Our Ref: BP_478044.0001-10-2-c1

15 October 2021

CIRCULAR TO PRIORITY CREDITORS

Dear Sir/Madam

Re: All Trades Queensland Pty Ltd (In Liquidation) ACN 115 379 461 ("the Company")

Intention to declare a first and final dividend to priority creditors

I, Joanne Dunn, refer to my appointment with John Park as Voluntary Administrators of the Company on 22 July 2020 and to our subsequent appointment as Liquidators of the Company on 9 October 2020. This circular provides priority creditors with notice and details of the first and final dividend to be declared for claims pertaining to outstanding employee entitlements, including claims for back pay.

First and final dividend to priority creditors

We intend to declare the first and final dividend for employee entitlements to priority creditors on or around 13 December 2021.

Please find **attached**:

1. Notice of intention to declare a priority dividend; and
2. Formal Proof of Debt ("**Formal POD**") form.

In order to participate in the priority dividend, you must provide a completed Formal POD **<u>including</u>** documentation supporting your claim by **Monday, 1 November 2021**, otherwise you will be excluded from the dividend.

Priority creditors should refer to the *<u>Frequently Asked Questions</u>* section on the following pages for specific information on lodging claims relating to employee entitlements.

If you have previously submitted a Formal POD with supporting evidence, you are not required to complete a new Formal POD unless you wish to update your claim. Further, any superannuation debts are claimed by the Australian Taxation Office ("**ATO**") on your behalf (see Frequently Asked Questions below).

Frequently asked questions

1. What is a priority claim?

In accordance with Section 556(1)(e)-(h) of the *Corporations Act 2001 (Cth)* ("the Act") certain employee claims are paid in priority to ordinary unsecured creditor claims. These priority claims are listed below and paid in the following order:

Order of payment	Type of priority claim
First ranked	Wages (including back pay claims) and Superannuation Guarantee Charge
Second ranked	Amounts due in respect of injury compensation
Third ranked	Unpaid annual leave and long service leave
Fourth ranked	Retrenchment (redundancy) payments, including any payment-in-lieu of notice

It is anticipated this first and final dividend to priority creditors will be paid in relation to **all** types of priority claims referred to above.

2. What if FEG paid my claim for outstanding employee entitlements?

If you have submitted a claim for unpaid employee entitlements with the Australian Government Attorney-General's Department as a part of the Fair Entitlements Guarantee Scheme ("**FEG**") and you were paid your entitlements, **please do not submit a Formal POD** for this amount, as this is now a debt payable to FEG.

However, if you believe you are still owed entitlements by the Company you can submit a Formal POD (along with all supporting documentation) to this office by **Monday, 1 November 2021**.

3. Do I submit a claim for unpaid superannuation?

All superannuation, both pre appointment and post appointment, has been paid in full to your superannuation fund and we are not aware of any outstanding claims for superannuation.

If you believe you are still owed superannuation, please note your claim for superannuation as a separate line item in the Formal POD and include supporting evidence of your claim. If this claim is admitted, we will then provide details of the outstanding superannuation to the ATO who will make a claim for unpaid superannuation on your behalf.

4. Do I claim for my back pay entitlement in this dividend?

If you are a back pay claimant who has not previously made a claim from the back pay fund, please complete a Formal POD for the amount owed to you. The amount owed to you for back pay per the Company records has been provided in previous correspondence to you. If you require a copy of this correspondence to assist with your claim, please contact my office to obtain a copy.

Your claim must be lodged with this office on or before **Monday, 1 November 2021**.

Next steps

As detailed above, to participate in the first and final dividend for to priority creditors, priority creditors who have not yet completed a Formal POD with supporting documentation must do so by **Monday, 1 November 2021**, otherwise you will be excluded from the dividend.

Should you have any queries, please contact our office on (07) 3225 4900 or by email at ATQ@fticonsulting.com.

Yours faithfully

Joanne Dunn

Liquidator

subregulation 5.6.65(1)
Corporations Act 2001

FORM 548

NOTICE TO CREDITOR OR PERSON CLAIMING TO BE A PRIORITY CREDITOR OF INTENTION TO DECLARE A FIRST AND FINAL PRIORITY DIVIDEND

All Trades Queensland Pty Ltd (In Liquidation) ACN 115 379 461

("the Company")

A first and final dividend to priority creditors of the Company is to be declared on or around 13 December 2021.

Priority creditors whose debts or claims have not already been admitted are required to formally prove their debts or claims on or before 1 November 2021.

If you do not, I will exclude your claim from participation, and I will proceed to make a final dividend without having regard to it.

Dated this 15th day of October 2021

Joanne Dunn
Liquidator

Our Ref.: BP_478044.0001-10-2-Form 548

FORM 535 – FORMAL PROOF OF DEBT OR CLAIM

subregulation 5.6.49(2)
Corporations Act 2001

ALL TRADES QUEENSLAND PTY LTD (IN LIQUIDATION) ACN 115 379 461

(THE "COMPANY")

To the Liquidators of All Trades Queensland Pty Ltd (In Liquidation)

1. This is to state that the Company was on 22 July 2020, and still is, justly and truly indebted to: ______________________________

____

____

(full name, ABN and address of the creditor and, if applicable, the creditor's partners) for _______________ dollars and _____cents

Particulars of the debt are:

Date	Consideration (*state how the debt arose*)	Amount ($/c)	Remarks (*include details of voucher substantiating payment)*

2. To my knowledge or belief the creditor has not, nor has any person by the creditor's order, had or received any satisfaction or security for the sum or any part of it except for the following:______________________________

____

(insert particulars of all securities held. If the securities are on the property of the company, assess the value of those securities. If any bills or other negotiable securities are held, show them in a schedule in the following form).

Date	Drawer	Acceptor	Amount ($/c)	Due Date

3. Signed by *(select correct option)*:

☐ I am the creditor personally.

☐ I am employed by the creditor and authorised in writing by the creditor to make this statement. I know that the debt was incurred for the consideration stated and that the debt, to the best of my knowledge and belief, remains unpaid and unsatisfied.

☐ I am the creditor's agent authorised in writing to make this statement in writing. I know the debt was incurred for the consideration stated and that the debt, to the best of my knowledge and belief, remains unpaid and unsatisfied.

Signature: ______________________________ Dated:______________________________

Name: ______________________________Occupation*: ______________________________

Address: ____

** If prepared by an employee or agent of the creditor, also insert a description of the occupation of the creditor*

RECEIVE REPORTS BY EMAIL	Yes	No
Do you wish to receive all future reports and correspondence from our office via email?	☐	☐
Email: …………………………………………………………………………		

If being used for the purpose of voting at a meeting:

Is the debt you are claiming assigned to you?	☐ No	☐ Yes
If yes, attach written evidence of the debt, the assignment and consideration given.	☐ Attached	
If yes, what value of consideration did you give for the assignment (e.g. what amount did you pay for the debt?)	$_________________	
If yes, are you a related party creditor of the Company? (If you are unsure contact the Liquidator)	☐ No	☐ Yes