered	Directorship/ Secretary	674 954 744	05-Sep-24	Current
19	BRIDGE & PITT STREET NO 2 PTY LTD	Registered	Directorship/ Secretary	674 954 931	05-Sep-24	Current
20	BRIDGE & PITT STREET NO 3 PTY LTD	Registered	Directorship/ Secretary	674 955 063	05-Sep-24	Current
21	CALF ROAD PTY LTD	Registered	Directorship/ Secretary	643 686 186	01-Nov-21	01-Oct-23
22	CARBONE CONSTRUCTIONS PTY LTD	Registered	Directorship/ Secretary	105 865 567	20-Sep-22	Current
23	CEDAR GROVE MANAGEMENT PTY LTD	Registered	Directorship/ Secretary	671 936 977	05-Sep-24	Current
24	CEDAR GROVE TAS PTY LTD	External Administration	Directorship/ Secretary	671 936 628	05-Sep-24	Current
25	CITY LIFTS SYDNEY PTY LTD	Deregistered	Directorship/ Secretary	163 970 072	24-Aug-20	22-Feb-22
26	CORE ASSET DEVELOPMENT PTY LTD	Registered	Directorship/ Secretary	643 711 200	15-Sep-24	Current
27	CORE ASSET INVESTMENTS PTY LTD	External Administration	Directorship/ Secretary	644 206 324	05-Sep-24	Current
28	DATACENTER (BALCATT) PTY LTD	Deregistered	Directorship/ Secretary	152 238 867	15-Feb-21	27-Feb-22
29	DEKKO KITCHENS PTY LTD	Registered	Directorship/ Secretary	628 382 856	01-Mar-23	01-Mar-23
30	DELTA FINANCIAL SERVICES (NSW) PTY LTD	Registered	Directorship/ Secretary	659 471 413	17-May-22	10-Oct-22
31	EASTROCK CIVILWORKS PTY LTD	External Administration	Directorship/ Secretary	623 318 178	15-Feb-21	01-Apr-21
32	EDEN AUSTRALASIA MANAGEMENT PTY LTD	Registered	Directorship/ Secretary	658 288 889	05-Sep-24	Current
33	EDEN AUSTRALASIA PTY LTD	External Administration	Directorship/ Secretary	653 282 609	05-Sep-24	Current
34	EDEN NSW NO 1 PTY LTD	Registered	Directorship/ Secretary	674 950 442	05-Sep-24	Current
35	EDEN NSW NO 2 PTY LTD	Registered	Directorship/ Secretary	674 952 106	05-Sep-24	Current
36	ELSA SPEED RACER PTY LTD	Deregistered	Directorship/ Secretary	633 071 440	23-Feb-21	05-Jul-21
37	EQUIPMED (AUST) PTY LTD	External Administration	Directorship/ Secretary	627 033 103	02-May-23	Current
	EQUIPMED (AUST) PTY LTD	External Administration	Directorship/ Secretary	627 033 103	20-Feb-23	01-Mar-23
	EQUIPMED (AUST) PTY LTD	External Administration	Directorship/ Secretary	627 033 103	20-Jan-22	10-Oct-22
38	FLINDERS LANE VIC NO 1 PTY LTD	Registered	Directorship/ Secretary	674 952 268	05-Sep-24	Current
39	FLINDERS LANE VIC NO 2 PTY LTD	Registered	Directorship/ Secretary	674 953 667	05-Sep-24	Current
40	FOCUS LOGISTICS HOLDINGS PTY LTD	Deregistered	Directorship/ Secretary	613 233 275	10-Mar-20	08-Nov-20
41	FOCUS LOGISTICS TRANSPORT PTY LTD	Deregistered	Directorship/ Secretary	612 603 148	10-Mar-20	22-Nov-20
42	FRASER HOLDINGS NSW PTY LTD	External Administration	Directorship/ Secretary	640 331 791	01-May-21	10-Oct-22
43	GALLAGHER TRADING PTY LTD	Registered	Directorship/ Secretary	676 072 610	05-Sep-24	Current
44	GEORGIA PLUMBING PTY LTD	Deregistered	Directorship/ Secretary	107 927 426	15-Feb-21	01-Apr-21
45	GLOBAL LIFT SPECIALISTS PTY. LTD.	External Administration	Directorship/ Secretary	611 096 943	05-Feb-20	01-Dec-20
46	GLOBAL MANAGEMENT NSW PTY LTD	Registered	Directorship/ Secretary	674 737 770	06-Feb-24	15-Feb-24
47	GOURMET FOODS INTERNATIONAL PTY LTD	Registered	Directorship/ Secretary	094 317 021	20-Sep-22	01-Aug-23
48	HARFORD BEEF COMPANY PTY LTD	Registered	Directorship/ Secretary	153 486 625	10-Aug-20	20-Nov-23
49	HIGHBREAK AUST PTY LTD	Deregistered	Directorship/ Secretary	630 170 802	27-Jun-20	09-Apr-21
50	INDIAN BLUE PTY LTD	Registered	Directorship/ Secretary	647 108 889	01-Jul-23	Current
51	KANTAGA FINANCE PTY LTD	Registered	Directorship/ Secretary	647 170 107	15-Jan-21	15-Feb-23
52	KINSELAS MANAGEMENT PTY LTD	Registered	Directorship/ Secretary	670 836 647	05-Sep-24	Current
53	KINSELAS PTY LTD	Registered	Directorship/ Secretary	670 836 683	05-Sep-24	Current
54	LINCOLN ELEVATORS PTY LTD	Deregistered	Directorship/ Secretary	620 844 859	15-Feb-21	01-Apr-21
55	MCEVOY TAX PTY LTD	Registered	Directorship/ Secretary	621 562 114	01-Jul-21	Current
56	MILLER NSW PTY LTD	Registered	Directorship/ Secretary	651 498 243	20-Sep-22	Current
57	MOUNT HUNTER BUILDING PTY LTD	Registered	Directorship/ Secretary	656 638 747	18-Jan-22	27-Dec-22
58	NARARRA DEVELOPMENTS PTY LTD	Registered	Directorship/ Secretary	637 361 052	20-Sep-22	20-Nov-22
	NARARRA DEVELOPMENTS PTY LTD	Registered	Directorship/ Secretary	637 361 052	01-Jul-20	01-Jun-22

