



Form 59
Rule 29.02(1)

Affidavit

No. NSD 681 of 2021

Federal Court of Australia
District Registry: NSW
Division: General

SMBC Leasing and Finance, Inc. ARBN 602 309 366

Applicant

Forum Enviro (Aust) Pty Ltd (In Liquidation) ACN 607 484 364 and others Respondents

Affidavit of: **Jason Ireland**

Address: Level 12, 20 Martin Place, Sydney NSW 2000

Occupation: Registered Liquidator

Date: 9 June 2022

I, Jason Ireland, of Level 12, 20 Martin Place Sydney NSW 2000, Registered Liquidator affirm:

- 1 I am a Partner in the Restructuring practice of McGrathNicol, a Chartered Accountant (admitted as a member of the Chartered Accountants Australia and New Zealand) and a Registered Liquidator.
- 2 I have over 20 years' experience undertaking complex restructuring and turnaround assignments, capital reorganisations and formal insolvency administrations.
- 3 Jason Preston and I are joint and several liquidators of First, Third to Fourteenth and the Twentieth to Twenty-Second Respondents and I am authorised to make this affidavit on behalf of those entities. I believe that the information contained in this affidavit is true.

Filed on behalf of (name & role of party)	Jason Preston and Jason Ireland in their capacity as liquidators of the First, Third to Fourteenth and Twentieth to Twenty-Second Respondents
Prepared by (name of person/lawyer)	Chris Prestwich
Law firm (if applicable)	Allens
Tel	02 9230 4000
Fax	02 9230 5333
Email	Chris.Prestwich@allens.com.au; Kirsty.Prinsloo@allens.com.au
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[Version 3 form approved 02/05/2019]

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- 4 Exhibited to me at the time of swearing this affidavit is an electronic bundle of documents marked Exhibit JI-1 to JI-7. Where I refer to a document noting Exhibit JI-1 to JI-7, I am referring to the corresponding document in the Exhibit.
- 5 This affidavit is structured as follows:
- A. Background
 - B. Summary of analysis
 - C. Relevant systems and source documents
 - D. Methodology
 - D.1 Step 1: Identifying the Equipment Leases
 - D.2 Step 2: Reviewing each Equipment Lease
 - D.3 Step 3: Reviewing relevant Forum Entity Records
 - D.3.1 Step 3A: Identification numbers
 - D.3.2 Step 3B: Identifying invoice and payment information
 - D.3.3 Step 3C: Identifying Purported Equipment
 - D.4 Step 4: Considering the veracity of the Equipment Leases
 - D.5 Step 5: Preparing Equipment Lease Schedule

A. Background

- 6 Jason Preston and I are appointed joint and several Liquidators of the First Respondent, Forum Enviro (Aust) Pty Limited (In Liquidation) (**FEA**), which is one of thirteen subsidiaries of The Forum Group of Companies Pty Ltd (In Liquidation) (**FGOC**) comprising of the Forum Group. FEA as well as various other subsidiaries of the FGOC and other related companies such as Iugis Pty Ltd (In Liquidation) (**Iugis**) are the Third to Fourteenth and the Twentieth to Twenty-Second Respondents. In this affidavit, these entities are referred to as a **Forum Entity** or the **Forum Entities**.
- 7 From the investigations I have conducted (or caused to be conducted) in my capacity as Liquidator, I have become aware of the arrangements that were put in place with various Forum Entities to obtain funding to acquire waste digester and disinfectant machines (**Machines**) and how those Machines were used in the business of various Forum Entities. I summarise those arrangements below:
- (a) FEA, Forum Enviro Pty Ltd (**FE**), Orca Enviro Systems Pty Limited (**OES**) and Iugis (each, a **Iugis AU Entity**, collectively, **Iugis AU**) were involved in the business of leasing and servicing Machines;



