

In the High Court of New Zealand
Auckland Registry

CIV-2026-404-001264

I te Kōti Matua o Aotearoa Tamaki
Makaurau Rohe

BETWEEN

DIGITAL HOLDINGS (2017) LIMITED,
DIGITAL SIGNS (2017) LIMITED, DIGITAL
ADVERTISING (2017) LIMITED, DAVID
JAQUES

PLAINTIFFS

AND

BDO AUCKLAND (trading as a firm and/or
partnership), NICHOLAS ROBERT INNES-
JONES, ANDREW JOHN MCKAY

DEFENDANTS

AFFIDAVIT OF DEENA JAQUES FOR INITIAL DISCLOSURE

Solicitor of record:

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AFFIDAVIT OF DEENA JAQUES FOR INITIAL DISCLOSURE

I, **DEENA JAQUES**, of Auckland, company director, solemnly and sincerely affirm:

1. I am a director of the company-plaintiffs.
2. The matters deposed to in this affidavit are within my own knowledge except where the contrary appears, in which case I identify the source of my information and believe it to be true.
3. I make this affidavit for the plaintiffs' initial disclosure under rule 8.4 of the High Court Rules 2016. It verifies the plaintiffs' initial disclosure bundle served with this affidavit (the bundle). This affidavit and the bundle replace, in their entirety, all initial disclosure affidavits and bundles previously served by the plaintiffs in this proceeding.
4. The Schedule to this affidavit lists each of the documents contained in the bundle. For each document the Schedule states the document's identifier, and, so far as it can be ascertained from the document itself, the document's date, its type, its author and its recipient, together with a description, in accordance with the listing and exchange protocol in Part 2 of Schedule 9 of the High Court Rules 2016. Each document is a separate electronic file in the bundle, named with the document's identifier, a short description and, where the document bears one, its date. Where a document is an attachment or enclosure to another document, the identifier of that other document appears against it in the "Parent ID" column, and it is listed after its parent document. The documents are otherwise listed in chronological order.
5. The Schedule to this affidavit lists all the documents contained in the bundle. So far as those documents are in the plaintiffs' control, the bundle contains copies of:

- (a) all documents referred to in the statement of claim;
 - (b) any additional principal documents that the plaintiffs used when preparing the statement of claim;
 - (c) any additional principal documents on which the plaintiffs presently intend to rely at the trial or hearing; and
 - (d) all known adverse documents.
6. I understand the plaintiffs' obligations to make initial disclosure under rule 8.4. In particular, I understand that:
- (a) the plaintiffs must disclose the categories of documents described in paragraph 5 above, so far as the documents are in their control;
 - (b) known adverse documents are documents known to the plaintiffs, or that the plaintiffs have good reason to believe exist, that contain information adverse to the plaintiffs' case or to another party's case, or that support another party's case;
 - (c) the plaintiffs must take reasonable steps to check for the existence of known adverse documents; and
 - (d) the plaintiffs have a continuing obligation under rule 8.18 to disclose any further documents required to be disclosed under rule 8.4 that are identified after the date of this affidavit.
7. I have taken the following steps to check for the existence of known adverse documents:
- (a) I reviewed the statement of claim with the plaintiffs' solicitor and counsel and identified the categories of documents required to be disclosed, including documents containing information adverse to the plaintiffs' case;
 - (b) I searched the plaintiffs' hard-copy and electronic records in my control, including requesting David Jaques (former CEO) to run a search on the hard drives storing all information relating to the

running of the companies, which included documents specified by lawyers for the defendants as being relevant such as BDO, BNZ, IRD and loan applications with other finance companies; and

(c) I made inquiries of David Jaques, who assisted me with the steps I have described.

8. No document, and no part of any document, in the bundle has been withheld or redacted on the ground of privilege or confidentiality.
9. There are no documents known to the plaintiffs that are required to be disclosed under rule 8.4 but are not, or are no longer, in the plaintiffs' control.
10. I believe that the Schedule lists, and the bundle contains, all of the documents in the plaintiffs' control that the plaintiffs are obliged to disclose under rule 8.4, except any document or part of a document for which privilege or confidentiality is claimed. To the best of my knowledge and belief, this affidavit is correct in all respects and carries out the plaintiffs' disclosure obligations under rule 8.4.

AFFIRMED at Auckland this

[●] day of [●] 2026

before me:

A solicitor of the High Court of New
Zealand / Justice of the Peace /
Registrar or Deputy Registrar

DEENA JAQUES

SCHEDULE*Documents disclosed pursuant to rule 8.4 of the High Court Rules 2016*

Document ID	Date	Document type	Author	Recipient	Parent ID	Description of document
PLA.0001	12 Sep 2019	Statutory demand	Insight CA Ltd	Digital Signs Ltd		Statutory demand under s 289 Companies Act 1993 by Insight CA Ltd requiring Digital Signs Ltd to pay \$17,250 for accounting services rendered within 15 working days
PLA.0002	26 Sep 2019	Agreement	Digital Signs Ltd and Digital Advertising Ltd	Pedestal Ltd		Signed supply agreement (deed) between Digital Signs Ltd (Provider), Digital Advertising Ltd (Advertiser) and Pedestal Ltd (Sign Owner) for a digital LED sign at 38 Broadway, Newmarket: 50% of gross revenue to Owner, 60-month initial term with right of renewal, forecast revenue \$300,000; signed as a deed 26 September 2019 by D Jaques and by Patrick and Paul O'Connell for Pedestal Ltd, with Appendix A site photographic impression; provided to Inland Revenue on 7 December 2020

Document ID	Date	Document type	Author	Recipient	Parent ID	Description of document
PLA.0003	26 Sep 2019	Purchase order	Pedestal Ltd	Digital Signs Ltd		Signed purchase order dated 26 September 2019 by Pedestal Ltd to Digital Signs Ltd for supply of 3 x 1920(w) x 3840(h) 6.67mm LED billboards (\$120,000 + GST), resource consent (\$10,000 + GST plus disbursements) and installation, with deposit of \$16,414 on signing and staged payment conditions; provided to Inland Revenue on 7 December 2020
PLA.0004	30 Oct 2019	Agreement	Digital Signs Ltd and Digital Advertising Ltd	Algorithm Enterprises Ltd		Signed supply agreement (deed) between Digital Signs Ltd (Provider), Digital Advertising Ltd (Advertiser) and Algorithm Enterprises Ltd (Sign Owner) for a digital LED sign at the northern end of 89 Gavin Street, Ellerslie: 50% of gross revenue to Owner, 60-month initial term with rights of renewal; signed as a deed 30 October 2019 by D Jaques for both Digital companies and for Algorithm Enterprises Ltd, with Appendix A site photographic impression; provided to Inland Revenue on 7 December 2020

Document ID	Date	Document type	Author	Recipient	Parent ID	Description of document
PLA.0005	30 Oct 2019	Purchase order	Algorithm Enterprises Ltd	Digital Signs Ltd		Signed purchase order dated 30 October 2019 by Algorithm Enterprises Ltd (Purchaser) to Digital Signs Ltd (Vendor) to obtain resource consent for two digital signs at 89 Gavin Street, Ellerslie and supply/install one 12x6m 10mm Hi-brite gold-wire LED screen (72m2), payable by instalments including \$158,400 + GST on delivery and \$39,600 + GST after commissioning, with terms and conditions and Schedule A site image; provided to Inland Revenue on 7 December 2020
PLA.0006	30 Nov 2019	Invoice	BDO	Digital Signs Ltd		BDO tax invoice no. 307090 to Digital Signs Ltd for professional services (assignment: Digital Signs Limited/BAS Annual), amount due \$8,803.83
PLA.0007	02 Dec 2019	Forecast	BDO	Digital Signs Ltd (the Director)		Digital Signs Ltd financial projections for the years ending 31 March 2020 and 31 March 2021 compiled by BDO under SES-2, with compilation report and disclaimer, forecast P&L, balance sheet, cash flows, notes and sensitivity analysis
PLA.0008	05 Dec 2019	Engagement letter	BDO (N Innes-Jones)	D Jaques (Digital Advertising Ltd and Digital Holdings Ltd)		Signed engagement letter appointing BDO as business advisor to Digital Advertising Ltd and Digital Holdings Ltd to prepare consolidated integrated forecasts to 31 March 2021 including assumptions and sensitivity analysis, with standard terms and conditions

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PLA.0009	17 Dec 2019	Purchase order	Digital Signs Ltd	Freedom Ventures Ltd		Signed purchase order by Freedom Ventures Ltd for resource consent application and supply and installation of 2 x P6.67 SMD Hi-Brite 3.2m x 6m digital billboards managed by Digital Advertising Ltd, purchase price \$298,000.00 + GST, with Digital Signs Ltd standard terms and conditions overleaf; signed by T Farnworth for the purchaser; provided to Inland Revenue on 7 December 2020
PLA.0010	17 Dec 2019	Agreement	Digital Signs Ltd / Digital Advertising Ltd	Freedom Ventures Ltd		Supply agreement (deed) between Digital Signs Ltd (provider), Digital Advertising Ltd (advertiser) and Freedom Ventures Ltd for a digital LED sign, forecast revenue \$600,000.00 + GST over 60-month initial term, monthly income split (1/60th of supply cost plus 50% of gross revenue to owner), sign to be sold to DA for \$1.00 at expiry; signed as a deed 17 December 2019 by D Jaques (for DS and DA) and T Farnworth (for Freedom Ventures, witnessed by E Hofste), with Appendix A site photographic impression; provided to Inland Revenue on 7 December 2020
PLA.0011	29 Jan 2020	Invoice	BDO	Digital Signs Ltd		BDO tax invoice no. 310327 to Digital Signs Ltd, interim fee for professional services (assignment: Digital Signs Limited/BAS Annual Trf), amount due \$4,196.06

