

## ENFORCEABLE UNDERTAKING

*Australian Securities and Investments Commission Act 2001*

### Section 93AA

The commitments in this enforceable undertaking are offered to the Australian Securities and Investments Commission (ASIC) by:

*Ross Stephen Thomson  
Level 1 Office 3  
1 Hobsons Gate  
CURRAMBINE WA 6028*

#### 1. Definitions

1.1. In addition to terms defined elsewhere in this enforceable undertaking, the following definitions are used:

**Acceptance Date** means the date of acceptance by ASIC of this enforceable undertaking;

**ARITA** means the Australian Restructuring Insolvency & Turnaround Association (formerly the Insolvency Practitioners Association of Australia);

**ASIC Act** means the *Australian Securities and Investments Commission Act 2001* (Cth);

**CALDB** means the Companies Auditors and Liquidators Disciplinary Board;

**Corporations Act** means the *Corporations Act 2001* (Cth);

**Corporations Regulations** means the *Corporations Regulations 2001* (Cth);

**CPA Australia** means Certified Practising Accountants Australia;

**EU** means enforceable undertaking, which is this document;

**External Administrations** means the external administrations listed in Schedule A;

**Fini** means Fini Carvery Pty Ltd (In Liquidation) (ACN 150 813 586);

**Hilltop** means Hilltop Nominees Pty Ltd (In Liquidation) (ACN 116 550 040);

**Nucross** means Nucross (W.A.) Pty Ltd (In Liquidation) (ACN 083 083 863); and

**Mr Thomson** means Ross Stephen Thomson.

- 1.2. Unless otherwise indicated, all references to sections are references to sections of the Corporations Act and all references to regulations are references to the Corporations Regulations.

## **2. Background**

### **2.1 ASIC's role**

2.1.1 Under s1 of the ASIC Act, ASIC is charged with a statutory responsibility to perform its functions and to exercise its powers to promote the confident and informed participation of investors and consumers in the financial system.

2.1.2 Part 9.2 of the Corporations Act charges ASIC with responsibility for:

- (a) registering liquidators and official liquidators; and
- (b) maintaining a register of liquidators and a register of official liquidators.

2.1.3 ASIC is empowered to bring disciplinary proceedings pursuant to s 1292(2)(d) in the CALDB against a registered liquidator who has failed to carry out or perform adequately and properly:

- (a) the duties of a liquidator; or
- (b) any duties or functions required by an Australian law to be carried out or performed by a registered liquidator;

or is otherwise not a fit and proper person to remain registered as a liquidator.

In this EU (a) and (b) above are *'the duties and functions of a liquidator'*.

### **2.2 Details of Mr Thomson**

2.2.1 Mr Thomson was registered as a liquidator under the Corporations Act on 18 February 2009 (registration number 333905).

2.2.2 Mr Thomson currently practises under the name '*Red2 Black Accounting Solutions*'.

2.2.3 Mr Thomson is a member of CPA Australia and ARITA.

### **2.3 ASIC's surveillance and analysis**

2.3.1 As part of ASIC's Liquidator Compliance Program, ASIC (**the Review**):

- (a) conducted a review of the Mr Thompson's conduct of the External Administrations; and
- (b) inspected its public database in respect of all of Mr Thomson's complete and incomplete external administrations, including the External Administrations.

## 2.4 ASIC's views concerning the conduct

2.4.1 As a result of the Review, ASIC's view is that Mr Thomson, in conducting the External Administrations, failed to carry out or perform adequately and properly the duties and functions of a liquidator in that he:

- (a) failed to exercise his powers and discharge his duties with the degree of care and diligence required by s180 by either:
  - i. failing to take steps to protect and secure assets in a timely manner in compliance with s474, s478 or s506; or
  - ii. failing to document the steps taken;
  - iii. failing to conduct a pre-appointment independence review; or
  - iv. failing to properly document the pre-independence review;
- (b) failed to comply with s501 or s438A by either:
  - i. failing to:
    - a. carry out a stocktake in the liquidations of Fini and Hilltop;
    - b. obtain books and records listing;
    - c. make adequate enquiries regarding company assets; and/or
    - d. take control of assets; or
  - ii. failing to properly document the above;
- (c) failed to ensure directors complied with s497(5), s530A or s530B by either:
  - i. failing to issue letters to directors (and their associates) of Fini and Hilltop requesting books and records; or
  - ii. failing to properly document the requests;
- (d) failed to comply with s439A(4)(a) by not providing adequate reports to creditors of Nucross;
- (e) failed to comply with s497(2)(b) by not providing adequate reports to creditors of Fini and Hilltop;
- (f) failed to comply with s438A, s531, s533 or Part 5.7B of the Corporations Act by either:
  - i. failing to undertaking adequate and proper investigations; or