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- (b) The Machines were generally purchased by either Forum Group Financial Services Pty Ltd (In Liquidation) (**FGFS**) or Iugis AU (the source of this funding is discussed at paragraph (d)(ii) below);
- (c) The Machines were delivered to Iugis AU; and
- (d) Iugis AU leased the Machines either:
- (i) directly to customers on a case by case basis or pursuant to a master leasing arrangement. In respect of the latter, once the customer and Iugis AU agreed on rental terms set out in a master leasing agreement, the customer could submit a schedule with a list of equipment it wished to rent on a periodic basis. The master leasing agreements included the Master Technology Licence Agreement, Waste Management (Agreement No. FEA-VEO00101W) between Veolia and FEA dated 21 July 2020, a copy of which is at ~~page 153 to 158 of Exhibit MT2 to the February Timpany Affidavit (as defined at paragraph 1.1(b)(i))~~ 5, and the Master Technology Licence Agreement, Health UV-C Disinfection (Agreement No. FEA-VEO 001 00H) between Veolia and VEA dated 21 July 2020, a copy of which is at ~~page 159 to 172 of Exhibit MT2 to the February Timpany Affidavit (as defined at paragraph 1.1(b)(i))~~; or
- (ii) had distribution arrangements in place where the lessee would sub-lease Machines to other third parties. By way of example, OES had a distribution arrangement with Veolia Environmental Services (Australia) Pty Ltd (**Veolia**) pursuant to which Veolia was appointed the exclusive distributor in Australia and New Zealand to promote, market and sell or lease the Machines to third parties.
- 8 To fund the purchase of the Machines:
- (a) FGFS obtained funds from a number of different sources. It used these monies for a range of different purposes, including the purchase of Machines. One source of FGFS' funds was FEA, which in turn obtained those funds from third parties, such as SMBC Leasing and Finance, Inc (**SMBC**). SMBC provided funding in two ways:
- (i) By providing funding directly to FEA pursuant to a Master Receivables Acquisition and Servicing Agreement under which SMBC would purchase receivables from FEA that arose under lease agreements purportedly entered into by FEA with Veolia in respect of Machines; and

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Section 50 Summary
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Documents
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Documents
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F.II.13 Ln 11

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- (ii) By providing funding to FEA via Flexirent Capital Pty Ltd (***Flexirent***) pursuant to a Master Receivables Acquisition and Servicing Agreement under which SMBC would purchase:
 - (A) receivables from Flexirent that arose under lease agreements purportedly entered into by FEA as Flexirent's undisclosed agent with Veolia in respect of Machines; and
 - (B) the Machines that were the subject of the purported leasing agreements. Under this arrangement, FEA acted as agent for Flexirent under a Principal and Agency Agreement. The agreement provided for FEA to collect rental payments from Veolia on SMBC's behalf as its collection agent, with SMBC retaining ownership of those receivables.
- (b) Iugis AU obtained funds from a number of different sources. It used these monies for a range of different purposes, including the purchase of Machines. The primary source of Iugis AU's funds was monies loaned to it by FGFS.

9 In the course of the liquidations of the Iugis AU Entities and FGFS, it became apparent to me that many of the leases in respect of the Machines did not appear to be legitimate. That is, while there is a written lease agreement which on its face appears to be signed by both Iugis AU and a customer, Iugis AU had not in fact leased the Machine(s) which was the subject of that written lease agreement to that customer. To that end, in my role as Liquidator, I and others in my employ have undertaken a process to examine the legitimacy of the leases associated with the Machines.

10 At SMBC's request, I and others in my employ have undertaken a specific process to ascertain whether the equipment leases between Veolia and FEA that were funded by SMBC or Flexirent in the period between 21 June 2018 and 26 May 2021 (***Equipment Leases***) were legitimate.

B. Summary of analysis

11 In my capacity as Liquidator of the Forum Entities, I have access to the records of the Forum Entities. These records include the Equipment Leases and associated information which is contained in a number of different electronic systems which were maintained by various Forum Entities prior to my appointment. These systems are discussed in more detail in paragraph 16 below.

12 At my direction, individuals in my employ have compiled the following information in relation to the Equipment Leases into an excel workbook entitled ***Equipment Lease Spreadsheet***.