Andrew Bruce Miller Directorship

No	Company	Status	Position	ACN	Appointed	Ceased
59	NERANG QLD MANAGEMENT PTY LTD	Registered	Directorship/ Secretary	667 994 630	05-Sep-24	Current
60	NERANG QLD PTY LTD	External Administration	Directorship/ Secretary	667 994 669	05-Sep-24	Current
61	NEWCASTLE DENISON MANAGEMENT PTY LTD	Registered	Directorship/ Secretary	667 810 031	05-Sep-24	Current
62	NEWCASTLE DENISON PTY LTD	External Administration	Directorship/ Secretary	667 809 743	05-Sep-24	Current
63	OPAL CIVIL SERVICES PTY LTD	Registered	Directorship/ Secretary	659 472 803	17-May-22	01-Oct-22
64	PLATINUM LOGISTICS AUST PTY LTD	Registered	Directorship/ Secretary	659 500 393	18-May-22	10-Oct-22
65	PRESTIGE CLEANING NSW PTY LTD	Deregistered	Directorship/ Secretary	623 091 127	01-Feb-21	10-Oct-22
66	RELIANCE FINANCIAL SERVICES PTY LTD	Registered	Directorship/ Secretary	146 317 919	22-Jul-20	Current
67	RFS (NSW) PTY LTD	Registered	Directorship/ Secretary	657 440 296	20-Sep-22	Current
68	RICHMOND LIFTS PTY LTD	External Administration	Directorship/ Secretary	608 024 719	11-May-21	10-Oct-22
	RICHMOND LIFTS PTY LTD	External Administration	Directorship/ Secretary	608 024 719	15-Feb-21	01-Apr-21
69	RISBY COVE MANAGEMENT PTY LTD	External Administration	Directorship/ Secretary	667 994 461	05-Sep-24	Current
70	RISBY COVE TAS PTY LTD	External Administration	Directorship/ Secretary	667 994 194	05-Sep-24	Current
71	SCARLET SUNBIRD PTY LTD	Deregistered	Directorship/ Secretary	604 585 944	15-Jun-21	01-Aug-22
72	SLATE CIVIL PTY LTD	Deregistered	Directorship/ Secretary	642 697 989	16-Jul-20	01-Apr-21
73	SNOWBALL NSW PTY LTD	Deregistered	Directorship/ Secretary	163 579 753	01-Nov-20	20-Sep-21
74	STONWORKS PTY LTD	Strike-Off Action In Progress	Directorship/ Secretary	651 731 172	06-Jul-21	10-Oct-22
75	SUAM PTY LTD	Deregistered	Directorship/ Secretary	604 853 965	20-Apr-20	22-Jul-21
76	SUNFLOWER BEE PTY LTD	Deregistered	Directorship/ Secretary	657 629 528	25-Feb-22	25-Feb-22
77	SUNFLOWER FIREFLY PTY LTD	Registered	Directorship/ Secretary	646 656 224	16-Dec-20	22-Feb-22
78	SUNSTONE CIVIL SOLUTIONS PTY LTD	Registered	Directorship/ Secretary	659 501 167	18-May-22	10-Oct-22
79	TANAGER FINANCE PTY LTD	Registered	Directorship/ Secretary	647 172 978	15-Jan-21	20-Nov-22
80	TAYLOR SQUARE NO 1 PTY LTD	Registered	Directorship/ Secretary	674 955 376	05-Sep-24	Current
81	TAYLOR SQUARE NO 2 PTY LTD	Registered	Directorship/ Secretary	674 955 563	05-Sep-24	Current
82	TAYLOR SQUARE NO 3 PTY LTD	Registered	Directorship/ Secretary	674 959 472	05-Sep-24	Current
83	TEAMWORK OZ FITOUTS PTY LTD	Deregistered	Directorship/ Secretary	628 042 133	10-Mar-20	10-Jan-21
84	THE COURTHOUSE (NSW) PTY LTD	Registered	Directorship/ Secretary	670 834 572	05-Sep-24	Current
85	THE COURTHOUSE MANAGEMENT PTY LTD	External Administration	Directorship/ Secretary	670 835 300	05-Sep-24	Current
86	THE JEWEL OF EDEN MOTEL PTY LTD	Registered	Directorship/ Secretary	656 783 774	05-Sep-24	Current
87	THE SAPPHIRE AUSTRALASIA PTY LTD	External Administration	Directorship/ Secretary	655 675 442	05-Sep-24	Current
88	THE SHED SHOP (NSW) PTY LTD	Deregistered	Directorship/ Secretary	100 215 003	01-Sep-21	05-Nov-21
89	THE WHALE HOTEL PTY LTD	Registered	Directorship/ Secretary	656 052 578	05-Sep-24	Current
90	TIPPER 2017 PTY LTD	Registered	Directorship/ Secretary	663 413 394	27-Oct-22	Current
91	TOP CLASS BUILDING (AUS) PTY LTD	Registered	Directorship/ Secretary	673 951 338	05-Sep-24	Current
92	TOP CLASS CONSTRUCTION NSW PTY LTD	Registered	Directorship/ Secretary	621 721 757	02-Sep-24	Current
93	TRUCK 2008 PTY LTD	Registered	Directorship/ Secretary	646 390 267	04-Dec-20	22-Feb-22
94	TWOFOLD ACCOMMODATION PTY LTD	Registered	Directorship/ Secretary	667 257 150	05-Sep-24	Current
95	TWOFOLD ARCADE EDEN PTY LTD	Registered	Directorship/ Secretary	664 337 508	05-Sep-24	Current
96	ULS VEHICLES PTY LTD	Registered	Directorship/ Secretary	656 499 017	12-Jan-22	07-Aug-23
97	UNITED LIFTS ET PTY LTD	Registered	Directorship/ Secretary	653 311 516	02-Sep-21	Current
98	UNITED LIFTS TECHNOLOGIES PTY LTD	External Administration	Directorship/ Secretary	659 501 532	01-Oct-22	27-Dec-22
	UNITED LIFTS TECHNOLOGIES PTY LTD	External Administration	Directorship/ Secretary	659 501 532	18-May-22	01-Jun-22
99	UNITED LOGISTICS NSW PTY LTD	Registered	Directorship/ Secretary	678 074 934	12-Jun-24	01-Jul-24
100	VHM ASSET HOLDINGS PTY LTD	Deregistered	Directorship/ Secretary	614 533 185	23-Feb-21	12-Jun-23
101	VIOLANE LIFTS PTY LTD	Registered	Directorship/ Secretary	659 500 660	18-May-22	Current
102	VERTICAL METRO MANAGEMENT PTY LTD	Registered	Directorship/ Secretary	675 444 925	05-Sep-24	Current
103	VERTICAL METRO PTY LTD	External Administration	Directorship/ Secretary	675 437 144	05-Sep-24	Current
104	VERTICAL PTY LTD	External Administration	Directorship/ Secretary	668 065 441	05-Sep-24	Current
105	VULTURINE PTY LTD	Deregistered	Directorship/ Secretary	633 071 539	05-Nov-20	20-May-22
106	WILD VIOLET NSW PTY LTD	Deregistered	Directorship/ Secretary	656 675 286	19-Jan-22	05-Feb-22