- ii. failing to document the investigations undertaken;
- (g) failed to comply with s533(1) by lodging reports with ASIC without identifying possible misconduct, in circumstances where the possible misconduct has been reported to creditors;
- (h) failed to comply with s446A(5)(b) in relation to Nucross, in relation to the deemed passing of the winding up resolution, and instead publishing a notice under s491(2)(b);
- (i) failed to comply with s443B(3) by failing to inform the lessor of Nucross' premises of his appointment within the prescribed time frame;
- (j) failed to comply with s508 and Reg 5.6.27(7) by not holding annual meetings of creditors or not lodging annual reports with ASIC;
- (k) failed to comply with s438E and s445J by not lodging Forms 524 – Presentation of Accounts and Statement for Nucross;
- (l) in relation to remuneration received from Nucross, failed to comply with:
  - i. s449E(7) by not providing creditors with an adequate report to enable them to make an informed assessment in relation to the reasonableness of the proposed remuneration;
  - ii. s449E(7) by passing the resolution at the meeting of creditors which did not match the resolution contained in the remuneration report provided to creditors;
  - iii. s449E(1) by drawing \$24,200 in remuneration in circumstances where Mr Thomson was not entitled to do so because the resolution approving that remuneration was passed by creditors who did not receive an adequate report as required by s449E(7); and
- (m) failed to comply with s531 and Reg 5.6.01 by not maintaining proper books and records of the External Administrations.

2.4.2 Further, with respect to the External Administrations, ASIC is of the view that as set out in Schedule B, Mr Thomson failed to lodge documents with ASIC as required by s438E(1), s438E(2), s445J(1), s445J(2), s446A(5)(b), s450D(a), s508(1), 509(3), 539(1) and Reg 5.6.14A.

2.4.3 In addition, ASIC's view is that throughout the period of the External Administrations, Mr Thomson did not have adequate practice capacities, in particular:

- (a) appropriate operational procedures for conducting external administrations; and
  - (b) adequate systems for managing risks to his own practice and each entity to which he was appointed,
- and, as such, Mr Thomson was not performing adequately and properly the duties and functions of a liquidator during that period.

## **2.5 Acknowledgement of ASIC's views**

- 2.5.1 Mr Thomson acknowledges ASIC's views detailed in paragraphs 2.4.1 to 2.4.3 above and admits that, in respect of his conduct regarding the External Administrations, he failed to carry out or perform adequately and properly the duties and functions of a liquidator.
- 2.5.2 Mr Thomson has informed ASIC that he has taken the following measures to address ASIC's concerns:
  - (a) declined new appointments pending the outcome of the Review;
  - (b) contacted registered liquidators seeking to engage a peer review process;
  - (c) executed an agreement with a national insurance broker for all future appointments;
  - (d) engaged a fulltime qualified employee;
  - (e) attended to the outstanding lodgements referred to in paragraph 2.4.2;
  - (f) finalised a number of aged external administrations and will continue to reduce the number of current administrations to a more reasonable number commensurate with his staffing capabilities; and
  - (g) updated his checklists to ensure they fully comply with the ARITA Code of Professional Practice.

## **3. Undertakings**

- 3.1 Under s93AA of the ASIC Act, Mr Thomson has offered, and ASIC has agreed to accept as an alternative to ASIC making an application to the CALDB for an order under s1292(2) for the cancellation or suspension of Mr Thomson's registration as a liquidator, the undertakings in paragraphs 3.2 to 3.28 below.
- 3.2 Mr Thomson undertakes to repay \$24,200 withdrawn by him from Nucross as remuneration within 10 business days from the Acceptance Date, such amount to be paid into Nucross's bank account named 'Nucross (WA) Pty Ltd TAS Perking Plumbing Contractors (In Liquidation)'.
- 3.3 Mr Thomson undertakes to lodge with ASIC any documents listed in Schedule B which have not been lodged within one month from the Acceptance Date.

- 3.4 Mr Thomson undertakes to satisfy all late lodgement fees associated with the lodgements referred to in paragraph 3.3 from his own funds.
- 3.5 Mr Thomson undertakes that, other than in the circumstances set out in paragraph 3.6, he will not, for three months from the Acceptance Date accept any external administration appointments that require the external administrator to be a registered liquidator.
- 3.6 Mr Thompson may accept a joint and several appointment with a registered liquidator if he notifies ASIC of his intention to accept such an appointment and of the identity of the registered liquidator, and ASIC approves that appointment.