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PLA.0012	12 Feb 2020	Email chain	N Innes-Jones	D Jaques		Email chain 4-12 February 2020 subject 'Advisory Board' (cc H Suterwala, BDO): D Jaques outlines growth plans, advisory board proposal and exit strategy; N Innes-Jones responds on services BDO can assist with and arranges a meeting
PLA.0013	20 Feb 2020	Judgment	Associate Judge Bell, High Court of New Zealand			Judgment of Associate Judge Bell in Digital Signs Ltd v Insight CA Ltd [2020] NZHC 281 (CIV-2019-404-1946) dismissing application to set aside statutory demand and ordering Digital Signs Ltd to pay Insight CA \$13,225 by 12 March 2020
PLA.0014	25 Feb 2020	Email	N Innes-Jones	D Jaques		Email subject 'Digital Signs Proposal' (cc H Suterwala, BDO) estimating fees for four proposed BDO services including year-end accounts and tax returns, monthly review of financials with Futrli dashboards, 90 day cashflow, and board attendance
PLA.0015	27 Feb 2020	Invoice	BDO	Digital Signs Ltd		BDO tax invoice no. 311408 to Digital Signs Ltd, final fee for Digital Advertising integrated forecasts, amount due \$2,397.75
PLA.0016	11 Mar 2020	Letter	D Jaques	N Innes-Jones (BDO)		Letter re 'Capital Raising opportunity - DOOH (Digital Out of Home) marketing' describing the Digital Signs/Digital Advertising group, growth from \$128,639 (2018) to \$2.159m (2020) and 2021 forecasts, asking whether BDO can assist through its network; includes appended '\$1 pricing model' revenue table

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PLA.0017	12 Mar 2020	Email chain	D Jaques	N Innes-Jones		Email chain 25 February - 12 March 2020 subject 'RE: Digital Signs Proposal': D Jaques responds with inline comments to BDO's 25 February 2020 services proposal, signing up for monthly review of financials and 90 day cashflow preparation
PLA.0018	21 Mar 2020	Letter	D Jaques	K Leeming		Letter to Ken Leeming (Chair, Digital Signs Advisory Board, Icehouse) headed '\$500k working capital facility' seeking funding support, summarising group structure, owner investment of \$1,054,333.59, debt restructure to BNZ, forecasts and COVID-19 disruption
PLA.0019	20 Apr 2020	Email chain	R Raghavan (GET Capital / Avanti Finance)	D Jaques		Email chain 'RE: Get Capital Loan Application' of 20 April 2020: R Raghavan advises that, following the information on the BNZ loan balances, there is no equity available to lend against the four properties, any additional funding would be unsecured, and credit approval was declined due to risk levels; D Jaques queries whether his sales inquiry information was before Credit
PLA.0020	04 May 2020	Email chain with attachments	D Jaques	B van Graan (BNZ)		Email chain 'RE: Application Govt backed scheme' - Jaques reply of 4 May 2020 10:10pm (cc K Leeming, N Innes-Jones) answering BNZ questions on IRD debts, PAYE, debtors/creditors and OPEX, attaching eight documents; includes Jaques email of 24 April 2020 re-applying for the Government-backed loan scheme

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PLA.0021	05 Apr 2020	Statement of position	D Jaques and Deena Jaques	BNZ	PLA.0020	Signed BNZ Statement of Position form for Digital Signs Limited supporting a \$500,000 business lending request over 36 months, with personal, asset/liability, living expense and residential property details of David and Deena Jaques (attachment to 4 May 2020 email)
PLA.0022	16 Apr 2020	Aged payables report	Digital Signs Ltd		PLA.0020	Xero aged payables report for Digital Signs Limited, April 2020, total payables \$715,968 including LEDMAN \$690,779 and IRD GST/PAYE arrears (attachment to 4 May 2020 email)
PLA.0023	15 Apr 2020	Aged receivables report	Digital Signs Ltd		PLA.0020	Xero aged receivables report for Digital Signs Limited as at 15 April 2020, total receivables \$1,203,708 including Freedom Ventures \$348,165, Hunter's Corner and Gate22 (attachment to 4 May 2020 email)
PLA.0024	06 Apr 2020	Loan application	D Jaques (Digital Signs Ltd)	BNZ (B van Graan)	PLA.0020	Application to BNZ for a \$500,000 Government-backed (COVID-19) loan facility for Digital Signs, with executive summary, impact of COVID-19, addendum, sales forecast March-September 2020, April-May 2020 expense and OPEX schedules, debt servicing and two cash flow scenarios (attachment to 4 May 2020 email)
PLA.0025	Undated	Photograph			PLA.0020	Photograph (image only, no text) - apparently the 'Hoyts, Wairau_South side.jpg' photograph of the Wairau Park billboard attached to the 4 May 2020 email

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PLA.0026	04 May 2020	Email chain	J Simpson	D Jaques	PLA.0020	Email chain 'Re: 234 Main South Rd, Sockburn' - Simpson email of 4 May 2020 11:39am advising he has agreed to terminate his contract with Go Media and wishes to progress a billboard arrangement with Digital Signs, with earlier 20 April 2020 exchange and Jaques' detailed answers on the business model (attachment to 4 May 2020 email)
PLA.0027	04 May 2020	Email chain	K Little (Signmakers, Palmerston North)	D Jaques	PLA.0020	Email chain 'Re: Question from the Digital Billboard website' of 22 April - 4 May 2020 negotiating a lease of the north wall of Little's Palmerston North building for a digital billboard, including proposed lease terms of \$20k + GST/year and neighbour airspace lease (attachment to 4 May 2020 email)
PLA.0028	04 May 2020	Email chain	C Perrott (TGA Box Health & Fitness)	D Bishop (Digital Signs)	PLA.0020	Email chain 'Re: Digital Signs - TGA Box Health & Fitness' of 4 May 2020 concerning quotes for a 4m x 2m digital sign in Tauranga, fully serviced lease option at \$238.53 + GST/week and advertising management by Digital Billboard Advertising (attachment to 4 May 2020 email)
PLA.0029	05 May 2020	Email	D Jaques	B van Graan (BNZ)		Email 'Accounts Receivable' of 5 May 2020 2:11pm (cc K Leeming, N Innes-Jones) setting out expected receipt of receivables: \$300k within 30 days, \$457k in 30-90 days and \$561k within 5 months

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PLA.0030	05 May 2020	Email chain	D Jaques	K Leeming; N Innes-Jones		Email 'FW: Accounts Receivable' of 5 May 2020 2:19pm forwarding the exchange with B van Graan (BNZ) and reporting her off-the-record advice that a \$270k six-month temporary overdraft could be obtained over the existing \$200k facility
PLA.0031	07 May 2020	Email	Bianca van Graan (BNZ)	D Jaques		Email 'Confirmed Overdraft Facility' confirming terms of a temporary overdraft limit of \$266,000 for Digital Signs Ltd (permanent limit \$200,000, total limit \$466,000), account 0404 0277372-00, repayable on demand
PLA.0032	08 May 2020	Email chain	N Innes-Jones	D Jaques		Email chain 7-8 May 2020 subject 'RE: BNZ' (with L Bebelman, BDO): transfer of registered office of the four Digital companies to BDO East Tamaki and N Innes-Jones's advice that a new engagement letter and tax agency transfer will follow
PLA.0033	18 May 2020	Email chain	M Sivewright (Digital Billboard Advertising)	N Innes-Jones (BDO)		Email chain 'RE: DBA_BDO_Hoyts Wairau Billboard' of 18 May 2020 confirming upload of BDO's advertisement to the Hoyts Wairau Park digital billboard and the two-week free period

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PLA.0034	20 May 2020	Engagement letter	BDO (N Innes-Jones)	D Jaques (Digital Signs Ltd, Digital Advertising Ltd, Digital Rentals Ltd, Digital Holdings Ltd)		BDO engagement letter for compilation of special purpose financial reports and income tax returns for the four Digital companies, with scope of services, standard terms and conditions and authority to disclose information to BDO
PLA.0035	25 May 2020	Purchase order	Digital Signs Ltd	Jung Lee		Signed purchase order by Jung Lee (or nominee) for obtaining resource consent and installing 1 x P6.67 6m(w) x 3.2m(h) digital billboard on poles or above the roof of 234 Main Road, Sockburn, Christchurch (street number amended by hand to 236 and initialled), purchase price \$151,376.00 + GST with staged payment terms (\$10,000.00 + GST on signing, 50% of balance on resource consent, 40% when ready to install, 10% following commissioning); provided to Inland Revenue on 7 December 2020
PLA.0036	28 May 2020	Email chain	D Jaques	N Innes-Jones (BDO)		Email 'FW: Plant Finance Application - Digital Advertising Limited' of 28 May 2020 3:07pm (cc K Leeming) forwarding B van Graan's 28 May 2020 email and Jaques' 18 May 2020 application to BNZ for \$420k P&I plant finance for the Highbrook and Christchurch CBD billboard sites, and asking Innes-Jones about Paul (Kilmartin)

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PLA.0037	04 Jun 2020	Engagement letter	BDO (A McKay)	D Jaques (Digital Signs Ltd and Digital Advertising Ltd)		BDO engagement letter for an independent investigating accountant's review of Digital Signs Ltd and Digital Advertising Ltd for BNZ purposes, covering business plan, capital structure and viability assessment, with standard terms and conditions; signed by the director
PLA.0038	12 Jun 2020	Email	N Innes-Jones (BDO)	D Jaques		Email 'Wage Subsidy' of 12 June 2020 11:41am drawing Jaques' attention to the new COVID-19 wage subsidy extension with a link to BDO's FAQs
PLA.0039	16 Jun 2020	Credit application	D Jaques and D M Jaques	Real Asset Finance Ltd		Individual/Sole Trader personal credit application by David Arthur Jaques (applicant 1) and Deena Marie Jaques (applicant 2) with income/expense and net worth details, both signatures dated 16/6/20
PLA.0040	16 Jun 2020	Credit application	Digital Signs Ltd	Real Asset Finance Ltd		Commercial credit application in the name of Digital Signs Ltd, director's signature dated 16/6/20
PLA.0041	16 Jun 2020	Credit application	Digital Advertising Ltd	Real Asset Finance Ltd		Commercial credit application in the name of Digital Advertising Ltd (trading name Digital Billboard Advertising), director's signature dated 16/6/20
PLA.0042	20 Jun 2020	Email chain	R Sutherland (Real Asset Finance)	D Jaques		Email chain 'FW: Flexi' of 20 June 2020: Real Asset Finance ('Roger') confirms the funding application has been submitted, that he is arguing for 100 percent funding, and asks whether Digital Signs refurbished the screens with gold cabling before sale to Digital Advertising