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- (a) The Forum Entity which is listed on the Equipment Lease as the lessor. This was extracted from the specific Equipment Lease which was stored in either BMS, Sharepoint or the Forum Server (as defined below in paragraph 16);
- (b) The purported customer listed on the Equipment Lease as the lessee (**Purported Customer**). This was extracted from the specific Equipment Lease which was stored in either BMS, Sharepoint or the Forum Server;
- (c) The date on which the signature of the Purported Customer on the Equipment Lease was purportedly witnessed by the purported witness. This was extracted from the specific Equipment Lease which was stored in either BMS, Sharepoint or the Forum Server;
- (d) The identification number of each Equipment Lease (**Identification Number**) as recorded in BMS or Sharepoint (except for the Equipment Leases referred to in the Equipment Lease Schedule as "SMBC4" and "SMBC5" which had no Identification Number recorded in BMS and Sharepoint);
- (e) The serial numbers of the equipment purportedly the subject of each Equipment Lease (**Purported Equipment**). This was extracted from the specific Equipment Lease which was stored in either BMS, Sharepoint or the Forum Server;
- (f) A description of the Purported Equipment being different models of Machines. This was extracted from the specific Equipment Lease which was stored in either BMS, Sharepoint or the Forum Server;
- (g) The monthly "usage charge" payable by the Purported Customer to the Lessor (**Monthly Payment**). This was extracted from the specific Equipment Lease which was stored in either BMS, Sharepoint or the Forum Server;
- (h) Whether any invoices were issued to the Purported Customers in respect of the Equipment Leases. This information records my findings following the steps discussed in paragraphs 30 and 31 below;
- (i) Whether any payments were received by a Forum Entity from the Purported Customer in respect of the Equipment Leases. This information records my findings following the steps discussed in paragraphs 32 and 33 below;
- (j) Whether any payments were made by a Forum Entity to SMBC or Flexirent in respect of the Equipment Leases. This information records my findings following the steps discussed in paragraphs 34 to 36; and
- (k) Whether the Purported Equipment exists and if so, whether it was delivered to the Purported Customer. This information records my findings following the steps discussed in paragraphs 37 to 42 below.



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- 13 In addition to the information set out in in paragraph 11 above, at my direction the following additional columns were added to the Equipment Lease Spreadsheet:
- (a) A column which records any duplication of serial numbers across Equipment Leases. This is discussed further below at paragraph 25; and
 - (b) A column which records my observation as to whether the Equipment Lease appears to be legitimate or fraudulent. I formed this conclusion following the steps outlined in Part D below. This is discussed further below at paragraphs 45 to 47.
- 14 A copy of the Equipment Lease Spreadsheet is at Exhibit JI-1.
- 15 By way of summary of my conclusions in the Equipment Lease Spreadsheet:
- (a) 19 Equipment Leases were identified;
 - (b) None of the Purported Equipment exists or was ever in the possession of Iugis AU (and therefore none of the Purported Equipment was delivered to the Purported Customers);
 - (c) No invoices were issued to the Purported Customers in respect of the Equipment Leases;
 - (d) No payments were received by a Forum Entity from any Purported Customer in respect of their associated Equipment Lease;
 - (e) FGFS recorded the liability for the Monthly Payments associated with the Equipment Leases in its own balance sheet; and
 - (f) All Equipment Leases appear to be fraudulent.

C. Relevant systems and source documents

- 16 In my capacity as Liquidator of the Forum Entities, I have access to the books and records of those entities. Certain books and records of the Forum Entities are retained on the following electronic systems to which I (and my team) have access:
- (a) *Business Management System (BMS)* – a database which stores a large number of documents and accounting records of, among others, FEA, FE, OES and FGFS which include the Equipment Leases. BMS also contains historical records for Iugis;
 - (b) *Lotus Notes* – a database which stored documents for the Forum Entities (except Iugis related entities);
 - (c) *Sharepoint* – being a web-based document management and storage system used by Iugis AU and FGFS to store, among other things, the Equipment Leases;