#### **Membership and Training**

- 3.7 Mr Thomson undertakes to use best endeavours to maintain his membership of CPA Australia, or of ARITA, for a period of not less than 12 months from the Acceptance Date.
- 3.8 Mr Thomson undertakes to complete at least 60 hours of continuing professional development (CPD) relating to insolvency practice and practice management within 12 months of the Acceptance Date on the following basis:
- 3.8.1 Mr Thomson will undertake the independence, remuneration and s439A reporting courses provided by ARITA, together with such further courses as may be necessary to complete a minimum of 20 hours of CPD which is directly relevant to ASIC's concerns outlined in paragraphs 2.4.1 and 2.4.2 above; and
- 3.8.2 the remaining CPD hours are to be completed in accordance with the mandatory CPD requirements imposed upon Mr Thomson because of his membership of CPA Australia and/or ARITA.
- 3.9 Mr Thomson undertakes, as soon as practicable following completion of each of the CPD units referred to in paragraph 3.8, to provide ASIC with documents substantiating his successful completion of that CPD.

#### **Appointment of Quality Reviewer**

- 3.10 Mr Thomson undertakes to, at his own expense, engage a quality reviewer, (Quality Reviewer), within one month from the Acceptance Date, or such longer period as approved in writing by ASIC, to conduct two quality reviews and provide two quality review reports, in accordance with this EU.
- 3.11 Mr Thomson must not engage a Quality Reviewer unless:
- 3.11.1 the Quality Reviewer has been approved by ASIC, in writing, prior to engagement by Mr Thomson;
- 3.11.2 the terms of engagement of the Quality Reviewer are approved by ASIC in writing prior to Mr Thomson agreeing those terms with the Quality Reviewer;

- 3.11.3 the terms of engagement of the Quality Reviewer include a statement to the effect that the work of the Quality Reviewer is being carried out for Mr Thomson and ASIC, and acknowledging that ASIC is relying on the work of the Quality Reviewer; and
- 3.11.4 the terms of engagement of the Quality Reviewer require the Quality Reviewer to notify ASIC where a conflict of interest arises during the engagement.
- 3.12 Mr Thomson undertakes to provide to the Quality Reviewer with copies of all correspondence that has passed between ASIC and Mr Thomson regarding ASIC's Liquidator Compliance Program for the purposes of the quality reviews.
- 3.13 Mr Thomson consents to the Quality Reviewer and ASIC discussing, on a confidential basis, any of the matters which are the subject of this EU and any correspondence between ASIC and Mr Thomson which has led to, or is otherwise related to, this EU.

#### **Timing of Quality Reviews and Reports**

- 3.14 Mr Thomson undertakes to ensure the terms of engagement of the Quality Reviewer require:
  - 3.14.1 a first quality review (**First QR**) reviewing the matters set out in paragraph 3.16 of this EU; and
  - 3.14.2 a report on the First QR (**First QR Report**) reporting on the matters set out in paragraph 3.17 of this EU,  
to be finalised and provided to ASIC and Mr Thomson within three months of the Acceptance Date (or such longer period as ASIC approves in writing).
- 3.15 Mr Thomson undertakes to ensure the terms of engagement of the Quality Reviewer require:
  - 3.15.1 a second quality review (**Second QR**) reviewing the matters set out in paragraph 3.19 of this EU; and
  - 3.15.2 a report on the Second QR (**Second QR Report**) reporting on the matters set out in paragraph 3.20 of this EU,  
to be finalised and provided to ASIC and Mr Thomson not less than 10 months, and not more than 13 months from the Acceptance date (or such longer period as ASIC approves in writing).

#### **First QR**

- 3.16 Mr Thomson undertakes to ensure the terms of engagement of the Quality Reviewer require the First QR to review:
  - 3.16.1 Mr Thomson's insolvency systems and procedures;
  - 3.16.2 implementation of those insolvency systems and procedures;

3.16.3 whether Mr Thomson has carried out and performed adequately and properly his duties and functions as a liquidator in one external administration nominated by ASIC by considering each of the following matters:

- (a) independence and disclosure;
- (b) remuneration and disclosure;
- (c) reporting to ASIC;
- (d) reporting to creditors;
- (e) investigations;
- (f) asset realisations;
- (g) file documentation; and
- (h) supervision, systems and procedures.