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PLA.0043	29 Jun 2020	Invoice	BDO	Digital Signs Ltd		BDO Auckland tax invoice no. 318864 of 29 June 2020 to Digital Signs Limited for professional services (Business Advisory Services), amount due \$3,260.25 (being \$2,835 plus GST)
PLA.0044	30 Jun 2020	Email	D Jaques	M Lee (BDO)		Email 'DS overview' of 30 June 2020 12:01pm (cc A McKay) explaining the hardware (DS) and billboard operator (DA) sides of the business for the purposes of the BDO assessment and requesting a meeting before the report is completed
PLA.0045	01 Jul 2020	Email chain	N Innes-Jones (BDO)	S Lothead-MacMillan; D Jaques		Email chain 'RE: PTY Property Trust, Christchurch' - Innes-Jones email of 1 July 2020 11:04am (cc K Leeming) agreeing with board comments on loan serviceability and asking about Wairau sign-ups and 31 March 2020 debtor collections; includes Jaques' underlying board update on Halo refinancing at 92% LVR, the \$30/week pricing trial and the PTL Property Trust JV (JV agreement PDF referenced as attachment)
PLA.0046	06 Jul 2020	Email chain	P Kilmartin (BNZ)	D Jaques		Email chain 'RE: Digital Signs/Advertising' - Kilmartin reply of 6 July 2020 3:08pm declining to advance further funding beyond existing facilities pending BDO's report and recommending consolidation; includes Jaques' 6 July 2020 8:01am email (cc A McKay) making the case for c\$2.0m working capital based on the \$30/week advertising model

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PLA.0047	06 Jul 2020	Email chain	N Innes-Jones	K Leeming, D Jaques, S Lothead-MacMillan		Email chain "Advisory catch up" arranging an informal advisory board catch-up meeting; N Innes-Jones advises he is on leave Thursday/Friday and can attend Monday or Tuesday the following week
PLA.0048	08 Jul 2020	Email chain	N Innes-Jones	D Jaques		Email chain "RE: Advisory catch up": D Jaques (6 Jul) advises he has decided to give up and sell the business as BNZ is "closed"; N Innes-Jones (8 Jul) expresses disappointment and asks to be kept updated on next steps
PLA.0049	08 Jul 2020	Agreement	Bay Business Brokers Ltd (LINK)	Digital Holdings Ltd		Authority to Act - Business agency agreement (marketing, commission/success fee, deposit via NZRET, guarantee terms) signed by client and licensed business broker and dated 8-7-20, with annexed in-house complaints and dispute resolution procedures and AML verification requirements; comments note vendor looking to accept highest suitable offer by 31 July 2020
PLA.0050	08 Jul 2020	Authority	Digital Holdings Ltd	Bay Business Brokers Ltd (LINK)	PLA.0049	Signed 'Authority to obtain AML/CFT documentation from lawyer and bank' authorising LINK to obtain customer due diligence documents for Digital Holdings Ltd from Joseph Chen of Legal Associates

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PLA.0051	09 Jul 2020	Decision	Auckland Council (Independent Hearing Commissioners D Hill and B Gilbert)	Digital Advertising Ltd		Decision on resource consent application LUC60342456 granting Digital Advertising Ltd consent (Option 2, private property placement) for a dual-sided c.12m x 3m digital billboard at 127 Green Lane East, Greenlane, subject to conditions (incl. 15-second minimum dwell time); road reserve option refused
PLA.0052	20 Jul 2020	Letter	D Jaques	John Paine (TBK Capital)		Letter headed '\$2m Capital Raise' seeking TBK Capital's advice on raising \$2m of capital, noting 2020 EBITA of \$520,842 on revenue of \$2,305,465, inability to raise debt capital and that the business has been listed for sale with Link
PLA.0053	21 Jul 2020	Email chain	N Innes-Jones	D Jaques		Email chain "RE: Westpac Business Awards": D Jaques seeks votes for Digital Signs and Digital Advertising entries; N Innes-Jones comments on Kiwibank being active in the market and confirms BDO deals regularly with a named contact (Ged)
PLA.0054	21 Jul 2020	Letter	D Jaques	Ged Curtain (Kiwibank)		Letter 'Digital Signs - Digital Advertising' summarising the group's position for Kiwibank: \$893,491.37 equity across 4 investment properties, \$698,962.25 business equity, 2020 EBITA of \$520,842 on revenue of \$2,305,465, and the digital billboard advertising business model

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PLA.0055	22 Jul 2020	Agreement	Digital Signs Ltd / Digital Advertising Ltd	Jung Lee		Site management / supply agreement (deed) between Digital Signs Ltd (provider), Digital Advertising Ltd (advertiser) and Jung Lee (sign owner) for digital LED signs at Main Road, Sockburn, Christchurch, forecast revenue \$500,000.00 + GST per annum over 60-month initial term, DA to pay electricity and pay owner 50% of gross revenue monthly; signed as a deed by D Jaques (for DS and DA) and Jung Lee, with Appendix A site photographic impression; provided to Inland Revenue on 7 December 2020
PLA.0056	23 Jul 2020	Email chain	A McKay	D Jaques		Email chain "Digital Signs review": D Jaques (22 Jul) challenges A McKay's viability assessment, detailing sales pipeline (Jung Lee \$150k, Global Import \$495k, Navigation Capital \$473k, Wilson Parking \$145k, All Secure Storage \$1.7m) and seeking BDO recommendation to BNZ for a \$2m facility; A McKay replies (23 Jul) with inline responses, stating that at the time of the review DA and DS are insolvent and he suspects remain so
PLA.0057	23 Jul 2020	Email chain	N Innes-Jones	D Jaques		Email chain "Teaser": N Innes-Jones requests a teaser/flyer promoting the business sale and advises Raana Horan of Coast Group Ltd wants to look at the company, asking for a confidentiality agreement so Link can release the information memorandum

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PLA.0058	27 Jul 2020	Email chain	D Jaques	A McKay		Email chain "Digital Signs Ltd": A McKay writes to K Leeming and S Lothead-MacMillan (27 Jul, cc D Jaques) about his engagement, and raises finance-lease treatment of JV digital boards, debtor recoverability and the Smetric valuation; D Jaques replies (27 Jul, 9:57pm, cc M Lee and N Innes-Jones) expressing frustration that the Halo and Wash Depot deals were within reach and that he had set a 31 July cut-off
PLA.0059	28 Jul 2020	Email	D Jaques	A McKay		Email "Digital Signs" (high importance, cc N Innes-Jones): D Jaques asks why A McKay changed from being willing to support Halo, Wash Depot and c.\$200k working capital on the Friday to his position in the previous night's email, and asserts McKay's job is to assess viability, noting the livelihoods of 20 people are at stake
PLA.0060	28 Jul 2020	Email chain	N Innes-Jones	D Jaques		Email chain "Proof": D Jaques sets out proof of income (signed billboard sales, Victoria St invoicing of \$4,496.60, Halo cost model of \$12,188/month); N Innes-Jones replies suggesting they wait for A McKay's final report, that D Jaques confirm with Paul (BNZ), and noting he would likely restate the 31 March 2020 balance sheet, putting it in a worse position

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PLA.0061	29 Jul 2020	Email chain	G Curtain (Kiwibank)	D Jaques		Email chain 'RE: Introduction to Digital Signs' of 20-29 July 2020 (cc C Lum, Kiwibank): Kiwi Asset Finance would consider funding only up to 50 percent of each billboard and only for a company with a strong profitable trading history and solid equity; Kiwibank would want an improved capital base before working capital assistance; includes W Russell's (Smetric) introduction of 20 July 2020 and D Jaques' email of 27 July 2020 attaching the Halo valuation and purchase invoice
PLA.0062	10 Aug 2020	Email chain	K Leeming	D Jaques		Email chain "Digital Signs engagement": D Jaques (10 Aug, to A McKay/BNZ group) requests BDO continue its engagement to advise whether it would recommend BNZ advance \$200,000 working capital to Digital Signs, a \$350,000 36-month term loan for the Halo billboard sites and a \$402,500 36-month term loan for the Wash Depot billboards, listing trading restraints agreed; S Lothead-MacMillan and K Leeming reply supporting the proposal as reasonable and sustainable
PLA.0063	26 Aug 2020	Report	BDO (A McKay)	D Jaques (Digital Signs Ltd and Digital Advertising Ltd); copy P Kilmartin (BNZ)		BDO Independent Accountants Report on Digital Signs Ltd and Digital Advertising Ltd, August 2020, concluding both companies fail the solvency test, with business overview, P&L, cash flow forecast and balance sheet analyses and appendices (engagement letter, monthly forecasts, FY21 project pipeline, secured JV contracts) (a copy bearing a Draft watermark is listed at PLA.0064)