Andrew Bruce Miller Shareholding							
No	Company	ACN	Share Class	Number of Shares	Fully Paid	Beneficially Owned	Status
1	AAA ABSOLUTE STONE PTY LTD	665 796 994	ORD	100	Yes	Yes	Current
2	ACE LOGISTICS AUST PTY LTD	609 534 563	ORD	100	Yes	Yes	Ceased
3	ACT MAINTENANCE SERVICES PTY LTD	649 062 215	ORD	100	Yes	Yes	Ceased
4	ACTIVE CIVILWORKS PTY LTD	134 042 649	ORD	1	Yes	Yes	Ceased
5	ADELPHI (VIC) PTY LTD	670 830 887	ORD	20	Yes	Yes	Current
6	APG LOGISTICS PTY LTD	648 719 402	ORD	100	Yes	Yes	Ceased
7	ATTCALL CIVIL PTY LTD	663 388 681	ORD	100	Yes	Yes	Current
8	AUSTRALIAN NATIONAL LIFT COMPONENTS PTY LTD	620 574 496	ORD	10	Yes	Yes	Ceased
9	BAKED BEANS AND SPAGHETTI PTY LTD	653 148 157	ORD	100	Yes	Yes	Ceased
10	BHF TRANSPORT PTY LTD	648 655 154	ORD	100	Yes	Yes	Ceased
11	BLACK COBRA NSW PTY LTD	165 875 552	ORD	40	Yes	Yes	Ceased
12	BLACK WIDOW NSW PTY LTD	656 097 031	ORD	100	Yes	Yes	Ceased
13	BOWERBIRD HOLDINGS NSW PTY LTD	656 776 831	ORD	100	Yes	Yes	Ceased
14	BRIDGE & PITT STREET NO 1 PTY LTD	674 954 744	ORD	100	Yes	Yes	Current
15	BRIDGE & PITT STREET NO 2 PTY LTD	674 954 931	ORD	100	Yes	Yes	Current
16	BRIDGE & PITT STREET NO 3 PTY LTD	674 955 063	ORD	100	Yes	Yes	Current
17	CALF ROAD PTY LTD	643 686 186	ORD	100	Yes	Yes	Ceased
18	CEDAR GROVE MANAGEMENT PTY LTD	671 936 977	ORD	10	Yes	Yes	Current
19	CEDAR GROVE TAS PTY LTD	671 936 628	ORD	100	Yes	Yes	Current
20	CITY LIFTS SYDNEY PTY LTD	163 970 072	ORD	120	Yes	Yes	Ceased
21	CORE ASSET DEVELOPMENT PTY LTD	643 711 200	ORD	300	Yes	Yes	Current
22	CORE ASSET INVESTMENTS PTY LTD	644 206 324	ORD	2	Yes	Yes	Current
23	DATACENTER (BALCATT) PTY LTD	152 238 867	ORD	100	Yes	Yes	Ceased
24	DEKKO KITCHENS PTY LTD	628 382 856	ORD	200	Yes	Yes	Ceased
25	DELTA FINANCIAL SERVICES (NSW) PTY LTD	659 471 413	ORD	10	Yes	Yes	Ceased
26	EASTROCK CIVILWORKS PTY LTD	623 318 178	ORD	100	Yes	Yes	Ceased
27	EDEN AUSTRALASIA MANAGEMENT PTY LTD	658 288 889	ORD	4	Yes	Yes	Current
28	EDEN AUSTRALASIA PTY LTD	653 282 609	ORD	4	Yes	Yes	Current
29	EDEN NSW NO 1 PTY LTD	674 950 442	ORD	100	Yes	Yes	Current
30	EDEN NSW NO 2 PTY LTD	674 952 106	ORD	100	Yes	Yes	Current
31	ELSA SPEED RACER PTY LTD	633 071 440	ORD	100	Yes	Yes	Ceased
32	EQUIPMED (AUST) PTY LTD	627 033 103	ORD	1000	Yes	Yes	Current
33	FLH WAREHOUSING & LOGISTICS PTY LTD	635 090 890	ORD	100	Yes	Yes	Ceased
34	FLINDERS LANE VIC NO 1 PTY LTD	674 952 268	ORD	100	Yes	Yes	Current
35	FLINDERS LANE VIC NO 2 PTY LTD	674 953 667	ORD	100	Yes	Yes	Current
36	FOCUS LOGISTICS HOLDINGS PTY LTD	613 233 275	ORD	1	Yes	Yes	Ceased
37	FOCUS LOGISTICS TRANSPORT PTY LTD	612 603 148	ORD	1	Yes	Yes	Ceased
38	FRASER HOLDINGS NSW PTY LTD	640 331 791	ORD	100	Yes	Yes	Ceased
39	GALLAGHER TRADING PTY LTD.	676 072 610	A	100	Yes	Yes	Current
40	GEORGIA PLUMBING PTY LTD	107 927 426	ORD	1000	Yes	Yes	Ceased
41	GLOBAL LIFT SPECIALISTS PTY. LTD.	611 096 943	ORD	100	Yes	Yes	Ceased
42	GLOBAL MANAGEMENT NSW PTY LTD	674 737 770	ORD	100	Yes	Yes	Ceased
43	HIGHBREAK AUST PTY LTD	630 170 802	ORD	100	Yes	Yes	Ceased
44	KANTAGA FINANCE PTY LTD	647 170 107	ORD	100	Yes	Yes	Ceased
45	KINSELAS MANAGEMENT PTY LTD	670 836 647	ORD	20	Yes	Yes	Current
46	KINSELAS PTY LTD	670 836 683	ORD	20	Yes	Yes	Current
47	KRALE PTY LTD	618 231 897	A	1	Yes	Yes	Current
	KRALE PTY LTD	618 231 897	B	1	Yes	Yes	Current
	KRALE PTY LTD	618 231 897	ORD	200	Yes	Yes	Current
48	LINCOLN ELEVATORS PTY LTD	620 844 859	ORD	100	Yes	Yes	Ceased
49	MCEVOY TAX PTY LTD	621 562 114	ORD	10	Yes	Yes	Current
50	MILLER NSW PTY LTD	651 498 243	ORD	100	Yes	Yes	Ceased
51	MOUNT HUNTER BUILDING PTY LTD	656 638 747	ORD	100	Yes	Yes	Ceased
52	NARARRA DEVELOPMENTS PTY LTD	637 361 052	ORD	100	Yes	Yes	Ceased
53	NERANG QLD MANAGEMENT PTY LTD	667 994 630	ORD	4	Yes	Yes	Current
54	NERANG QLD PTY LTD	667 994 569	ORD	4	Yes	Yes	Current
55	NEWCASTLE DENISON MANAGEMENT PTY LTD	667 810 031	ORD	4	Yes	Yes	Current
56	NEWCASTLE DENISON PTY LTD	667 809 743	ORD	4	Yes	Yes	Current
57	OPAL CIVIL SERVICES PTY LTD	659 472 803	ORD	10	Yes	Yes	Ceased

Andrew Bruce Miller Shareholding							
No	Company	ACN	Share Class	Number of Shares	Fully Paid	Beneficially Owned	Status
58	PLATINUM LOGISTICS AUST PTY LTD	659 500 393	ORD	10	Yes	Yes	Ceased
59	PRESTIGE CLEANING NSW PTY LTD	623 091 127	ORD	10	Yes	Yes	Ceased
60	RED CROSSBILL PTY LTD	648 730 803	ORD	100	Yes	Yes	Ceased
61	RELIANCE FINANCIAL SERVICES PTY LTD	146 317 919	ORD	1	Yes	Yes	Current
62	REPUBLIC HOTEL MANAGEMENT PTY LTD	668 487 072	ORD	4	Yes	Yes	Current
63	REPUBLIC HOTEL SYDNEY PTY LTD	668 487 045	ORD	4	Yes	Yes	Current
64	RICHMOND LIFTS PTY LTD	608 024 719	ORD	10	Yes	Yes	Ceased
65	RISBY COVE MANAGEMENT PTY LTD	667 994 461	ORD	4	Yes	Yes	Current
66	RISBY COVE TAS PTY LTD	667 994 194	ORD	4	Yes	Yes	Current
67	SCARLET SUNBIRD PTY LTD	604 585 944	ORD	2000	Yes	Yes	Ceased
68	SLATE CIVIL PTY LTD	642 697 989	ORD	100	Yes	Yes	Ceased
69	SNOWBALL NSW PTY LTD	163 579 753	ORD	10	Yes	Yes	Ceased
70	STONWORKS PTY LTD	651 731 172	ORD	100	Yes	Yes	Ceased
71	SUAM PTY LTD	604 853 965	ORD	1	Yes	Yes	Ceased
72	SUNFLOWER BEE PTY LTD	657 629 528	ORD	100	Yes	Yes	Ceased
73	SUNFLOWER FIREFLY PTY LTD	646 656 224	ORD	100	Yes	Yes	Ceased
74	SUNSTONE CIVIL SOLUTIONS PTY LTD	659 501 167	ORD	10	Yes	Yes	Ceased
75	TANAGER FINANCE PTY LTD	647 172 978	ORD	100	Yes	Yes	Ceased
76	TAYLOR SQUARE NO 1 PTY LTD	674 955 376	ORD	100	Yes	Yes	Current
77	TAYLOR SQUARE NO 2 PTY LTD	674 955 563	ORD	100	Yes	Yes	Current
78	TAYLOR SQUARE NO 3 PTY LTD	674 959 472	ORD	100	Yes	Yes	Current
79	TEAMWORK OZ FITOUTS PTY LTD	628 042 133	ORD	100	Yes	Yes	Ceased
80	THE COURTHOUSE (NSW) PTY LTD	670 834 572	ORD	20	Yes	Yes	Current
81	THE COURTHOUSE MANAGEMENT PTY LTD	670 835 300	ORD	20	Yes	Yes	Current
82	THE JEWEL OF EDEN MOTEL PTY LTD	656 783 774	ORD	4	Yes	Yes	Current
83	THE SAPPHIRE AUSTRALASIA PTY LTD	655 675 442	ORD	100	Yes	No	Current
84	THE SHED SHOP (NSW) PTY LTD	100 215 003	ORD	1	Yes	Yes	Ceased
85	THE WHALE HOTEL PTY LTD	656 052 578	ORD	100	Yes	No	Current
86	TIPPER 2017 PTY LTD	663 413 394	ORD	100	Yes	Yes	Current
87	TOP CLASS BUILDING (AUS) PTY LTD	673 951 338	ORD	100	Yes	Yes	Current
88	TOP CLASS CONSTRUCTION NSW PTY LTD	621 721 757	ORD	2	Yes	Yes	Current
89	TRUCK 2008 PTY LTD	646 390 267	ORD	100	Yes	Yes	Ceased
90	TWOFOLD ACCOMMODATION PTY LTD	667 257 150	ORD	4	Yes	Yes	Current
91	TWOFOLD ARCADE EDEN PTY LTD	664 337 508	ORD	4	Yes	Yes	Current
92	ULS VEHICLES PTY LTD	656 499 017	ORD	100	Yes	Yes	Ceased
93	UNITED LIFTS ET PTY LTD	653 311 516	ORD	100	Yes	Yes	Current
94	UNITED LIFTS TECHNOLOGIES PTY LTD	659 501 532	ORD	10	Yes	Yes	Ceased
95	UNITED LOGISTICS NSW PTY LTD	678 074 934	ORD	10	Yes	Yes	Current
96	VHM ASSET HOLDINGS PTY LTD	614 533 185	ORD	100	Yes	Yes	Ceased
97	VIOLANE LIFTS PTY LTD	659 500 660	ORD	10	Yes	Yes	Ceased
98	VIRTICAL METRO MANAGEMENT PTY LTD	675 444 925	ORD	10	Yes	Yes	Current
99	VIRTICAL METRO PTY LTD	675 437 144	ORD	10	Yes	Yes	Current
100	VIRTICAL PTY LTD	668 065 441	ORD	4	Yes	Yes	Current
101	VULTURINE PTY LTD	633 071 539	ORD	100	Yes	Yes	Ceased
102	WILD VIOLET NSW PTY LTD	656 675 286	ORD	100	Yes	Yes	Ceased