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- (d) *Netsuite* – the accounting software used by Iugis related entities immediately prior to my appointment;
 - (e) *Xero* – the accounting software used by FGFS; and
 - (f) *Forum Server* – being where the emails of employees of the Forum Entities were stored.
- 17 In compiling the information contained in the Equipment Lease Spreadsheet, in addition to undertaking the steps that I describe below, at my direction those in my employ reviewed the following documents:
- (a) An email from David Godoy (former Head of Data, Forum Group Pty Ltd (Receivers and Managers Appointed) (In Liquidation)) dated 12 July 2021 attaching an excel spreadsheet entitled '*Data File – Contracts – 2021-7-12.xlsx*' which records details of equipment leases recorded in BMS and which Mr Godoy stated were "*potentially fraudulent*" (**Godoy Spreadsheet**). This email and the Godoy Spreadsheet was extracted from BMS. A copy of this email and the Godoy Spreadsheet is at Exhibit JI-2;
 - (b) Affidavits filed to date in:
 - (i) this proceeding, including the affidavit of Michael Timpany sworn on 13 July 2021 (**July Timpany Affidavit**) and the affidavit of Michael Timpany sworn on 4 February 2022 (**February Timpany Affidavit**);
 - (ii) Federal Court Proceedings, NSD616/2021; and
 - (iii) Federal Court Proceedings NSD642/2021, including the affidavit of Gurpreet Brar sworn on 1 July 2021 (**July Brar Affidavit**),
(these affidavits referred to collectively as, the **Related Affidavits**);
 - (c) A spreadsheet extracted from Sharepoint entitled '*Digestor Contracts Summary*' (**Digestor Contracts Summary**). This spreadsheet identifies the equipment leases relevant to Iugis related entities, the customer and serial numbers (recorded as the 'Asset Name') of each Machine leased. A copy of the Digestor Contracts Summary is at Exhibit JI-3; and
 - (d) A stocktake list prepared by Lloyds Auctioneers & Valuers Pty Ltd (**Lloyds**), at my direction, dated on or around 7 March 2022 (**Lloyds Inventory List**). A copy of the Lloyds Inventory is at Exhibit JI-4.



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D. Methodology

18 At my direction, a process was undertaken to consider the legitimacy of the Equipment Leases. This process involved the following steps:

- (a) Step 1: Identifying the Equipment Leases;
- (b) Step 2: Reviewing each Equipment Lease;
- (c) Step 3: Reviewing relevant Forum Entity records; and
- (d) Step 4: Preparing the Equipment Lease Schedule.

19 I discuss each of these steps in detail below.

D.1 Step 1: Identifying the Equipment Leases

20 At my direction, team members in my employ extracted the Equipment Leases identified in the Godoy Spreadsheet, and the various Related Affidavits and compiled them into a list. Equipment Lease SMBC 4 and Equipment Lease number FEA VEO 00101W09 were located by team through targeted searches of emails contained on the Forum Server.

21 To ensure that the list discussed in paragraph 20 contained all the Equipment Leases, I caused a review the books and records of the Forum Entities (in particular, BMS, Lotus Notes, Sharepoint and the Forum Server) to be undertaken to identify any additional Equipment Leases. This review did not reveal any additional Equipment Leases. As such, to the best of my knowledge and based on the information available to me, all Equipment Leases are listed in the Equipment Lease Spreadsheet.

22 Following the identification of the Equipment Leases, I caused copies of each Equipment Lease to be extracted from BMS, Sharepoint or the Forum Server. A copy of each the Equipment Leases is at Exhibit JI-5.

23 At my direction, team members in my employ compared the Equipment Leases at Exhibit JI-5 with those which are exhibited to the February Timpany Affidavit. As a result of this exercise, I am aware that the Equipment Leases at Exhibit JI-5 are identical to those which are exhibited to those affidavits.

D.2 Step 2: Reviewing each Equipment Lease

24 Once each Equipment Lease was extracted from BMS, Sharepoint or the Forum Server in accordance with paragraph 21 above, at my direction the following information was extracted from each Equipment Lease:

- (a) The Forum Entity which was listed on the Equipment Lease as the lessor (**Lesser**). This information is recorded in the Equipment Lease Schedule in the tab named 'Contracts', column 'Lesser';



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- (b) The Purported Customer named in the Equipment Lease. This information is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Purported Customer*';
 - (c) The description of the Purported Equipment listed in the Equipment Lease. This information is recorded in the Equipment Lease Schedule in the tab named '*[contract identification number]*', column '*Product Description*';
 - (d) The serial numbers of the relevant Purported Equipment. This information is recorded in the Equipment Lease Schedule in the tab named '*[contract identification number]*', column '*Serial Number*';
 - (e) The date on which the Equipment lease was purportedly witnessed. This information is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Witnessing Date*';
 - (f) The individual who purportedly witnessed the lessee's signature. This information is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Purported Witness*'; and
 - (g) The Monthly Payment (exclusive of GST) payable by the Purported Customer to the Lessor. This information is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Monthly Payment (exclusive of GST)*'.
- 25 Once the information contained in paragraph 24 was extracted, I caused a reconciliation to be undertaken to identify whether any of the serial numbers of the Purported Equipment appeared in more than one Equipment Lease. The purpose of this exercise was to identify whether any Purported Equipment was, on the face of the Equipment Leases, leased to multiple Purported Customers at the one time. The result of this reconciliation is recorded in the Equipment Lease Schedule in the separate tabs for each Equipment Lease named '*[contract identification number]*', column '*Duplication*'. As can be seen from the Equipment Lease Schedule, I have identified 56 such instances (described as '*Duplication*').