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PLA.0064	26 Aug 2020	Report	BDO (A McKay)	D Jaques (director, Digital Signs Ltd and Digital Advertising Ltd)		BDO Independent Accountants Report (draft, watermarked "Draft") on Digital Signs Ltd and Digital Advertising Ltd dated 26 August 2020, copied to Paul Kilmartin (BNZ), concluding both companies fail both limbs of the solvency test; includes executive summary, business overview, P&L, cash flow forecasts, balance sheets and Appendices A-D (engagement letter, monthly P&L forecasts, FY21 project pipeline, secured JV contracts) (another copy of the document listed at PLA.0063)
PLA.0065	27 Aug 2020	Email chain	D Jaques	Melissa Lee (BDO)		Email chain "DS-DA Independent Assessment Report (Final Draft)" (cc A McKay): M Lee circulates the final draft independent assessment for factual review, querying the IRD arrears (c.\$190k-\$220k as at July 2020) and Panasonic/security interests over the Halo billboards; D Jaques replies that he does not agree with the report and considers A McKay overly sceptical
PLA.0066	31 Aug 2020	Invoice	BDO	Digital Signs Ltd		BDO tax invoice no. 116283 to Digital Signs Ltd for investigating accountant services (assignment: Digital Signs Limited/BRIS Investigating Accountant), amount due \$29,660.80

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PLA.0067	07 Sep 2020	Email chain	P Kilmartin (BNZ)	D Jaques		Email chain "re Digital group": P Kilmartin offers to maintain the Digital Signs Ltd temporary overdraft for 30 days but declines additional funds; D Jaques advises he has listed all three rental properties for sale to clear the mortgages and \$470k overdraft; Kilmartin agrees to prepare documentation extending the temporary overdraft limit for 90 days, requesting marketing campaign details and noting break costs on fixed rate loans
PLA.0068	15 Oct 2020	Email chain	J Paine (TBK Capital)	J Bolland (Segoura); B Fris (Nextwave Capital); D Jaques		Email chain 'RE: iSee Digital' of 15 October 2020 (cc D Jaques): J Paine records that the recipients' decision not to proceed has confirmed TBK Capital's thoughts about the expansion plans, following his earlier email proposing a core company structure for the investment
PLA.0069	16 Oct 2020	Facility document (with certificates)	BNZ	Digital Signs Ltd		BNZ 'Business First Overdraft' facility document pack dated 16 October 2020 for Digital Signs Ltd (borrower) with D Jaques, D M Jaques and Jaques family trusts as guarantors/security providers: overdraft limit \$200,000 plus temporary \$300,000 reducing to \$200,000 from 8 December 2020, with unsigned director's and trustee certificates and Master Terms reference

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PLA.0070	30 Oct 2020	Spreadsheet				Schedule of advertising receipts for the 15 Link Drive, Wairau billboard from June to October 2020 (Jul-Oct actual receipts \$60,748.75 plus accounts receivable \$8,979.00), showing an average monthly gross of \$15,158.21 and forecast annual revenue of \$181,898.48. (undated on its face; date per the plaintiffs' records)
PLA.0071	10 Nov 2020	Email chain	A Lyndon (Creators NZ)	D Jaques		Email chain 9-10 November 2020 between A Lyndon (Creators NZ) and D Jaques, subject 'Update on Draft Agreement', confirming purchase of an 8 x 4 P6 SMD digital billboard, invoice to be addressed to Matt Stark, Stark Property, Panama Square, 14 Garden Place [Hamilton], and discussing clause 12 restraint of trade wording and D Jaques' exclusive supplier agreement (20% reseller margin to maximum \$10k/job); provided to Inland Revenue on 7 December 2020
PLA.0072	23 Nov 2020	Email chain	S Read (YRW Ltd)	D Jaques		Email chain 'RE: JV opportunity' of 23 November 2020: S Read of YRW Ltd advises that YRW no longer acts for Colin Neal and refers D Jaques to Karen Hind, chief financial officer of Polar Capital; includes D Jaques' underlying joint venture pitch describing the digital billboard opportunity, the postponed Go Rentals order and the funding sought of \$2m to \$5m

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PLA.0073	26 Nov 2020	Letter	D Jaques	Karen (Polar Capital)		Letter headed 'Exclusive to Polar Capital' proposing a 50/50 joint venture in the digital billboard business (no purchase price, Polar to fund operations), noting \$2.5m invested since 2017, a consented double-sided 12m board at the Wash Depot site, Greenlane, forecast at \$1.5m/year but requiring \$650k to install
PLA.0074	27 Nov 2020	myIR message	IRD	D Jaques		myIR secure message to Dave Jaques re Digital Signs Ltd (089-767-385), subject 'RE: 2019 and draft 2020', received 27 November 2020, acknowledging provision of financial annual accounts; lists attachments Digital Signs EOY Financials 2019 and Draft Annual Report 2020 uploaded 18 November 2020
PLA.0075	06 Dec 2020	Balance sheet	Digital Signs Ltd			Xero balance sheet of Digital Signs Ltd as at 31 December 2020 with 31 December 2019 comparatives, itemising bank accounts (BNZ cheque account overdrawn \$468,954), accounts receivable \$1,951,985, intercompany and related-party loans, finance company borrowings (AA/Heartland, Avanti, Geneva, FE Investments etc) and PAYE payable \$217,849; provided to Inland Revenue on 7 December 2020
PLA.0076	Undated	Spreadsheet	Digital Signs Ltd			Work in progress schedule for Digital Signs Ltd projects (Microsoft Excel spreadsheet); provided to Inland Revenue on 7 December 2020

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PLA.0077	15 Dec 2020	myIR message	R Feleti-Ivala (IRD)	D Jaques		myIR secure message 'RE: Information requested' (Digital Signs Ltd, IRD 089-767-385) from R Feleti-Ivala acknowledging information supplied and requesting business bank statements for 1/9/2020-30/11/2020 with responses by 21/01/2021; includes D Jaques' underlying message of 6 December 2020 attaching lending breakdown and contracts (incl. Jung Lee site management agreement and Stark Properties \$253k confirmation)
PLA.0078	20 Jan 2021	Letter	R Owen (IRD)	Digital Signs Ltd		IRD 'Final warning' letter (ref L0141043216) issued 20 January 2021 advising Digital Signs Ltd that employer deductions (PAYE incl. child support, student loans, ESCT and KiwiSaver) remain unpaid despite reminders and that its non-compliance has been referred for prosecution consideration; with payment slip
PLA.0079	24 Jan 2021	Bank statement	BNZ			Digital Signs Ltd BNZ bank account statement for the preceding 12 months (CSV format), given to Inland Revenue

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PLA.0080	24 Jan 2021	Email	D Jaques	R Feleti-Ivala (IRD)		Email to IRD responding to threatened enforcement action: family invested c.\$2.5m; recounts sale and capital-raising attempts (Link listing, TBK Capital, Polar Capital, Vega Lend meeting set for 1 February 2021), staff finished 30 October 2020, BNZ property sale proceeds and \$156k unauthorised overdraft dispute, and Waldorf/Neutso install quote of \$435,392.00 + GST; encloses last 12 months bank statements
PLA.0081	15 Feb 2021	Email	D Jaques	R Feleti-Ivala (IRD)		Email update to IRD: Vegalend's \$350,000 business purchase/earnout proposal not proceeding, North Shore prospective purchaser withdrawn, Link broker in talks with a venture capital contact, Wash Depot site dispute (billboards offered at \$650,000 + GST, consent cost \$80,000 + GST, resolution meeting deferred by alert level 3 lockdown), and accounts/payroll returns being brought up to date by Accounting-Plus
PLA.0082	27 Apr 2021	Certificate	Registrar of Companies			Certificate of Incorporation for Digital Signs (2021) Ltd (company no. 8182120, NZBN 9429049269925), certifying incorporation as Digital Signs Ltd on 27 April 2021 and change of name to Digital Signs (2021) Ltd on 12 May 2025; certificate generated 1 November 2025

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PLA.0083	11 May 2021	Email chain	Jared Kane (BNZ)	D Jaques		Email chain re BNZ complaint resolution, subject "RE: Application": fixing of \$162k home loan, restructure of \$414k mortgage, refund of interest and early repayment charges, incl. Kay Wilson (BNZ) response re monies applied to JFT4 loan (\$189k, 18 Dec 2020)
PLA.0084	12 May 2021	Statement of claim	Commissioner of Inland Revenue	Digital Signs Ltd		Statement of claim in proceeding for putting company into liquidation: debt of \$325,953.53 (\$38,572.45 GST, \$287,349.34 employer taxes, \$31.74 income tax) including penalties and interest to 5 May 2021 (after deducting \$22,600 Small Business Cashflow Loan), company presumed insolvent; signed by C van der Merwe and dated 12 May 2021
PLA.0085	05 May 2021	Statement of account	IRD		PLA.0084	IRD summary of account as at 05/05/2021 for Digital Signs Ltd (IRD 89-767-385) by tax type (GST \$38,572.45, employer taxes \$287,349.34, income tax \$31.74, SBC loan \$22,600.00), total balance owing \$348,553.53 (scanned landscape)
PLA.0086	20 May 2021	Valuation	Bizval (Luke White)	D Jaques		Bizval Ltd limited scope business valuation report for "Digital Signs", East Tamaki, valuing the business at \$100,000 (including stock) on a net asset backing basis

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PLA.0087	21 May 2021	Notice of proceeding	Commissioner of Inland Revenue	Digital Signs Ltd		Notice of proceeding for putting company into liquidation, CIV-2021-404-916, with registrar's memorandum; hearing 10.45 am Friday 23 July 2021 (handwritten amendment from 2 July 2021); signed by C van der Merwe (solicitor for plaintiff) 12 May 2021 and dated by the (Deputy) Registrar 21 May 2021
PLA.0088	21 Jun 2021	Notice of discontinuance	Commissioner of Inland Revenue	Digital Signs Ltd		Notice of discontinuance in Commissioner of Inland Revenue v Digital Signs Ltd, CIV-2021-404-916 (hearing date 23 July 2021): plaintiff seeks leave to withdraw the liquidation proceeding with no issue as to costs because the company incorporated on 27 April 2021 was incorrectly referenced in the statement of claim, and will issue new proceedings against Corporate Restructure 2,321 Ltd (previously trading as Digital Signs Ltd); dated 21 June 2021 and signed by C van der Merwe
PLA.0089	25 Jun 2021	Statutory demand	Commissioner of Inland Revenue	Corporate Restructure 2,321 Ltd		Statutory demand pursuant to s 289 Companies Act 1993 demanding Corporate Restructure 2,321 Ltd (499 Waiuku Road, RD 3, Pukekohe) pay \$308,056.24 in respect of employer taxes, GST and income tax within 15 working days of service, failing which the Commissioner may apply to put the company into liquidation; dated at Dunedin 25 June 2021 and signed by R Feleti-Ivala, with attached IRD statement of account as at June 2021