Annexure "C₄"
Sam Cassaniti

Sam Cassaniti Directorship						
No	Company	Status	ACN	Position	Start Date	Cease Date
1	1 STANMORE ROAD NSW PTY LTD	Registered	676 177 978	Director	28-Mar-24	
2	103 CATHERINE STREET NSW PT	Registered	676 180 813	Director	29-Mar-24	
3	106 GOLDEN VALLEY DRIVE PTY	Registered	670 258 956	Director	30-Mar-24	
4	119 ALBANS ROAD NSW PTY LTD	Registered	666 957 384	Director	31-Mar-24	
5	139 FOWLER ROAD PTY LTD	Registered	629 646 260	Director	01-Apr-24	
6	14 STANMORE ROAD NSW PTY LT	Registered	676 180 304	Director	02-Apr-24	
7	2 STANMORE ROAD NSW PTY LTD	Registered	676 179 507	Director	03-Apr-24	
8	20 BEACH CRESCENT PTY LTD	Registered	672 228 205	Director	04-Apr-24	
9	2148 BELLS LINE OF ROAD PTY	Registered	670 259 104	Director	05-Apr-24	
10	2159 ELIZABETH DRIVE PTY LT	Registered	674 033 535	Director	06-Apr-24	
11	2169 ELIZABETH DRIVE PTY LT	Registered	670 258 705	Director	07-Apr-24	
12	31/3 MACQUARIE STREET PTY L	Registered	670 260 278	Director	08-Apr-24	
13	315 ST ALBANS ROAD PTY LTD	Registered	670 260 018	Director	09-Apr-24	
14	316 ST ALBANS ROAD PTY LTD	Registered	670 260 090	Director	10-Apr-24	
15	326 STANMORE ROAD NSW PTY L	Registered	676 180 582	Director	11-Apr-24	
16	349 ST ALBANS ROAD PTY LTD	Registered	670 260 232	Director	12-Apr-24	
17	365 ST ALBANS ROAD PTY LTD	Registered	670 260 456	Director	13-Apr-24	
18	4 BLOODFINCH PTY LTD	Registered	627 969 813	Director	14-Apr-24	
19	40 LESLIE ROAD PTY LTD	Registered	628 422 391	Director	15-Apr-24	04-May-20
20	44 VIEWHILL ROAD PTY LTD	Registered	652 541 592	Director	16-Apr-24	
21	475 WEBBS CREEK ROAD PTY LT	Registered	670 259 686	Director	17-Apr-24	
22	68 BATHURST STREET PTY. LIM	Registered	082 390 912	Director	18-Apr-24	04-Nov-05
23	70 BATHURST STREET PTY. LIM	Registered	082 390 976	Director	19-Apr-24	04-Nov-05
24	72 MITCHELLS ROAD PTY LTD	Registered	670 259 355	Director	20-Apr-24	
25	95 ST ALBANS ROAD PTY LTD	Registered	670 259 748	Director	21-Apr-24	
26	A.C.N. 003 478 966 PTY LTD	Registered	003 478 966	Director	22-Apr-24	10-Jun-18
27	ALEXANDER PRESILAV TRENCHEV	Registered	676 769 412	Director	23-Apr-24	
28	ALWAYS EXCEL PTY LTD	Registered	087 356 027	Director	24-Apr-24	15-Oct-02
29	ANYWHERE TOWER CRANES PTY L	Registered	101 121 555	Director	25-Apr-24	07-Aug-02
30	ARMSTRONG SCALISI HOLDINGS	Registered	114 980 586	Director	26-Apr-24	
31	ASTRAL BUILDING GROUP PTY L	Registered	678 098 238	Director	27-Apr-24	
32	AVANT CAPITAL NSW PTY LTD	Registered	678 086 336	Director	28-Apr-24	01-Jul-24
33	AVENUE GROUP NSW PTY LTD	Registered	678 074 265	Director	29-Apr-24	01-Jul-24
34	B D HANDYMAN SERVICES PTY.	Registered	079 349 741	Director	30-Apr-24	07-Dec-00
35	BAYBEAM PTY LTD	Registered	097 279 484	Director	01-May-24	02-Jan-10
36	BEAUTIFUL DENEREN PTY LTD	Registered	089 939 499	Director	02-May-24	08-Apr-05
37	BLAKERS ROAD PTY LTD	Registered	670 000 996	Director	03-May-24	01-Aug-23
38	BLUE MOUNTAINS HELICOPTERS	Registered	063 455 729	Director	04-May-24	04-Nov-05
39	BOND COIN PTY LTD	Registered	097 280 049	Director	05-May-24	17-Jul-01
40	BOND LACE PTY LTD	Registered	097 277 588	Director	06-May-24	26-Feb-10
41	BUILDING MATERIALS.COM.AU P	Registered	081 603 778	Director	07-May-24	14-Mar-04
42	BUNGENDORE DEVELOPMENTS PTY	Registered	664 517 097	Director	08-May-24	
43	CALF ROAD PTY LTD	Registered	643 686 186	Director	09-May-24	01-Nov-21
44	CALIFORNIAN MARQUEE PTY LTD	Registered	671 354 573	Director	10-May-24	
45	CARBONE CONSTRUCTIONS PTY L	Registered	105 865 567	Director	11-May-24	
46	CELERA AUSTRALIA PTY LTD	Registered	154 855 768	Director	12-May-24	
47	CHOBE PTY. LTD.	Registered	080 731 219	Director	13-May-24	04-Nov-05
48	CITY LIFTS SYDNEY PTY LTD	Registered	163 970 072	Director	14-May-24	17-Dec-19
49	COAST MOTEL EDEN NSW PTY LT	Registered	680 673 250	Director	15-May-24	
50	COVERLUCK PTY LTD	Registered	097 279 519	Director	16-May-24	30-Oct-01
51	DAYROLL PTY. LIMITED	Registered	074 628 774	Director	17-May-24	04-Nov-05
52	DIAMOND FINANCIAL ADVISORS	Registered	678 084 814	Director	18-May-24	01-Jul-24
53	DUNECHIP PTY. LTD.	Registered	097 280 030	Director	19-May-24	10-Sep-01