D.3 Step 3: Reviewing relevant Forum Entity records

- 26 I caused the books and records of the Forum Entities to be reviewed to identify:
- (a) The identification number recorded in BMS or Sharepoint in respect of each Equipment Lease;
 - (b) Whether the books and records of the Forum Entities record any payment having been received from a Purported Customer in respect of their associated Equipment Lease or any payments being made by a Forum Entity to SMBC or Flexirent in respect of the Equipment Leases; and

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- (c) Whether the books and records of the Forum Entities provide any evidence that the Purported Equipment actually exists and if so, whether such equipment was delivered to the Purported Customer.
- 27 I discuss each of these steps in detail below.

D.3.1 Step 3A: Identification numbers

- 28 From a review of the BMS and Sharepoint systems, it became apparent to me that most of the Equipment Leases recorded in those systems were attributed a unique identification number. I caused the identification number for each Equipment Lease to be extracted from BMS or Sharepoint. There were two Equipment Leases which were not recorded in BMS or Sharepoint with a unique identification number. For the purposes of this exercise, I attributed those Equipment Leases with an identifier of SMBC 4 and SMBC 5 respectively.
- 29 The identification numbers are recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Identification Number*'.

D.3.2 Step 3B: Identifying invoice and payment information

Identifying invoice associated with the Equipment Leases

- 30 From my review of the books and records of the Forum Entities, I am aware that all invoices rendered by Iugis AU in respect of equipment leases were stored in BMS and later Netsuite. There are numerous invoices in these systems which were rendered in respect of the Purported Customers (***Veolia Invoices***).
- 31 I caused a reconciliation to be undertaken to identify whether the Veolia Invoices were invoices rendered in respect of the Equipment Leases. As a result of that reconciliation, I am aware that none of the Veolia Invoices related to the Equipment Leases. I have not identified any invoices that were issued to the Purported Customers in respect of the Equipment Leases. This finding is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Invoice Issued*'.

Identifying payments received from the Purported Customers in respect of the Equipment Leases

- 32 From my review of the books and records of the Forum Entities, I am aware that payments made by customers associated with legitimate equipment leases were recorded in BMS and later, Netsuite.
- 33 I caused the records contained in BMS and Netsuite to be reviewed in order to identify any payments recorded as having been received by a Forum Entity in respect of the Equipment Leases. Following that review, I am aware that BMS and Netsuite do not record any payments having been received by a Forum Entity from the Purported

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Customers in respect of the Equipment Leases. This finding is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Payments received from Purported Customers in respect of Equipment Lease*'.

Identifying payments made by Forum Entities in respect of the Equipment Leases

- 34 In order to identify whether a Forum Entity made payments in respect of the Equipment Leases I caused the balance sheet of FGFS to be extracted from Xero and reviewed. A copy of the FGFS balance sheet extracted from Xero is at Exhibit JI-6.
- 35 The FGFS balance sheet contains a clearing account named '*Clearing Account – SMBC transactions*' (***SMBC Clearing Account***). I caused a transaction listing of the SMBC Clearing Account to be extracted from Xero (***Transaction Listing***). The Transaction Listing is a record of each debit and credit which makes up the SMBC Clearing Account. A copy of the Transaction Listing is at Exhibit JI-7.
- 36 I then caused a review of the Transaction Listing to be undertaken to identify whether any payments made by FGFS were referable to the Equipment Leases. This review identified that the Transaction List contained debits (i.e payments) which were described using the Identification Numbers of the Equipment Leases and that those debits matched the Monthly Payments referable to the specific Equipment Lease. This shows that FGFS was making the Monthly Payments rather than the Purported Customer named on the Equipment Leases. This finding is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Payments received made by Forum Entities in respect of Equipment Lease*'.