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PLA.0090	30 Jun 2021	Agreement	Corporate Restructure 2,321 Ltd	Digital Advertising Ltd		Signed ADLS/REINZ agreement for sale and purchase of the "Digital Signs" LED sign manufacturing business from Corporate Restructure 2,321 Ltd (formerly Digital Signs Ltd) to Digital Advertising Ltd, incl. further terms (assumption of secured loans \$22,853.87 and trade creditors \$243,577.27) and schedule of tangible and intangible assets
PLA.0091	13 Jul 2021	Letter	Roger Brockelsby (Link Bay of Plenty / Bay Business Brokers Ltd)			"To whom it may concern" letter confirming Link was retained on 8 July 2020 to market Digital Signs Ltd for sale on an exclusive basis; marketing on Trade Me and via the Link network produced 33 expressions of interest and about 5 due-diligence parties, but no offers were received
PLA.0092	03 Sep 2021	Caveat	William Thomas Jaques			LINZ View Instrument Details for caveat 12234439.1 lodged by William Thomas Jaques against dealings with title WN36B/147 (Wellington), registered owners David Arthur Jaques and Deena Marie Jaques
PLA.0093	21 Mar 2022	Letter	D Jaques	BDO (A McKay & N Innes-Jones)		Letter of complaint re conduct of A McKay and N Innes-Jones in the independent business assessment for BNZ, alleging BDO's advice caused BNZ to cancel facilities and the business (approx. \$2.5m shareholder funds) to close in October 2020

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PLA.0094	23 Jul 2020	Email chain	A McKay	D Jaques	PLA.0093	Email chain "RE: Digital Signs review": A McKay reply (with D Jaques' embedded comments re sales pipeline, Halo, Wash Depot, funding sought) to D Jaques' 22 Jul 2020 request to meet regarding McKay's assessment; McKay states DA & DS insolvent at time of review
PLA.0095	27 Jul 2020	Email chain	D Jaques	A McKay	PLA.0093	Email chain "RE: Digital Signs Ltd": D Jaques 27 Jul 2020 9:57pm response to A McKay's position on Halo/Wash Depot funding and valuation issues, incl. A McKay 27 Jul 2020 email to K Leeming and Sarah Lohead-Macmillan re advisory board role
PLA.0096	28 Jul 2020	Email	D Jaques	A McKay	PLA.0093	Email "Digital Signs" (cc N Innes-Jones) asking why McKay changed from supporting Halo, Wash Depot and \$200k working capital to his 27 Jul 2020 position, and asserting his job was to assess viability
PLA.0097	10 Aug 2020	Email chain	K Leeming	D Jaques	PLA.0093	Email chain "Re: Digital Signs engagement": K Leeming supporting continued lending, incl. S Lohead-Macmillan comments and D Jaques 10 Aug 2020 email asking McKay to continue engagement re \$200k working capital and term loans of \$350,000 (Halo) and \$402,500 (Wash Depot); attachment filenames listed (invoice/payment reports and Green Lane East consent decision)

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PLA.0098	29 Apr 2022	Letter	BDO (A McKay & N Innes-Jones)	D Jaques		BDO Auckland response to D Jaques' complaint regarding Corporate Restructure 2,321 Ltd, defending Mr McKay's IA report and Mr Innes-Jones' role, and noting any professional complaint lies to CAANZ
PLA.0099	21 Jun 2022	Email	K Leeming	D Jaques		Email "Digital Media Board" confirming formation of the Digital Signs Advisory Board, its inaugural meeting on 11 June [2020] chaired by K Leeming, its 4 members, and ongoing communications re bank financing
PLA.0100	05 Jul 2022	Email	Alf Jamieson (Media5)	D Jaques		Email "Income Potential - Greenlane" giving Alf Jamieson's income projection for the double-sided 12x3 digital billboard site at Greenlane West, net of 20% ad agency commission
PLA.0101	25 Jul 2022	Email	D Jaques	A McKay		Email "RE: Mr Jaques Complaint" attaching formal notification of pending claim and advising Fee Langstone engaged to act and a QC being instructed
PLA.0102	25 Jul 2022	Notice	D Jaques	BDO (A McKay)	PLA.0101	Notice of claim pursuant to clause 12.2 of BDO's Standard Terms and Conditions dated 5 June 2020, of intention to bring a claim for services provided during that engagement

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PLA.0103	03 May 2023	Report	Bellingham Wallace (Matt Bellingham)	D Jaques		Bellingham Wallace independent review report on managing conflicts of interest, reviewing BDO's engagement with Digital Signs Ltd (Innes-Jones and McKay roles) against the NZICA Code of Ethics; concludes Bellingham Wallace would have declined to act in the same situation
PLA.0104	15 May 2023	Letter	D Jaques	CAANZ		Letter of complaint to CAANZ against N Innes-Jones and A McKay of BDO alleging conflict of interest, withdrawal of support at a critical time and negligence in relation to the BNZ independent review of the Digital Signs group, listing supporting attachments (a)-(j) (another copy of the document listed at PLA.0105)
PLA.0105	15 May 2023	Complaint	D Jaques	CAANZ (NZICA)		NZICA/CAANZ complaint form and covering letter by D Jaques complaining about N Innes-Jones and A McKay of BDO, alleging conflict of interest and negligence in relation to the BNZ independent review, and listing the supporting documents attached
PLA.0106	21 Mar 2022	Letter	D Jaques	BDO (A McKay and N Innes-Jones)	PLA.0105	Complaint letter to BDO regarding the conduct of A McKay and N Innes-Jones in relation to the BNZ-required review of Digital Signs Ltd and Digital Advertising Ltd and the consequent refusal of funding (another copy of the document listed at PLA.0093)

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PLA.0107	23 Jul 2020	Email chain	A McKay	D Jaques	PLA.0105	Email chain 22-23 July 2020 subject 'RE: Digital Signs review' (cc Melissa Lee, BDO): D Jaques disputes A McKay's assessment of the business with detailed trading data and inline comments; A McKay arranges a meeting and requests Xero access (another copy of the document listed at PLA.0094)
PLA.0108	27 Jul 2020	Email chain	D Jaques	A McKay	PLA.0105	Email chain 27 July 2020 subject 'RE: Digital Signs Ltd' (cc M Lee, N Innes-Jones): A McKay writes to K Leeming and S Lothead-MacMillan and raises accounting concerns (finance leases, debtors, Halo valuation, SMetric valuation); D Jaques replies that he is out of time and cannot do more (another copy of the document listed at PLA.0095)
PLA.0109	28 Jul 2020	Email	D Jaques	A McKay	PLA.0105	Email 28 July 2020 subject 'Digital Signs' (cc N Innes-Jones) asking why A McKay withdrew support for the Halo, Wash Depot and working capital funding proposal and urging him to assess viability rather than accounting technicalities (another copy of the document listed at PLA.0096)

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PLA.0110	10 Aug 2020	Email chain	K Leeming	D Jaques	PLA.0105	Email chain 10 August 2020 subject 'Re: Digital Signs engagement' (cc S Lothead-MacMillan, A McKay, P Kilmartin (BNZ), N Innes-Jones): D Jaques asks A McKay to continue his engagement and recommend \$200k working capital and term loans of \$350k (Halo) and \$402,500 (Wash Depot); advisory board members Leeming and Lothead-MacMillan express support; page 32 lists four attached PDFs (invoice/payment reports and Green Lane East consent decision) (another copy of the document listed at PLA.0097)
PLA.0111	29 Apr 2022	Letter	BDO (A McKay and N Innes-Jones)	D Jaques	PLA.0105	BDO response to D Jaques's complaint regarding Corporate Restructure 2,321 Ltd (formerly Digital Signs Ltd), denying any conflict of interest or duty breach, standing by the draft report opinions and noting CAANZ is the relevant professional body (another copy of the document listed at PLA.0098)
PLA.0112	21 Jun 2022	Email	K Leeming	D Jaques	PLA.0105	Email subject 'Digital Media Board' confirming the formation and 11 June 2020 inaugural meeting of the Digital Signs Advisory Board chaired by K Leeming, its membership and subsequent communications (another copy of the document listed at PLA.0099)
PLA.0113	25 Feb 2020	Email	N Innes-Jones	D Jaques	PLA.0105	Email subject 'Digital Signs Proposal' (cc H Suterwala, BDO) estimating fees for proposed BDO services including year-end accounts, monthly review of financials, 90 day cashflow and board attendance

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PLA.0114	12 Mar 2020	Email chain	D Jaques	N Innes-Jones	PLA.0105	Email chain 25 February - 12 March 2020 subject 'RE: Digital Signs Proposal': D Jaques's inline responses signing up for monthly review of financials and 90 day cashflow preparation; annotated as attached to BDO's 29 April 2022 response letter (another copy of the document listed at PLA.0017)
PLA.0115	28 May 2020	Email chain	N Innes-Jones	D Jaques	PLA.0105	Email chain 18-28 May 2020 subject 'RE: Plant Finance Application - Digital Advertising Limited': D Jaques submits a \$420k plant finance application to Bianca van Graan (BNZ) for the Highbrook and Christchurch CBD Halo sites; BNZ transfers the file to P Kilmartin; N Innes-Jones comments that the bank appears to be seeking an external specialist review
PLA.0116	29 May 2020	Email chain	P Kilmartin (BNZ)	N Innes-Jones; D Jaques	PLA.0105	Email chain 18-29 May 2020 subject 'RE: Plant Finance Application - Digital Advertising Limited' arranging a meeting between P Kilmartin (BNZ), D Jaques and N Innes-Jones (BDO East Tamaki) regarding the funding requests
PLA.0117	08 May 2020	Email chain	N Innes-Jones	D Jaques	PLA.0105	Email chain 7-8 May 2020 subject 'RE: BNZ' (with L Bebelman, BDO) regarding transfer of the four Digital companies' registered office to BDO East Tamaki and a forthcoming new engagement letter (another copy of the document listed at PLA.0032)