Sam Cassaniti Directorship

No	Company	Status	ACN	Position	Start Date	Cease Date
54	DUNEDATE PTY LIMITED	Registered	090 837 924	Director	20-May-24	27-Apr-07
55	EARLJEST PTY LTD	Registered	097 280 129	Director	21-May-24	25-Sep-01
56	EVELYN STREET SYLVANIA PTY	Registered	670 924 964	Director	22-May-24	
57	EXPRESS INDUSTRIES NSW PTY	Registered	678 075 682	Director	23-May-24	01-Jul-24
58	FANBLAST PTY LTD	Registered	097 280 076	Director	24-May-24	16-Oct-01
59	FORSYTH STREET PTY LTD	Registered	609 106 934	Director	25-May-24	02-May-23
60	GIARRE PTY LTD	Registered	169 612 631	Director	26-May-24	
61	GIRLCO PTY LTD	Registered	673 663 799	Director	27-May-24	01-Jul-24
62	GLEN FARNEY ESTATE PTY LTD	Registered	149 917 877	Director	28-May-24	23-Aug-19
63	GLOBAL MANAGEMENT NSW PTY L	Registered	674 737 770	Director	29-May-24	
64	GOLDFINCH NSW PTY LTD	Registered	665 109 713	Director	30-May-24	30-Apr-24
65	GOODMAN COURT PTY LTD	Registered	161 715 555	Director	31-May-24	
66	GOURMET FOODS INTERNATIONAL	Registered	094 317 021	Director	01-Jun-24	01-Aug-23
67	HARFORD BEEF COMPANY PTY LT	Registered	153 486 625	Director	02-Jun-24	10-Aug-20
68	HYFORM CONTRACTING SERVICES	Registered	097 280 101	Director	03-Jun-24	18-Jul-01
69	HYNADAM NOMINEES PTY LIMITE	Registered	160 135 900	Director	04-Jun-24	
70	INDIAN BLUE PTY LTD	Registered	647 108 889	Director	05-Jun-24	
71	KATKAT PTY LTD	Registered	672 945 158	Director	06-Jun-24	19-Jul-24
72	KEYSTONE INVESTMENTS NSW PT	Registered	678 086 694	Director	07-Jun-24	01-Jul-24
73	LEMERY HOLDINGS PTY LTD	Registered	002 858 353	Director	08-Jun-24	10-Nov-03
74	LEXINGTON MANAGEMENT NSW PT	Registered	678 093 028	Director	09-Jun-24	
75	LINCOLN HIGHWAY PTY LTD	Registered	674 655 157	Director	10-Jun-24	
76	LOADOTE PTY. LIMITED	Registered	087 469 467	Director	11-Jun-24	30-Sep-05
77	LUKUMADES (AUST) PTY LTD	Registered	677 324 739	Director	12-Jun-24	
78	MARGINATA SECURITIES PTY LT	Registered	610 129 630	Director	13-Jun-24	09-Jul-24
79	METRO ASSETS AUST PTY LTD	Registered	674 730 422	Director	14-Jun-24	14-Feb-24
80	METRO AUSTRALIA PTY LTD	Registered	674 726 893	Director	15-Jun-24	
81	METRO PERSONEL PTY LTD	Registered	674 727 470	Director	16-Jun-24	
82	MILLER NSW PTY LTD	Registered	651 498 243	Director	17-Jun-24	
83	MOUNT HUNTER AUST PTY LTD	Registered	651 150 364	Director	18-Jun-24	
84	MOUNT HUNTER HIRE PTY LTD	Registered	669 947 139	Director	19-Jun-24	
85	MOUNT HUNTER HOLDINGS PTY L	Registered	648 440 788	Director	20-Jun-24	15-Nov-21
86	MOUNT HUNTER NSW PTY LTD	Registered	619 351 405	Director	21-Jun-24	
87	MOUNT HUNTER PASTORAL PTY L	Registered	668 148 972	Director	22-Jun-24	
88	MOWBRAY PARK PASTORAL PTY L	Registered	670 155 398	Director	23-Jun-24	
89	MUSKJOY PTY LTD	Registered	097 280 085	Director	24-Jun-24	07-Nov-01
90	NARARRA DEVELOPMENTS PTY LT	Registered	637 361 052	Director	25-Jun-24	20-Sep-22
91	OAKLEAF SOLUTIONS PTY LTD	Registered	678 087 057	Director	26-Jun-24	01-Jul-24
92	P.F.S. BRICKLAYING PTY. LIM	Registered	081 601 872	Director	27-Jun-24	12-Feb-07
93	P.F.S. DEVELOPMENTS PTY. LI	Registered	081 603 821	Director	28-Jun-24	21-Apr-04
94	PACIFIC CRANES & RIGGING PT	Registered	094 480 752	Director	29-Jun-24	12-Feb-07
95	PATSAM PTY LTD	Registered	098 619 375	Director	30-Jun-24	15-Mar-13
96	PJ WRIGHT & SONS PTY LTD	Registered	673 424 194	Director	01-Jul-24	19-Jul-24
97	PLECO HOLDINGS PTY LTD	Registered	097 929 747	Director	02-Jul-24	23-Jul-03
98	PORT GIBBON SA PTY LTD	Registered	670 260 554	Director	03-Jul-24	
99	PRESLAV TRENCHEV PTY LTD	Registered	002 815 894	Director	04-Jul-24	
100	QUEST ENTERPRISES (NSW) PTY	Registered	095 080 372	Director	05-Jul-24	19-Oct-13
101	RAPHSI SECURITIES PTY LTD	Registered	637 887 677	Director	06-Jul-24	20-Sep-22
102	RAPTOR COLLECTIONS PTY LTD	Registered	624 972 587	Director	07-Jul-24	
103	RED CROSSBILL PTY LTD	Registered	648 730 803	Director	08-Jul-24	27-Sep-21
104	RED ROCKET NSW PTY LTD	Registered	657 584 560	Director	09-Jul-24	25-Aug-23
105	REDBROW PTY LTD	Registered	618 649 139	Director	10-Jul-24	20-Sep-22
106	RFS (NSW) PTY LTD	Registered	657 440 296	Director	11-Jul-24	
107	ROMANO HOLDINGS NSW PTY LTD	Registered	678 073 295	Director	12-Jul-24	

Sam Cassaniti Directorship

No	Company	Status	ACN	Position	Start Date	Cease Date
108	ROSELIP PTY LTD	Registered	097 279 528	Director	13-Jul-24	26-Feb-10
109	SADAGI PTY LTD	Registered	107 042 679	Director	14-Jul-24	05-Aug-05
110	SHEFFIELD (TAS) PTY LTD	Registered	633 381 941	Director	15-Jul-24	
111	SHOEBILL PTY LTD	Registered	633 071 600	Director	16-Jul-24	12-Feb-20
112	SILVERDALE NSW PTY LTD	Registered	675 151 112	Director	17-Jul-24	
113	SKYBURN PTY LTD	Registered	099 099 644	Director	18-Jul-24	08-Jun-14
114	SOLOCARE PTY LTD	Registered	103 419 003	Director	19-Jul-24	08-Jun-14
115	SOMERSBY AUST PTY LTD	Registered	639 650 516	Director	20-Jul-24	01-Jul-24
116	SOTRIP PTY. LIMITED	Registered	085 132 378	Director	21-Jul-24	12-May-13
117	SOTRUE PTY LTD	Registered	095 454 550	Director	22-Jul-24	31-Jul-07
118	SPC SMSF PTY LTD	Registered	649 503 659	Director	23-Jul-24	
119	SPRING CREEK PASTORAL NSW P	Registered	676 084 503	Director	24-Jul-24	
120	ST HELENS INVESTMENT HOLDIN	Registered	079 213 380	Director	25-Jul-24	29-Dec-02
121	ST HELENS TOWER PTY LIMITED	Registered	080 333 384	Director	26-Jul-24	29-Dec-02
122	STA MARKETING ENTERPRISES P	Registered	060 115 184	Director	27-Jul-24	20-Jun-04
123	SUGLOW PTY. LIMITED	Registered	070 326 091	Director	28-Jul-24	15-Jan-06
124	TINAIN PTY LTD	Registered	093 987 485	Director	29-Jul-24	21-Dec-13
125	TRALEE STREET HUME PTY LTD	Registered	624 851 225	Director	30-Jul-24	08-Mar-18
126	TRENCHV HOLDINGS PTY LTD	Registered	669 628 924	Director	31-Jul-24	
127	TRENCHV INVESTMENTS PTY LT	Registered	672 714 626	Director	01-Aug-24	
128	UNITED LOGISTICS NSW PTY LT	Registered	678 074 934	Director	02-Aug-24	12-Jun-24
129	VERMILION HOLDINGS PTY LTD	Registered	646 542 127	Director	03-Aug-24	
130	VIRIBUS CO PTY LTD	Registered	089 239 476	Director	04-Aug-24	
131	VIRIBUS PARTNERS PTY LTD	Registered	639 038 261	Director	05-Aug-24	
132	VOLWAVE PTY. LIMITED	Registered	079 062 758	Director	06-Aug-24	04-Nov-05
133	WENTWORTH WILLIAMS AUDITORS	Registered	099 391 189	Director	07-Aug-24	18-May-22
134	WHITE PHANTOM PTY LTD	Registered	669 464 886	Director	08-Aug-24	
135	WRIGHT TRANSPORT SOLUTIONS	Registered	674 291 224	Director	09-Aug-24	18-Mar-24
136	YELLOW BELLIED SUNBIRD PTY	Registered	637 107 889	Director	10-Aug-24	