#### **First QR Report**

3.17 Mr Thomson undertakes to ensure the terms of engagement of the Quality Reviewer require the Quality Reviewer to produce a report of the First QR (**First QR Report**) which:

- 3.17.1 contains his/her findings in respect of each of the matters in paragraph 3.16;
- 3.17.2 describes any suspected breaches of the Corporations Act or Corporations Regulations identified by the Quality Reviewer in conducting the First QR; and
- 3.17.3 makes any recommendations thought by the Quality Reviewer to be necessary to ensure that Mr Thomson's systems and procedures are sufficient, and sufficiently implemented, for Mr Thomson to carry out and perform adequately and properly the duties and functions of a liquidator, including, but not limited to training requirements for Mr Thomson and his staff (if any).

#### **Response to First QR Report**

3.18 Mr Thomson undertakes, within one month of receiving the First QR Report (or such longer period as is approved in writing by ASIC), to write to ASIC notifying ASIC of the steps taken, or proposed to be taken, to implement any recommendations in the First QR Report and, to the extent any recommendation has not or will not be implemented, the reasons why (**the First Response**).

#### **Second QR**

3.19 Mr Thomson undertakes to ensure the terms of engagement of the Quality Reviewer require the Second QR to review:



3.19.1 whether Mr Thomson has carried out and performed adequately and properly his duties and functions as a liquidator in two external administrations nominated by ASIC (being external administrations accepted by Mr Thomson after the three month period referred to in paragraph 3.5 has expired) by considering each of the following matters:

- (a) independence and disclosure;
- (b) remuneration and disclosure;
- (c) reporting to ASIC;
- (d) reporting to creditors;
- (e) investigations;
- (f) asset realisations;
- (g) file documentation; and
- (h) supervision, systems and procedures.

#### **Second QR Report**

3.20 Mr Thomson undertakes to ensure the terms of engagement of the Quality Reviewer require the Quality Reviewer to produce a report of the Second QR (**Second QR Report**) which:

3.20.1 contains findings in respect of the matters in paragraph 3.19 above describes any suspected breaches of the Corporations Act or Corporations Regulations identified by the Quality Reviewer in conducting the Second QR; and

3.20.2 makes any recommendations thought by the Quality Reviewer to be necessary to ensure that Mr Thomson's systems and procedures are sufficient, and sufficiently implemented, for Mr Thomson to carry out and perform adequately and properly the duties and functions of a liquidator, including, but not limited to training requirements for Mr Thomson and his staff (if any).

#### **Response to Second QR Report**

3.21 Mr Thomson undertakes, within one month of receiving the Second QR Report (or such longer period as is approved in writing by ASIC), to write to ASIC notifying ASIC of the steps taken, or proposed to be taken, to implement any recommendations in the Second QR Report and, to the extent any recommendation has not or will not be implemented, the reasons why (**the Second Response**).

#### **Undertaking to request cancellation of registration**

3.22 If, after considering the First QR Report, the Second QR Report, the First Response and Second Response, ASIC forms the view that Mr Thomson has not demonstrated the practice capabilities and capacity to perform adequately and

properly the duties of a liquidator and/or any of the duties or functions required by an Australian law to be carried out or performed by a registered liquidator, ASIC may advise Mr Thomson in writing of the reasons for that view.

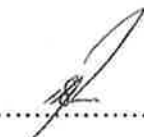
- 3.23 Mr Thomson undertakes to do the following upon receipt of the notification from ASIC referred to in 3.22 above:
- 3.23.1 within two weeks of receipt of ASIC's notification (or such longer period as is approved in writing by ASIC), provide ASIC with a written status report on each external administration setting out the tasks undertaken, and to be undertaken (where applicable), in finalising or transferring all current external administrations;
  - 3.23.2 within one month of receipt of ASIC's notification (or such longer period as is approved in writing by ASIC), transfer or finalise all current external administrations, either by agreement, or by approaching the Court to have replacement registered liquidators who are approved by ASIC and are free of any conflicts of interest or duty, appointed to those administrations; and
  - 3.23.3 within two weeks of finalising all transfers under paragraph 3.23.2 above (or such longer period as is approved in writing by ASIC), lodge with ASIC a completed Form 905A, together with the prescribed fee, requesting cancellation of registration as a liquidator.
- 3.24 If replacement administrators are appointed under paragraph 3.23.2, Mr Thomson further undertakes to immediately transfer all books in his possession and which relate to transferred administrations, to the relevant replacement liquidators.
- 3.25 Mr Thomson undertakes, following cancellation of his registration under this enforceable undertaking, to maintain appropriate 'run off' insurance cover as required under s1284.
- 3.26 Mr Thomson further undertakes not to re-apply for registration as a liquidator for a period of three (3) years after cancellation of his registration under this EU.
- 3.27 Mr Thomson undertakes to pay the costs of his compliance with this EU.
- 3.28 Mr Thomson undertakes to provide to ASIC all documents and information requested by ASIC from time to time for the purpose of assessing his compliance with the terms of this EU.