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PLA.0118	01 Jun 2020	Email	N Innes-Jones	D Jaques	PLA.0105	Email subject 'Bank Meeting' setting out the key points D Jaques should be ready to discuss with BNZ, including Digital Advertising sales at Wairau, pipeline, competitors and points of differentiation
PLA.0119	02 Jun 2020	Email chain	N Innes-Jones	D Jaques	PLA.0105	Email chain 2 June 2020 subject 'RE: BNZ meeting 2pm' (cc K Leeming, S Lohead-MacMillan): D Jaques's briefing on cash flow forecast tool, expected income (Gate 22 and others) and BNZ funding proposal; N Innes-Jones recommends three-way forecasting tools (Castaway, Spotlight, Futrli)
PLA.0120	04 Jun 2020	Email chain	P Kilmartin (BNZ)	D Jaques	PLA.0105	Email chain 4 June 2020 subject 'RE: Digital Signs Group' (cc N Innes-Jones): P Kilmartin advises he has spoken with A McKay who is to draft a scope for the engagement
PLA.0121	04 Jun 2020	Email chain	N Innes-Jones	D Jaques	PLA.0105	Email chain 3-4 June 2020 subject 'RE: BNZ': chasing contact with A McKay and P Kilmartin; D Jaques notes a broker is looking to underwrite the Halo purchase elsewhere
PLA.0122	20 May 2020	Engagement letter	BDO (N Innes-Jones)	D Jaques (Digital Signs Ltd, Digital Advertising Ltd, Digital Rentals Ltd, Digital Holdings Ltd)	PLA.0105	BDO engagement letter (unsigned) for compilation of financial reports and income tax returns for the four Digital companies, with scope of services, standard terms and authority to disclose information (another copy of the document listed at PLA.0034)

Document ID	Date	Document type	Author	Recipient	Parent ID	Description of document
PLA.0123	12 Feb 2020	Email chain	N Innes-Jones	D Jaques	PLA.0105	Email chain 4-12 February 2020 subject 'RE: Advisory Board' (cc H Suterwala, BDO) regarding advisory board proposal, growth plans and services BDO can assist with (another copy of the document listed at PLA.0012)
PLA.0124	29 Jun 2020	Invoice	BDO	Digital Signs Ltd	PLA.0105	BDO tax invoice no. 318864 to Digital Signs Ltd for professional services (assignment: Digital Signs Limited/BAS Annual Trf), amount due \$3,260.25 (another copy of the document listed at PLA.0043)
PLA.0125	04 Jun 2020	Engagement letter	BDO (A McKay)	D Jaques (Digital Signs Ltd and Digital Advertising Ltd)	PLA.0105	BDO engagement letter (signed) for the independent investigating accountant's review of Digital Signs Ltd and Digital Advertising Ltd for BNZ, with standard terms and conditions
PLA.0126	03 May 2023	Report	Bellingham Wallace (M Bellingham)	D Jaques	PLA.0105	Bellingham Wallace 'Independent Review Report on Managing Conflicts of Interest' regarding BDO's engagements with Digital Signs Ltd, concluding Bellingham Wallace would have declined to act in the same circumstances; cover dated March 2023, signed 3 May 2023 (another copy of the document listed at PLA.0103)

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PLA.0127	31 Jul 2023	Letter	N Innes-Jones (BDO)	CAANZ (Professional Conduct Committee, K Hayman)		N Innes-Jones' response to D Jaques' complaint (Ref PC-003751), denying he was engaged as company accountant/business adviser/CFO, explaining the unsigned 21 May 2020 draft engagement, his June 2020 withdrawal due to McKay's BNZ review, his 29 June 2020 invoice for \$2,835 plus GST, and denying the alleged EBIT multiple-of-17 statements
PLA.0128	31 Jul 2023	Letter	A McKay (BDO)	CAANZ (Professional Conduct Committee, K Hayman)		A McKay's response to D Jaques' complaint (Ref PC-003750), explaining his independent Investigating Accountant engagement for BNZ, his conflict management with N Innes-Jones, chronology of dealings with Jaques and BNZ, P Kilmartin's recollection of the 2 June 2020 meeting, and Appendix One listing the exhibit documents (BNZ 1-20, BDO 1-5)
PLA.0129	28 May 2020	Email	E Young (BNZ)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 1 - email 'FW: Digital Signs Ltd' of 28 May 2020 11:59am (cc A McKay) introducing McKay's contact details after Young's call with him about the proposed customer engagement
PLA.0130	28 May 2020	Email chain	A McKay (BDO)	E Young (BNZ); P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 2 - email 'RE: Digital Signs Ltd' of 28 May 2020 12:39pm recording that McKay had spoken to N Innes-Jones, that BDO's earlier forecasts were a one-off piece of work and the companies were not BDO clients

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PLA.0131	29 May 2020	Email chain	P Kilmartin (BNZ)	A McKay (BDO); E Young (BNZ)	PLA.0128	Exhibit BNZ 3 - email 'RE: Digital Signs Ltd' of 29 May 2020 9:06am advising Kilmartin had spoken with the client who would arrange a joint meeting the following week
PLA.0132	03 Jun 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 4 - short email exchange 'Re: re Digital Signs Ltd' of 3 June 2020 arranging a phone call
PLA.0133	04 Jun 2020	Email chain	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 5 (first document) - email 'RE: Digital Signs & Digital Advertising_Engagement Letter (Draft)' of 4 June 2020 2:48pm (cc M Lee) confirming the draft engagement letter covers everything BNZ is seeking
PLA.0134	04 Jun 2020	Engagement letter	A McKay (BDO)	Digital Signs Ltd and Digital Advertising Ltd	PLA.0133	Exhibit BNZ 5 (second document) - draft BDO engagement letter of 4 June 2020 for the independent review of Digital Signs and Digital Advertising for BNZ, with scope items 1-5 and Appendix A standard terms and conditions (unsigned copy)
PLA.0135	05 Jun 2020	Email	D Jaques	A McKay (BDO)	PLA.0128	Exhibit BDO 1 (first document) - email 'RE: Engagement Letter and Info Request' of 5 June 2020 1:38pm (cc M Lee, N Innes-Jones) returning the signed engagement letter and confirming a Monday meeting

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PLA.0136	04 Jun 2020	Engagement letter	A McKay (BDO)	Digital Signs Ltd and Digital Advertising Ltd	PLA.0135	Exhibit BDO 1 (second document) - scanned copy of the 4 June 2020 BDO engagement letter for the independent review, signed by D Jaques as director (attachment to the 5 June 2020 email) (another copy of the document listed at PLA.0037)
PLA.0137	26 Aug 2020	Report	BDO (A McKay)	Digital Signs Ltd and Digital Advertising Ltd; copy P Kilmartin (BNZ)	PLA.0128	Exhibit BDO 2 - BDO Independent Accountants Report on Digital Signs Limited and Digital Advertising Limited, August 2020 (covering letter 26 August 2020), concluding the companies fail both limbs of the solvency test, with business overview, P&L, cash flow forecast, balance sheet and Appendices A-D (another copy of the document listed at PLA.0063)
PLA.0138	06 Jul 2020	Email	D Jaques	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 6 (email) - email 'Digital Signs/Advertising' of 6 July 2020 8:01am (cc A McKay) disputing McKay's position, describing the \$30/week advertising model and asking BNZ to see a path through, with four attachments
PLA.0139	30 Jun 2020	Xero account transactions report	Digital Advertising Ltd		PLA.0138	Exhibit BNZ 6 (attachment) - Digital Advertising Limited 'Sales - Premium (Direct)' account transactions report for 1-30 June 2020 listing Hoyts Wairau billboard advertiser invoices (attachment to 6 July 2020 email)
PLA.0140	30 Jun 2020	Profit and loss statement	Digital Advertising Ltd		PLA.0138	Exhibit BNZ 6 (attachment) - Digital Advertising Limited profit and loss for the month ended 30 June 2020 showing total trading income \$9,090 and net loss \$5,914 (attachment to 6 July 2020 email)

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PLA.0141	27 Jul 2020	Email	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 7 - email 're Digital Signs' of 27 July 2020 12:50pm asking McKay to call regarding D Jaques
PLA.0142	27 Jul 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BDO 3 - email 'FW: BDO' of 27 July 2020 3:37pm (cc M Lee) forwarding D Jaques/I Nellies (Insolvency Management Ltd) emails of 24 and 27 July 2020 about completing the Halo billboard purchase, with McKay expressing concern at how BDO's position was represented
PLA.0143	29 Jun 2020	Email	D Jaques	M Lee (BDO)	PLA.0128	Exhibit BDO 4 (email) - email 'Halo purchase' of 29 June 2020 11:52am (cc A McKay) attaching the Halo purchase invoice and describing the proposed sale-and-leaseback financing
PLA.0144	05 Jun 2020	Invoice	Insolvency Management Ltd (I Nellies, liquidator of Halo Media Ltd)	Digital Advertising Ltd	PLA.0143	Exhibit BDO 4 (attachment) - GST tax invoice/receipt of 5 June 2020 for sale of two digital sign installations at Highbrook for \$301,000, payment terms strictly 7 days
PLA.0145	27 Jul 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 8 - email 'Fwd: Digital Signs Ltd' of 27 July 2020 10:03pm forwarding the McKay/Jaques exchange of 27 July 2020 (including McKay's 9:20pm email warning Jaques against committing to the Halo deal without funding)

