NOTICE OF FILING AND HEARING

Filing and Hearing Details

Document Lodged**:**	Originating process (Rule 2.2): Federal Court (Corporations) Rules 2000 form 2
Court of Filing:	FEDERAL COURT OF AUSTRALIA (FCA)
Date of Lodgment:	29/07/2026 3:41:18 PM AEST
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File Number:	VID840/2026
File Title:	AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION v AUDITEO AUSTRALIA PTY LTD (ACN 629 880 691) & ORS
Registry:	VICTORIA REGISTRY - FEDERAL COURT OF AUSTRALIA
Reason for Listing:	To Be Advised
Time and date for hearing:	To Be Advised
Place:	To Be Advised

SEAL OF THE FEDERAL COURT OF AUSTRALIA

Sia Lagos

Registrar

Important Information

This Notice has been inserted as the first page of the document which has been accepted for electronic filing. It is now taken to be part of that document for the purposes of the proceeding in the Court and contains important information for all parties to that proceeding. It must be included in the document served on each of those parties.

The date of the filing of the document is determined pursuant to the Court's Rules.

Form 2

Originating process

No of 2026

Federal Court of Australia
District Registry: Victoria
Division: General

Australian Securities and Investments Commission
Plaintiff

Auditeo Australia Pty Ltd (ACN 629 880 691)
First Defendant

Mr Ajm Didarul Islam Khan
Second Defendant

Mr Brian Robert Taylor
Third Defendant

A. DETAILS OF APPLICATION

This application is made under ss 1308(5), 1317E, 1317G and 1324 of the *Corporations Act 2001* (Cth) (**Corporations Act**).

The plaintiff (**ASIC**) seeks against the defendants, Auditeo Australia Pty Ltd (ACN 629 880 691) (**Auditeo**), Mr Ajm Didarul Islam Khan (**Mr Khan**) and Mr Brian Robert Taylor (**Mr Taylor**):

1. Declarations pursuant to s 1317E of the Corporations Act of contraventions of s 1308(5) of the Corporations Act.
2. Orders pursuant to s 1317G of the Corporations Act for the payment of pecuniary penalties.
3. Orders pursuant to s 1324 of the Corporations Act (in the form set out in paragraphs 9 to 14 below) restraining Auditeo from acting as a registered authorised audit company, and restraining Mr Khan and Mr Taylor from working as registered company auditors.
4. Costs.

On the facts set out in the Concise Statement ASIC claims the following relief:

1. A declaration pursuant to s 1317E of the Corporations Act that, in each of the audit reports for the financial audits of the First Guardian Master Fund (ARSN 635 429 113) (the **FGMF**) for the financial years ending 30 June 2021, 30 June 2022, 30 June 2023, and 30 June 2024 (the **Financial Audit Reports**), Auditeo contravened s 1308(5) of the Corporations Act by:
   (a) making and/or authorising statements which made each of the Financial Audit Reports materially false or misleading; and
   (b) failing to take all reasonable steps to ensure that each of the Financial Audit Reports was not materially false or misleading because of the statements.

2. A declaration pursuant to s 1317E of the Corporations Act that, in each of the Financial Audit Reports, Mr Khan contravened s 1308(5) of the Corporations Act by:

Filed on behalf of (name & role of party) Australian Securities and Investments Commission
Prepared by (name of person/lawyer) Tom Jarvis / Chris Sones
Law firm (if applicable) Lander & Rogers
Tel +61 3 9269 9894 Fax
Email tjarvis@landers.com.au / csones@landers.com.au
Address for service
(include state and postcode) Level 15, 477 Collins Street Melbourne VIC 3000

SEAL OF THE FEDERAL COURT OF AUSTRALIA

(a) making and/or authorising statements which made each of the Financial Audit Reports materially false or misleading; and
(b) failing to take all reasonable steps to ensure that each of the Financial Audit Reports was not materially false or misleading because of the statements.

3. A declaration pursuant to s 1317E of the Corporations Act that, in each of the audit reports for the audits of the FGMF's compliance plan for the financial years ending 30 June 2020, 30 June 2021, 30 June 2022, 30 June 2023, and 30 June 2024 (the **Compliance Plan Audit Reports**), Auditeo contravened s 1308(5) of the Corporations Act by:
   (a) making and/or authorising statements which made each of the Compliance Plan Audit Reports materially false or misleading; and
   (b) failing to take all reasonable steps to ensure that each of the Compliance Plan Audit Reports was not materially false or misleading because of the statements.

4. A declaration pursuant to s 1317E of the Corporations Act that, in the compliance plan audit report for the audit of the FGMF's compliance plan for the financial year ending 30 June 2020 (**FY20 Compliance Plan Audit Report**), Mr Khan contravened s 1308(5) of the Corporations Act by:
   (a) making and/or authorising statements which made the FY20 Compliance Plan Audit Report materially false or misleading; and
   (b) failing to take all reasonable steps to ensure that the FY20 Compliance Plan Audit Report was not materially false or misleading because of the statements.