#### **4. Acknowledgements**

- 4.1 Mr Thomson acknowledges that ASIC:
- 4.1.1 may issue a media release on execution of this EU referring to its terms and to the concerns of ASIC which led to its execution;
  - 4.1.2 may from time to time publicly refer to this EU;

- 4.1.3 will report publicly on whether the undertakings given by Mr Thomson in this EU have been complied with; and
- 4.1.4 will make this EU available for public inspection.
- 4.2 In relation to the First QR Report and Second QR Report (**the Reports**), Mr Thomson acknowledges that ASIC:
  - 4.2.1 may issue a media release referring to the content of the Reports;
  - 4.2.2 may from time to time publicly refer to the Reports; and
  - 4.2.3 will make available for public inspection a summary of the Reports , or a statement that refers to the content of the Reports.
- 4.3 ASIC acknowledges that in relation to paragraph 4.2, it will delete, remove or not refer to any information that:
  - 4.3.1 consists of personal information or an identified natural person whose acts or omissions are not the subject of, or a concern mentioned in, this EU;
  - 4.3.2 ASIC is satisfied would be unreasonable to release because the release of the information would unreasonably affect the business, commercial or financial affairs of a company of which Mr Thomson is or was appointed to as external administrator;
  - 4.3.3 ASIC is satisfied should not be released because it would be against the public interest to do so; or
  - 4.3.4 Mr Thomson has requested not to be released and ASIC is satisfied:
    - (a) it would be unreasonable to release because the release would unreasonably affect the business, commercial or financial affairs of Mr Thomson's insolvency practice otherwise than in a way that arises from the execution, implementation and reporting of the outcomes of this EU by this enforceable undertaking; or
    - (b) it should not be disclosed because it would be against the public interest to do so.
- 4.4 Further, Mr Thomson acknowledges that:

- 4.4.1 ASIC's acceptance of this EU does not affect ASIC's power to investigate, conduct surveillance or pursue a criminal prosecution or its power to lay charges or seek a pecuniary civil order in relation to any contravention not the subject of ASIC's concerns in this EU or arising from future conduct; and
- 4.4.2 this EU in no way derogates from the rights and remedies available to any other person or entity arising from any conduct described in this EU or arising from future conduct.
- 4.5 Mr Thomson acknowledges that the views expressed by ASIC in paragraphs 2.4.1 to 2.4.3 are reasonably held and has offered an EU in the terms of paragraphs 3.2 to 3.28 above.
- 4.6 ASIC acknowledges that Mr Thomson co-operated with ASIC in respect of ASIC's review and this EU.
- 4.7 Mr Thomson acknowledges that this EU has no operative force until accepted by ASIC, and Mr Thomson and ASIC acknowledge that the date of the EU is the date on which it is accepted by ASIC.



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**Ross Stephen Thomson**

**Dated:** 2 April 2015

**Accepted by the Australian Securities and Investments Commission under s93AA of the ASIC Act by its duly authorised delegate:**



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**Natalie Durr**

Delegate of Australian Securities and Investments Commission

**Dated:** 7 April 2015

**SCHEDULE A**  
**EXTERNAL ADMINISTRATIONS REVIEWED**

1. Fini Carvery Pty Ltd (In Liquidation) ACN 150 813 586 entered creditors' voluntary liquidation on 12 August 2013. Mr Thomson was appointed as liquidator.
  
2. Hilltop Nominees Pty Ltd (In Liquidation) ACN 116 550 040 entered creditors' voluntary liquidation on 12 August 2013. Mr Thomson was appointed as liquidator.
  
3. Nucross (W.A.) Pty Ltd (In Liquidation) ACN 083 083 863:
  - (a) entered voluntary administration on 5 June 2013. Mr Thomson was appointed as administrator;
  - (b) became subject to a deed of company arrangement on 30 July 2013. Mr Thomson was appointed as the deed administrator; and
  - (c) entered creditors' voluntary liquidation on 28 March 2014. Mr Thomson was appointed as liquidator.