Sam Cassaniti Shareholdings							
Director	Company	ACN	Share Class	Number of Shares	Fully Paid	Beneficially Owned	Status
Sam Cassaniti	1 Stanmore Road NSW Pty Ltd	676 177 978	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	103 Catherine Street NSW Pty Ltd	676 180 813	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	106 Golden Valley Drive Pty Ltd	670 258 956	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	119 Albans Road NSW Pty Ltd	666 957 384	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	139 Fowler Road Pty Ltd	629 646 260	Ordinary	100	Yes	No	Current
Sam Cassaniti	14 Stanmore Road NSW Pty Ltd	676 180 304	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	2 Stanmore Road NSW Pty Ltd	676 179 507	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	20 Beach Crescent Pty Ltd	672 228 205	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	2148 Bells Line of Road Pty Ltd	670 259 104	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	2159 Elizabeth Drive Pty Ltd	674 033 535	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	2169 Elizabeth Drive Pty Ltd	670 258 705	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	260 Hyde Street Pty Ltd	680 803 178		100	Yes	Yes	Ceased
Sam Cassaniti	31/3 Macquarie Street Pty Ltd	670 260 278	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	315 St Albans Road Pty Ltd	670 260 018	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	316 St Albans Road Pty Ltd	670 260 090	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	326 Stanmore Road NSW Pty Ltd	676 180 582	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	349 St Albans Road Pty Ltd	670 260 232	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	365 St Albans Road Pty Ltd	670 260 456	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	4 Bloodfinch Pty Ltd	627 969 813	Ordinary	100	Yes	Yes	TBC
Sam Cassaniti	40 Leslie Road Pty Ltd	628 422 391		100	Yes	Yes	Ceased
Sam Cassaniti	44 Viewhill Road Pty Ltd	652 541 592		100	Yes	Yes	TBC
Sam Cassaniti	475 Webbs Creek Road Pty Ltd	670 259 686	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	59 Pan Bar & Grill Pty Ltd	70125094					Ceased
Sam Cassaniti	68 Bathurst Street Pty. Limited	82390912					TBC
Sam Cassaniti	70 Bathurst Street Pty. Limited	82390976	Ordinary				TBC
Sam Cassaniti	72 Mitchells Road Pty Ltd	670 259 355	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	72-74 Bathurst Street Pty. Limited	670 259 748					Ceased
Sam Cassaniti	95 St Albans Pty Ltd	003 478 966	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	A.C.N. 003478966 Pty Ltd	100 269 681					Ceased
Sam Cassaniti	A.C.N. 100 269 681 Pty Ltd	100 269 681		1	Yes	Yes	Ceased
Sam Cassaniti	Aeroroll Pty. Limited	70040765					Ceased
Sam Cassaniti	AJAX Investments Pty Limited	96141356					Ceased
Sam Cassaniti	Alexandar Preslav Trenchev Pty Ltd	676 769 412	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Always Excel Pty Ltd	87356027					Ceased
Sam Cassaniti	Anywhere Tower Cranes Pty Limited	101 121 555					Ceased
Sam Cassaniti	Armstrong Scallisi Holdings Pty Ltd	114 980 586	A, C	50, 50	Yes	No	Ceased
Sam Cassaniti	Astral Building Group Pty Ltd	678 098 238	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Auburn Administrative Staffing Pty Ltd	133 212 718		1	Yes	No	Ceased
Sam Cassaniti	Auburn Staffing Pty Ltd	133 212 432		1	Yes	No	Ceased
Sam Cassaniti	Australian Data Solutions Pty Ltd	55092601					Ceased
Sam Cassaniti	Avant Capital NSW Pty Ltd	678 086 336	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Avenue Group NSW Pty Ltd	678 074 265	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	B D Handyman Services Pty. Ltd	79349741					Ceased
Sam Cassaniti	Baybeam Pty Ltd	97279484					Ceased
Sam Cassaniti	Beautiful Deneren Pty Ltd	89939499					Ceased
Sam Cassaniti	Benson Jack Consulting Pty. Limited	74628747					Ceased
Sam Cassaniti	Blakers Road Pty Ltd	670 000 996	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Blue Mountain Helicopters Pty. Ltd	634 55 729					Ceased
Sam Cassaniti	Bondcoin Pty Ltd	9728049					Ceased
Sam Cassaniti	Bondlace Pty Ltd	97277588					Ceased
Sam Cassaniti	Bowlfate Pty. Limited	74631833					Ceased
Sam Cassaniti	Building Materials.com.au Pty. Ltd.	81603778					Ceased
Sam Cassaniti	Bungendore Developments Pty Ltd	664 517 097	Ordinary	100	Yes	No	Current
Sam Cassaniti	Cal Road Pty Ltd	643 686 186	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	California Pty Ltd	144 018 182		1	Yes	Yes	Ceased
Sam Cassaniti	Californian Marquee Pty Ltd	671 354 573	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Camp Okuti Pty Ltd	151 488 621		10	Yes	Yes	Ceased
Sam Cassaniti	Carbone Constructions Pty Ltd	105 865 567	Ordinary	1	Yes	Yes	Current
Sam Cassaniti	Carfoal Pty. Limited	70040774					Ceased
Sam Cassaniti	Celera Australia Pty Ltd	154 855 768	Ordinary	10	Yes	No	Current
Sam Cassaniti	Chobe Pty. Ltd.	80731219	Ordinary	1	Yes	No	Ceased
Sam Cassaniti	City Lifts Sydney Pty Ltd	163 970 072					Ceased
Sam Cassaniti	Coast Motel Eden NSW Pty Ltd	680 673 250		100	Yes	Yes	Current
Sam Cassaniti	Cosygayz Pty Ltd	104 106 541					Ceased
Sam Cassaniti	Cotali Pty. Limited	3686566					Ceased
Sam Cassaniti	Coverluc Pty Ltd	97279519					Ceased
Sam Cassaniti	Darroll Pty. Limited	74628774		1	Yes	Yes	Ceased
Sam Cassaniti	Dengrove (NSW) Pty. Limited	81714534					Ceased
Sam Cassaniti	Dengrove Holdings (NSW) Pty. Limited	81719762					Ceased
Sam Cassaniti	Diamond Financial Advisors Pty Ltd	678 084 184	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Dunechip Pty. Ltd	9728030					Ceased
Sam Cassaniti	Dunedate Pty Limited	90837924					Ceased
Sam Cassaniti	Dyna Computer Services Pty Ltd	74631691					Ceased
Sam Cassaniti	Earljest Pty Ltd	97280129					Ceased
Sam Cassaniti	Evelyn Street Sylvania Pty Ltd	670 924 964	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Express Industries NSW Pty Ltd	678 075 682	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Fanblast Pty Ltd	97280076					Ceased
Sam Cassaniti	Favcorp Pty. Ltd.	81605245					Ceased
Sam Cassaniti	Felton Constructions (Syd) Pty. Limited	74631879					Ceased
Sam Cassaniti	Felton Holdings (Syd.) Pty. Limited	7431897					Ceased
Sam Cassaniti	Foratic Pty. Limited	70101414					TBC
Sam Cassaniti	Forsyth Street Pty Ltd	609 106 934		100	Y	Yes	Ceased
Sam Cassaniti	Frog Constructions Pty Ltd	70101389					Ceased
Sam Cassaniti	Garmax Interiors Pty. Ltd	3858053					Ceased
Sam Cassaniti	Giarre Pty Ltd	169 612 631		10	Yes	Yes	Current
Sam Cassaniti	Girtco Pty Ltd	673 663 799	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Glen Farnley Estate Pty Ltd	149 917 877		3	Yes	Yes	Ceased
Sam Cassaniti	Global Management NSW Pty Ltd	674 737 770		100	Yes	Yes	Ceased
Sam Cassaniti	Goldfinch NSW Pty Ltd	665 109 713	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Goodman Court Pty Ltd	161 715 555	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Gourmet Foods International Pty Ltd	94317021		1	Yes	Yes	Ceased
Sam Cassaniti	Harford Beef Company Pty Ltd	153 486 625	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Hyform Contracting Services Pty Ltd	97280101					Ceased
Sam Cassaniti	Hynadam Nominees Pty Limited	160 135 900	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Hynadam Pty Ltd	2478828	Ordinary				Current
Sam Cassaniti	Hy-Tec Industries Pty Ltd	70100702					TBC