5. A declaration pursuant to s 1317E of the Corporations Act that, in each of the audit reports for the audits of the FGMF's compliance plan for the financial years ending 30 June 2021, 30 June 2022, 30 June 2023 and 30 June 2024 (the **FY21, FY22, FY23, and FY24 Compliance Plan Audit Reports**), Mr Taylor contravened s 1308(5) of the Corporations Act by:
   (a) making and/or authorising statements which made each of the FY21, FY22, FY23, and FY24 Compliance Plan Audit Reports materially false or misleading; and
   (b) failing to take all reasonable steps to ensure that each of the FY21, FY22, FY23, and FY24 Compliance Plan Audit Reports was not materially false or misleading because of the statements.

6. An order pursuant to s 1317G of the Corporations Act that Auditeo pay a pecuniary penalty in respect of the contraventions referred to in 1 and 3 above.

7. An order pursuant to s 1317G of the Corporations Act that Mr Khan pay a pecuniary penalty in respect of the contraventions referred to in 2 and 4 above.

8. An order pursuant to s 1317G of the Corporations Act that Mr Taylor pay a pecuniary penalty in respect of the contraventions referred to in 5 above.

9. An order pursuant to s 1324 of the Corporations Act that Auditeo be permanently restrained from acting as an authorised audit company for audits of registered schemes and responsible entities of registered schemes within the meaning of s 9 of the Corporations Act, and for audits of compliance plans of registered schemes within the meaning of Part 5C.4 of the Corporations Act.

10. Further and/or in the alternative to 9 above, an order pursuant to s 1324 of the Corporations Act that Auditeo be restrained from acting as an authorised audit company within the meaning of s 9 of the Corporations Act in any capacity, including engaging in audit activity within the meaning of s 9 of the Corporations Act, for a period of time to be determined by the Court.

11. An order pursuant to s 1324 of the Corporations Act that Mr Khan be permanently restrained from acting as a registered company auditor for audits of registered schemes and responsible entities of registered schemes within the meaning of s 9 of the Corporations Act, and for audits of compliance plans of registered schemes within the meaning of Part 5C.4 of the Corporations Act.

12. Further and/or in the alternative to 11 above, an order pursuant to s 1324 of the Corporations Act that Mr Khan be restrained from acting as a registered company auditor within the meaning of s 9 of the Corporations Act in any capacity, including engaging in audit activity within the meaning of s 9 of the Corporations Act, for a period of time to be determined by the Court.

13. An order pursuant to s 1324 of the Corporations Act that Mr Taylor be permanently restrained from acting as a registered company auditor for audits of registered schemes and responsible entities of registered schemes within the meaning of s 9 of the Corporations Act, and for audits of compliance plans of registered schemes within the meaning of Part 5C.4 of the Corporations Act.

14. Further and/or in the alternative to 13 above, an order pursuant to s 1324 of the Corporations Act that Mr Taylor be restrained from acting as a registered company auditor within the meaning of s 9 of the Corporations Act in any capacity, including engaging in audit activity within the meaning of s 9 of the Corporations Act, for a period of time to be determined by the Court.

15. Costs.

16. Such further orders as the Court considers appropriate.

Date: 29 July 2026

Lander, Rogers.

Signed by Thomas Litchfield Jarvis
Lander & Rogers
Solicitors for the Plaintiff

This application will be heard by .... at ... at .... am/*pm on ....

B. NOTICE TO DEFENDANT(S) (IF ANY)

TO: **The First Defendant, Auditeo Australia Pty Ltd (ACN 629 880 691)**

c/- Wotton Kearney
Level 9, Grosvenor Place, 225 George St
SYDNEY NSW 2000

AND: **The Second Defendant, Mr Ajm Didarul Islam Khan**

c/- Wotton Kearney
Level 9, Grosvenor Place, 225 George St
SYDNEY NSW 2000

AND: **The Third Defendant, Mr Brian Robert Taylor**

c/- Acme Consulting
Level 21, 133 Castlereagh Street

Sydney NSW 2000

If you or your legal practitioner do not appear before the Court at the time shown above, the application may be dealt with, and an order made, in your absence. As soon after that time as the business of the Court will allow, any of the following may happen:

(a) the application may be heard and final relief given;

(b) directions may be given for the future conduct of the proceeding;

(c) any interlocutory application may be heard.

Before appearing before the Court, you must file a notice of appearance, in the prescribed form, in the Registry and serve a copy of it on the plaintiff.

> *Note* Unless the Court otherwise orders, a defendant that is a corporation must be represented at a hearing by a legal practitioner. It may be represented at a hearing by a director of the corporation only if the Court grants leave.

C. FILING

Date of filing: 29 July 2026

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Registrar

This originating process is filed by Lander and Rogers, solicitors for the plaintiff.

D. SERVICE

The plaintiff's address for service is:
Lander & Rogers
Level 15, 477 Collins Street
MELBOURNE VIC 3000

It is intended to serve a copy of this originating process on each defendant.