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PLA.0146	28 Jul 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 9 - email 'Fwd: Digital Signs' of 28 July 2020 7:16pm forwarding correspondence for discussion the next morning
PLA.0147	29 Jul 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 10 - email 'Fwd: Digital Signs' of 29 July 2020 4:05pm (cc N Innes-Jones) forwarding M Lee's 29 July 2020 follow-up to D Jaques on the current status of the engagement
PLA.0148	07 Aug 2020	Email	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 11 - email 're Digital Signs Ltd' of 7 August 2020 8:19am asking McKay to call
PLA.0149	19 Aug 2020	Email	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 12 - email 're Digital Signs' of 19 August 2020 3:17pm asking how the review is progressing
PLA.0150	26 Aug 2020	Email	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 13 - email of 26 August 2020 10:05am noting a chaser from Mr Jaques and asking for a timeframe for the report
PLA.0151	26 Aug 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 14 - email of 26 August 2020 10:16am advising the draft report is ready to go to Jaques that day and stating 'It is not viable'
PLA.0152	27 Aug 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 15 (email) - email 'DS-DA Independent Assessment Report (Final Draft)' of 27 August 2020 12:00pm (cc M Lee, N Innes-Jones) attaching the final draft report, and including D Jaques' 27 August 2020 11:17am response disagreeing with the report and M Lee's covering email

Document ID	Date	Document type	Author	Recipient	Parent ID	Description of document
PLA.0153	26 Aug 2020	Report	BDO (A McKay)	Digital Signs Ltd and Digital Advertising Ltd; copy P Kilmartin (BNZ)	PLA.0152	Exhibit BNZ 15 (attachment) - final draft of the BDO Independent Accountants Report on Digital Signs Limited and Digital Advertising Limited, August 2020, as sent to BNZ on 27 August 2020 (duplicate of the report at pages 31-62) (another copy of the document listed at PLA.0063)
PLA.0154	27 Aug 2020	Email chain	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 17 - email 'RE: DS-DA Independent Assessment Report (Final Draft)' of 27 August 2020 12:39pm acknowledging receipt of the report, with McKay's commentary on Jaques' item 7 (conversion of shareholder loans) and Jaques' underlying response
PLA.0155	28 Aug 2020	Email	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 18 (email) - email of 28 August 2020 10:11am attaching the February 2020 High Court judgment Digital Signs v Insight CA Ltd
PLA.0156	20 Feb 2020	Judgment	High Court of New Zealand (Associate Judge Bell)		PLA.0155	Exhibit BNZ 18 (attachment) - judgment Digital Signs Limited v Insight CA Limited [2020] NZHC 281 (CIV-2019-404-1946) dismissing Digital Signs' application to set aside Insight CA's statutory demand and ordering payment of \$13,225 by 12 March 2020 (another copy of the document listed at PLA.0013)
PLA.0157	28 Aug 2020	Email	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 19 (email) - email of 28 August 2020 10:15am forwarding 'FYI' the IRD secure mail of 21 July 2020

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PLA.0158	21 Jul 2020	myIR message	IRD	D Jaques (Digital Signs Ltd)	PLA.0157	Exhibit BNZ 19 (attachment) - myIR secure message 'RE: Breach of arrangement' received 21 July 2020 regarding Digital Signs Limited's default in its IRD repayment plan, with Jaques' reply seeking to speak after 31 July about clearing arrears (printed 14 August 2020)
PLA.0159	18 Sep 2020	Email chain	A McKay (BDO)	P Kilmartin (BNZ)	PLA.0128	Exhibit BNZ 16 - email 'FW: Digital Signs August Invoice' of 18 September 2020 9:00am requesting BNZ debit Digital Signs' account for BDO's invoice under the engagement letter, forwarding McKay's email to Jaques enclosing the invoice
PLA.0160	31 Aug 2020	Invoice	BDO	Digital Signs Ltd	PLA.0159	Exhibit BNZ 16 (attachment) - BDO Auckland tax invoice no. 116283 of 31 August 2020 to Digital Signs Limited for the Investigating Accountant engagement, amount due \$29,660.80 (another copy of the document listed at PLA.0066)
PLA.0161	25 Jul 2023	Email chain	P Kilmartin (BNZ)	A McKay (BDO)	PLA.0128	Exhibit BNZ 20 - email 'RE: Digital Signs Ltd - Mr Jaques - CAANZ Complaint' of 25 July 2023 9:57am (cc E Young) giving Kilmartin's responses to McKay's four questions, including that BNZ would not have supported additional funding as at 2 June 2020; includes McKay's 21 July 2023 request and the 28 May 2020 emails

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PLA.0162	28 Jul 2020	Email chain	N Innes-Jones (BDO)	A McKay (BDO)	PLA.0128	Exhibit BDO 5/Doc 34 - email 'RE: Digital Signs' of 28 July 2020 1:21pm (cc M Lee) confirming Innes-Jones was not the companies' accountant (no signed engagement letter, no AML, no professional clearance letter), attaching his 2019 model, and including McKay's draft responses to Jaques' 28 July 2020 7:31am email
PLA.0163	18 Feb 2020	Financial projections	BDO (N Innes-Jones)	Digital Advertising Ltd	PLA.0162	Doc 35 - BDO compiled financial projections for Digital Advertising Limited for the years ending 31 March 2021 and 31 March 2022, with compilation report/disclaimer dated 18 February 2020, forecast statements, notes and sensitivity analysis (attachment to Innes-Jones' 28 July 2020 email)
PLA.0164	18 Feb 2020	Financial projections	BDO (N Innes-Jones)	Digital Advertising Ltd	PLA.0162	Exhibit BDO 5/Doc 36 - second copy of the BDO compiled financial projections for Digital Advertising Limited for the years ending 31 March 2021 and 31 March 2022 (attachment to Innes-Jones' 28 July 2020 email) (another copy of the document listed at PLA.0163)
PLA.0165	29 Apr 2022	Email	A McKay (BDO)	D Jaques	PLA.0128	Doc 37 - email 'Mr Jaques Complaint' of 29 April 2022 4:20pm (cc N Innes-Jones) sending BDO's response to Jaques' complaint letter together with six attached engagement/AML documents and email exchanges

Document ID	Date	Document type	Author	Recipient	Parent ID	Description of document
PLA.0166	04 Jun 2020	Engagement letter	A McKay (BDO)	Digital Signs Ltd and Digital Advertising Ltd	PLA.0165	Doc 38 - executed copy of the 4 June 2020 BDO engagement letter for the independent review of Digital Signs and Digital Advertising, signed by D Jaques, with Appendix A standard terms and conditions (another copy of the document listed at PLA.0037)
PLA.0167	05 Dec 2019	Engagement letter	N Innes-Jones (BDO)	Digital Advertising Ltd and Digital Holdings Ltd (D Jaques)	PLA.0165	Doc 38A - BDO engagement letter of 5 December 2019 to Digital Advertising Limited and Digital Holdings Limited for preparation of consolidated integrated forecasts to 31 March 2021, signed by D Jaques, with standard terms and conditions (another copy of the document listed at PLA.0008)
PLA.0168	29 Oct 2019	Engagement letter	BDO (N Milton)	Digital Signs Ltd (D Jaques)	PLA.0165	Doc 38B - BDO engagement letter of 29 October 2019 to Digital Signs Limited for preparation of integrated forecasts to 31 March 2021 (signed by N Milton as partner, supported by N Innes-Jones), signed by D Jaques
PLA.0169	21 May 2020	Email	L Bebelman (BDO)	D Jaques	PLA.0165	Doc 39 - email 'Digital Signs Ltd - Engagement Letter/AML' of 21 May 2020 9:17am (cc N Innes-Jones) sending the draft accounting engagement letter and AML client onboarding documentation for completion and return

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PLA.0170	19 May 2020	AML onboarding form	BDO	Digital Signs Ltd	PLA.0169	Doc 39A - BDO AML/CFT client onboarding form (entity) for Digital Signs Limited (NZBN 9429035058670) with certificate of incorporation and Companies Office extract generated 19 May 2020 (attachment to 21 May 2020 email; uncompleted)
PLA.0171	19 May 2020	AML onboarding form	BDO	Digital Advertising Ltd	PLA.0169	Doc 39B - BDO AML/CFT client onboarding form (entity) for Digital Advertising Limited (NZBN 9429046331083) with certificate of incorporation and Companies Office extract generated 19 May 2020 (attachment to 21 May 2020 email; uncompleted)
PLA.0172	20 May 2020	Engagement letter	BDO (N Innes-Jones)	Digital Signs Ltd, Digital Advertising Ltd, Digital Rentals Ltd and Digital Holdings Ltd (D Jaques)	PLA.0169	Doc 39C - draft BDO engagement letter of 20 May 2020 for appointment as accountant and advisers to the four Digital entities, covering compilation of special purpose financial reports, tax returns and authority to obtain information (unsigned; attachment to 21 May 2020 email) (another copy of the document listed at PLA.0034)
PLA.0173	Undated	AML onboarding form	BDO	D Jaques	PLA.0169	Doc 39D - BDO AML/CFT client onboarding form (individual) for David Arthur Jaques, 236 Logan Road, Pukekohe (attachment to 21 May 2020 email; unsigned/undated)
PLA.0174	Undated	AML onboarding form	BDO	Deena Jaques	PLA.0169	Doc 39E - BDO AML/CFT client onboarding form (individual) for Deena Marie Jaques (attachment to 21 May 2020 email; unsigned/undated)