**Schedule B**

<b>NAME</b>	<b>ADMINISTRATION TYPE</b>	<b>DETAILS OF NON-LODGE</b>
BRUMETT PTY LTD ACN 009 416 531	MEMBERS VOLUNTARY LIQUIDATION	Annual meeting minutes for 2013 and 2014.  PNW notice of annual meetings for 2013 and 2014.  Form 524 for accounts to 23/09/2014
COSBY SHOPFITTEES PTY LTD ACN 066 015 576	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2012 and 2013.
QUARRUM TRANSPORT (WA) PTY LTD ACN 074 051 077	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2012 and 2013.
REDQUEST CORPORATION PTY LTD ACN 079 407 257	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2012 and 2013.  The date of the two annual reports lodged on 4/2/2014 has an effective date of 4/2/2014. It should be the anniversary of the appointment, s508. Lodge a Form 492 to correct the dates.
NUCROSS (W.A.) PTY. LTD. ACN 083 083 863	VOULNTARY ADMINISTRATION	Form 524 - final accounts as administrator.
NUCROSS (W.A.) PTY. LTD. ACN 083 083 863	DEED OF COMPANY ARRANGEMENT	Form 524 – accounts to 29/01/2014 and final accounts as Deed administrator.  Form 509G – to terminated Deed
AUSTRALIANLAND.COM PTY LTD ACN 092 870 552	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2013.
PHOENIX PMG PTY LTD ACN 095 394 540	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2012 and 2013.  The date of the two annual reports lodged on 26/3/2014 has an effective date of 26/3/2014. It should be the anniversary of the appointment, s508. Lodge a Form 492 to correct the dates.
CHAMPION ENTERPRISES (WA) PTY LTD ACN 101 622 422	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2013.
PROMENADE INVESTMENTS PTY LTD ACN 106 672 502	DEED OF COMPANY ARRANGEMENT	PNW - Notice of meeting of creditors of a company subject to a DOCA, Reg 5.6.14A
MOBILE REALITY PTY LTD ACN 109 154 869	CREDITORS VOLUNTARY LIQUIDATION	Form 524 for accounts to 29/11/2013.  Annual meeting minutes or report in lieu for 2013.

**Schedule B**

<b>NAME</b>	<b>ADMINISTRATION TYPE</b>	<b>DETAILS OF NON-LODGE</b>
BLACK & SONS PLASTERING & MAINTENANCE (WA) PTY LTD ACN 114 578 746	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2013 and 2014.
CAZSON PTY LTD ACN 123 377 113	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2012, 2013.  The date of the two annual reports lodged on 26/3/2014 has an effective date of 25/3/2014. It should be the anniversary of the appointment, s508. Lodge a Form 492 to correct the dates.
WINDSWEEP PTY LTD ACN 125 272 880	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2013.
GENESTA INVESTMENTS PTY LTD ACN 125 976 945	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2012, 2013.  The date of the two annual reports lodged on 3/2/2014 has an effective date of 3/2/2014. It should be the anniversary of the appointment, s508. Lodge a Form 492 to correct the dates.
MORGAN REALTY PTY LTD ACN 126 876 622	CREDITORS VOLUNTARY LIQUIDATION	Form 1500 with an effective date of 24/8/2014 is outside the requirements of s508.  Lodge a Form 106 to withdraw doc no. 7E6378158.
SUNRIVER HOLDINGS PTY LTD ACN 127 106 129	CREDITORS VOLUNTARY LIQUIDATION	PNW - Notice of deemed special resolution to wind up a company, s446A(5)(b).
BOLD GEM PTY LTD ACN 127 284 806	CREDITORS VOLUNTARY LIQUIDATION	PNW - Notice of deemed special resolution to wind up a company, s446A(5)(b).
PHILLIPS INVESTMENT HOLDINGS PTY LTD ACN 132 574 899	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2012 and 2013.
GIRPOL PTY LTD ACN 133 621 235	CREDITORS VOLUNTARY LIQUIDATION	PNW - Notice of deemed special resolution to wind up a company, s446A(5)(b).
MO AUSTRALIA PTY LTD ACN 134 291 053	CREDITORS VOLUNTARY LIQUIDATION	Minutes of creditors meeting held 26/4/2013.  Annual meeting minutes or report in lieu for 2014.
CONAIR WA PTY LTD ACN 135 732 222	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2014.
OETEC PTY. LTD. ACN 145 900 394	CREDITORS VOLUNTARY LIQUIDATION	Annual meeting minutes or report in lieu for 2013.