

In the High Court of New Zealand  
Auckland Registry

CIV 2026-404 \_\_\_\_\_

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

**DEFENDANTS**

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**AFFIDAVIT OF DAVID JAQUES IN SUPPORT OF INITIAL DISCLOSURE**

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18 May 2026

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**Solicitor of record:**

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Cowan Law  
10 Heather Street  
Parnell, Auckland  
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**Counsel instructed:**

S A Keall, barrister  
FortyEight Shortland Barristers  
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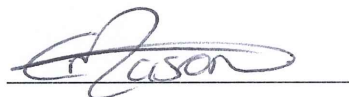
  
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AFFIDAVIT OF DAVID JAQUES IN SUPPORT OF INITIAL DISCLOSURE

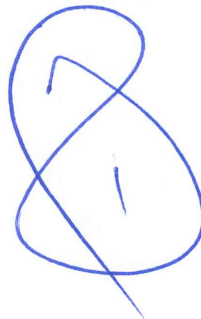
I, **DAVID JAQUES**, of Auckland, retired, swear:

1. I am the fourth-named co-plaintiff and a director of the first, second and third plaintiffs. I am authorised to make this affidavit on behalf of the 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 in support of the plaintiffs' initial disclosure pursuant to rule 8.4 of the High Court Rules 2016.
4. The documents listed in the Schedule to this affidavit are the principal documents that the plaintiffs have used when considering the facts on which they rely in the statement of claim, together with any additional documents required to be disclosed under rule 8.4(2) of the High Court Rules 2016. Copies of those documents are produced and served with this affidavit.
6. To the best of my knowledge and belief, after due inquiry, the Schedule is a true and complete list of the documents required to be disclosed by the plaintiffs in initial disclosure.

Sworn at Pukekohe )  
this 18<sup>th</sup> day of May 2026 )  
before me )



(Deputy) Registrar  
Justice of the Peace  
Solicitor of the High Court of New Zealand



Chantel Mason  
Deputy Registrar  
District Court



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

No.	Date	Description of document
001	15 Oct 2002	Finance Company references
002	30 Sep 2019	BDO accountants of Lumo Digital
003	29 Oct 2019	Digital Signs BDO Engagement forecasting
004	30 Oct 2019	Digital Signs NZ Fire Doors Signed JV Supply Agreement
005	02 Dec 2019	Digital Signs BDO Spicers Forecast 2020-2021
006	05 Dec 2019	BDO Engagement 2021 forecasts
007	12 Dec 2019	DS BDO invoice DS financial modelling
008	04 Feb 2020	Emails leading up to 25-2 proposal
009	11 Feb 2020	DS BDO invoice DBA modelling
010	25 Feb 2020	BDO Proposal

This is the annexure marked schedule referred to in the within declaration/affidavit of

David Jacques  
 Declared/sworn at Pukekohe  
 this 18 Day of 05 2020


Before me:  
 Deputy Registrar



Chantel Mason  
 Deputy Registrar  
 District Court



No.	Date	Description of document
011	09 Mar 2020	DS BDO invoice balance of DBA modelling
012	12 Mar 2020	Jaques response to BDO proposal
013	28 Apr 2020	Digital Signs BNZ COVID-19 Government Guaranteed loan
014	08 May 2020	Nick Innes-Jones email updating registered office (before engagement)
015	18 May 2020	Smetric Halo Asset Valuation Assessment
016	19 May 2020	Email BDO AML for engagement
017	20 May 2020	BDO Engagement Tax Returns (unsigned but accepted)
018	28 May 2020	Nick Innes-Jones email re BNZ
019	29 May 2020	Nick email BNZ confirm 2-6-20 bank meeting BDO office
020	01 Jun 2020	Email from Nick to prepare for BNZ meeting
021	02 Jun 2020	Attachment Ken Leeming email Digital Signs June Board meeting agenda
022	02 Jun 2020	Ken Leeming email first Board Meeting


