ASIC
Australian Securities & Investments Commission

B00442487

INFRINGEMENT NOTICE

Section 1317DAM of the *Corporations Act 2001* (Cth)

Date of giving this notice: 8 September 2026

Unique identification code: B00442487

To: JQZ Treasury Pty Limited ACN 162 637 185

1. ASIC gives this infringement notice under section 1317DAM of the *Corporations Act 2001* (Cth) (the **Corporations Act**).

2. ASIC believes on reasonable grounds that JQZ Treasury Pty Limited ACN 162 637 185 (**JQZ Treasury**) has contravened section 319(1) of the Corporations Act (a provision that is subject to an infringement notice) as follows:

   (a) On 1 March 2013, JQZ Treasury was registered as an Australian proprietary company limited by shares.

   (b) For the financial year 1 July 2024 to 30 June 2025, JQZ Treasury met the definition of a large proprietary company under section 45A(3) of the Corporations Act applying Regulation 1.0.02B of the Corporations Regulations 2001 (Cth).

   (c) Section 292(1)(c) within Division 1 of Part 2M.3 of the Corporations Act requires large proprietary companies to prepare annual financial reports and directors' reports (**annual reports**).

   (d) Large proprietary companies required to prepare annual reports under Part 2M.3 of the Corporations Act, are required to lodge the annual reports with ASIC under section 319(1) of the Corporations Act within four months from the financial year end.

   (e) JQZ Treasury was required and failed to lodge its annual reports with ASIC by 31 October 2025 for the financial year ending 30 June 2025.

3. The maximum criminal penalty that a court could impose for the alleged contravention is $396,000.

Amount payable under this notice

4. The amount payable under this notice in relation to the alleged contravention is $198,000. This amount can be paid using the method detailed in the covering letter accompanying this notice.

5. The payment period for the notice will be 28 days, beginning after the day on which the notice is given, unless the period is extended, an arrangement is made for payment by instalments or the notice is withdrawn.

Consequences of paying the amount payable under this notice

6. If JQZ Treasury pays the amount stated in this notice within the payment period then (unless the notice is withdrawn) JQZ Treasury will not be liable to be prosecuted in a court for the alleged contravention.

7. The payment of the amount is not an admission of guilt or liability.

8. JQZ Treasury may, in writing, apply to ASIC to have the period in which to pay the amount extended or for an arrangement to pay the amount by instalments.

Consequences of not paying the amount payable under this notice

9. JQZ Treasury may choose not to pay the amount specified in this notice. If JQZ Treasury does not pay the amount specified within the timeframe, JQZ Treasury may be prosecuted in a court for the alleged contravention.

Withdrawal of the notice

10. JQZ Treasury may, within 28 days after the infringement notice is given to it, make written representations to ASIC seeking the withdrawal of the notice. In deciding whether or not to withdraw the notice, ASIC must take into account JQZ Treasury's written representations. If ASIC decides to withdraw the notice, ASIC will give JQZ Treasury a withdrawal notice. ASIC may also withdraw the notice on ASIC's own initiative.

11. If the notice is withdrawn, JQZ Treasury may be prosecuted in a court for the alleged contravention.

Signature of delegate giving the notice



Chris Rowe
as a delegate of the Australian Securities and Investments Commission