D.3.3 Step 3C: Identifying Purported Equipment

- 37 Shortly after I was appointed to FGFS, FEA and Iugis, I became aware that a number of waste digester and disinfectant machines were located at warehouses in Sydney, Melbourne and Brisbane (***Warehouses***). These were operated by G.P.I (General) Pty Ltd trading as PFM Corp (***PFM Corp***). PFM Corp was a third party logistics supplier engaged by Iugis. I became aware of this following a review of the list of creditors of the various Forum Entities. Following further investigations conducted by individuals in my employ, I became aware that PFM Corp was a creditor of Iugis in respect of costs associated with the Warehouses.
- 38 In order to ascertain which Machines were located at the Warehouse, I caused Lloyds to attend the Warehouses, complete an inspection of any Iugis AU assets at the Warehouses and subsequently prepare the Lloyds Inventory List. The Lloyds Inventory List lists, by serial number, the Machines which were located in the Warehouses. There are 588 pieces of equipment identified on the Lloyds Inventory List. To the best of my



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- knowledge the equipment located in the Warehouses was equipment which was not yet leased to any customer.
- 39 In addition to the equipment located in the Warehouses, the Digester Contract Summary identifies that 285 pieces of equipment were located on a customer's premises as at the date of my appointment.
- 40 Based on a review of the books and records of the Forum Entities and following investigations undertaken at my direction, I understand that the Lloyds Inventory List is a complete list of all the Machines which existed but which were not leased to a particular customer and the Digester Contract Summary is a list of all Machines which were actually in existence at the time of my appointment and which were leased to customers. To the best of my knowledge the Machines listed on the Lloyds Inventory List and the Digester Contracts Summary constitute the entirety of Machines which actually exist.
- 41 In order to ascertain whether any of the Purported Equipment exists, I caused the serial numbers recorded on the Equipment Leases to be matched against:
- (a) The serial numbers listed on the Lloyds Inventory List; and
 - (b) The serial numbers listed on the Digester Contract Summary.
- 42 The matching exercise discussed in paragraph 41 revealed that none of the serial numbers of the Purported Equipment appeared on the Lloyds Inventory List or the Digester Contract Summary.
- 43 I caused individuals in my employ to cross-check the serial numbers of the Purported Equipment against the serial numbers of Machines listed at Exhibit GB-7 to the July Brar Affidavit (being a list of all Machines that Ms Brar deposes were supplied to Veolia) (**Veolia List**). As a result of this exercise, I am aware that none of the serial numbers of the Purported Equipment is listed in the Veolia List.
- 44 Based on the analysis set out at paragraphs 41 and 42, I have concluded that the Purported Equipment does not exist. This finding is recorded in the Equipment Lease Schedule in the tab named '*Contracts*', column '*Existence of Purported Equipment*'.



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D.4. Step 4: Considering veracity of Equipment Leases

45 Having regard for Steps 1 to 3 above, I considered that an Equipment Lease may be fraudulent where:

(a) There was no record of invoices being issued to the Purported Customer in respect of the Equipment Leases, or any payments being recorded as having been received by a Forum Entity from the Purported Customer in respect of the Equipment Lease; and

(b) There was no record to substantiate the existence of the Purported Equipment.

46 These findings are recorded in the Equipment Lease Schedule in the tab named 'Contracts', column 'Legitimate or Fraudulent'.

47 I did not rely on Duplication alone as a basis for identifying an Equipment Lease as fraudulent in the Equipment Lease Spreadsheet.

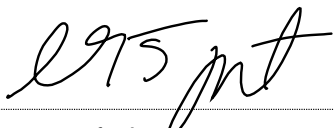
D.5. Step 5: Preparing Equipment Lease Schedule

48 Following the finalisation of Steps 1 to 4 discussed above, I caused the results to be collated and recorded in the Equipment Lease Schedule.

Affirmed by the deponent
at Sydney
in New South Wales
on 9 June 2022

)
) Jason Ireland
) Signature of deponent

Before me: Caitlin McTaggart


Signature of witness

No. NSD 681 of 2021

Form 3 (adapted)

Rule 29.02(1)(8)

Federal Court of Australia

District Registry: NSW

Division: General

SMBC LEASING AND FINANCE, INC. ARBN 602 309 366

Applicant

Forum Enviro (Aust) Pty Ltd (In Liquidation) ACN 607 484 364 and others

Respondents

Affidavit of: **Jason Ireland**

Address: Level 12, 20 Martin Place, Sydney NSW 2000

Occupation: Registered Liquidator

Date: 9 June 2022

Exhibit Certificate

This is the Exhibit marked "**JI-1**" produced and shown to Jason Ireland at the time of swearing his affidavit this 9 June 2022.