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No.	Date	Description of document
023	02 Jun 2020	Nick Innes-Jones email ahead BNZ meeting
024	03 Jun 2020	Email to Board after BNZ meeting
025	04 Jun 2020	BDO engagement Andy McKay
026	04 Jun 2020	BNZ email dealing with Andy AND Nick
027	04 Jun 2020	Email from Nick following up on meeting and contacting Andy
028	05 Jun 2020	Innes-Jones email trail McKay & Ricoh
029	08 Jun 2020	Bank looking forward to developing a plan
030	08 Jun 2020	Innes-Jones email ASB & McKay
031	09 Jun 2020	Email Director's Report Board Meeting
032	12 Jun 2020	Innes-Jones on wages subsidy
033	29 Jun 2020	BDO Invoice June Board Meeting
034	30 Jun 2020	Email Jaques to Lee

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No.	Date	Description of document
035	01 Jul 2020	Innes-Jones emails on funding options
036	06 Jul 2020	BNZ pull out after Andy's meeting
037	06 Jul 2020	Ken attempt Board meeting
038	08 Jul 2020	Innes-Jones reply 'give up' email
039	08 Jul 2020	Ken Leeming reply 'give up' email
040	09 Jul 2020	127 Greenlane East Decision
041	21 Jul 2020	Nick Innes-Jones email
042	23 Jul 2020	Email Jaques to McKay request meeting set out details
043	23 Jul 2020	Nick try find buyer-investor
044	27 Jul 2020	Email Jaques to McKay post meeting
045	28 Jul 2020	Email Jaques to McKay
046	28 Jul 2020	Email Nick try turn Andy back - won't

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No.	Date	Description of document
047	10 Aug 2020	Email Leeming to others
048	27 Aug 2020	BDO McKay final report
049	27 Aug 2020	Jaques to Lee
050	31 Aug 2020	BDO invoice assessment
051	07 Sep 2020	BNZ grant overdraft while selling properties
052	30 Oct 2020	DBA 15 Link Drive Jun-Oct 2020 Performance summary
053	21 Mar 2021	Digital Signs Link Business attempts to sell
054	27 Apr 2021	Digital Signs Limited Certificate of Incorporation
055	11 May 2021	BNZ email refuse open accounts
056	20 May 2021	Digital Signs Bizval Business Valuation
057	01 Jul 2021	SAP Agreement
058	03 Sep 2021	Caveat 4 Cranbrook Grove



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No.	Date	Description of document
059	21 Mar 2022	Jaques letter of complaint McKay & Innes-Jones (with attachments)
060	29 Apr 2022	BDO response with attachments
061	21 Jun 2022	Ken Leeming email of Board Meeting
062	05 Jul 2022	Media 5-ONET Income Assessment Wash Depot
063	25 Jul 2022	Notification of claim BDO
064	16 Mar 2023	Bellingham Wallace Conflict Review
065	28 Mar 2023	Judgment Lumo application Thorndon billboard
066	03 Sep 2023	Moriarty Associates Digital Signs BDO Report
067	30 Sep 2024	Digital Signs 89 Gavin Street, Ellerslie resource consent
068	17 Oct 2024	CAANZ Decision Andy McKay
069	17 Oct 2024	CAANZ Decision Nick Innes-Jones
070	15 Nov 2024	CAANZ email I can give redacted decision to anyone

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No.	Date	Description of document
071	22 Nov 2024	Notes Megan 241 Thorndon Quay
072	05 Dec 2024	Jaques email to Tim Jones, CEO BDO putting up billboard
073	09 Apr 2025	Email Jaques to Emma Smith, BDO Comms
074	13 May 2025	Lumo Digital Outdoors Limited's acquisition of Globox - BDO
075	26 May 2025	DBA.kiwi Indicative Present Business Valuation
076	21 Jul 2025	Paul Haris Fellow award
077		Further accountancy report on accuracy of figures
078		Further valuation on reviewed figures



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