



ASIC
Australian Securities &
Investments Commission



M01700496

INFRINGEMENT NOTICE

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

Date of giving this notice: 2 March 2026

Unique identification code: M01700496

TO: Mecca Brands NZ Pty Ltd ACN 126 675 401

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 Mecca Brands NZ Pty Ltd ACN 126 675 401 (**Mecca NZ**) has contravened s319(1) of the Corporations Act (a provision that is subject to an infringement notice) as follows:
 - a) On 23 July 2007, Mecca NZ was registered as an Australian proprietary company limited by shares.
 - b) For the purposes of s323D of the Corporations Act, Mecca NZ reports to a 28 December balance date for the 2024 financial year.
 - c) Mecca NZ met the definition of a large proprietary company under s45A(3) of the Corporations Act for the year ended 28 December 2024.
 - d) Section 292(1) within Division 1 of Part 2M.3 of the Corporations Act requires large proprietary companies to prepare annual financial reports and director reports (**annual reports**).
 - e) 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 s319(1) of the Corporations Act within four months from the financial year end.
 - f) For the financial year ended 28 December 2024, Mecca NZ did not apply to ASIC under s340 of the Corporations Act to be relieved of its obligations under Part 2M.3 of the Corporations Act.
 - g) Mecca NZ was required, and failed, to lodge with ASIC its annual report for the financial year ended 28 December 2024 by 28 April 2025.
3. The maximum penalty that a court could impose for the alleged each 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the notice is given, unless the period is extended, an arrangement is made for payment by instalments or the notice is withdrawn.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 If you pay the amount stated in this notice within the payment period then (unless the notice is withdrawn) Mecca NZ will not be liable to be prosecuted in a court for the alleged contravention.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. Mecca NZ 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. Mecca NZ may choose not to pay the amount specified in this notice. If Mecca NZ does not pay the amount specified within the timeframe, Mecca NZ may be prosecuted in a court for the alleged contravention.

Withdrawal of the notice

10. Mecca NZ may, within 28 days after the infringement notice is given to you, 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 your written representations. If ASIC decides to withdraw the notice, ASIC will give you a withdrawal notice. ASIC may also withdraw the notice on ASIC's own initiative.
11. If the notice is withdrawn, Mecca NZ may be prosecuted in a court for the alleged contravention.

Signature of delegate giving the notice



Brendan Caridi
as a delegate of the Australian Securities and Investments Commission