Sam Cassaniti Shareholdings							
Director	Company	ACN	Share Class	Number of Shares	Fully Paid	Beneficially Owned	Status
Sam Cassaniti	I.A.N.S Constructions (NSW) Pty Ltd	70100177					Ceased
Sam Cassaniti	Immobilari Pty. Ltd.	63861674					Ceased
Sam Cassaniti	Indian Blue Pty Ltd	647 108 889		100	Yes	Yes	Ceased
Sam Cassaniti	Jilglow Pty. Limited	70100613					Ceased
Sam Cassaniti	Joromo Pty Ltd	1704249					Ceased
Sam Cassaniti	Katkat Pty Ltd	672 945 158	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Keystone Investments NSW Pty Ltd	678 086 694	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	King Kona Pty Ltd	680 803 123		100	Yes	Yes	Ceased
Sam Cassaniti	Lemery Holdings Pty Ltd	2858353		1	Yes	Yes	Ceased
Sam Cassaniti	Lexington Mangement NSW Pty Ltd	678 093 028	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Lighthouse Pty Ltd	3770689					Ceased
Sam Cassaniti	Limited Access (Aust.) Pty. Ltd.	74631806					Ceased
Sam Cassaniti	Lincoln Highway Pty Ltd	674 655 157	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Loadote Pty. Limited	87469467					Ceased
Sam Cassaniti	Lukumades (Aust) Pty Ltd			100	Yes	Yes	Ceased
Sam Cassaniti	Metro Assets Aust Pty Ltd	674 730 422		100	Yes	Yes	Ceased
Sam Cassaniti	Metro Australia Pty Ltd	674 726 893		100	Yes	Yes	Ceased
Sam Cassaniti	Metro Personnel Pty Ltd	674 727 470	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Miller NSW Pty Ltd	651 498 243		100	Yes	Yes	Current
Sam Cassaniti	Milosevic & Associates Pty. Limited	74628863					TBC
Sam Cassaniti	More Grace Pty Limited	87356518		1	Yes	Yes	TBC
Sam Cassaniti	Mount Hunter Aust Pty Ltd	651 150 364	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Mount Hunter Hire Pty Ltd	669 947 139	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Mount Hunter Holdings Pty Ltd	648 440 778	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Mount Hunter NSW Pty Ltd	619 351 405	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Mount Hunter Pastoral Pty Ltd	668 148 972	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Mowbray Park Pastoral Pty Ltd	670 155 398	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Multiplay (NSW) Pty. Ltd.	74631904					Ceased
Sam Cassaniti	Muskjoy Pty Ltd	97280085		1	Yes	Yes	Ceased
Sam Cassaniti	Narrara Developments Pty Ltd	637 361 052	Ordinary				TBC
Sam Cassaniti	Oakleaf Solutions Pty Ltd	678 087 057	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	P.F.S. Bricklaying Pty. Limited	81601872					TBC
Sam Cassaniti	P.F.S. Developments Pty. Limited	81603821					TBC
Sam Cassaniti	Pacific Cranes & Rigging Pty Ltd	94480752					Ceased
Sam Cassaniti	Painted Wolf Collection Pty Ltd	683 524 889		100	Yes	Yes	Current
Sam Cassaniti	Palspur Pty. Limited	70100275					TBC
Sam Cassaniti	Patsam Pty Ltd	98619375					Ceased
Sam Cassaniti	PI Wright & Sons Pty Ltd	673 424 194	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Pleco Holdings Pty Ltd	97929747					Ceased
Sam Cassaniti	Port Gibbon SA Pty Ltd	670 260 554	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Preslav Trenchev Pty Ltd	2815894	Ordinary	100	Yes	No	Current
Sam Cassaniti	Quest Enterprises (NSW) Pty Ltd	95080372					Ceased
Sam Cassaniti	Raphis Securities Pty Ltd	637 887 677	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Raptor Collections Pty Ltd	624 972 587		100	Yes	Yes	Current
Sam Cassaniti	Red Crossbill Pty Ltd	648 730 803		100	Yes	Yes	Ceased
Sam Cassaniti	Red Rocket NSW Pty Ltd	657 584 560		100	Yes	No	Ceased
Sam Cassaniti	Redbrow Pty Ltd	618 649 139		10	Yes	Yes	Ceased
Sam Cassaniti	RFS (NSW) Pty Ltd	657 440 296		100	Yes	Yes	Current
Sam Cassaniti	Rod Dredge Electrical Pty Ltd	71262783					Ceased
Sam Cassaniti	Romano Holdings NSW Pty	678 073 295	Ordinary	10	Yes	Yes	Current
Sam Cassaniti	Rosepil Pty Ltd	97279528					Ceased
Sam Cassaniti	Sadagi Pty Ltd	107 042 679		1	Yes	Yes	Ceased
Sam Cassaniti	Scalisi Investments Pty. Ltd.	63861629					Ceased
Sam Cassaniti	Sheffield (TAS) Pty Ltd	633 381 941	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Shoebill Pty Ltd	633 071 600					TBC
Sam Cassaniti	Silverdale NSW Pty Ltd	675 151 112	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Skyburn Pty Ltd	99099644					Ceased
Sam Cassaniti	Snolack Pty. Limited	70100453					Ceased
Sam Cassaniti	Solocare Pty Ltd	103 419 003					Ceased
Sam Cassaniti	Somersby Aust Pty Ltd	639 650 516	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	SoTrip Pty. Limited	85132378					Ceased
Sam Cassaniti	SoTrue Pty Ltd	95454550					Ceased
Sam Cassaniti	SPC SMSF Pty Ltd	649 503 659	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Splash Plumbing Management	681 634 453		100	Yes	Yes	Ceased
Sam Cassaniti	Spring Creek Pastoral NSW Pty Ltd	676 084 503	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	STA Marketing Enterprises Pty. Ltd	60115184					TBC
Sam Cassaniti	Suglow Pty. Limited	70326091					TBC
Sam Cassaniti	Temsana Pty Ltd	54918302					Ceased
Sam Cassaniti	Tinain Pty Ltd	93987485					Ceased
Sam Cassaniti	Topzen Pty. Limited	70101521					TBC
Sam Cassaniti	Tralee Street Hume Pty Ltd	624 851 225		1	Yes	No	Ceased
Sam Cassaniti	Trenchev Holdings Pty Ltd	669 628 924	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Trenchev Investments Pty Ltd	672 714 626	Ordinary	100	Yes	Yes	Current
Sam Cassaniti	Trohll Pty Ltd	3452515					Ceased
Sam Cassaniti	United Logistics NSW Pty Ltd	678 074 934	Ordinary	10	Yes	Yes	Ceased
Sam Cassaniti	Vermilion Holdings Pty Ltd	646 542 127		100	Yes	Yes	Current
Sam Cassaniti	Viribus Co Pty Ltd	89239476	Ordinary	50	Yes	Yes	Current
Sam Cassaniti	Viribus Partners Pty Ltd	639 038 261	Ordinary	6	Yes	Yes	Ceased
Sam Cassaniti	Volwave Pty. Limited	79062758	Ordinary	1	Yes	No	Ceased
Sam Cassaniti	Wentworth Williams Auditors Pty Ltd	99391189	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	White Phantom Pty Ltd	669 464 886		100	Yes	Yes	Current
Sam Cassaniti	Woh Step Back Pty Ltd	104 086 937		1	Yes	Yes	TBC
Sam Cassaniti	Wright Transport Solutions Pty Ltd	674 291 224		100	Yes	Yes	Ceased
Sam Cassaniti	Yellow Bellied Sunbird Pty Ltd	637 107 889	Ordinary	100	Yes	Yes	Ceased
Sam Cassaniti	Yenfin Pty. Limited	74628710					Ceased
Sam Cassaniti	Raptor Collections Pty Ltd	624 972 587		100	Yes	Yes	TBC
Sam Cassaniti	Red Rocket NSW Pty Ltd	657 584 560					TBC
Sam Cassaniti	Sheffield (TAS) Pty Ltd	633 381 941					TBC
Sam Cassaniti	SPC SMSF Pty Ltd	649 503 659					TBC
Sam Cassaniti	Wright Transport Solutions Pty Ltd	674 291 224		100	Yes	Yes	TBC
Sam Cassaniti	40 Leslie Road Pty Ltd	628 422 391					Ceased
Sam Cassaniti	A Step Forward Pty. Limited	3853334					Ceased
Sam Cassaniti	Sydney Cranes Service Pty. Ltd.	86758652					Ceased
Sam Cassaniti	The Navana Group Pty. Limited	2988838					Ceased
Sam Cassaniti	RFS (Aust) Pty Ltd	617 524 893	Ordinary	10	Yes	No	Ceased

The logo for BRI Ferrier, featuring the text "BRI Ferrier" in white on a dark grey background, with a green triangle pointing upwards and to the right.