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PLA.0175	19 May 2020	AML onboarding form	BDO	Digital Rentals Ltd	PLA.0169	Doc 39F - BDO AML/CFT client onboarding form (entity) for Digital Rentals Limited (NZBN 9429046330932) with certificate of incorporation and Companies Office extract generated 19 May 2020 (attachment to 21 May 2020 email; uncompleted)
PLA.0176	19 May 2020	AML onboarding form	BDO	Digital Holdings Ltd	PLA.0169	Doc 39G - BDO AML/CFT client onboarding form (entity) for Digital Holdings Limited (NZBN 9429035058632) with certificate of incorporation and Companies Office extract generated 19 May 2020 (attachment to 21 May 2020 email; uncompleted)
PLA.0177	12 Mar 2020	Email chain	D Jaques	N Innes-Jones (BDO)	PLA.0165	Doc 40 - email chain 'RE: Digital Signs Proposal' - Jaques reply of 12 March 2020 6:11pm (cc H Suterwala) to Innes-Jones' proposal setting out estimated costs for four services (year-end accounts/tax, cash flow advisory and board meeting attendance) for DSL and DAL (another copy of the document listed at PLA.0017)
PLA.0178	09 Jun 2020	Email chain	D Jaques	K Leeming; S Lohead-MacMillan; N Innes-Jones	PLA.0165	Doc 41 - email chain 'RE: Director's Report - Board Meeting' of 8-9 June 2020 including Leeming's 9 June 2020 questions on solvency (liabilities exceeding assets) ahead of the advisory board meeting and Jaques' responses re Ricoh funding of Halo

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PLA.0179	29 Apr 2022	Letter	BDO (A McKay and N Innes-Jones)	D Jaques	PLA.0165	Doc 42 - copy of BDO Auckland's 29 April 2022 letter responding to Jaques' complaint regarding Corporate Restructure 2,321 Limited (duplicate of document 021) (another copy of the document listed at PLA.0098)
PLA.0180	Undated	Professional standard	NZICA		PLA.0128	New Zealand Institute of Chartered Accountants Engagement Standard 'Insolvency Engagements' (IES), issued 03/11 and amended 07/13, including conflict of interest and independence requirements and Appendices 1-2
PLA.0181	28 Aug 2023	Judgment	High Court (Gwyn J)			High Court judgment Lumo Digital Outdoor Ltd v O'Sullivan [2023] NZHC 2357 granting interim injunction restraining the respondent from contracting with third parties re digital billboards at 241-243 Thorndon Quay and 51 Kenepuru Drive pending arbitration
PLA.0182	05 Sep 2023	Report	Moriarty Associates (Paul Moriarty)	D Jaques		Moriarty Associates forensic accounting report re Digital Signs (2017) Ltd and Digital Advertising (2017) Ltd: restatement of March/July 2020 financial information per GAAP, forecasts from August 2020 (base case FY22 EBITDA \$1,045,000), and observations that the BNZ funding application was compromised by non-compliant financial information; appendices A-G

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PLA.0183	14 Dec 2023	Letter	D Jaques	CAANZ (K Hayman)		D Jaques' further letter in support of his CAANZ complaint against N Innes-Jones and A McKay, replying to their 31 July 2023 responses, maintaining his account of the EBIT multiple-of-17 statements and the 2 June 2020 BNZ meeting, and listing attachments (finance company references, ONET assessment of Wash Depot income, Moriarty Associates report)
PLA.0184	15 Oct 2002	Letter	Prime Finance Ltd (J de Groen)		PLA.0183	'To whom it may concern' business credit reference confirming Prime Finance Limited provided a finance facility to Music Systems (Operations) Limited (Mr D Jaques)
PLA.0185	12 Feb 2003	Letter	Mascot Finance Ltd		PLA.0183	'To whom it may concern' credit reference confirming Mascot Finance Limited's working relationship with Dave Jaques through Music Systems (Operations) Limited since November 2000
PLA.0186	26 Sep 2002	Letter	Speirs Finance (J Franks)		PLA.0183	'To whom it may concern' letter confirming Speirs Finance advanced \$300,000 to Music Systems (Operations) Limited on 21 December 2000, with Music Systems (NZ) Limited and David Arthur Jaques as guarantors

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PLA.0187	05 Jul 2022	Email	A Jamieson (Media5)	D Jaques	PLA.0183	Email 'Income Potential - Greenlane' of 5 July 2022 8:30am giving Jamieson's income projection for Jaques' double-sided 12x3 Greenlane West (Wash Depot) billboard site, net of 20% agency commission (another copy of the document listed at PLA.0100)
PLA.0188	05 Sep 2023	Report	Moriarty Associates (P Moriarty)	D Jaques	PLA.0183	Forensic accounting report on Digital Signs (2017) Limited and Digital Advertising (2017) Limited: restatement of March 2020 and July 2020 financial information to GAAP (removing \$1,387,000 of March 2020 revenue), forecasts August 2020 to March 2022 (base case FY22 EBITDA \$1,045,000), and observations that the Halo and Wash Depot projects could have been completed within a \$2.0m debt facility; with Appendices A-G (another copy of the document listed at PLA.0182)
PLA.0189	04 Mar 2024	Email	N Innes-Jones (BDO)	K Hayman (CAANZ)		Email 'RE: Private and confidential' of 4 March 2024 5:25pm adding brief comments to Innes-Jones' 31 July 2023 response, strongly disputing D Jaques' version of the 2 June 2020 BNZ meeting (paragraph 7 of the complaint)
PLA.0190	06 Mar 2024	Letter	A McKay (BDO)	CAANZ (Professional Conduct Committee)		A McKay's response (Ref PC-003750) to NZICA's 21 February 2024 request for comment on D Jaques' 14 December 2023 letter, denying the comments attributed to him regarding W Russell and denying any professional conflict or tension with Russell or N Innes-Jones

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PLA.0191	30 Sep 2024	Decision	Auckland Council (M Farnsworth, Duty Commissioner)	Digital Signs Ltd		Decision on notification under RMA ss 95A-95B that application LUC60339032 (two rooftop digital billboards, 89 Gavin Street, Ellerslie) proceed on a non-notified basis
PLA.0192	30 Sep 2024	Resource consent	Auckland Council (M Farnsworth, Duty Commissioner)	Digital Signs Ltd		Substantive decision granting land use consent LUC60339032 for two 12m x 6m digital billboards at 89 Gavin Street, Ellerslie, with conditions incl. luminance limits, static images, 30-second dwell time and traffic monitoring; final page is the Council's blank notice of works form issued with the decision
PLA.0193	17 Oct 2024	Decision	CAANZ (NZICA Professional Conduct Committee)			NZICA Professional Conduct Committee minute of decision PC-003750 on D Jaques' complaint against A McKay re conflict of interest in the BNZ investigating accountant engagement; consent order offered: reprimand, costs of \$2,697.33 and anonymised publication in Acuity
PLA.0194	17 Oct 2024	Decision	CAANZ (NZICA Professional Conduct Committee)			NZICA Professional Conduct Committee minute of decision PC-003751 on D Jaques' complaint against N Innes-Jones re conflict of interest during A McKay's BNZ engagement; consent order offered: severe reprimand, costs of \$2,697.33 and anonymised publication in Acuity

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PLA.0195	15 Nov 2024	Email	Kathryn Hayman (CAANZ)	D Jaques		Email "PCC Minutes - Private and confidential" advising typos in the PCC minutes/decisions have been corrected (amended minutes attached) and confirming Mr Jaques may share the decisions once published, without identifying information
PLA.0196	22 Nov 2024	File note	D Jaques			Handwritten file note dated 22/11/24 re Megan Lashlie (Denis' wife) and the Thorndon billboard site, incl. figures for Lumo (increase to \$320k while in Court), Go Media (\$800 base less \$400) and calculation of \$100k margin
PLA.0197	05 Dec 2024	Email chain	D Jaques	Tim Jones (BDO)		Email chain "RE: Without Prejudice": D Jaques response to BDO CEO Tim Jones stating BDO "sinks one of its own clients" and he will not let it stand, with Billboard.jpg attachment image (BDO/Nick Innes-Jones billboard)
PLA.0198	25 Mar 2025	Valuation	Sapere Valuation (M Beylefeld)	Digital Signs Ltd (D Jaques)		Sapere indicative valuation report of Digital Signs Ltd's interest in the joint venture project at 89 Gavin Street, Ellerslie, dated 25 March 2025, prepared by Marnus Beylefeld on a discounted cash flow basis, with sensitivity analysis and appendices
PLA.0199	09 Apr 2025	Email chain	D Jaques	Emma Smith (BDO)		Email chain "FW: Without Prejudice": D Jaques forwards Tim Jones (BDO) exchange declining ADR, refers to CAANZ upholding complaints, his LinkedIn posts warning "other potential victims", and attached billboards going up in Auckland

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PLA.0200	09 May 2025	Forecast	Biz Solutions Ltd	DBA.kiwi Ltd		Special purpose prospective financial report for DBA.kiwi Ltd for the 60 month period 1 April 2025 to 31 March 2030, compiled by Biz Solutions Ltd and dated 9 May 2025, with assumptions, five year balance sheet and profit or loss summaries and per-site revenue data for the motorway billboard projects
PLA.0201	13 May 2025	Webpage printout	BDO			BDO New Zealand website "Deal cards" page (published 13 May 2025) announcing BDO advised Lumo Digital Outdoors Ltd on its acquisition of regional digital billboard operator Globox
PLA.0202	26 May 2025	Valuation	Sapere Valuation (Marnus Beylefeld)	DBA.kiwi Ltd (D Jaques)		Sapere Research Group indicative valuation report of DBA.kiwi Ltd's interests in its 15 digital billboard projects as at 31 March 2025, DCF-based market value range \$44.6m-\$54.3m (midpoint approx. \$49.4m), with appendices on discount rate, FCFF, DCF, comparables and terms of engagement
PLA.0203	21 Jul 2025	Certificate	Rotary Foundation of Rotary International	D Jaques		Paul Harris Fellow certificate naming David Jaques a Paul Harris Fellow, signed by Holger Knaack (Foundation Trustees Chair) and Francesco Arezzo (President, Rotary International) (undated on its face; date per the plaintiffs' records)

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PLA.0204	02 Nov 2025	Chronology	D Jaques			Chronology headed 'Chronology BDO complaint' of events 2017-October 2024 concerning the Digital group, BDO engagements, BNZ funding, complaints and CAANZ decisions, with commentary on key recollections and anticipated BDO arguments (undated on its face; date per the plaintiffs' records)