Before me: Caitlin McTaggart



Signature of witness

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Affidavit of: **Jason Ireland**

Address: Level 12, 20 Martin Place, Sydney NSW 2000

Occupation: Registered Liquidator

Date: 9 June 2022

Exhibit Certificate

This is the Exhibit marked "**JI-2**" produced and shown to Jason Ireland at the time of swearing his affidavit this 9 June 2022.

Before me: Caitlin McTaggart



Signature of witness

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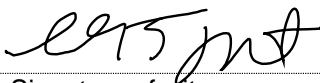
Occupation: Registered Liquidator

Date: 9 June 2022

Exhibit Certificate

This is the Exhibit marked "**JI-3**" produced and shown to Jason Ireland at the time of swearing his affidavit this 9 June 2022.

Before me: Caitlin McTaggart



Signature of witness

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Affidavit of: **Jason Ireland**

Address: Level 12, 20 Martin Place, Sydney NSW 2000

Occupation: Registered Liquidator

Date: 9 June 2022

Exhibit Certificate

This is the Exhibit marked "**JI-4**" produced and shown to Jason Ireland at the time of swearing his affidavit this 9 June 2022.

Before me: Caitlin McTaggart



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This is the Exhibit marked "**JI-5**" produced and shown to Jason Ireland at the time of swearing his affidavit this 9 June 2022.

Before me: Caitlin McTaggart



Signature of witness

No. NSD 681 of 2021

Form 3 (adapted)

Rule 29.02(1)(8)

Federal Court of Australia

District Registry: NSW

Division: General

SMBC LEASING AND FINANCE, INC. ARBN 602 309 366

Applicant

Forum Enviro (Aust) Pty Ltd (In Liquidation) ACN 607 484 364 and others

Respondents

Affidavit of: **Jason Ireland**

Address: Level 12, 20 Martin Place, Sydney NSW 2000

Occupation: Registered Liquidator

Date: 9 June 2022

Exhibit Certificate

This is the Exhibit marked "**JI-6**" produced and shown to Jason Ireland at the time of swearing his affidavit this 9 June 2022.

Before me: Caitlin McTaggart



Signature of witness

No. NSD 681 of 2021

Form 3 (adapted)

Rule 29.02(1)(8)

Federal Court of Australia

District Registry: NSW

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SMBC LEASING AND FINANCE, INC. ARBN 602 309 366

Applicant

Forum Enviro (Aust) Pty Ltd (In Liquidation) ACN 607 484 364 and others

Respondents

Affidavit of: **Jason Ireland**

Address: Level 12, 20 Martin Place, Sydney NSW 2000

Occupation: Registered Liquidator

Date: 9 June 2022

Exhibit Certificate

This is the Exhibit marked "**JI-7**" produced and shown to Jason Ireland at the time of swearing his affidavit this 9 June 2022.

Before me: Caitlin McTaggart



Signature of witness

NOTICE OF FILING

This document was lodged electronically in the FEDERAL COURT OF AUSTRALIA (FCA) on 9/06/2022 9:57:38 AM AEST and has been accepted for filing under the Court's Rules. Details of filing follow and important additional information about these are set out below.

Details of Filing

Document Lodged: Affidavit - Form 59 - Rule 29.02(1)
File Number: NSD681/2021
File Title: SMBC LEASING AND FINANCE, INC. ARBN 602 309 366 v FORUM
ENVIRO (AUST) PTY LTD (VOLUNTARY ADMINISTRATORS
APPOINTED) ACN 607 484 364 & ORS
Registry: NEW SOUTH WALES REGISTRY - FEDERAL COURT OF
AUSTRALIA



Sia Lagos

Dated: 9/06/2022 11:33:47 AM AEST

Registrar

Important Information

As required by the Court's Rules, 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 and time of lodgment also shown above are the date and time that the document was received by the Court. Under the Court's Rules the date of filing of the document is the day it was lodged (if that is a business day for the Registry which accepts it and the document was received by 4.30 pm local time at that Registry) or otherwise the next working day for that Registry.