BRI Ferrier

**Global Management NSW Pty
Ltd (In Liquidation)
ACN 674 737 770
ABN 52 674 737 770**

**Annexure "D"
Summary of Receipts & Payments**

Receipts and Payments Summary By Account: Global Management NSW Pty Ltd - Global
Bank, Cash and Cash Investment Accounts: All Dates (Gross Method)

Type	Account	GST	Total
NON-TRADING RECEIPTS			
	Bank interest		9.56
	Cheque Account		3,690.89
		<hr/>	<hr/>
		0.00	3,700.45
	Net Non-Trading Receipts and Payments	<hr/>	<hr/>
		0.00	3,700.45
	Net Receipts (Payments)	<hr/>	<hr/>
		0.00	3,700.45

The logo for BRI Ferrier features the text "BRI Ferrier" in white, bold, sans-serif font on a dark grey rectangular background. A green triangle is positioned at the bottom right corner of the grey rectangle, pointing towards the top right.

BRI Ferrier

**Global Management NSW Pty
Ltd (In Liquidation)
ACN 674 737 770
ABN 52 674 737 770**

**Annexure "E"
ASIC Information Sheet – Insolvency
Information for Directors, Employees,
Creditors and Shareholders**



ASIC

Australian Securities & Investments Commission

Insolvency information for directors, employees, creditors and shareholders

This information sheet (INFO 39) lists ASIC's information sheets for directors, employees, creditors and shareholders affected by a company's insolvency.

We have produced these with endorsement from the Australian Restructuring Insolvency & Turnaround Association (ARITA).

The information sheets give a basic understanding of the three most common company insolvency procedures – liquidation, voluntary administration and receivership – as well as the independence requirements for external administrators and approving external administrator remuneration. There is also a glossary of commonly used insolvency terms.

List of information sheets

- [INFO 41](#) Insolvency: A glossary of terms
- [INFO 42](#) Insolvency: A guide for directors
- [INFO 43](#) Insolvency: A guide for shareholders
- [INFO 45](#) Liquidation: A guide for creditors
- [INFO 46](#) Liquidation: A guide for employees
- [INFO 54](#) Receivership: A guide for creditors
- [INFO 55](#) Receivership: A guide for employees
- [INFO 74](#) Voluntary administration: A guide for creditors
- [INFO 75](#) Voluntary administration: A guide for employees
- [INFO 84](#) Independence of external administrators: A guide for creditors
- [INFO 85](#) Approving fees: A guide for creditors

Where can I get more information?

Further information is available from the [ARITA website](#). The ARITA website also contains the [ARITA Code of Professional Practice for Insolvency Practitioners](#).

This is **Information Sheet 39 (INFO 39)** updated on 1 September 2017. Information sheets provide concise guidance on a specific process or compliance issue or an overview of detailed guidance.

The logo for BRI Ferrier features the company name in white, bold, sans-serif font on a dark grey rectangular background. A green triangle is positioned at the bottom right corner of the grey rectangle, pointing towards the top right.

BRI Ferrier

**Global Management NSW Pty
Ltd (In Liquidation)
ACN 674 737 770
ABN 52 674 737 770**

**Annexure "F"
ARITA Information Sheet – Offences,
Recoverable Transactions and
Insolvent Trading**

Creditor Information Sheet

Offences, Recoverable Transactions and Insolvent Trading



Offences

A summary of offences under the Corporations Act that may be identified by liquidators or administrators:

180	Failure by company officers to exercise a reasonable degree of care and diligence in the exercise of their powers and the discharge of their duties.
181	Failure to act in good faith.
182	Making improper use of their position as an officer or employee, to gain, directly or indirectly, an advantage.
183	Making improper use of information acquired by virtue of the officer's position.
184	Reckless or intentional dishonesty in failing to exercise duties in good faith for a proper purpose. Use of position or information dishonestly to gain advantage or cause detriment. This can be a criminal offence.
198G	Performing or exercising a function or power as an officer while a company is under administration.
206A	Contravening a court order against taking part in the management of a corporation.
206A, B	Taking part in the management of corporation while being an insolvent, for example, while bankrupt.
206A, B	Acting as a director or promoter or taking part in the management of a company within five years after conviction or imprisonment for various offences.
209(3)	Dishonest failure to observe requirements on making loans to directors or related companies.
254T	Paying dividends except out of profits.
286	Failure to keep proper accounting records.
312	Obstruction of an auditor.
314-7	Failure to comply with requirements for the preparation of financial statements.
437D(5)	Unauthorised dealing with company's property during administration.
438B(4) / 453F 475(9)) / 497(4) / 530A – 530B	Failure by directors to assist, deliver records and provide information.
438C(5) / 477(3) / 530B	Failure to assist, deliver up books and records and provide information.
588G	Incurring liabilities while insolvent
588GAB	Officer's duty to prevent creditor-defeating disposition
588GAC	A person must not procure a company to make a creditor-defeating disposition
590	Failure to disclose property, concealed or removed property, concealed a debt due to the company, altered books of the company, fraudulently obtained credit on behalf of the company, material omission from Report as to Affairs or false representation to creditors.
596AB	Entering into an agreement or transaction to avoid employee entitlements.

Recoverable Transactions

Preferences

A preference is a transaction, such as a payment by the company to a creditor, in which the creditor receiving the payment is preferred over the general body of creditors. The relevant period for the payment commences six months before the commencement of the liquidation, or three months if a simplified liquidation process is adopted. The company must have been insolvent at the time of the transaction or become insolvent because of the transaction.

Where a creditor receives a preference*, the payment is voidable as against a liquidator and is liable to be paid back to the liquidator subject to the creditor being able to successfully maintain any of the defences available to the creditor under the Corporations Act.

**Must be greater than \$30,000 for unrelated creditors in a simplified liquidation*

Creditor-defeating disposition

Creditor-defeating dispositions are the transfer of company assets for less than market value (or the best price reasonably obtainable) that prevents, hinders or significantly delay creditors' access to the company's assets in liquidation. Creditor-defeating dispositions are voidable by a liquidator.

Uncommercial Transaction

An uncommercial transaction is one that it may be expected that a reasonable person in the company's circumstances would not have entered into, having regard to the benefit or detriment to the company; the respective benefits to other parties; and any other relevant matter.

To be voidable, an uncommercial transaction must have occurred during the two years before the liquidation. However, if a related entity is a party to the transaction, the period is four years and if the intention of the transaction is to defeat creditors, the period is ten years. The company must have been insolvent at the time of the transaction, or become insolvent because of the transaction.

Unfair Loan

A loan is unfair if and only if the interest was extortionate when the loan was made or has since become extortionate. There is no time limit on unfair loans – they only must be entered into before the winding up began.

Arrangements to avoid employee entitlements

If an employee suffers loss because a person (including a director) enters into an arrangement or transaction to avoid the payment of employee entitlements, the liquidator or the employee may seek to recover compensation from that person or from members of a corporate group (Contribution Order).

Unreasonable payments to directors

Liquidators have the power to reclaim '*unreasonable payments*' made to directors by companies prior to liquidation. The provision relates to payments made to or on behalf of a director or close associate of a director. The transaction must have been unreasonable and have been entered into during the 4 years leading up to a company's liquidation, regardless of its solvency at the time the transaction occurred.

Voidable charges

Certain charges over company property are voidable by a liquidator:

- circulating security interest within six months of the liquidation, unless it secures a subsequent advance
- unregistered security interests
- security interests in favour of related parties who attempt to enforce the security within six months of its creation.

Insolvent trading

In the following circumstances, directors may be personally liable for insolvent trading by the company:

- a person is a director at the time a company incurs a debt
- the company is insolvent at the time of incurring the debt or becomes insolvent because of incurring the debt
- at the time the debt was incurred, there were reasonable grounds to suspect that the company was insolvent
- the director was aware such grounds for suspicion existed; and
- a reasonable person in a like position would have been so aware.

The law provides that the liquidator, and in certain circumstances the creditor who suffered the loss, may recover from the director, an amount equal to the loss or damage suffered. Similar provisions exist to pursue holding companies for debts incurred by their subsidiaries.

A defence is available under the law where the director can establish:

- there were reasonable grounds to expect that the company was solvent and they did so expect
- they did not take part in management for illness or some other good reason; or
- they took all reasonable steps to prevent the company incurring the debt.

The director may also be able to avail themselves of safe harbour, if they meet certain conditions.

The proceeds of any recovery for insolvent trading by a liquidator are available for distribution to the unsecured creditors before the secured creditors.

Important note: This information sheet contains a summary of basic information on the topic. It is not a substitute for legal advice. Some provisions of the law referred to may have important exceptions or qualifications. This document may not contain all of the information about the law or the exceptions and qualifications that are relevant to your circumstances.

Queries about the external administration should be directed to the insolvency practitioner's office.